ADMINISTRATIVE REFORM

CONFIDENTIAL

FINAL REPORT
OF THE
REVENUE REFORM COMMISSION

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INTERNAL RESOURCES DIVISION
MINISTRY OF FINANCE
GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

DECEMBER 2003

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The Revenue Reform Commission has the pleasure to submit its Final Report to the Government of the People's Republic of Bangladesh.

The Commission would like to thank different business associations, stakeholders, chambers, important personalities, Government officials for their suggestions and views, which greatly helped in preparing the Report.

Last but not the least, all the officers and staff of the Commission also deserve thanks for their sincere effort and co-operation.

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(Tapan Chowdhury)
Member

(Professor Mahbub Ullah)
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(Professor Abu Ahmed)
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(Khwaja Ghulam Sarwar)
Member

(Ziaul Huq Qutubuddin)
Member

(Dr. Rafiqul Islam)
Member-Secretary

(M. Mustafizur Rahman)
Chairman

Date: 31 January, 2003

MEMBERS OF THE COMMISSION

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SUMMARY OF RECOMMENDATIONS

PROFILE OF THE ECONOMY (CHAPTER-II)

(1) The Government should aim at raising the Tax-GDP ratio at the rate of 0.45% of GDP per annum in real term till it reaches 12.61% of GDP by FY 2012.(Paragraph 3.2)

(2) If GDP growth rate at 7% per annum is achieved, then a target of Tax-GDP ratio growth higher than 0.45% can be adopted. (Paragraph 3.3)

(3) The Commission is of the opinion that the quality of governance in Bangladesh should be significantly improved while trying to collect more revenue from the public. (Paragraph 4.4)

INCOME TAX (CHAPTER-V)

A. TAX BASE

For a country with 130 million people, the total number of income tax assessees is only 8,58,203---0.66% of the population. This is perhaps the lowest among the developing countries (Paragraphs 4.1 and 4.2)

(1) The Government should launch awareness drives, simplify the tax return procedures, and improve administrative efficiency to bring potential taxpayers into the tax net. Simultaneously, surveys should be conducted to identify the potential taxpayers. (Paragraph 4.6)

(2) In addition to the existing areas, the Government should make it compulsory to quote/present TIN:

(i) for holding discount cards.

(ii) for membership of posh clubs in the metropolitan areas.

(iii) for admission of wards in expensive private educational institutions.

(iv) for membership of Trade and Industrial Chambers and Associations. (Paragraph 4.6)

(3) Income tax files should immediately be opened in the name of persons who have been given TINs and at the same time there should be constant monitoring so as to ensure that all the persons having TIN who are liable to pay tax should be made to pay tax and those who are not so liable according to law, their names may be struck off the Tax Payers Identification Number Register or File. (Paragraph 4.2)

B. ASSESSMENT

(1) In place of the various modes of assessment under the present law, a new system be introduced under which all income tax returns filed by all assessees shall be accepted as correct and final by the Taxes Department. Later on, a small percentage of returns be selected for scrutiny and audit through a computer program on the basis of risk factors to be formulated by the NBR and approved by a committee where the public should also have representation to ensure neutrality and transparency. There should be a built-in system of strong deterrence against willful tax evaders and non-compliers. After the selection of returns, the Deputy Commissioner of Taxes should examine such files selected for scrutiny. He should investigate the cases thoroughly by utilizing an intelligence network, getting external information and through other standard techniques. If he is satisfied that the return filed by the assessee and accepted initially is correct, no further action is required to be taken. However, if the return is found to be not correct, the assessee should be confronted with the facts, at first through letters. If the assessee's explanation is not satisfactory, only then the assessee should be given a hearing by the DCT and the assessment made on the basis of facts and evidence with the approval of the Joint/Additional Commissioner or Commissioner depending on the amount of the total income. The new system should be introduced with effect from the assessment year 2007-2008, *i.e*, from the 1st July 2007. New assessees should be kept out of the purview of audit and scrutiny. (Paragraphs 10.32, 10.34, 10.35, 10.36, 10.37 and 10.43)

(2) In the interim period (before the new system is introduced) the existing system of self-assessment may continue with the change that if self-assessment return shows at least 15% higher income than the income last assessed, it would be immune from audit. (Paragraph 10.46)

(3) The selection of self-assessment cases for audit, during the interim period, should not be done by any Committee or on receipt of certain information but the cases should only be selected by a computer programme prepared on the basis of risk factors suggested by the Commission and on no other grounds. (Paragraphs 10.24, 10.30 and 10.36)

(4) The provision of law requiring those assessees whose total income includes income from business or profession or those assessees who are company's shareholder directors to pay a minimum tax of Taka 3,600 in order to be eligible for self-assessment should be withdrawn. (Paragraph 10.25)

(5) All companies in Bangladesh should be made to fully comply with all of the international accounting standards as adopted by the Institute of Chartered Accountants of Bangladesh. (Paragraph 10.40)

C. PERSONAL INCOME TAX AND RATE STRUCTURE

(1) The basic exemption limit for personal income tax be fixed at Tk.1,00,000. (Paragraph 6.11)

(2) The personal income tax rate be restructured as follows: (Paragraph 6.12)

Income	Rate
Up to Tk. 1,00,000	Exempted
Next Tk. 1,00,000	10%
Next Tk. 1,50,000	15%
Next Tk. 2,00,000	20%
Above Tk. 5,50,000	25%
Minimum tax to be paid: Tk. 1,200	

(3) The exemption limit needs to be reviewed periodically taking into consideration minimum social welfare, administrative cost of collection and cost of living index. (Paragraph 6.11)

D. CORPORATE INCOME TAX AND DIVIDENDS

(1) The present incentive of 10 percent tax-rebate for the companies declaring 20 percent or higher dividends be retained and a graduated higher rebate be given to the companies declaring even higher dividends. (Paragraph 7.1.12)

(2) Corporate income tax rate on publicly traded listed companies be reduced to the level of higher marginal personal income tax rate, that is, it should be reduced to 25% while the rate of tax on non-publicly traded (non-listed) companies be also reduced to 35%. (Paragraphs 7.1.20 and 7.2.2)

(3) 10% dividend distribution tax on companies be abolished. (Paragraph 7.1.21)

(4) The corporate income tax rate on banks, insurance companies and financial institutions be reduced to 40%. (Paragraph 7.1.22)

(5) Dividend income be kept tax-free in the hands of the shareholders. (Paragraph 7.3.4)

E. EXEMPTIONS AND ALLOWANCES

(1) The existing exemption relating to income from house property held under trust or other legal obligation (other than NGOs) wholly for religions or charitable purposes be withdrawn. (Paragraph 5.11)

(2) The exemption of income from the operation of micro credit by an NGO may continue with the condition that the exempted income is recycled back for micro credit purposes. (Paragraph 5.12)

(3) If the amount of interest on debentures exceeds Tk. 20,000, the whole of the amount of interest on debentures should be included in the total income of the assessee. (Paragraph 5.30)

(4) The exemption limit of cash house rent allowance for salaried persons should be reduced to Tk. 10,000 per month. (Paragraph 5.25)

(5) Donation to all socio-economic, charitable or cultural development institutions in Bangladesh and approved by the NBR may be made eligible for allowance and credit under sections 44(2)(b) and 44(3) of the Income tax Ordinance, 1984. (Paragraph 5.42)

(6) The investment allowance admissible under section 44(3) of the Income tax Ordinance, 1984 may be increased from 20% of total income of the assessee to 30% of total income, with the proviso that the maximum amount be raised to Tk. 3,00,000 from Tk. 2,00,000. The maximum amount, however, be raised to Tk. 3,50,000 if the investment exceeding Tk. 3,00,000 is made in the purchase of new shares of a public limited company listed with any stock exchange in Bangladesh. The Commission also recommends that the amount of credit of tax in respect of this allowance under section 44(2)(b) may be reduced from 15% of such investment to 10% of such investment. (Paragraph 5.43)

F. TAX HOLIDAY

(1) At present any project investing more than Taka 1,00,000 qualifies for tax incentives, be it for tax holiday, or ADA if it falls within the approved list. Further, a company may avail of the alternative facility of reduced tax rate if it fulfills certain conditions. The required threshold capital investment be raised to more than Tk. 10 lakh to qualify for tax concession or any kind of incentive under Income tax Ordinance, 1984. However, other types of smaller economic undertakings may be provided with tax concessions under other schemes. (Paragraph 9.10)

(2) The tax holiday facility be abolished altogether, and be replaced by either ADA or a uniform reduced tax rate. (Paragraph 9.10)

(i) A uniform reduced tax rate may start with a lower rate in the early years; 10 percent in the first two years and 15 percent in the next two years and 20 percent in the remaining one-year. (Paragraph 9.9.1)

(ii) ADA be kept as it is. (Paragraph 9.10)

G. **REFUNDS**

(1) There should be very strict and prompt implementation of the existing laws relating to issue of refunds with constant monitoring by senior officials to ensure prompt issue of refunds as well as to check issue of false refunds. (Paragraph 12.9)

H. **APPEAL**

(1) The structure and functioning of the Appellate Tribunal has to be recast. The members of the Appellate Tribunal should be selected from various disciplines, such as, people knowledgeable in tax laws, accounting, cost and management procedures. They should be independent and should not be serving Government officials. (Paragraph 13.6)

(2) The previous decision of the Government curbing departmental appeals to the Tribunal, having been in the right direction, should be restored. (Paragraph 13.8)

(3) Vacant posts of the members of the Taxes Appellate Tribunal should be filled in and the decision regarding the creation of new benches of the Tribunal may be implemented immediately. (Paragraph 13.9)

I. **CAPITAL GAINS**

(1) The present preferential treatment by allowing a reduced rate of tax on capital gains on companies and on individuals in the case of assets retained for more than 5 years should continue. (Paragraph 8.5)

(2) The existing rates of tax on capital gains, i.e., 15% on companies and 15% on individuals in the case of assets retained for more than 5 years and at the rate applicable to the total income (including capital gains) of the individual

if the asset is retained for 5 years or less should continue. (Paragraph 8.5)

(3) The existing exemptions of tax in respect of capital gains be continued. (Paragraph 8.6)

BLACK MONEY AND TAX EVASION (CHAPTER-VI)

(1) Satisfactory performance of the tax collectors should be rewarded. A mechanism should be developed to evaluate the performance of the tax collectors and rewarding them with "Performance Bonus." The Commission feels such measures will activate the tax collectors in unearthing the concealed, evaded and untaxed income. The Commission further recommends continuation of the amnesty given to untaxed income, if the income holders invest the money in productive activities. (Paragraph 5)

FOREIGN TRAVEL TAX (CHAPTER-VII)

(1) The provisions of the new Travel Tax Act, 2003 including the exemptions and the rates of tax largely based on the recommendations in the Commission's Interim Report may continue to be in force with proper monitoring of the collection of tax from this source. (Paragraph 12)

WEALTH TAX, ESTATE DUTY AND GIFT TAX (CHAPTER-VIII)

(1) The wealth tax or estate duty should not be re-imposed. The Commission also recommends that gift tax may continue to be charged at the existing rates and with the existing exemptions. (Paragraphs 1.3, 2.2 and 3.3)

CUSTOMS (CHAPTER-IX)

A. RATIONALIZATION OF CUSTOM TARIFF

I. REDUCTION OF MULTIPLICITY OF DUTY

(1) A 3 tier duty structure - 7.5%, 20% and 30% - should be introduced from the year 2004-05 and be held static for 3 years.

(2) Basic raw materials for industries should have the lowest duty rate of 7.5%, intermediary goods 20% and finished goods should have the peak rate of 30%.

(3) Grouping of goods into raw material, intermediary and finished goods should be reviewed periodically by a committee consisting of customs officials and representatives from trade and industry.

(4) The highest and the lowest rates may be ultimately brought down to 20% and 5% respectively having 15% for intermediary goods in phases. (Paragraph 4.5)

II. ABOLITION OF ZERO RATE OF DUTY

(1) The following goods alone will have zero duty rate:

(i) Life saving goods,

(ii) Goods exclusively used for under privileged, physically impaired, and/or handicapped people, such as deaf and dumb, blind, crippled, etc.

(iii) Goods for disaster management and rehabilitation of the victims thereof,

(iv) Machinery and equipment required for production of goods 100% of which are exported,

(v) Goods covered by international treaty or contractual obligations,

(vi) Machinery, equipments, crafts, vehicles and parts thereof, and such other goods essential for the defense of the country and imported directly by the Ministry of Defense or an agency under it,

(vii) Goods for official use of Head of the State. (Paragraph 4.6.6)

III. ABOLITION OF CONCESSIONARY CUSTOMS DUTY RATES

(1) General concessions should be abolished by merging it with statutory rate.

(2) User specific duty rates be abolished.

(3) Power to accord concessions under section 20 the Customs Act should be abolished.

(4) All duty concessions are to be approved by the Parliament either before or within three months. (Paragraph 4.7)

IV. ABOLITION DISPERSION OF DUTY RATES

(1) All dispersions of rates of duty within 4 digit tariff heads should be eliminated.

(2) NBR should constitute a committee to fix one rate of duty for each tariff head and review the same as and when required. (Paragraph 4.8)

V. COMMON BASE FOR ASSESSABLE VALUE

(1) At customs point all duties and taxes except value added tax should be assessed on the value on which customs duty is assessed. (Paragraph 4.9)

VI. ABOLITION OF DUTY DIFFERENTIAL BETWEEN REFINED AND CRUDE, CKD/SKD AND CBU

(1) Goods in completely knocked down, semi knocked down and built up conditions should have the same rate of duty.

(2) Crude, semi refined and refined oils should have single rate of duty. (Paragraph 4.10)

VII. PROHIBITING MID TERM CHANGES OF DUTY THROUGH SRO

(1) Duty rates should be changed, if necessary, only in annual budget.

(2) Mid-term duty change through SRO may be abolished except for disaster management but such changes are to be approved by the Parliament within a time frame.

(3) Only the Parliament should have the power to change duty.

(4) The customs law should be changed incorporating the above recommendations. (Paragraph 4.11)

VIII. CHANGES TO TAKE EFFECT ON A FUTURE DATE

(1) Tariff changes should come into force from a date in future and should not take immediate effect. (Paragraph 4.12)

B. REDUCTION OF MULTIPLICITY OF LEVIES

(1) At the customs point there should be only four types of levies, viz.

(i) Customs duty

(ii) Value added tax

(iii) Supplementary duty

(iv) WTO prescribed anti-dumping duty, countervailing duty and safeguard duty. (Paragraph 5.10)

I. ABOLITION OF INFRASTRUCTURE DEVELOPMENT SURCHARGE

(1) Infrastructure development surcharge be withdrawn in the ensuing budget. (Paragraph 5.11)

II. WITHDRAWAL OF ADVANCE INCOME TAX FROM CUSTOMS POINT

(1) Advance income tax at the customs point should be abolished. (Paragraph 5.12)

III. LIMITING SUPPLEMENTARY DUTY

(1) Exemption of supplementary duty on domestic products to the ~~exclusion of imported goods~~ may be abolished.

(2) Supplementary duty on vehicles falling under Tariff Headings 87.03, 87.06 and 87.11 should be enhanced by 10% to 30% depending on cylinder capacity.

(3) Supplementary duty at the existing rates should continue on the following goods:

(i) Beer and alcoholic beverages,

(ii) Cigarettes, cigar, etc., and

(iii) Natural gas.

(4) 20% supplementary duty be imposed on Ethylene-vinyl acetate, which is a raw material of polythene bag to keep intact the present duty incidence on it.

(5) On items not specified above, every budget in the next 4 years should,

(i) Reduce the number of items covered by supplementary duty,

(ii) Reduce the existing numbers of rates of supplementary duty by merging at least one higher rate with the next lower rate, and

(iii) The peak rate should be brought down to the rate below it.

(iv) Suitable amendment should be made in the Value Added Tax Act, 1991 so that supplementary duty can be imposed only on goods that are hazardous to health, environment or religious sentiment and natural resource conservation, which is of national interest. (Paragraph 5.13)

IV. ABOLITION OF PRE-SHIPMENT INSPECTION SERVICE CHARGE

(1) Collection of PSI service charge from the importers be abolished.

(2) Government should bear the cost of pre-shipment inspection. (Paragraph 5.14)

V. ABOLITION OF DOCUMENTATION FEE

(1) Documentation fee be abolished. (Paragraph 5.15)

VI. WITHDRAWAL OF CVAT FROM CUSTOMS POINT

(1) CVAT (VAT on C&F agents) should not be collected on the bill of entry at customs point. A separate arrangement may be made for collection of this tax. (Paragraph 5.16)

VII. ABOLITION OF REGULATORY DUTY

(1) The provision authorizing imposition of regulatory duty should be removed from section 18 of the Customs Act.

(2) If that is not done, regulatory duty should be imposed only in emergency situation. (Paragraph 5.17)

C. CUSTOMS PROCEDURE

I. AUTOMATION

(1) The reform initiatives of the Customs Administration Modernization Project be implemented without delay.

(2) The software developed by the project be installed and made operative immediately. (Paragraph 6.6)

II. PRE-SHIPMENT INSPECTION SERVICE

(1) The services of the existing PSI companies should be terminated.

(2) The process of appointing new PSI companies be stopped.

(3) Scanning machine should be used for examination of containers.

(4) Customs valuation should -

(i) subscribe to Reuters commodity price,

(ii) collect all international price bulletins, periodicals having price information,

(iii) collect price information from Internet, and

(iv) collect and compile the value of imported consignments.

(5) Price information so collected should be disseminated, made compatible to customs computer system, store them in the system and then transmit the same to customs points and trade bodies.

(6) 5% variation between the reference price so transmitted and the invoice price of a consignment should be ignored and invoice price accepted for assessment purposes.

(7) A core team comprising of representatives from trade and industry, customs officials and IT experts should be formed in customs valuation department with clearly defined terms of reference to decide issues pertaining to valuation.

(8) An advisory committee comprising of representatives of trade and industry, IT experts and retired customs officers should be formed to advise the Valuation Commissioner. (Paragraph 6.7)

III. **CUSTOMS CLEARANCE PROCESS**

(1) National Board of Revenue should implement the proposed customs clearance procedure placed at Appendix-II in the major customs stations immediately. The benchmarks to evaluate performance of the system could be set as:

- Green Channel: same day for customs clearance,
- Yellow Channel: 1 day for customs clearance,
- Red Channel: 3 days for customs clearance. (Paragraph 6.8)

IV. **BONDED WAREHOUSE**

(1) Diplomatic Bonded Warehouses be abolished, if it is not done, access of privileged persons to such warehouses be discontinued,

(2) EPZ Commissars be abolished,

(3) Hard Currency Shops be abolished,

(4) Duty Free Shops should be allowed to operate only in the international airports, their city outlets be closed down,

(5) Standing bank guarantee of Tk.15 and Tk. 5 crore respectively from BGMEA and BKMEA be obtained against the bonded goods imported by their members,

(6) From other types of Bonded Warehouses bank guarantee should be obtained covering the entire amount of duty and taxes of goods each time duty free clearance is effected or a standing bank guarantee equivalent to 25 % of duty and taxes payable on the maximum quantity of inputs that can be stored at any time.

(7) Customs to cash on the bank guarantee whenever deemed necessary.

(8) Bank is to pay customs on demand and then replenish the bank guarantee,

(i) New procedures outlined above shall be implemented in all types of Bonded Warehouses, and

(ii) An automated system may be introduced in respect of all types of Bonded Warehouses with the assistance of Customs Administration Modernization Project. (Paragraph 7)

V. <u>DUTY DRAWBACK</u>

(1) All duties, taxes, surcharges, fees, etc. paid on inputs of export goods to be fully refunded.

(2) Drawback claim processing is to be automated, claims to be processed and refund vouchers generated by the DEDO system within 2 days for all claims except claims relating to actual rate.

(3) Drawback payments selected by computer on the basis of risk management selection critéria are to be subjected to post audit, revision, cancellation and recovery within 3 years.

(4) All exports with value addition should be given drawback.

(5) Time limit for filing drawback claim is to be extended to 2 years from the date of export.

(6) Requirement for making entry in the Export General manifest for getting drawback should be abolished.

(7) Provisions for deemed export should be made in the Customs Act.

(8) Drawback at a flat rate of 5% of the export value should be given for electricity, telephone, telegraph, fax, insurance, banking, fuel and c&f charges on which VAT has been collected.

(9) DG DEDO should fix all drawback rates including flat rates and circulate them through public notice.

(10) Actual drawback rate once determined for a new export item (except brand rate) will be valid for all subsequent exports by any exporter.

(11) Drawback recipients fulfilling certain conditions would be allowed to procure, against passbook, required inputs without payment of duty and taxes, which will be adjusted with drawback claims.

(12) Brand rates are to be fixed for goods where at least 20% more duty payment on input is required than similar types of items under other rates.

(13) All rates except brand rates are to be producer independent.

(14) If any item has more than one drawback rate (other than brand rate), the higher rate will be adopted and made generally applicable.

(15) Rates and coefficients are to be reviewed and revised if needed, and new rates and coefficients are to be published at least once every year.

(16) 75% of the claimed amount is to be paid provisionally, if fixation of actual rate takes more than 2 months' time.

(17) A booklet containing the input-output coefficient, rates, forms, guidelines, orders and other relevant information is to be published at least once every year, preferably after budget.

(18) No drawback will be given to exporters having bonded warehouses and recipients of cash incentive.

(19) Proceed realization certificate is to be submitted within 2 years of export.

(20) A new comprehensive rule should be framed drawing authority from the Customs Act as well as VAT Act giving effect to all the recommendations made in the Report, reconciling the existing VAT rules with it, if needed. (Paragraph 8)

VI. COMBATING UNFAIR INTERNATIONAL TRADE

(1) National Board of Revenue should frame the safeguard duty rules without further loss of time.

(2) Ministry of Commerce and National Board of Revenue in collaboration with Bangladesh Federation of Chamber of Commerce and Industries should constitute a study team comprising of their officers, representatives and retired officers having expertise on the subject to undertake a thorough study of the WTO agreements to find out ways and means to accommodate the needs of the local industries.

(3) It may investigate as to how, through what mechanism or the modus operandi through which some countries are deriving maximum benefit out of these levies and pass that knowledge on to the Government and industry enabling Bangladesh to adopt similar measures to take similar advantage for her industries.

(4) The team may also organize workshops, seminars, symposiums, discussion meets to acquaint the trade and industry with the basics of the levies as well as the latest developments that have taken place. (Paragraph 9)

VALUE ADDED TAX (CHAPTER-X)

A. EXPANSION OF VAT NET

(1) The following products and services be brought under VAT net immediately. The VAT net should be expanded every year. (Paragraph 16.3)

(a) At import and domestic manufacturing level VAT exemptions on the following products can be withdrawn immediately applying the standard rate of 15%:

(i) Polyethylene terephthalelate chips-Textile/Filament grade

(ii) Ion-exchanges based on polymers of heading Nos. 39.01 to 39.13 in Primary forms.

(iii) Plastic film metalized/coated with aluminum dust/yarn grade lacquered -2 micron thickness (165 mm-170 mm. breadth and roll of 6000 m.-7000 m.)

(iv) Match splint

(v) Flat rolled product not hot rolled (in coil having thickness of 1.6mm or more but less than 3 mm.)

(vi) Cellular/Mobile telephone

(vii) Cards incorporating electronic integrated circuits (smart cards)

(viii) Polyester staple fiber

(ix) Nylon staple fiber

(x) Synthetic top

(xi) Acrylic staple fiber

(xii) Modacrilic staple fiber

(xiii) Domestic production/manufacturing of ball point pens.

(b) The following services can also be brought under VAT coverage:

Types of services	Proposed Rate
(i) Decorators and caterers outside metropolitan and district city areas	@ fixed monthly VAT*
(ii) Dental care centers	@ fixed monthly VAT*
(iii) Legal services	VAT @ 15%
(iv) Commercial coaching centers	@ fixed monthly VAT*
(v) Money exchange institutions	VAT @ 15%
(vi) Credit card fee	VAT @ 15%
(vii) Discount card fee	VAT @ 15%
(viii) Translation Service	@fixed monthly VAT*
(ix) Notary Public service	@Fixed monthly VAT*
(x) Major tailoring services	@ Fixed monthly VAT*
(xi) Building floor cleaning organizations / maintenance service	VAT @ 15%
(xii) Pest control organizations	VAT @ 15%
(xiii) Light and (or) sound exhibition	VAT @ 15%
(xiv) Educational institutions run on commercial basis	@fixed monthly VAT*
(xv) Physicians (specialists)	@fixed monthly VAT*
(xvi) Immigration advisors	@ fixed monthly VAT*
(xvii) Community centers	@ fixed monthly VAT*
(xviii) Air-conditioned barber shops	@ fixed monthly VAT*
(xix) Broadband data Transmission service	VAT @ 15%

(xx) Pre-paid calling cards, including voice over internet protocol (VOIP) enabled ones	VAT @15%
(xxi) Event Management Service	VAT @15%
(xxii) Light and sound events	VAT @15%
(xxiii) Theme park (amusement) entry	VAT @15%
(xxiv) Aquarium fish	VAT @15%
(xxv) Pets like dogs, cats, and birds including wild animals held as pets and where a veterinary certificate is essential for pets.	VAT @15%

(c) Since secondary stage of agriculture products add value it will be appropriate to bring them slowly and in a phased manner under the VAT net. (Paragraph 3.2)

B. LAWS AND RULES

(1) The role and responsibility of business/industry and that of the consumers has to be more clearly addressed in the VAT laws and rules. (Paragraph 1.3)

(2) NBR and Ministry of Industries should work together to align the definition of cottage industry. (Paragraph 2.5)

(3) NBR should take up the task of compressing "one order for one service or one activity" (for example, the eleven SROs and SOs for insurance service can be compressed into one order) and thus streamline the VAT rules and orders. (Paragraph 7.3)

(4) The teeth of law must be sharpened and it is very important to strengthen the definitions of the VAT-able services, with a view to collect due VAT from this sector and also to make the VAT able services transparent to the taxpayers as well as to the tax collectors. (Paragraph 7.3)

(5) The VAT forms should also be examined to make them up-to-date. (Paragraph 7.3)

C. ASSESSMENT BASIS

(1) The concept of tariff value is required to be eliminated gradually. (Paragraph 1.9.2)

(2) VAT collection at the production stage on the basis of MRP should be discontinued, as the normal VAT system can take better care of the situation. With strengthened extension of VAT up to retail level VAT collection on the basis of MRP at the production stage has lost its relevance altogether. Alternatively, VAT has to be withdrawn from the retail sales and all the retail goods will have to have their VAT inclusive 'MRP' printed on them. The present dualism and confusion at retail VAT has to be done away with. (Paragraph 1.11.3)

(3) Government can introduce 'VAT stamps' of different denominations for 'hard to tax ' areas, such as, sweetmeat shops, hotels, and restaurants. (Paragraph 8.2)

D. SMALL AND MEDIUM ENTERPRISES

(1) Manufacturing units where yearly Turnover is upto 50 lac taka may be exempted from VAT and Turnover Tax. (Paragraph 2.10)

(2) Manufacturing where yearly Turnover is above Taka 50 lac but below Taka 100 lac may pay Turnover Tax @ 4%.(Paragraph 2.10)

(3) Industries having yearly Turnover equal to or above 100 lac Taka shall pay VAT @ 15%.(Paragraph 2.10)

E. VAT REGISTRATION

(1) VAT registration process has to be completed at the Division Office level. (Paragraph 4.6)

(2) VAT registration system should be computerized immediately. (Paragraph 4.6)

(3) VAT registration procedures are now time consuming and it should be done in 1 or 2 days time. (Paragraph 4.6)

(4) VAT registration should be made the duty of the Divisional officer.It has to be a pro-active action instead of reactive one. (Paragraph 4.6)

F. ADMINISTRATIVE ISSUES

(1) Vacant posts of VAT inspectors should be filled up immediately through direct recruitment. (Paragraph 4.8)

(2) Direct employment of VAT Audit Officers in a different category of officials should be undertaken immediately. (Paragraph 6.4)

(3) Specific allocation of sufficient staff in audit section of Dhaka (South) should be done. (Paragraph 6.4)

(4) There is an acute need to allocate more employees or staff in the VAT Divisions to accelerate working procedure. (Paragraph 6.6)

(5) Fresh graduates from universities with finance/audit background should be appointed immediately to enhance the efficiency and better taxpayer service. (Paragraph 6.6)

(6) DG (Inspection and Audit) office may be reinforced to carry out VAT audits. (Paragraph 11.2)

(7) Arrangements should be made to recruit fresh VAT auditors/officials/inspectors. (Paragraph 11.2)

(8) Re-arrangement in the administrative jurisdictional structure should be done on the basis of revenue collection. For example: In the financial year 2000-2001,total collection of the Commissionerate of Rajshahi, Khulna, Sylhet were TK. 476.45 crore, 135.13 crore, and 617.22 crore respectively. Whereas, total collection of the Motijheel division during the financial year 2001-2002, and 2002-2003 was 688.84crore and TK.859.67 crore respectively. From the earned revenue judgement it is logical to rearrange Motijheel division or like divisions into full-fledged VAT Commissionerates. (Paragraph 11.2)

(9) The Computer section and the Research and Statistics (R&S) wing of NBR should be brought under one umbrella. At present it is necessary to reinforce statistics and the computer wing for betterment of data related functions. With this end in view the Commission recommends establishment of an Information Management Wing (IMW)under the structure of National Board or Revenue merging the computer personnel with the research and statistics personnel creating their future line promotion prospect. This wing has to be headed by a Member (IM). (Paragraph 15.4)

(10) Regroup the VAT manpower in three different categories of administration: (i) One for the small and medium enterprises, (ii) One for the big enterprises (LTU), and (iii) The rest for audit related works. Each of these groups can be headed by a Member at NBR. (Paragraph 15.5.7)

(11) Unless the VAT people are well qualified, assessment of VAT as well as Government revenue will suffer. As such people who are engaged in this work should be placed in appropriate scales of pay. (Paragraph 15.5.7)

(12) Compatible databases for TIN and BIN has to be developed first. For this a fully computerized Data Center can be developed at NBR. Amalgamation of "TIN" and " BIN" (numbers) should be taken up after these databases have been developed. This will help to form a Central Intelligence Unit (CIU) at the NBR level. To achieve these purpose high-end computers can be used in the central intelligence unit.

The NBR DATA CENTER will comprise of -

(i)VIS - 300,000 VAT Units' information

(ii)TIN - 1.4 Million Tax payers' information

(iii)CIS - information of more than 100 Customs stations

(iv)Banking and other data of financial transactions.

This will help to investigate and undertake future plans for use of central data for revenue intelligence. (Paragraph 15.5.7)

(13) The Motijheel Division needs to be upgraded to a Commissioner's office considering its annual revenue collection (860 cr. Taka in 2002-03). (Paragraph 6.6)

(14) The Commission recommends creation of a separate VAT office for the "construction services, construction related other services and manufacturing." (Paragraph 6.7.3)

(15) NBR can bestow the responsibility of 'projects' to a particular Member/Commissioner to monitor implementation. (Paragraph 11.2)

G. VAT REPORTING

(1) Item-wise (activity based) collection of VAT should be arranged in Motijheel Division. For example, all units of chinese restaurants under Motijheel Division should be supervised by one circle or a group of inspectors. (Paragraph 4.8)

(2) Year-wise and item- wise VAT collection statistics should be visibly preserved at Motijheel division. Head office officials should make effective office inspections. (Paragraph 4.8)

(3) Revenue reporting system should be recast on the basis of VAT registration numbers. This will make the monitoring system stronger and more transparent. (Paragraph 9.4)

(4) NBR may work closely with BBS for checking statistical facts. (Paragraph 9.4)

(5) NBR must gear up to use VMIS and harness the potential of a computerized system. (Paragraph 13.5)

(6) NBR must gear up collection of VAT to narrow the gap between potential VAT and actual collection. (Paragraph 14.5)

H. AUDIT

(1) All staff of audit department should be trained. (Paragraph 6.4)

(2) Respective controlling officers should be aware of the audit reports and ask the audit staff about their progress in auditing from time to time. (Paragraph 6.4)

(3) Transfer system of audit staff should be organized on the basis of progression of audits. (Paragraph 6.4)

(4) Lottery on cash memos/VAT challans can be introduced in order to encourage the buyers to obtain and retain the memos. The VAT officials may check the cash memos/challans to see whether the seller has collected the due amount of VAT at sales point. (Paragraph 10.2)

(5) Member (VAT audit) post may be filled up quickly. (Paragraph 11.2)

I. TAX RESEARCH

(1) The research jobs under NBR may be outsourced to the research organizations, Universities or professional experts to get quality jobs done. NBR can supply data for their use. (Paragraph 11.4)

LAND DEVELOPMENT TAX (CHAPTER XI)

(1) The 1995 notification on land development tax is full of complications and confusions. ~~which breeds corruption and~~ abuse of discretionary power by the land officials. Moreover, the rules for assessment as laid down in the notification seek too much in preciseness. Such precision is not administratively feasible to achieve. Therefore, the Commission recommends that this notification be revised in a manner that land development tax can be assessed on the basis of broader categories like urban versus rural, agricultural versus industrial or commercial uses. (Paragraph 7)

(2) The Commission is of the opinion that the land development tax can be revised further upward. But before any such revision mass awareness has to be built and institutional arrangements should be at place to ensure development expenditures transparent. Landowners owning agricultural land above 8.25 acres be taxed at the rate of Tk.0.50, Tk. 1.00 and Tk. 1.50 per decimal respectively for the slabs 2.50-5.50 acres, 5.51-8.25 acres and 8.25 + acres. Thus, there will be three slabs for paying land development tax on agricultural land and within each slab tax will be proportional to quantum of land. (Paragraph 7)

(3) The differential rate of land development tax on land used for residential purposes and for commercial and industrial uses should be continued. Land used for commercial and industrial purposes in the cities and towns like Dhaka, Narayangonj, Chittagong, Khulna and Rajshahi areas should be taxed at the rate of Tk. 300 per decimal and land used for residential purposes in these cities and towns should be taxed at the rate of Tk. 60.00 per decimal. Land used for commercial and industrial purposes in the municipal areas of other district headquarters should be taxed at the rate of Tk. 60.00 per decimal and land used for residential purposes in these towns should be taxed at the rate of Tk. 25.00 per decimal. Commercial and industrial land in the municipalities other than district headquarters should be taxed at the rate of Tk.

35.00 per decimal and residential land in these municipalities should be taxed at the rate of Tk. 20.00 per decimal. Industrial and commercial land in the urban centers, which have not been declared as municipalities, should be taxed at the rate of Tk. 30.00 per decimal. Residential land in these places should be taxed at the rate of Tk. 15.00 per decimal. The Commission feels that the proposed upward revision of land development tax should not be considered unbearable. The justification for this enhancement is derived from the fact that land value and incomes from land have gone up many times by now. (Paragraph 7 and 10)

NON-TAX REVENUE (CHAPTER-XII)

A. LAND REGISTRATION

(1) Changes have to be brought in for abolishing the discretionary power of the Sub-Registers and simplifying registration procedure, which should be published in the media for the sake of transparency and good governance.

(2) An outright 25% increase of the land valuation should be made to justify and rationalize land valuation.

(3) A minimum value for the flats and buildings (area-wise) should be notified and published for the purpose of registration.

(4) If any Sub-Register's office refuses to register any document, the concerned person should be allowed to do it in the office of the District Register. Laws amd rules should be changed to allow the agrieved person to have the document registered in the office of the District Register.

(5) The provision of depositing cash registration fees should be abolished for the sake of convenience and safety. Rule should also be changed to allow the buyer to deposit the money through challans or bank drafts.

B. LICENSING OF RADIO, TV AND VCR

(i) A one-time license for a CTV may be issued @ Tk 1500.00 at the time of selling; for each BWTV @ Tk 300.00, whether commercial, residential or for any other use.

(ii) The burden of collection of license fees may be shifted to the dealers for administrative convenience. It is much easier to check the selling register than to knock at the doors of millions. The cash memo may be treated as the license. The Licensing authority may issue a general guideline to this effect specifying the format and design of cash memos for selling TV.

(iii) The provision for obtaining radio license may be waived forthwith.

(vi) VCR should be exempted from licensing obligation.

(i) Existing CTV owners may be given the one-time license on payment of Tk. 500.00. This license may be of the type presently in force.

(ii) Existing BW TV owners may also be given the one time license on payment of Tk. 200.00.

(These recommendations were placed before the Government in May 2003. Recommendations under (i)and(ii) were adopted by the Government through budget measures for FY2003-04).

IMPLEMENTATION OF RECOMMENDATIONS

Government may form a high-powered committee to oversee the implementation of the recommendations of the Commission.

CHAPTER-I

INTRODUCTION

1. The Government of the People's Republic of Bangladesh formed a Revenue Reform Commission (RRC) through a notification[1] on July 2, 2002, with the basic objectives of eliciting recommendations for the improvement of the management of internal resource mobilization, and structure and management of revenue collection, in order to provide a strong foundation to a self-reliant economy. The Commission was, however, given wider tasks and responsibilities as enshrined in the following terms of reference:

   (i) An evaluation of the present revenue administration of the government and its management, and to give recommendations for their improvement;

   (ii) To make a review of laws and rules relating to direct taxes and to give recommendations for simplifying them and to make them suitable for meeting the needs of the time;

   (iii) To make a review of the current system of indirect taxes in the context of globalization and to give recommendations for its rationalization;

   (iv) To collect enhanced amount of revenue through identifying areas and means while keeping the tax base equitable;

   (v) To give recommendations for checking tax evasion and ensuring transparency and accountability in revenue collection;

   (vi) To identify distortions in tax policy and management and to give recommendations for removing them; and

[1] MF/IRD/Shulka-10/2002/185/1(8) dated 02.07.2002

(vii) To review any other matter that has an impact on revenue policy and revenue collection and to give recommendations accordingly.

2. The Commission was given six months time from the date of formation to finalize its report. The time for the Commmission to come up with a report was extended twice, up to 31st December 2003. The Commission started functioning in full swing in its office from 18.8.02, though its first meeting was held on 14.7.02 in the conference room of the National Board of Revenue (NBR). After stocktaking of the present scenario of revenue income, pertinent laws, rules, procedures and the available literature on revenue earning and revenue administration, the Commission prepared a detailed bilingual (Bangla and English) questionnaire. This was circulated in large number among the stakeholders such as the members of the business community, academics, research bodies, revenue officials, political parties, trade unions, senior citizens, NGOs and the members of civil society to gather their opinion regarding issues to be addressed. The respondents were, however, given freedom to give their opinion on any other matter that was not touched in the questionnaire. The Commission received replies from 104 persons/organisations to its questionnaires. The Commission thankfully acknowledges the views and suggestions for reforming the tax structure and tax administration.

3. The Commission also sought the help of different Bangladeshi missions abroad for obtaining taxation laws of different countries. The Commission gratefully thanks the efforts of some of our missions abroad.

4. The Commission also wrote letters to different missions for taking up the matters with relevant authorities to

draw up a visit plan to different countries in order to see the reform in place. But despite the missions' earnest effort, no visit could be arranged due to lack of time on the part of the Commission.

5. The Commission followed an agreed methodology in shaping up its thoughts, views and recommendations. First the response from the public were analyzed and scrutinized to hammer out the public expectations. Then these were discussed and tossed against the present legal barriers to check the legal aspects of the reform. Thus the Commission has delved out the probable changes in laws, rules and regulations.

6. In order to formulate its recommendations, the Commission sat regularly every week on brainstorming sessions. There were 83 such meetings. Besides, the Commission also discussed the pros and cons of the tax system with a number of stakeholders as well as some promient personalities. In the process, apart from some important personalities, 18 organizations/ associations were invited by the Commission. They also lent their wisdom and the Commission gratefully recalls their contribution.

7. For the purpose of preparing the report, the Commission first took up the issues broadly and then related and compared the same to formulate recommendations.

8. While collecting data, the Commission faced a real up hill task. No office could provide the correct data on time on demand. This evinces the weakness of our system and the poor decision support tools, like statistics. Regarding Non-tax revenue (NTR), when the Commission wrote to different Ministries, departments and organizations involved in administering the relevant part of NTR, some of those organizations did not have even the copies of the law they were supposed to enforce, not to speak of

the quality data for the same. Despite best efforts, complete data about NTR could not be collected.

9. The Commission first submitted an Interim Report on 01 January 2003 to the Government. This report covered some immediately addressable issues on Income Tax, Customs and VAT. In May 2003 the Commission submitted an Addendum to the Interim Report (AIR) to the Government. Some of the recommendations of the Commission in the Interim Report and in the Addendum were reflected in the budget of 2003-04.

10. Tax and non-tax revenue is a huge and gigantic structure that touches almost all the issues of the country. Shaping the tax system into a handy and efficient tool is dependend on the political philosophy, determination, will-to-risk and change.

11. The Commission elicited opinions of a cross-section of tax-payers and it was revealed that there exists a severe lack of trust on their part in the tax administration(NBR, Direct Taxes, Customs, VAT and NTR).

12. The Commission earnestly hopes that the recommendations formulated by it will be useful to the policymakers in the government. In the end, the efforts of the Commission will be deemed to be successful if a tax system evolves in Bangladesh, which is both client-friendly and enriches the government treasury. Government may form a high-powered committee to oversee the implementation of the recommendations of the Commission.

CHAPTER-II
PROFILE OF THE ECONOMY

1. PROFILE OF THE ECONOMY[1]

1.1 Bangladesh is a low-income economy of South Asia. Within a small territory measuring 144,000 sq. km it provides home to 131 million people. In the year 2000 it had a gross national income of US D 47,864 million. Its population growth rate is 1.7% per year. During the last two decades and a half population control measures have brought down the population growth rate from 2.3% per year to the current level. Gross national income per capita in Bangladesh is $ 370. There has also been significant gain in life expectancy from 55 years in 1990 to 61 years in 2000. Infant mortality rate per thousand live births came down to 60 in 2000 from 91 in 1990. In 1990, 19% of the population lived in urban areas, while in 2000 urban population grew to 25% of the population. Malnutrition among children under 5 was 65% in 1990 and in 1999 the same came down to 55%. Illiteracy rate among the male population of 15 years and above in 1990 was 54% and the same rate came down to 48% in 2000. For the female population of the comparable age illiteracy rate in 1990 was 77%, which came down to 70% in 2000.

1.2 Bangladesh GDP in 1990 was 30,129 million dollars and in 2000 it rose to US D 47,106 million. GDP growth rates were 6.6%, 4.9% and 5.9% in 1990, 1999 and 2000 respectively. Value added in agriculture, as percentage of GDP was 29.4% in 1990, which came down to 24.6% in 2000. Value added in industry as percentage of GDP rose from 20.9% in 1990 to 24.4% in 2000. The service sector happens to be the most buoyant sector in Bangladesh

[1] Data presented in this section is based on *The Little book–2002*, published by The World Bank. The GDP growth rates shown in this section "are proportional changes from the previous year," whereas GDP growth rates shown in table-3 are in 1995-96 constant prices.

economy. Value added as percentage of GDP from the service sector in 1990 was 49.7%, which increased to 51.0% in 2000. The lead position of services in an economy in its initial years of development contradicts the classical development experience in the West. Whether this is a healthy pattern of development is not agreed upon by the economists. Service sector in Bangladesh also suffers from dualism between advanced and backward types, characteristic of overall underdevelopment. The advanced component of the service sector in Bangladesh is also very small.

1.3 Exports of goods and services as percentage of GDP grew from 6.2% in 1990 to 14.0% in 2000. During a span of ten years the average export growth, as percentage of GDP, is less than 1%. The export growth is sluggish and cannot be treated as a healthy indicator of export led growth. During the above period imports as percentage of GDP grew from 13.6% to 19.2%. The trade gap is tolerable, but needs to be narrowed through further growth in exports. The net barter terms of trade in 1990 and 1999 were 74 and 97 respectively compared with a base of 100 in 1995. While Bangladesh faces unfavourable terms of trade, it has to multiply its export quantum index to meet the foreign exchange requirement. This means that more real resources are transferred out of the country producing a situation of immiserizing growth. This does not augur well for the economy in the long run. However, one good sign for the economy is decreased dependence on foreign aid. In 1990 per capita foreign aid was US $ 19, which came down to US $ 9 in 2000.

1.4 Despite many weaknesses of the Bangladesh economy there is also a silver lining. The people of Bangladesh have demonstrated utmost resilience in the face of natural disasters. They have shown commendable ingenuity in 36

1.5 devising fresh survival strategy. Bangladesh is no more a country of food deficit. Decline in the growth rate of population is a good example that the people do not suffer any more from the superstition of boon from large number of children, especially male children. Cropping intensity in agriculture has significantly gone up contributing to productivity growth and employment growth. As population pressure on land is mounting, people are creating avenues for livelihood in non-farm earnings. During the 90s poverty has gone down by one percentage point annually, though the absolute number of poor have not declined due increase in the size of population. The macro parameters continued to remain under control, though there have been periodic plunges in foreign reserves. There has also been too much of dependence on borrowing from the banking sector in the second half of the nineties.

1.5 With a well-balanced combination of fiscal, monetary and administrative measures and diversification of export trade and internal production, and reduction of unproductive expenditure, Bangladesh can hope to raise its GDP growth to 6-7 per cent. As a caveat it should be mentioned that a strong macro-structure could be built on a strong micro foundation. The growth of GDP and Tax-GDP ratio is symbiotically linked. Both of these parameters are to be bolstered to achieve self-reliant economic growth.

2. TAX-GDP RATIO: A MULTI-COUNTRY ANALYSIS

2.1 The Tax-GDP ratio is a crucial macroeconomic variable. It provides a quick overview of the fiscal obligations and incentives provided to the private sector. Low ratios of tax collections to GDP may reflect weak administration and large-scale tax evasion or avoidance. They may also reflect the presence of a sizeable parallel economy with unrecorded and undisclosed incomes. Tax collection ratios tend to rise with income, with higher income countries relying on taxes to finance a much broader range of social services and social security than lower income countries are able to provide. But, in the case of lower income countries governments need to finance building of infrastructure in the form of roads, bridges, ports, public schools and hospitals. The size of the Tax-GDP ratio is important for both the developed and developing countries for a very different nature of compulsion. A poor country with a satisfactory size of the Tax-GDP ratio may have a small amount of financial resource to meet the rising expectations of the people.

2.2 The relation of Tax-GDP ratio with the level and pace of development is not straightforward. The greater is the size of this ratio; greater is the confidence that the state is successful in playing a vital role in the economy. In a developing country where the level of economic infrastructure is not satisfactory, the state has to play a significant role in building necessary infrastructure and providing social services. The state can play the role of the developer of infrastructure when it succeeds in mobilizing necessary resources through a robust Tax-GDP ratio. Apparently such a high profile of the state is in conflict with a policy of free market economy, but in essence it is not really so. This is because in a developing country market failures and under-formation of the market are quite common. In order to overcome market deficiency the state has to play an extended role. As market forces become more and more active, the state can be absolved of many functions it performs in the take-off stage of development. However, this role of the state should not be misconstrued with state getting involved in commercial and industrial ventures unless they have any strategic and security implication. The state only plays the role of a facilitator. At the initial phase of development this ~~high profile~~ role of the state demands a robust Tax-GDP ratio. But, the size of the Tax-GDP ratio has remained an inconclusive issue.

2.3 Countries such as the U.S.A., U.K., Germany, and Sweden were not as rich in the mid-nineteenth century as they are today. Historical data on the ratio of Government budgets relative to GNP in these high-income countries clearly demonstrate extensive and durable Government growth since mid-nineteenth century. The data do show that Government budgets have grown faster than GNPs since at least 1900, and they may have grown more slowly before. A more precise date for the transition from decline to growth of Government would center around World War I and its aftermath. Since then, without any important exception or reversal, Government/GNP ratio has increased on the order of three- or four-fold till 1974[2]. Suffice it to say that the growth in government cannot be conceived without a growth in Tax-GDP ratio. Peltzman makes the following observations about the growth of the Government:

(i) The relative size of the Government sector in the typical developed country expanded by over one-third in the two decades, from just over a quarter to around two-fifths of the GDP.

(ii) The growth accelerated markedly in the last decade (60s), which accounts for about three-quarters of the total growth.

(iii) This accelerated growth is evident both in direct consumption and in transfers. However,

[2] Sam Peltzman, 'The Growth of Government', George J. Stigler, ed. *Chicago Studies in Political Economy,* The University of Chicago Press, Chicago and London, 1988

transfers have been growing two or three times faster per year than Government consumption throughout the period.

(iv) The higher recent growth rates also seem slightly more variable across countries, so that the spread among the sizes of their public sectors has widened. The growing importance of transfers, which vary more than consumption, provides an arithmetic explanation for this widening dispersion.

(v) The U.S. Government sector has been a comparative laggard. Essentially, the rest of the world has caught up to the United States in public consumption. And despite doubling the share of its GDP going to transfers, the United States has made only a modest dent in rest of the world's lead in transfers. More specifically, the locus of the United States lag is its defense sector. By 1974 only Australia and Japan had smaller public sectors than the United States.

2.4 Peltzman made his observation regarding Government spending/GNP ratios in three developed countries covering the period between 1870 and 1974. Technically speaking, there is a difference between Government spending/GNP and Tax/GDP. When there is a budget deficit the Government spending/GNP will be bigger. There is also a difference between GNP and GDP. Whatever may be the conceptual details, higher government spending can be sustained by higher volume of taxes collected. Therefore, the history of modern economic development is the history of rising Tax-GDP ratio. Taxation is the price for a civilized life.

2.5 Matters relating to taxes and revenue come under the purview of public finance. Public finance studies the effects of fiscal policy upon the levels of income, employment and prices. Indeed, the theory of compensatory finance became the very core around which important tools of macro economic theory were developed. The classical question of when and where resources should be put to public rather than private use, and who should bear the cost has swung between prominence and insignificance. According to Milton Friedman, a freely functioning market economy results in economic and technological progress, efficient utilization of resources, a rising standard of living that, with certain acknowledged exceptions, distributed with reasonable equity, and a society characterized by social mobility and political freedom. In Friedman's view, expansion of government beyond its minimal (public good) functions (e.g., defense and public order, but not the postal service) impairs efficient resource use, impedes economic progress, and restricts social mobility and ultimately social progress as well. The overriding assumption behind Friedman's tremendous faith in market mechanism is a model of perfectly competitive market, which tends toward full employment equilibrium for the economy as a whole (the macro-economy), and efficient use of resources by the farm and the individual (the micro-economy). This view draws support from the past century's experience of market economies in the industrialized West and Japan, the 1970s and 1980s experience of the predominantly market economies in the "newly industrialized countries" of Hong Kong, Malaysia, Singapore, South Korea, and Taiwan, and the more recent growth experience of increased marketization in Thailand and Indonesia. Friedmanian perspective draws further support from the sorry state of performance of various government service delivery arrangements like postal service, welfare agencies, energy generation and distribution system, defense and nationalized industries[3].

2.6 On the other hand, the pro-Government view presented by Galbraith is based on an idealized model of an informed, efficient, and humane Government, able to identify and remedy failures of the market and to achieve national goals arrived at by democratic means, in accord with the precepts of welfare economics, as elaborated by I.M.D. Little, Richard Musgrave, and others, and the theory of optimal economic planning developed by Oscar Lange and Abba Lerner. This view draws empirical support from the generally favourable economic performance of the Scandinavian countries and the Netherlands in the post-World War II period (at least until the late 1970s, when their economic trends became less favourable, specific instances of efficient Governmental performance such as Europe's national railway systems, and the dramatic record of Japan's sustained postwar economic growth attributed to guidance and targeting by Government policy (Japan's experience is cited in support of both sides of the argument!). Similarly, the Galbraith stance against the market also draws support from instances of negative market externalities e.g. atmospheric pollution, airport noise, advertising billboards, and often low quality of commercial television[4].

2.7 Market fundamentalist positions emphasized tax cuts and a minimalist state. Even developing countries are advised to reduce the size of the government and thereby disengage from playing required role in the economy. There is no denying that the size and structure of the government in many developing countries, including

[3] Charles Wolf, Jr. *Markets or Governments- Choosing between Imperfect Alternatives*. The MIT Press, Cambridge, Mass., London, England, 1994

[4] Charles Wolf, Jr. *Markets or Governments- Choosing between Imperfect Alternatives*. The MIT Press, Cambridge, Mass., London, England, 1994

Bangladesh, is neither rational and nor conducive to a meaningful developmental role. Under the circumstances they need to be restructured and slashed of undesirable flabbiness. Rationalization and restructuring of the government, however, should not be confused with unilineal downsizing of the government. The reality is that neither the state alone nor the market alone can produce perfect results. The choice is a combination of the market and state wherein the evils of both is minimized. The fiscal machinery and its goals should be geared to a state-market configuration, which involves least of the imperfections of both.

2.8 Adam Smith considers the types of the services, which should be provided for through the public budget, prior to examining taxation. His approach to the expenditure problem, though less restrictive than usually assumed, is primarily a historical and institutional one. Adam Smith's approach augurs well for Bangladesh. Bangladesh Government has to decide which activities will fall under the state domain before deciding about the tax net and tax effort. Grey areas will emerge, but that should not be considered as a serious problem. On the revenue side, Adam Smith took a two-pronged approach. Public services which cannot be financed by fees or direct charges should be paid for taxes, allocated in such a way that the citizens contribute " in proportion to their respective abilities; that is in proportion to the revenue which they respectively enjoy under the protection of the state. The expense of the Government is like the expense of management to the joint tenants of a great estate who are all obliged to contribute in proportion to their respective interest in the estate"[5]. Thus Smith ingeniously cuts across the ability to pay and the

[5] *Wealth of Nations*, Book V. Chapter II

benefit theories of taxation. In fact, the two are made to coincide, as income measures the one no less than the other.

2.9 Adam Smith's emphasis on historical and institutional realities obtained is of special significance for Bangladesh. In feeling the urgency about boosting the Tax-GDP ratio, no undesirable tax burden should be imposed on people, which will radically distort their current market and non-market domain choice. The process of marketization should be smooth and painless. A vast majority of peasant producers in Bangladesh produce for their own consumption rather than for the market[6]. A significant proportion of their income is derived in non-monetised form. Any hasty and drastic measure to improve the Tax-GDP ratio may push the peasantry to be compulsively involved in the market with undesirable welfare consequences. Introduction of cash revenue payment brought misery to the peasants in the form of distress selling and distress buying during the colonial days. However, things have changed a great measure since then. The people of Bangladesh, in both rural and urban areas, have more cash in their hands due to expansion of non-farm income sources including remittance. Under the changed circumstances, the government of Bangladesh can count upon mobilizing more revenue by bringing more people under the tax net and making the taxation system more efficient. Again this has its limit. Transactions in Bangladesh being mostly informal and without having paper records pose to be a serious obstacle in bringing more people under the tax net. This is a serious hindrance to raising the quantum of direct and indirect taxes.

[6] See Mahbub Ullah, *Topical Report No.4- Intensive Village Studies, In the Wake of a Flagship- Ex-post Impact Study of Noakhali Rural Development Project in Bangladesh*, Ministry of Foreign Affairs, DANIDA, Copenhagen, 2001/5.

2.10 Let us now examine the size of Tax-GDP ratios in some selected countries of the world at different levels of development (see Table-II.1). Among 14 low-income countries, Mongolia has the highest Tax-GDP ratio of 21.5% followed by Kenya. Mongolia is a transitional economy whose structure is not likely to be comparable with Bangladesh. Interestingly, Kenya, pursuing a policy of open market economy with a per capita gross national income of $350, has achieved a Tax-GDP ratio of 21.2%. On the other hand, Bangladesh with a per capita gross national income of $370 has achieved a Tax-GDP ratio of only 7%[7]. Kenya has a much lower gross national income per capita in PPP terms. Nepal, also with lower per capita gross national income in dollar as well as per capita gross national income in PPP dollar terms compared with Bangladesh, has a higher Tax-GDP ratio. India has a relatively higher Tax-GDP ratio compared to Bangladesh. The achievement is satisfactory in relation to its per capita gross national income in dollar or per capita gross national income in PPP dollar terms. It is also clear from the data source that India's Tax-GDP ratio is based on central government taxes. It does not include state government taxes. If state government taxes were included India's Tax-GDP ratio would further improve. Pakistan's achievement is better given in its income

[7] *The World Development Indicator-2002* published by the World Bank distinguishes between two concepts - current revenue as percentage of GDP and tax revenue as percentage of GDP. The current revenue as percentage of GDP excludes grants. Current revenue includes all revenue from taxes and current non-tax revenues other than grants such as fines, fees, recoveries, and income from property or sales. Tax revenue comprises compulsory transfers to the central government for public purposes. Compulsory transfers such as fines, penalties, and most social security contributions are excluded. Refunds and corrections of erroneously collected tax revenue are treated as negative revenue. In 1999 current revenue as percentage of GDP was 9.3, while tax revenue as percentage of GDP was 7% in 2000 in Bangladesh. Comparative Tax-GDP ratios shown in this section are based on tax revenue as percentage of GDP appearing in Chapter 5.5 in *World Development Indicators-2002* published by the World Bank. It has been noted in the *World Development Indicator 2002* that tax data measured in local currencies are normalized by scaling variables in the same units to ease cross country comparisons. The Finance Minister in his Budget Speech- Part I for the FY 2002-2003 gave a Revenue-GDP figure of 9.8 % approximately for FY 2001-2002. The revenue side of this figure includes both tax and non-tax revenue.

position compared with India. In Pakistan's case also provincial taxes are excluded.

Table-II.1

Tax-GDP ratio, Per capita GNI, Per capita GNI (PPP) and Growth of GDP of Selected Countries

Country	Gross national income per capita		PPP gross national Income			Gross Domestic Product		Tax revenue
	$	Rank	$ billions	Per Capita $	Rank	% growth	Per capita % growth	% of GDP
	Yr. 2000[b]	Yr. 2000	Yr. 2000	Yr. 2000	Yr. 2000	FY: 1999-2000	FY: 1999-2000	Yr.2000
Low income								
Bangladesh	370	167	209	1590	165	5.9	4.1	7.0
Ghana	340	173	37	1910	159	3.7	1.3	...
India	450	159	2375	2340	153	3.9	2.0	9.6
Indonesia	570	153	596	2830	141	4.8	3.1	16.5
Kenya	350	172	30	1010	185	-0.2	-2.5	21.2
Mongolia	390	165	4	1760	161	1.1	0.3	21.5
Mozambique	210	193	14[e]	800[e]	193	1.6	-0.7	...
Myanmar	...	...	...	...	...	...	...	2.8
Nepal	240	190	32	1370	176	6.5	3.9	8.7
Pakistan	440	161	257	1860	160	4.4	1.9	12.1
Sudan	310	175	47	1520	169	8.3	6.4	6.8
Tanzania	270[k]	184	18	520	206	5.1	2.7	...
Vietnam	390	164	157	2000	157	5.5	4.1	14.9
Zimbabwe	300	176	8	750	198	3.5	1.3	...

Continued..

Country	Gross national income per capita		PPP gross national Income			Gross Domestic Product		Tax revenue
	$	Rank	$ billions	Per Capita $	Rank	% growth	Per capita % growth	% of GDP
	Yr. 2000[b]	Yr. 2000	Yr. 2000	Yr. 2000	Yr. 2000	FY: 1999-2000	FY: 1999-2000	Yr.2000
Lower middle income								
Bulgaria	1520	119	45	5560	100	5.8	6.3	28.9
China	840	141	4951	3920	124	7.9	7.2	6.8
Egypt, Arab Rep.	1490	120	235	3670	128	5.1	3.1	...
Iran, Islamic Rep.	1680	111	376	5910	95	5.4	3.9	9.2
Iraq	...	...	...	...	...	...	...	...
Jordan	1710	110	19	3950	123	3.9	0.8	19.8
Philippines	1040	131	319	4220	120	4	2.1	13.9
Russian Federation	1660	114	1165	8010	79	8.3	8.9	21.6
Sri Lanka	850	140	67	3460	133	6	4.3	14.5
Thailand	2000	103	384	6320	92	4.3	3.5	14.1
Tunisia	2100	99	58	6070	93	4.7	3.5	26.0
Yugoslavia, Fed. Rep.	940	135	...	...	...	5	4.9	...
Upper middle income								
Argentina	7460	58	446	12050	58	-0.5	-1.7	12.9
Brazil	3580	82	1243	7300	83	4.5	3.2	20.6
Chile	4590	73	138	9100	73	5.4	4	19.0
Costa Rica	3810	78	30	7980	80	1	-0.5	18.8
Korea, Rep.	8910	54	818	17300	46	8.8	7.8	...
Libya	...	...	...	...	...	...	...	...
Malaysia	3380	84	194	8330	77	8.3	5.7	...

Saudi Arabia	7230	61	236	11390	60	4.5	1.8	...
South Africa	3020	91	392 [e]	9160 [e]	72	3.1	1.4	25.9
Turkey	3100	90	459	7030	86	7.2	5.6	22.0
High income								
Australia	20240	27	479	24970	19	1.9	0.8	21.9
Belgium	24540	20	282	27470	9	4.0	3.8	43.0
Japan	35620	5	3436	27080	12	2.4	2.2	...
Kuwait	18030	31	37	18690	39	1.7	-1.4	3.4
Netherlands	24970	18	412	25850	15	3.5	2.8	...
Singapore	24740	19	100	24910	21	9.9	8.1	15.5
United Arab Emirates	...	...	...	...	...	...	...	1.8
United Kingdom	24430	21	1407	23550	27	3.1	2.7	34.6
United States	34100	7	9601	34100	3	4.2	3.0	20.1

Note: b. Calculated using the World Bank Atlas method

e. The estimate is based on regression; others are extrapolated from the latest international Comparison Program benchmark estimates.

k. Data refer to mainland Tanzania only.

Source: *World Development Indicators 2002*, The World Bank.

3.11 One notable feature of major South Asian nations is that all of them have poor Tax-GDP ratio. One may speculate that a common historical past has encumbered them in raising Tax-GDP ratio. During the anti-colonial struggle a powerful war cry against the foreign rulers in these countries was the call for not paying taxes. A mass psyche was created that was based on an attitude that the Raj should deliver all the services and the subjects of His or Her Majesty should not bear any obligations for them. Drain of resources from the colony to the metropolis provided the objective basis for this mentality. Experience of Pakistani rule further reinforced this mentality.

3.12 Among the selected lower middle income countries there ~~is~~ a good number of transitional economies. They do not qualify for good comparison with countries traditionally following free enterprise path to development. Philippines, a lower middle income country with per capita gross national income of $1040 achieved a satisfactory Tax-GDP ratio of 13.9%. Thailand with quite a high per capita gross national income of $2000 has a Tax-GDP ratio of 14.1%, while Sri Lanka, in the lower ladder of the lower middle income countries has a Tax-GDP ratio of 14.5%. Such diverse results cannot be explained unless the expenditure preference of these states is known. Among the selected upper middle income countries Brazil and South Africa have Tax-GDP ratios above 20%. Chile, which underwent extensive market reforms and with respectable per capita gross national income, has a Tax-GDP ratio of 19.0%. However, Chile's per capita income is much higher than Brazil and South Africa. Among the selected high income countries Belgium has a Tax-GDP ratio, as high as 43.0%. The United Kingdom is just next to Belgium. Australia and the USA have almost similar Tax-GDP ratios, though Australia has a much lower per capita gross national income. Therefore, wide variations in Tax-GDP ratios are observed within similar class of countries along with per capita income levels not coinciding with the Tax-GDP ratios. A deeper investigation may reveal that economic ideology, income distribution, efficiency of tax administration, compensation package for tax officials and tax culture have much bearing upon respective Tax-GDP ratios.

3 SETTING A GOAL FOR TAX-GDP RATIO

3.1 Goal setting for Tax-GDP ratio should be in consonance with development aspirations of the people, confidence in the government's ability to reach the benefits of tax and non-tax revenue where needed, structure of the economy and historically evolving tax culture. Prima-facie, tax culture appears to be an important factor. Habits die hard. And a lot of effort is needed to change culture. The prevailing situation in Bangladesh not only demands a change in the attitude of the people, but also a change in the practice of governance. Bangladesh can improve the Tax-GDP ratio through creating a congenial environment for tax compliance, simplifying tax administration, checking corruption, plugging the holes of tax evasion, giving precedence to tax net over tax rate. Moreover, the taxpayers should also be convinced that the money, which they contribute to the coffer, is not squandered by corrupt bureaucrats, politicians and crony capitalists. All these basically mean ensuring good governance. Good governance means saying goodbye to a style of governance that creates heyday for rent seeking, despises accountability, flouts democratic practices and the rule of law, adopts double standard for henchmen of the ruling oligarchy and their opponents, abhors transparency, justice and fair-play and remains a silent spectator to secularly rising cost of business. The Commission strongly feels that when the tax-payers will be given services in the form of good health care, good schooling, safe-water, reliable power supply, good law and order, a caring police administration, a dependable telecommunication system, a justice system free from delays and denials etc. there is no reason why the people should not be willing to bear the burden of taxes.

3.2 Hundreds and thousands of Bangladeshis are now working in foreign countries with civilized governance. They are aware that taxpayers do pay taxes and governments do deliver quality services. This has been a positive factor in the formation of the attitude of the people. The Government can cash in on the changing mind-set of the people through ensuring good governance. Therefore, the Commission recommends that the Government should aim at achieving the twin goal of ensuring good governance and raising Tax-GDP ratio at the rate of 0.45% per annum till it reaches 12.61%, which will need another twelve years from FY 2001. This additional tax effort in gross terms will mean a net additional tax effort of 0.25% of GDP, as we shall see in the following analysis. The Government's ability to achieve this twin objective will ensure generation of more internal resources for development, poverty alleviation and political stability. Any government capable of achieving this twin goal will be in a position to bring an end to confrontational political culture and continue steady economic development.

3.3 It may be noted that the Tax-GDP ratio in 1989-90 was 5.55%. This ratio peaked to 7.9% in FY 1994-95 (see Table-3). During a period of 12 years (between FY 1989-90 and 2000-01) under review, the difference between the highest Tax-GDP ratio score and the lowest Tax-GDP ratio score is 2.4%. This estimate is based on 1995-96 constant prices. Under the given circumstances, the difference between the highest and lowest Tax-GDP ratio can be treated to be a measure of tax mobilization capacity of the existing tax machinery. If the differential is divided equally among the years, the existing tax machinery can add at least 0.20% of GDP every year to the state exchequer without much

Table-II.2

Projection of GDP and Total Tax Revenue at Constant Market price
(base: 1995-96)

(million Tk.)

FY	Absolute Levels of GDP (as usual)	Absolute Levels of Total Tax revenue (as usual)	Absolute Levels of GDP (optimistic)	Absolute Levels of Total Tax revenue (projected)	Absolute Levels of GDP (pessimistic)	Absolute Levels of Total Tax revenue (pessimistic)
Projection rate (%)	5.94	Addl. 0.20* p.a.	7.00	Addl. 0.45** p.a.	5	Addl. 0.22*** p.a.
2000	2049276	147772	2049276	147772	2049276	147772
2001	2171003	161306	2192725	167963	2151740	159874
2002	2299961	175947	2346216	190278	2259327	172838
2003	2436578	191759	2510451	214895	2372293	186699
2004	2581311	208828	2686183	242025	2490908	201514
2005	2734641	227249	2874216	271901	2615453	217344
2006	2897079	247121	3075411	304773	2746226	234253
2007	3069165	268552	3290689	340915	2883537	252309
2008	3251473	291657	3521038	380624	3027714	271586
2009	3444611	316560	3767510	424222	3179100	292159
2010	3649221	343392	4031236	472058	3338055	314111
2011	3865984	372294	4313423	524512	3504957	337527
2012	4095624	403419	4615362	581997	3680205	362500

Note: * In as usual scenario we assume addition to Tax GDP ratio will be 0.20 percent every year against the previous year.

** In optimistic scenario we assume addition to Tax GDP ratio will be 0.45 percent every year against the previous year.

*** In pessimistic scenario we assume addition to Tax GDP ratio will be 0.22 every year against the previous year.

difficulty. It goes without saying, with further gearing up of the tax administration, rationalization of the tax structure, adoption of innovative steps and expansion of the tax net, a net additional accrual of tax revenue by 0.25% of GDP should not be difficult if the current growth tempo is maintained. During the period 1991-2001-02, GDP growth fluctuated between the trough of 4.08% and the peak of 5.94 percent at 1995-96 constant prices based on SNA-1993. However, these growth rates were achieved in an environment of lax fiscal discipline and lower efficient use of resources. With a tightened fiscal discipline, more prudent uses of resources and lower degree of corruption, it is possible to achieve a higher growth rate of GDP to the tune of 7%, and a further enhanced Tax-GDP ratio in each future year. The pessimistic growth rate of GDP has been assumed to be 5%. Under this scenario, it has been estimated that a small ~~net~~ additional Tax-GDP ratio will be 0.02%. The realism behind this goal may be discerned from the projection estimates of real absolute growths in GDP and real absolute growths of tax revenues under different sensitivity analysis, referred to as optimistic, pessimistic and business as usual shown below (see Table-II.2 and the corresponding Figure-II.1). It should, however, be noted that in the above analysis, we have considered only tax- revenue, as non-tax revenue does not fall under the purview of Tax-GDP ratio. Tax and non-tax revenue together is considered for measuring Revenue-GDP ratio. In Bangladesh, there is also a reasonable scope for augmenting non-tax revenue. Our Tax-GDP ratio projections are based on real tax-revenue and real GDP. Therefore, while fixing budget targets price inflation should be given due consideration.

Table-II.3

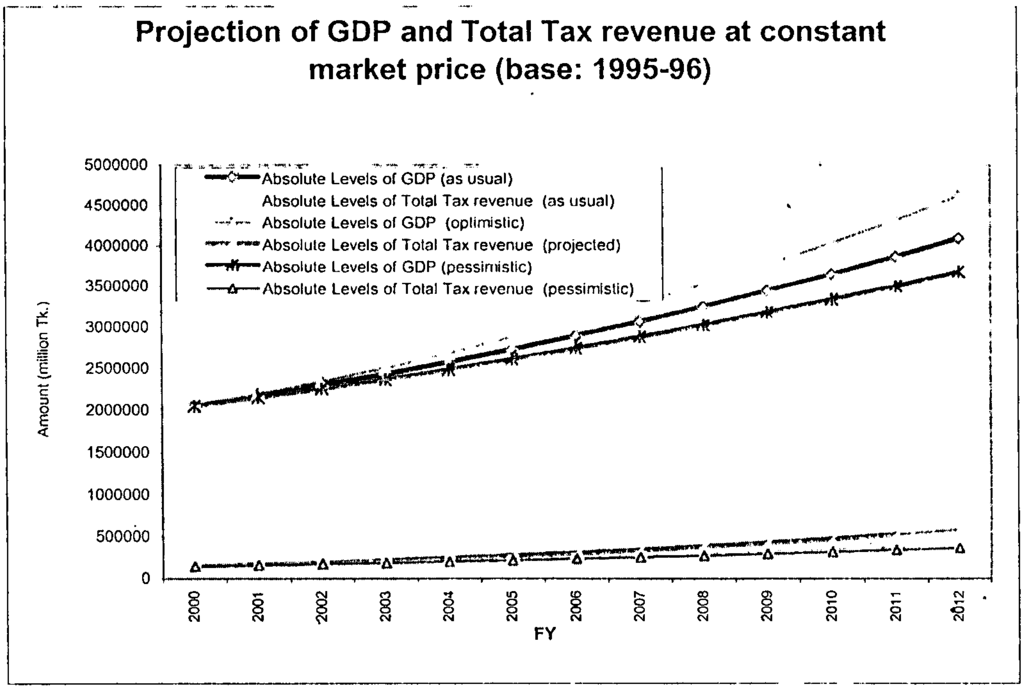
Level and composition of taxes in Bangladesh

(percent)

Tax	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00 (RE)	2000-01 (BE)
a) Direct tax of which	17.19	19.91	18.38	19.01	20.08	16.09	15.15	14.45	15.96	16.25	19.75	22.00
i) Pvt. Banks, industries & investment org.	10.58	12.46	10.32	11.68	12.35	9.78	10.47	8.39	9.55	8.96	6.60	7.74
ii) Income other than Corporation tax	2.00	3.71	4.40	4.89	5.39	3.42	2.55	3.78	4.09	5.49	10.83	12.25
iii) Land Revenue	2.26	1.42	1.38	1.33	1.38	1.26	1.10	1.30	1.28	1.04	1.56	1.56
iii) Others direct tax	2.36	2.32	2.28	1.11	0.96	1.63	1.04	0.99	1.03	0.77	0.76	0.73
b) Indirect taxes of which	77.94	75.24	76.18	75.81	74.37	77.92	79.45	79.81	78.45	78.43	75.14	72.83
i) Customs	38.98	34.76	35.63	31.20	31.08	30.06	33.89	31.99	31.09	31.76	26.53	24.85
ii) Excise duties	29.41	25.56	26.28	13.09	1.67	3.78	1.60	1.45	1.39	1.27	1.40	1.43
iii) Sales tax/ VAT (Domestic product)	0.00	0.00	2.56	9.88	22.90	24.86	10.40	10.17	11.33	10.33	12.19	12.84
iv) Sales tax/ VAT (Import/ Export)	9.54	14.92	10.09	16.85	5.55	4.58	20.55	20.96	19.16	19.36	19.43	15.74
v) Supplementary duty	0.00	0.00	1.62	4.80	13.17	14.64	13.01	15.24	15.49	15.71	15.58	17.97
c) Other taxes and duties	4.87	4.85	5.43	5.18	5.55	5.98	5.40	5.74	5.59	5.32	5.11	5.17
Total tax revenue	100	100	100	100	100	100	100	100	100	100	100	100
Growth rate of GDP at constant market price (base: 1995-96)		3.34	5.04	4.57	4.08	4.93	4.62	5.39	5.23	4.87	5.94	6.04
Tax-GDP percentage at constant market price (base: 1995-96)	5.55	6.15	6.54	7.26	7.08	7.90	7.29	7.89	7.69	7.36	7.21	7.47

Source: Estimated from different volumes of *Statistical Yearbook of Bangladesh*, Bangladesh Bureau of Statistics

<u>Figure-II.1</u>

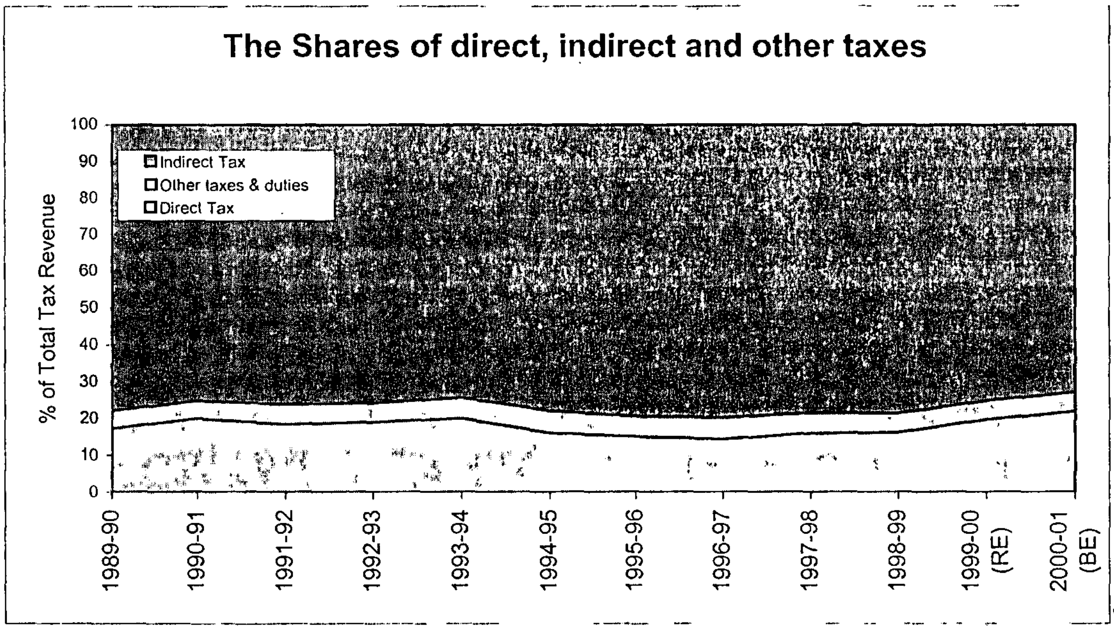


Source: Different volumes of *Statistical Yearbook of Bangladesh*, BBS

4 INCOME TAX AND THE GOAL FOR THE FUTURE

4.1 A major weakness of the tax structure of Bangladesh is overwhelming dependence on indirect taxes (see Figure-II.2 and Table-II.3). During the period between 1989-90 and 2000-01 (Budget estimate) direct taxes varied between 15.15% and 22% of the total tax revenue. In most of the years, the share of direct taxes was less than 20 percent. Income other than corporation tax was below 5% in most of the periods. A large number of potential income tax payers have remained outside the tax net. Income other than corporation tax crossed 5% marks from 1998-99. During the last fiscal income tax collection fell far below the target. In Bangladesh 49.5% of the population is below the poverty line. So they are not the people who should pay the income tax. If they are made to pay income tax, they will fall further below the poverty line. But the level of income above the mean income, which does not create hardship with the retained income (i.e. income net off income tax), should be determined as minimum taxable income. The economic definition of income should be based on Schanz-Haig-Simons (SHS) definition as far as practicable. Adoption of strategies for making concealment and evasion difficult and compliance obligatory will automatically raise the share of income other than corporate tax. This will not only contribute towards raising the Tax-GDP ratio, but will also make distribution of income more equitable.

Figure-II.2



Source: Estimated from different volumes of Statistical Yearbook of Bangladesh, BBS

4.2 Admittedly, an argument may be made that stringent measures regarding income taxes may discourage savings and investment. Several attempts in the past have been made to unfold concealed income, mostly in the form of illegal earnings. People were allowed to retain a high

proportion of their illegal earning after paying a small
150

4.3 proportion in income tax. Last year's budget provided ~~for indemnity~~ to illegal earning, if invested in industries. However, these measures failed to unearth illegal earnings. Incentives given to expose illegal earnings are definitely not permissible on moral grounds. Many governments adopt these measures, as they do not find suitable instruments to attract illegal earnings into legal economic activities. In the particular instance of Bangladesh, it is presumed that a huge amount of wealth has remained idle, as it does not find legal outlets for use. Had this been possible the welfare level of the nation would have increased manifold. We would witness a dramatic increase in GDP and Tax-GDP ratio. An enhanced level of national welfare means entitlement level for everybody increasing. An effective policy would be detecting lifestyles, asset portfolios, and conspicuous expenditure patterns of individuals not consistent with their known sources of income. Application of such measures if enforced stringently would compel individuals to reveal their ill-gotten wealth. The policy is to use intelligent and popular methods for unearthing concealed and undeclared income to be sweetened by quid-pro-quo gestures.

4.3 Over time, the income tax has grown in importance so that it now represents the single most important revenue source in most developed countries. In 1982 (according to OECD, 1984), for example, taxes on income and profits accounted for 45 per cent of government revenues in USA and Japan, 44 per cent in Canada, 38 per cent in UK and 34 per cent in Germany. France was unusual among the leading industrial countries in raising 18 per cent of its revenues from these sources[8]. However, collection of income taxes from individuals requires a more developed government infrastructure than indirect taxes on transactions. Income taxes can be made progressive. Progressive tax is an effective instrument for making the income distribution consistent with distributive justice. Income taxes are visible and its incidence and impact are borne by the same person. Therefore, it is also vehemently opposed and tax-lawyers thrive on this tax as craft-man of income tax avoidance. Ultra liberals consider income tax as an interference with individual liberty to enjoy one's own income free from public scrutiny.

4.4 Despite resistance, good governance demands that high income earning groups in the society should not be exempt. The higher income groups in the society have lower marginal utility of money. Income taxes are much less distortionary than various forms of indirect taxes, as the distortion free rates of the latter are difficult to determine. In an imperfect market, the least distorted forms of indirect taxes do not achieve the desired goals of allocation of resources for production and consumption. 'Income tax is the tax of the future' as globalization is going to make the scope for customs duties restricted. This is also borne by the fact that in the developed countries taxes on income is a major share of government revenues. Taxes on income, profits and capital gains were 68% in Australia, 25% in Austria, 37% in Belgium, 54% in Canada, 38% in Denmark, 34% in Colombia, 29% in Finland, 39% in Greece, 61% in New Zealand, 28% in Philippines, 40% in U.K. and 56% in

[8] Alan J. Auerbach, Entry on Taxation 'on income', *The New Palgrave- A Dictionary of Economics*, Vol.4, The Macmillan Press Ltd. London, 1987.

U.S.A. in 1999[9]. Therefore, the current pattern also reveals that income taxes have become very crucial among the early starters of development. As Bangladesh will be making its transition towards development, income taxes shall have to grow in importance. Tax administration in Bangladesh should gradually prepare itself to face the challenge of collecting a higher proportion in income taxes.

[9] The Chapter 4.13 in *World Development Indicators-2002*, The World Bank

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CHAPTER-III
WHY REFORM

1. Reform became the buzzword in the discourse on economic management in the 90s of the last century. It coincided mainly with the collapse of the Soviet socialist system. The disintegration of the Soviet system ushered in a new era in erstwhile Soviet Union and its satellites characterized by a radical overhauling of their economies. This essentially meant supplanting command economies and their institutions, legal framework and psychological make up with those of the market economies. Such transformation was not easy and the attendant dislocations were indeed painful. The transition from command economy to market economy entailed series of reforms and the whole host of their consequences that had to be addressed through a new branch of economics discipline which became fashionable as economics of transition. On the other hand the developing countries started shelving their statist development models after suffering prolonged economic stagnation by the late seventies. Cliches like 'structural adjustment' found currency in the discussion of economic policies of these countries under the aegis of international bodies. The developing countries opted for pro-market policies and programmes. Thus, another transition was in the offing in the developing countries outside the Soviet orbit well ahead of the failed Soviet empire. The collapse of Soviet empire further intensified the urge for embracing the marketisation process in the developing countries. The process of globalisation and its international rule setting through GATT and WTO left no shadow of doubt that developing countries could stick to the trodden path. Reform became the order of the day. Developing countries

with the exception of countries like Myanmar and North Korea could not think of being compatible with the ~~emerging global order~~ without reforming their fiscal, monetary, financial and trade regimes.

2. The task for the Revenue Reform Commission was to suggest ways and means to maximise revenue earnings of the government of Bangladesh subject to social and political constraints in order to ease internal resource mobilisation, to remove distortions in the revenue structure to optimise resource allocation, to ensure appropriate incentive structure to harness dormant human capibilities, to improve the system of revenue administration and to cope with the exigencies of a globalised world order. Maximisation of revenue earning is necessary for rapid economic growth as well as for reducing of poverty in the country. Revenue reforms can be either sweeping affairs, in which the very basis of taxation is changed, or a modest act of fine-tuning a few rates. Even when the former are politically or administratively infeasible, there exist plenty of elbow room for latter types of tinkering. In both cases, however, the objective is to find direction of changes that will produce an improvement in welfare without causing a reduction in revenues, or vice versa. A close examination of the budget documents produced since the independence of Bangladesh convinces their readers that successive Finance Ministers of the country made attempts to tinker with rates and their numbers from time to time in response to evolving circumstances. Viewed from this perspective, revenue reform can be considered as an ongoing process. But when a Commission is appointed to suggest reforms, it should be taken as a serious job and it should be appreciated that the demand of the

circumstances is more thoroughgoing than mere tinkering with rates or the number of rates.

3. There is no denying that sweeping reforms are prone to have large-scale general equilibrium repercussions. In an analysis of general equilibrium repercussions the connection between protection and taxation occupies the centre stage. Historically, Bangladesh inherited an industrial structure that had been import substituting and inward looking in nature. This strategy of industrialisation nurtured great deal of inefficiencies and waste of resources and created a stagnating pool in the economy. With the change in global environment the impasse could be overcome only with an outward looking strategy with emphasis on export led growth. An export oriented industrialization accompanies low tariff barriers and attainment of global competitiveness through harnessing domestic comparative advantage in the best possible manner. Therefore, Bangladesh stands on the watershed between autarchy and openness. This divide defined the transition for Bangladesh economy. This transitioning demands major shake up of taxation and tariff regime. This is why reform is so urgent.

4. Bangladesh said goodbye to quantitative restrictions like quota more than a decade back. This step freed the economy from the shackles of rent seeking and political lobbying that are adjunct to quotas and licenses. However, complete dismantling of conservative protectionism was not easy. Pre-existing industrial structure produced an inertia that sustained multiplicity of tariff rates and manipulative tax regime. Transition to an outward looking strategy ordains modest tariffs which generates public revenue while affording domestic industry a measure of interim protection. Revenue reform

has to move towards this direction at this juncture of our history.

5. ~~Once modest tariff is conceded, it means that import and~~ export duties cannot be expected to be a public revenue generating machine to finance the functioning of the government and its development programmes. Although lowering of tariff may lead to greater import demand and thus compensating duty loss due to lower rates. In any case the next step to lowered duty rates is to broaden the tax base by switching the basis of taxation from international trade and the production of certain goods to domestic final use or consumption, thereby doing away with non-regulatory protection. In practice, this reform can be accomplished only over a long haul, so that a mixture of the two systems will have to be employed during the transition. In this connection, a VAT is bound to have limited coverage at first, as large areas of economic activity remains beyond tax collector's reach. Luckily, Bangladesh made a relatively smooth transition to a VAT system in the early 90s. But, as customs revenue weathers VAT provides the safety valve. However, the net of the VAT could not be cast wide, nor, it could be implemented with due precision. Now, it is high time that VAT targets be fixed to reach their potential as much as possible along with achievable perfection level. So much of reform is needed in this front of neutral and distortion free taxation called VAT.

6. As resource mobilization within the territory of the state rather at the international ports assumes importance, direct taxes like income and corporate taxes have to gradually occupy the front seat. Income tax collection has not been satisfactory in its long history in this country. Many factors are to be blamed in this

regard. Too many exemptions and allowances, corruption, discretionary powers of the tax bureaucracy, complicated tax rules, complicated tax return forms, distrust of the tax payers, elements of regression, difficult income computation, tax evasion, failure to bring more people under the tax net are few among those factors. Therefore, the age-old system of income taxes urgently needs to be modernized through intelligent and effective reforms.

7. The principle of the "Laffer curve" argues that a transparent, low tax regime translates into better compliance. Our taxation system is gradually moving towards a low-tax regime, but, there is doubt about how much of it is transparent. Therefore, a major concern of revenue reform is to make the revenue administration transparent, efficient and modern. One pre-eminent reason for resorting to taxes and subsidies is to rectify market failures arising out of externalities and non-excludabilities. Such market failures are more ubiquitous than often recognised. While prescribing reforms for market strengthening, it will be unwise to ignore market failures. As the following pages of this report will reveal, the basic principles adopted in the recommendations of the Commission are to broaden the base, lower marginal tax rates, reduce rate differentiation and to undertake measures to make the administration and enforcement of the tax system more effective, where the taxpayers are primarily trusted unless proven otherwise. The overall thrust of the Revenue Reform Commission, so far revenue augmantation is concerned, is to (i) decrease the share of trade taxes in the total tax revenue; (ii) increase the share of domestic consumption taxes such as VAT and (iii) increase the relative contribution of direct taxes and fees.

CHAPTER-IV
GLOBALIZATION

1. GLOBALIZATION AND BANGLADESH ECONOMY

1.1 Last two decades were the decades of globalization, countries came closer, trade volumes increased significantly and investment flows crossed borders on a scale which was not seen anytime in the past. Spurred by the information technology the international trade grew twice as fast as the global income during the period. The world has become a smaller place today, the people of one country is reaching out to those in another country if and when they feel necessary.

1.2 The surge in globalization took place following the successful completion of multilateral trade agreement under the URUGUAY round in 1993 and the setting up of World Trade Organization (WTO) in the following year. However, though trade as a whole increased significantly but some components like service grew much faster than the merchandise.

1.3 Though a freer trade offered more opportunity to exploit the comparative cost advantage successfully by the LDCs, but the fact remained that 49 least developed countries accounted for much less than 1 per cent of the global trade, their receipt of FDI flows remained low. The promises made by the advanced countries at the Uruguay Round with regard to trade concessions to the LDCs had either been ignored or tied to conditionalities like labour and environment standards.

1.4 Advanced countries formed trade blocks of one kind or another, and made the trade relatively free among the member countries. But, the LDCs continued to trade on the old mode characterised by high tariffs and protectionist policy. The exports from the LDCs were taxed at the higher rate, the imports of LDCs were made costlier by the advanced countries. LDCs exporting agricultural and labour intensive goods like textile and clothing were hard hit by the tariff structures of the industrial countries. On imports worth $2.4 billion from Bangladesh, the U.S. collected duties to the tune of $331m in 2001, which was more than $330m in excess of what it collected on exports valuing $30 billion from France.

1.5 But even if the rich countries reduced tariffs and removed other trade barriers the LDCs will not benefit much unless they stop protecting and over regulating their own markets. The better option for the LDCs is to gradually reduce the tariffs on imports and open up the domestic economy to competition. It is true that all countries will not be benefited equally or even equitably from globalization but the hard fact remains that some countries will lose more because of globalization.

1.6 Bangladesh is one country, which has benefited from globalization more proportionately than many other LDCs, but not up to its potentiality. During the last one decade, Bangladeshi exports grew at 10 percent p. a. on an average and the same pattern of growth was also noticed in imports. If external trade is any criterion to judge an economy going global, the case of Bangladesh is not dismal. From a very low export/GDP ratio just a decade earlier, Bangladesh increased its exports to near about one-fifth of its GDP. Bangladesh economy grew on an average at 5 percent p.a. during the last decade and an important role was played by the export trade in achieving this growth. Foreign exchange remittances by the Bangladeshis working abroad also grew substantially.

Though there was no direct link between globalization and the outflow of labour force from Bangladesh, but still it can be said that globalization added a fillip to their migration abroad.

2. CONCERN FOR BANGLADESH ECONOMY

2.1 Though the achievement of Bangladesh economy was not impressive, but it was not unsatisfactory either. Bangladesh could not achieve its full potentiality because of the reasons mostly related to its domestic constraints. Politically the country is divided, sometimes narrow political consideration overrides everything, interest of individuals gets preference over public interests, corruption and red-tapism abounds everywhere. The country did not receive much of the FDI in the preceding decade, nor did it receive foreign aid upto the level it received in the earlier decades. The country also could not enter into any meaningful trade block, nor could form one of its own. Much talk about SAPTA and SAFTA, the proposed preferential and the free trade agreement among South Asian countries, ended up in imbroglio. Bangladesh is one country, which was doing trade on the old mode but did much better than countries under similar conditions. The Bangladesh economy is facing problems relating to access to the global market. Free trade agreements- FTAs offer desired access. The matter was further aggravated by the quota and the duty free access offered to imports from some other LDCs by the United States. Bangladesh's market access to the United States with a quota facility proved useful, but that too is now being threatened by the discriminatory tariffs being pursued by the U.S.A.

2.2 In recent years Bangladesh exported more merchandise in volume but fetched much less income, as the prices for her export merchandise declined. In the coming days, the profit margin from the exports may further go down, Bangladesh has to export more in volume by reaping economies of scale engaged in trading.

2.3 The Multi Fiber Agreement (MFA) which provided the framework for trading so long in the area of clothing and textile will be phased out in Dec. 2004 and will be replaced by Agreements on Textiles and Clothing Act from the last of Jan. 2005. As the trade in readymade garments and clothing will be coming under WTO rules, Bangladesh can expect changes, but the question is in which direction such changes will follow.

2.4 While many people may think that a quota- free trade is a better option for Bangladesh, but unfortunately, Bangladesh may lose out to her competitors if she does not modernize her in-house industries through improvements in management. In other words, Bangladesh may do better in the post-MFA era if internal reforms in the economy are carried out. In the post-MFA era, this sector will come under the WTO agreements with regard to Subsidies and Countervailing Measures and also relating to Safeguards and Anti-Dumping. Bangladesh's readiness in the above areas is parceived to be poor. Though the Bangladeshi exports have already faced the invocation of antidumping provisions from India and the USA, she could hardly invoke such provisions to her favour.

2.5 Preferential tariffs that Bangladesh exports enjoyed so far from the European Union will also be phased out under the ATC of the Uruguay round. European Union, Canada and Australia have also offered Bangladeshi exports duty and quota free access to their markets. But here too the rules of origin act as impediments. Barely half of the

Bangladeshi exports to EU could satisfy the rules of origin criterion.

2.6 Bangladeshi export base is too narrow. Even if more facilities are offered to LDCs' exporters, it is feared that Bangladesh will not be able to use them because of its narrow base. Recently, India offered preferential tariff to some items supposed to be exported by Bangladesh but unfortunately Bangladesh produces very few of these items.

2.7 Regional Trade Agreements (RTAs) with zero tariff among the participating countries was initially thought to be doing good to the global trade, but the same has also been proved to be an impediment, as the RTAs restricted imports from non-member countries, though the exports from the later were much cheaper. For example, the North American Free Trade Agreement (NAFTA) and the Caribbean Basin Initiatives provided duty free access for clothing from member countries into the US market, thereby undercutting the interest of other cloth exporting countries like Bangladesh, Pakistan and India. Similarly the USA allowed special tariff concessions to some African countries' exports of textile and clothings to its market under the African Growth and Opportunity Act (AGOA). There was a significant increase of export from these countries to the US market, showing an increase of 61 percent between 1999 and 2001.

2.8 Bangladesh is committed to lowering the import tariffs under WTO rules. In the coming rounds of multilateral trade negotiations tariffs on many items may substantially come down. Other type of restrictions like quota will also go. The future trade is expected to be based on David Ricardo's principle of comparative cost advantage.

2.9 Though Bangladesh was an early entrant to the WTO she took little interest in the Uruguay Round negotiations either before or after establishment of the WTO. The earlier policy makers were not much concerned with WTO issues, they became concerned only at a later stage when they realised that Bangladesh might face more difficult conditions after the phasing out of MFA in December 2004 and also as the importing countries raised the issues of labour and environmental standards.

2.10 Agricultural trade and farm subsidies became more prominent issues in the subsequent multilateral trade negotiations. Most of the LDCs were waiting a reduction in the farm subsidies by the advanced economies like USA and EU. Agricultural products faced high tariffs because the prime movers of the WTO issues were not interested in their reduction as they wanted to protect their farm interests. The farm interests in the advanced economies like USA and EU were protected by a high tariff wall for agricultural product imports from LDCs and also by liberal subsidies to the agricultural inputs at home. On the other hand, in many LDCs the export of farm products constitute up to 90 percent of their total export and there had been a reduced subsidy or no subsidy and input price support to the farmers. In countries like Switzerland, Norway, South Korea and Japan for every 100 dollars of farm earning 60-70 dollars are actually handed dawn by the government. But the Bangladesh case is different. Bangladesh has already cut down its farm subsidies substantially since the middle of the 80's under the prescription of and pressure from the World Bank, although later WTO rules permitted subsidies to a considerable extent. Bangladesh at the present provides very little subsidy to its agricultural sector, total subsidy being less than 1 percent of the value of agricultural products. On the other hand, Bangladeshi agricultural exports are very insignificant, not more than 2-3 percent of the total export trade; whereas, Bangladesh imports agricultural products up to 20 percent of its total imports. That makes the whole difference for Bangladesh. Unlike many other LDCs the farm subsidies in advanced economies benefitted Bangladesh in many ways since long. So it is argued that Bangladesh should adopt a cautious approach to the issue of farm subsidy reduction in the advanced economies. But if we look at the comparative advantage of Bangladesh farm products and take a long term view, it is expected that reduction of farm subidy in the advanced countries would open up the possibilities of additional farm exports and more than compensate the loss the country would suffer due to higher import price of farm products.

2.11 Bangladesh does not have comparative advantage in the service sectors. It has advantage in the migration of its natural persons, but unfortunately Bangladesh seems to be a lone fighter in pursuing this item on the WTO negotiation agenda.

3. A TAX POLICY FOR BANGLADESH IN THE CONTEXT OF GLOBALIZATION

3.1 Bangladesh is undergoing a slow transformation in its tax structure. Setting up of an efficient tax system is, however, of utmost importance for a country like Bangladesh, which wants to become more integrated in the international economy. An ideal tax system for Bangladesh will enable her raising required revenue, without discouraging economic activity in the private sector.

3.2 Establishing an efficient tax system is a formidable challenge. In Bangladesh, most of the workers are paid in cash or kind, but hardly any account is maintained for wage payment. Most of the monetary transactions remain unrecorded and hence become untraceable. It is also difficult to create an efficient tax administration in the absence of well educated and well trained staff and by keeping the tax administration under traditional government rules and administrative structure.

3.3 Bangladesh also faces problems in generating reliable statistics for tax purposes because of informal structure of its economy and because of financial limitations. The lack of reliable statistics will prevent policy makers from assessing the potential impact of major changes to the tax system. Policy makers prefer marginal changes over major structural changes, but unfortunately this will perpetuate inefficient tax structure.

3.4 Bangladesh also has an uneven distribution of tax burden on its taxpayers like many other LDCs. The economic, political and social power of the affluent very often influences government policies relating to reform programmes and also bias the tax system to their advantage.

4. LEVEL OF TAX REVENUE FOR BANGLADESH

4.1 At present Bangladesh needs to raise collection of tax revenue as much as possible. This is because Bangladesh raises much less tax revenue than many other LDCs and, further less, when compared with the advanced countries. But what is the 'optimal' tax level for Bangladesh? There is no clear answer to this question at present. Much depends on the government expenditure level. Normally tax revenue is to meet the government expenditures. No country should go for deficit financing for long. Should the Bangladesh government spend one tenth or one fifth or one third of its GDP? Again the answer is not a straight one. Many LDCs spending far less are attaining good results, while many others are spending more with poor results. Optimal tax level is least related to the optimal expenditure level ~~by the~~ Government. Now the ~~question is~~ why and where the Government should spend. There prevails a consensus on the principle that governments should spend on primary health care, education, building up the infrastructure and ensuring public safety.

4.2 Economic development will generate additional needs for tax revenue, but at the same time it is expected that it will also increase the capacity to pay taxes. The question of importance of the level of taxation is secondary to the question of quality of governance. If there remains a black hole in the government expenditure, then more and more tax will not achieve the desired objectives. That is why, many people are now questioning the quality of public expenditure, rather than the level of taxation.

5. COMPOSITION OF TAX REVENUE

5.1 Government draws tax revenues from different heads, like, customs duty, VAT and income tax. In levying taxes government finds itself in a conflicting situation. Should the importers pay more tax, or should they pay less? Should the consumers pay more tax? Should the big corporations pay more? Should the retail income earners pay more? It is difficult to resolve the question as to who should pay more. But the question can be theoretically resolved by applying the efficiency and equity criteria. Efficiency criterion explains whether tax enhances or diminishes the overall welfare of those who are taxed, and the equity criterion ensures whether those who have more capacity pay more taxes. One unresolved controversy yet remains as to what should be taxed? Whether only income or only consumption is to be taxed? Should there be a mix of these two sources? Conventional thought is that taxation of income costs more by causing a decrease in savings. However, taxing consumption is not fair under equity criterion. Taxing consumption has traditionally been seen as more regressive, that is, when consumption is taxed poor people pay more. Critics argue that a higher tax rate can be imposed on the consumables of the rich.But, this may reduce employment of the poor.

5.2 With regard to taxes on imports, the present day trend is to lower them. But again how much customs duty should be lowered to be beneficial to both domestic consumers and domestic entrepreneurs. A too low customs duty may impede the growth of domestic industries. Many countries have adopted a policy of gradual lowering of customs duty and replacing it with an increased income and consumption tax. While doing so they kept a difference between the rate of taxes on import of the raw materials and on finished products, the rate on the former being lower. That is done in order to protect the domestic industries. Bangladesh is also pursuing such a policy, though the level and time span of protection policy has come under criticism. Bangladesh has aimed at adopting a three-tier customs duty structure from FY 2004-2005. Bangladesh lowered its tariff rates much earlier and much faster than many other LDCs, including India. That has brought pressure on the domestic industries, though that also helped Bangladesh to go more global.

6. SELECTING A RIGHT TAX SYSTEM FOR BANGLADESH

6.1 In Bangladesh where market system is increasingly replacing government's role in resource allocation, the design of tax system should be as neutral as possible so as to minimise interference in the allocation process. The tax system should also have simple administrative procedures.

7. PERSONAL INCOME TAX

7.1 Personal income tax in Bangladesh has yielded relatively little revenue for the government and comparatively very few have been subjected to this tax till now. The rate structure of personal income tax is the most visible policy instrument available to the government to underscore its commitment to social justice and hence to gain political support for its policies. Bangladesh attaches great importance to maintaining some degree of nominal progressivity in this tax by keeping many slabs, and like other LDCs, Bangladesh is also reluctant to reduce the number of these slabs. More often than not, however, the effectiveness of rate progressivity is severely undercut by high personal exemptions and deductions that benefit only the high income groups. Experience compellingly suggests that effective progressivity could be improved by reducing the degree of nominal progressivity and the number of slabs and reducing exemptions and deductions. Indeed, any reasonable equity objective would require no more than a few nominal rate slabs in the personal income tax structure. If political constraints prevent a meaningful restructuring of the rates, a substantial improvement in equity could still be achieved by replacing deductions with tax credit which could deliver the same benefits to taxpayers in all tax slabs.

7.2 Bangladesh has a lower top marginal personal income tax than corporate income tax; otherwise taxpayers would have chosen the corporate form of doing business purely for tax reasons. However, various allowances and facilities to the top executives of corporate bodies help them escape from paying highest marginal income tax .A good tax policy ensures that the top marginal income tax rate does not differ materially from the corporate income tax rate.

7.3 In addition to the problem of exemptions and deductions tending to narrow the tax base and to negate effective progressivity, the personal income tax structure in many LDCs including Bangladesh is riddled with serious violation of two basic principle of good tax policy, i.e. symmetry and inclusiveness. The symmetry principle underscores the needs for identical treatment for tax purpose of gains and losses of any given source of income. If the gains are taxable, then the losses should be deductible. The inclusiveness principle relates to capturing an income stream in the tax net at some point along the path of that stream. For example, if a payment is exempt from tax for a payee, then it should not be deductible expense for the payer. Violation of these principles generally leads to distortions and inequities.

7.4 The tax treatment of financial income is problematic in all countries. Two issues are relevant, these are taxation of interest and dividends. In many LDCs, including Bangladesh, interest income, if taxed at all, is taxed as a final withholding tax at a rate much below both the top marginal personal income tax and corporate income tax rate. For taxpayers with mainly wage and salary income, this is an acceptable compromise between theoretical correctness and practical feasibility. For those with business income, the low tax rate on interest income coupled with full deductibility of interest expense implies that significant tax saving could be realized through fairly straightforward arbitrage transactions. Hence, it is important to target carefully the application of final withholding on interest income: final withholding ~~should not be~~ applied if the taxpayer has business income.

7.5 The tax treatment of dividends raises the well-known double taxation issue. For administrative simplicity, some experts to exempt dividends from the personal income tax altogether.

8. CORPORATE INCOME TAX

8.1 Tax policy issues relating to corporate income tax are numerous and complex, but the relevant issues for Bangladesh are the existing multiple rates based on sectoral differentiation and the incoherent design of the depreciation system. Bangladesh like other LDCs is more prone to having multiple rates along sectoral lines including the complete exemption from tax of certain sectors, specially the parastatal sector than advanced economies possibly as a legacy of past economic regimes that emphasized state's role in resource allocation. Such practices, however, are clearly detrimental to the proper functioning of market forces. They are indefensible if government's commitment to a market economy is real. Unifying the multiple corporate income tax rates should thus be a priority.

Allowable depreciation of physical assets for tax purposes is an important structural element in determining the cost of capital and the profitability of investment. The most common shortcomings found in the depreciation system of the developing countries include too many asset categories and depreciation rates, excessively low depreciation rates, and a structure of depreciation rates that is not in accordance with the relative obsolescence of different asset categories.

Rectifying these shortcomings should also receive a high priority in tax policy deliberations in these countries.

In restructuring their depreciation system, developing countries could dwell benefit from certain guidelines:

(a) classifying assets into three or four categories should be more than sufficient- for example, grouping assets that last a long time, such as buildings at one end, and fast-depreciating assets, such as computers, at the other with one or two categories of machineries and equipments in between;

(b) only one depreciation rate should be assigned to each category;

(c) depreciation rates should generally be set higher than the actual physical lives of the underlying assets to compensate for the lack of a comprehensive inflation - compensating mechanism in most tax systems;

(d) on administrative grounds, the declining-balance method should be preferred to the straight line method. The declining -balance method allows the pooling of all assets in the same asset category and automatically accounts for capital gains and losses from asset disposals, thus substantially simplifying book keeping requirements.

9. VALUE-ADDED TAX

9.1 While VAT has been adopted in most developing countries, including Bangladesh, it frequently suffers from being incomplete in one respect or another. Many important sectors, most notably a number of services and the wholesale and retail sector, have been left out of the VAT net for a long time and the credit mechanism is excessively restrictive (that is, there are denials or delays in providing proper credits for VAT on inputs), especially when it comes to capital goods. As these features allow a substantial degree of cascading (increasing the tax burden for the final user), they reduce the benefits from introducing the VAT in the first place. Rectifying such limitations in the VAT design and administration should be given priority.

10. IMPORT TARIFFS

10.1 Reducing import tariffs as part of an overall program of trade liberalization is a major policy challenge currently facing Bangladesh. Two concerns should be carefully addressed. First, tariff reduction should not lead to unintended changes in the relative rates of effective protection across sectors. One simple way of ensuring that unintended consequences do not occur would be to reduce all nominal tariff rates by the same proportion whenever such rates need to be changed. Second, nominal tariff reductions are likely to entail short-term revenue loss. This loss can be avoided through a clear-cut strategy in which separate compensatory measures are considered in sequence: first, reducing the scope of tariff exemptions in the existing system, then compensating for the tariff reductions on VATable imports by a commensurate increase in their rates and finally adjusting the rate of the general consumption tax (such as the VAT) to meet remaining revenue needs.

11. TAX INCENTIVES

11.1 While granting tax incentives to promote investment is common in countries around the world, evidence suggests that their effectiveness in attracting incremental investments- above and beyond the level that would have been reached had no incentives been granted- is often questionable. As tax incentives can be abused by existing enterprises disguised as new ones through nominal reorganization, their revenue costs can be high. Moreover, foreign investors, the primary target of most tax incentives, base their decision to enter a country on a whole host of factors (such as natural resources, political stability, transparent regulatory systems, infrastructure, a skilled work force, law and order situation), of which tax incentives are frequently far from being the most important one. Tax incentives could also be of questionable value to foreign investors because the true beneficiary of the incentives may not be the investor, but rather the treasury of his home country. This can come about when any income spared from taxation in the host country is taxed by the investor's home country.

11.2 Tax incentives can be justified if they address some form of market failure, most notably those involving externalities (economic consequences beyond the specific beneficiary of the tax incentive). For example, incentives targeted to promote high-technology industries that promise to confer significant positive externalities on the rest of the economy are usually legitimate. By far the most compelling case for granting targeted incentives is for meeting regional development needs of these countries. Nevertheless, not all incentives are equally suited to achieving such objectives and some are less cost-effective than others. Unfortunately, the most prevalent forms of incentives found in developing countries tend to be the least meritorious.

12. PREPARING TO MEET THE CHALANGES OF GLOBALIZATION

12.1 There is strong consensus that significant structural reforms are needed if Bangladesh is to progress at its full potential. In an age of globalization, missed opportunities can cost a nation dearly. For instance, the country can ill afford to see its most dynamic sector readymade garments suffer an adverse shock in the post-MFA era, once quotas and GSP facilities are phased out.

12.2 Bangladesh must do everything possible to reduce the costs of doing business and to attract foreign private investment, as a strategy for increasing the country's share of global trade. Government's initiative to enhance domestic resource mobilization by broadening the tax base, reducing tax exemptions, and improving tax administration is in the right direction.

12.3 A major achievement at Doha was that agriculture is at least on the negotiating table despite attempts to remove it altogether. Together with the other South Asian countries, Bangladesh is by world standards a very low cost agricultural producer and may benefit as an exporter from reductions in the massive levels of domestic support and export subsidies in a number of the OECD countries, especially in the EU and Japan. The Doha ministerial reaffirmed and strengthened the concept of "Special and Differential Treatment" (S&D) for developing countries, and especially for countries, including Bangladesh, which are defined as "least developed". Two aspects of S&D are very much in Bangladesh' interests; namely, longer and more flexible implementation of deadlines for some of the WTO rules, and the agreement of the developed countries through the multilateral institutions to provide much more extensive technical assistance than has hitherto been available to help the developing countries implement these commitments.

12.4 It would also be in Bangladesh's interest to pay attention to the " Singapore Issues" (i.e. government procurement, competition policy, a multilateral agreement on investment, and trade facilitation).

12.5 Bangladesh needs a good investment climate in which firms can start up and prosper. A favorable investment climate is particularly important for small and medium enterprises that will create the bulk of new jobs. Tax breaks and subsidies for firms do not make for a sound investment climate. It is rather an environment of good economic governance- control of corruption, well-functioning bureaucracies and streamlined regulations for entry and exit, a healthy financial system, contract enforcement and protection of property rights. Connectivity to other markets within a country and globally is a key part of a good investment climate. A bad investment climate, it should be noted, hits agriculture and small firms even harder than bigger firms.

12.6 In the past decade import controls and almost all non-tariff barriers were removed, while import procedures were simplified. By making current account transactions convertible, Bangladesh gained IMF Article VIII status. Power and telecommunications sectors reserved for the state- were opened up for private investment. The investment regime-for domestic and foreign investment—was liberalized to allow investment without caps in all spheres except those restricted on national security grounds; all restrictions on repatriation of profit and income from foreign investment were also eliminated. Yet the agenda remains incomplete. Further de-regulation and streamlining of the existing regulatory framework, particularly in telecommunications, power, gas and petroleum sectors—is essential for improving the investment climate.

12.7 Bangladesh has one of the most liberal regimes for foreign direct investment in South Asia. To attract foreign direct investment into other sectors- such as ports, airways, telecommunications, and manufacturing-determined actions are needed to improve governance, the provision of infrastructure services, ~~and the legal framework~~ for business. In telecommunications, for example, Bangladesh has been severely handicapped by the backward-looking policies of the Bangladesh Telephone and Telegraph Board and Ministry of Posts and Telecommunications. By limiting access to telephones and global Internet connectivity, these policies have left Bangladesh with the lowest teledensity in the world.

12.8 Implementing standards involves costs when commitments are bound in negotiated agreements. Some of these costs are inevitable, arising from the testing and certification procedures necessary to determine whether a product meets standard requirements. But efforts by Bangladesh to raise its product and process standards to meet international requirements can confer significant economic benefits beyond the implications for exports. For example, health and sanitation requirements can improve health, with spillover benefits for productivity. Telecommunications standards set by international consensus expand the gains from global communications and information networks. And network standards can aid directly in the provision of services, such as telemedicine or advance warning of floods and other natural disasters.

12.9 Transport services contribute to the efficient distribution of goods within the country and are particularly important to its ability to participate in global trade. The fact that turnaround time for ships at Chittagong port is unusually high and it takes $150-200, points to the high cost of such transactions which consequently reduces the benefit from trade.

12.10 Power supply is a key input into trade and industry. Adequate and reliable power at a reasonable price can substantially improve investment and Bangladesh's overall competitiveness in the world economy. Yet development outcomes in the sector are disappointing with barely 30 percent of the population and 20 percent of rural households having access to electricity. In terms of commercial energy use Bangladesh lags far behind Nepal, Pakistan and India. BPDB/DESA must be established on a commercial footing. Passing of an effective Electricity Act providing for an independent regulatory body with powers to set cost-reflective tariffs and orderly restructuring of the sector is an immediate necessity.

12.11 Business services, such as accounting and legal services are important in reducing transaction costs. They are also essential for creating and enforeing contracts, without which business development would be stifled. Legal and judicial reforms under way with support form the World Bank are an important step, but much remains to be done to address the problem of quicker disposal and making legal aid available to the poor. Deep concern from the pinnacle of Judiciary has been raised to this end in the recent past.

12.12 To ensure that the poor participate in the benefits of progress, Bangladesh needs to take steps so that the poor can cope with the costs of adjustment following globalization. Achieving sustained growth annual per capita income growth of more than 5 percent (or GDP growth in excess of 7 percent) over a long period-is essential for reducing poverty. Creating macroeconomic stability, more open trade regimes, and a vibrant private sector is critical for facilitating growth. Good governance and institutions have a crucial role in both these processes. The government should provide or foster the institutions that make markets work efficiently, thereby promoting entrepreneurship, competition and a positive investment climate. With weak ~~institutions,~~ poor governance, and unsound policies, market reforms can go badly awry, with great costs particularly for the poor. Promoting gender equality in health, education and employment opportunities, amongst others, is at once poverty reducing and productivity enhancing. Poorest people are better reached through self-targeting programs such as food-for-work schemes. Social protection is important not just to help individual families that lose in the more dynamic economy, but also create a solid social foundation from which people especially poor people feel comfortable taking risks and pursuing entrepreneurship.

DIRECT TAXES
CHAPTER-V
INCOME TAX

1. HISTORICAL BACKGROUND

1.1 The history of the income tax law in Bangladesh goes back to the year 1860, when income tax was imposed for the first time in the then British India. It was discontinued and re-imposed later on several times. It took a final stable shape in the form of the Income tax Act, 1922. However, many changes were made in this law during the course of the subsequent years. India and Pakistan both inherited this law at the time of the partition of the sub-continent in 1947. It was only in 1961 that the Indian Government repealed the Income tax Act, 1922 and replaced it with a newly formulated Income tax Act, 1961 which is the governing law for income tax in India at present. In Pakistan, it was in 1979 that the Income tax Ordinance 1979 replaced the Income tax Act of 1922.

1.2 The Income tax Act, 1922, however, continued to be in force in Bangladesh after Bangladesh's liberation in 1971. With the passage of time, it was felt that the old Act had become cumbersome and complicated, difficult to understand and implement due to its original structure of 1922 and annual changes made therein since its inception. The need for a simplified, well-defined, easy to understand income tax law was felt for a long time. It was only in 1984, that this task was completed . The Income tax Act, 1922 was thus repealed and the Income tax Ordinance , 1984 came into force on the 1st July ,1984.

2. ROLE OF INCOME TAX

2.1 Income tax is the main source of direct tax revenue in Bangladesh. The importance of income tax and its role in the total tax collection efforts need hardly be emphasized. In the back drop of the present world economic scenario, as collection of revenue ~~dependent on imports is~~ expected to fall gradually, we are to depend more and more on domestic and non-import related taxes. It is, therefore, absolutely imperative that the whole administration of income tax, its laws and procedures should be so geared as to exploit fully this major source of tax revenue in the country. The actual position is far from the desired goal.

2.2 The term 'corporate tax' does not occur anywhere in the Income tax Ordinance, 1984 or in the relevant portions of the Annual Finance Acts, which relate to income tax. According to the nomenclature used in the Bangladesh income tax law, the term income tax is used both for income tax on personal income and income tax on companies, otherwise known as corporate tax. Therefore, in this Report, income tax, unless otherwise specified, means income tax on personal income and income tax on companies. So reference to the collection of income tax means total collection of personal income tax plus income tax from companies. The [1]total collection of income tax (personal income tax plus corporate tax) during the financial year 1995-96 was taka 1,533.21 crore which was a mere 12.60% of the total tax revenue collection of taka 12,174.10 crore. The total collection of indirect taxes (import related taxes and VAT) during this year was 79.18 % of the total tax revenue while other direct taxes contributed only 1.62%. The position in the year 2002-2003 shows a slight increase in the share of income tax which was 17.51% of the total tax revenue collection of taka 24,969.42 crore.

[1] Source : Sarani-4 and Sarani – 10 (Kha), Annual Reports for 1999-2000 and 2000-2001, National Board of Revenue (henceforth referred to as NBR or the Board) and supplementary information furnished by the NBR.

2.3 The total tax revenue collection (NBR collected taxes plus non-NBR taxes) during the year 1995-1996 was taka 12,174.10 crore which increased to taka 24,969.42 crore in the year 2002-2003. The collection of income tax as a percentage of the total tax revenue collection for the years 1995-1996 to the year 2002-2003 is shown in the Table below:

***TABLE-V.1**

(Taka in crore)

YEAR	TOTAL TAX REVENUE	INCOME TAX		INDIRECT TAX		OTHER DIRECT TAXES		NON-NBR TAX REVENUE	
1995-96	12,174.10	1,533.21	**(12.60)	9,639.91	(79.18)	196.94	(1.62)	804.04	(6.60)
1996-97	13,452.92	1,664.84	(12.38)	10,625.98	(78.99)	212.43	(1.58)	949.67	(7.05)
1997-98	14,792.83	1,969.72	(13.32)	11,625.90	(78.59)	206.17	(1.39)	991.04	(6.70)
1998-99	15,750.21	2,361.49	(14.99)	12,298.65	(78.09)	209.15	(1.33)	880.92	(5.59)
1999-2000	16,081.36	2,605.40	(16.20)	12,343.81	(76.76)	174.04	(1.08)	958.11	(5.96)
2000-2001	19,777.44	3,500.82	(17.70)	15,125.11	(76.48)	148.51	(0.75)	1,003.00	(5.07)
2001-2002	21,332.40	3,789.08	(17.76)	16,282.51	(76.33)	152.81	(0.72)	1,108.00	(5.19)
2002-2003	24,969.42	4,372.00	(17.51)	19,168.42	(76.77)	230.00	(0.92)	1,199.00	(4.80)

** Figures in parenthesis indicate percentage to total tax revenue.

* Source : Saroni 4 and Saroni 10, Annual Reports for 1999-2000, 2000-2001 NBR and supplementary information furnished by the NBR.

2.4 It will be seen from the above table that the share of income tax (i.e., personal income tax plus corporate tax) in the collection of total tax revenue shows a gradual but small increase. It may be mentioned that in [2]India in the year 1999-2000, the total collection of income tax

[2] Source: Government of India : Report of the Advisory Group : Tax Policy and Tax Administration for the Tenth Plan : Table A 2. 1.

and corporate tax was Rs. 56,599 crore against gross tax revenue collection of Rs 1,69,979 crore which is 33.29% as against collection of only Tk. 2,605.40 ~~crore as personal~~ income tax and corporate tax in the same year in Bangladesh out of a total tax revenue collection of Tk. 16,081.36 crore which was only 16.20%. It hardly needs reiteration that the share of income tax in the total tax revenue needs not only to be enlarged in the aggregate but also to grow at a much higher rate than what the present trend indicates. This is absolutely imperative.

2.5 The growth of income tax collection from year to year also does not provide an optimistic signal. Moreover, it appears to be erratic. The increase[3] in income tax collection during 1996-97 financial year over the collection in 1995-96 was only 8.59%. It increased to 18.31% in the year 1997-98, and 19.89% in the year 1998-99 and then went down to 10.33% in 1999-2000. It again rose to 34.37% in the year 2000-2001, again declining to 8.23% in the year 2001-2002. The increase in the year 2002-2003 was 15.38%. The reasons for the decline in the growth rate could be constant widening of the tax exemption regime, failure of the tax department to bring actual assessees(taxpayers) in the tax net, the hassles involved in tax assessment and payment procedure, tax evasion and corruption. The Commission has discussed these issues in this Report.

2.6 The question why one should pay taxes has been well answered by Justice Oliver Wendell Holmes who said; "Taxes are what we pay for a civilized society." The benefits a person enjoys from the Government and the society should bear a close relationship with the taxes he pays. The principles of ability to pay and equity,

[3] Source: Annual Report of NBR for 1999-2000 : Saroni 10 (Kha)

both horizontal and vertical, are the tests, which should be satisfied before a personal income tax system could be considered fair. Horizontal equity means that persons with the same income should pay the same taxes. Vertical equity requires that persons at different income levels should pay differently. The higher the income of the individual, the higher should be the taxes. Through the element of progressivity in the personal tax rates, it is possible to effect redistribution of wealth by raising taxes from persons in the higher income brackets to increase the income and consumption of poorer people or groups.

2.7 Thus a good income tax system should have the characteristics of equity and progressivity. It should be broad based with a minimum number of exemptions and allowances. The basic exemption limit in the case of personal income tax should be large enough so as to exclude low and modest level of income groups. The highest marginal rate should be such that it minimizes distortions in the economic behavior and incentive to tax-evasion by the taxpayers. The laws and procedures should be simple and transparent and easy to implement, minimizing hassle for the taxpayers. They should encourage voluntary compliance from the potential taxpayers as well as strengthen enforcement by the tax officials to improve compliance of the tax laws. An efficient administration to apply these laws and collect the due revenue is no doubt a sine qua non of a good income tax system. In the context of these criteria, the Commission intends to examine in the following paragraphs the existing income tax law and procedures, especially those relating to the tax base, exemptions and personal and corporate income tax rates and income tax administration including the modes of assessments.

2.8 Corporate income tax, which is known in Bangladesh as income tax on companies needs some discussion. Whether or not, its imposition is at all ~~justified is a highly~~ debated matter. Arguments have also been put forth in favor and against the integration of the corporate income tax with the personal income tax. In Bangladesh, dividend was taxable in the hands of the individual shareholders if it was above a certain amount while the company paying the same dividends was also taxed on its profits, which were distributed as dividends. The issue of harmonization of rate of tax on a company profits and the highest marginal personal income tax rate needs to be looked into. The law relating to taxation of dividends has been significantly changed by the Finance Act, 2003. These issues are discussed later in this Report.

2.9 The law relating to personal income tax and corporate taxation is uniform and identical in many respects but variant in other respects. The basic law for charge of income tax on total income is uniformly applicable to the individuals as well as to companies. The computation of total income by aggregating various incomes under the different defined sources is also uniform. The allowance of expenditures under different heads of income including business income is also equally applicable to the individuals and companies. However, in the case of personal income tax, there is a basic exemption limit on which no income tax is charged and beyond which the rate of tax is progressive. In the case of corporate income tax, there is no such basic exemption limit. The total income computed according to the principles of accounting but subject to the provisions of the statute is charged to tax at a flat rate. There are a lot of exemptions in the case of individuals as discussed in detail in paragraph 5. In the corporate sector, tax incentives are given by way of various schemes of full tax holiday, accelerated depreciation allowances, reduced rate of tax etc. These issues relating to corporate income tax will be discussed in the paragraphs relating to corporate income tax.

3. TAXABLE INCOME

3.1 The scheme of the income tax law is that income tax is to be charged only on the total income of a person in a particular income year. Thus the law lays down the scope of the total income, defines what is 'income', who is a 'person' and what constitutes 'income year'.

3.2 The definition of income is vital in income tax. The Income tax Ordinance, 1984 does not give a precise or exact definition of income. If any particular receipt cannot be brought under the definition of income under this law, this receipt cannot be taxed. As a matter of fact, the meaning of income has been explained and clarified more by the Judiciary than by the statute itself. Generally speaking, income has been distinguished from capital receipt, its characteristic being described as [4]"periodical monetary return coming in with some sort of regularity or expected regularity, from definite sources". Income has been defined as referring to [5] "the total receipts or cash earned by a person or household during a given time period (usually a year)". Again it has been contrasted with wealth by stating [6]"wealth is a stock (like the volume of a lake) while income is a flow per unit of time (like the flow of a stream)." The theory holding income as consumption plus net accretion to assets in a given period of time may be considered a good

[4] Sir George Lowndes in a judicial pronouncement in the case Commissioner of Income Tax VS. Shaw Wallace and Company.
[5] Samuelson and Nordhouse: Economics, 16th Edition, 1998.
[6] Samuelson and Nordhouse: Economics, 16th Edition, 1998.

indicator of what to include in the definition of income. The Income tax Ordinance, 1984, instead of stating what exactly income is, enumerates as to what ~~income includes. Thus, the fir~~st step for taxation under this law is to establish anything as income before it could be taxed.

3.3 There are specific sources of receipts, which have been traditionally accepted as income. The income tax law, therefore, classifies all incomes under the following seven heads of income:

(i) salaries,

(ii) interest on securities,

(iii) income from house property,

(iv) agricultural income,

(v) income from business or profession,

(vi) capital gains, and

(vii) income from other sources.

The law also envisages inclusion of certain other receipts, expenditures, investments, etc. in the definition of income by specifically providing that such receipts, expenditures, investments, etc. would be deemed to be income of a particular income year.

3.4 The scope of the total income of a person varies in relation to a person who is a resident (under the income tax law) in Bangladesh and a person who is a non-resident in Bangladesh (under the income tax law). For a resident in Bangladesh his total world income comes within the ambit of taxation. That is, all income which is received or deemed to be received in Bangladesh as well as the income which accrues or arises to him or is deemed to accrue or arise to him in Bangladesh and also income which accrues or arises to him outside Bangladesh.

However, for a non-resident in Bangladesh, only his income, which is received or deemed to be received in Bangladesh, and income, which accrues or arises to him in Bangladesh or is deemed to accrue or arise to him in Bangladesh is included in his total income.

3.5 The total income of a 'person' only can be taxed, and a person as defined in the income tax law includes an individual, a firm (partnership), an association of persons, a Hindu undivided family, a local authority, a company and every other artificial juridical person. As such, the income of a family as a unit cannot be taxed in Bangladesh except for the income of a 'Hindu undivided family' which is a concept under Hindu religious law. There would hardly be any such cases at present anyway.

3.6 The tax base has been widened by the inclusion of certain unexplained investments, expenditures and casual receipts which are deemed to be income for a particular year by a specific provision of law and thus to be taxed. These are:

(1) Any sum found credited in the books of accounts of the assessee about the source of which there is no satisfactory explanation.

(2) Unexplained investments and possession of bullion, jewelry etc. which are not properly accounted for by the assessee.

(3) Any expenditure for which no satisfactory explanation is offered about the source of the money for such expenditure.

(4) Any income received from any business after its discontinuance.

(5) Any assets purchased by an assessee from any company where the fair market value of the asset is greater

than the price paid by the assessee. The difference in these two values is deemed to be the income of the assessee.

(6) Salami or premium received by virtue of any lease.

(7) Goodwill money or receipt in the nature of compensation or damages for cancellation or termination of contracts and licenses by the Government or any other person.

(8) Any benefit or advantage whether convertible into money or not, on account of cancellation of indebtedness.

(9) Any managing agency commission including compensation for termination of agency.

(10) Winning from lotteries, crossword puzzles, gambling, betting, etc.

(11) Where the assessee has been allowed deductions for tax purposes in calculating business income and subsequently is a beneficiary by way of recovery of expenditure or sale of assets, the amount of benefit (to be calculated according to law) is deemed to be income of the assessee.

(12) Trading liability not paid within three years.

(13) Unpaid loan (subject to conditions).

(14) Salami in respect of house property let out.

(15) The value of export quota transferred by an exporter of garments to another person.

It appears that the scope of total income chargeable to tax has been sufficiently widened. It is thus clear that the existing law includes in the total income many possible receipts and expenditure which would otherwise escape the tax net. But having said that, the Commission cannot resist from observing that this broad base of taxable income has been greatly eroded by a great number of exemptions provided under the law.

4. TAX BASE

4.1 The total number of income tax assessees (that is, taxpayers) is reported to be [7]8,58,203 during the year 2000-2001, out of which the number of companies is 30,097 (3.5%), salaried persons 1,65,159 (19.25%) and other assessees 6,62,947 (77.25%). These figures rose to 9,04,337 for total number of assessees, 41,186 (4.55%) for companies, 1,80,658 (19.98%) for salaried persons and 6,82,493 (75.47%) for other assessees in the year 2001-2002. It is interesting to note that out of the latter two categories, that is, other than companies, the number of individual assessees who have income below Tk. 75,000 was 4,04,045 in 2000-2001. The revenue involved in this group of cases was reported to be only Tk. 1.17 crore. The number of individual assessees whose income was below Tk. 1,00,000 is 3,94,999 in the year 2001-2002, the revenue involved in this group of cases being Tk 2.73 crore only. The present basic exemption limit of income tax being Tk. 90,000, about 4 lakh assessees would not be liable to pay any tax unless some of these show greater income and fall within the tax net in a subsequent year. Similarly, during the year 2000-2001 the number of individual assessees in the range of income of Tk. 75,001 to Tk. 1,25,000 was 1,87,893 and the revenue involved in these cases was Tk. 98.59 crore. The next two categories of assessees which fell within the income range of Tk. 1,25,001 to Tk. 2,50,000 and those whose income exceeded Tk. 2,50,000 the number of individual assessees were reported to be only 54,833 and 26,738 respectively. The

[7] Source : National Board of Revenue for the figures reported in paragraphs 4.1, 4.2, 4.3 and 4.4 .

revenue involved in these latter two categories of cases was Tk. 160.95 crore and Tk. 275.26 crore respectively. According to the figures available for the ~~year 2001-2002, there~~ are 1,96,627 individual assessees in (i) the range of income between Tk. 1,00,001 and Tk. 1,50,000, (ii) 76,472 assessees in the range of income between Tk. 1,50,001 and Tk.3,00,000 and (iii) 27,486 assessees having income above Tk. 3,00,000. The revenue involved in these three groups is respectively Tk. 145.79 crore, Tk. 153.60 crore and Tk. 292.21 crore.

4.2 For a country with 130 million people, it means that the number of assessees is less than 0.66 percent of the population. This is very low and perhaps the lowest even among the developing countries. The total number of persons with TIN as on 30.6.2001 was 10,76,080, whereas there were only 8,58,203 number of assessees during the year 2000-2001. This difference between the number of persons having Taxpayer's Identification Number (TIN) and the number of assessees itself needs explanation as to why a lesser number of persons are borne in the register of the Tax Department as assessees. If, however, we look at the number of assessees who actually paid income tax in this particular year, we come up with a greatly reduced figure. As against 8,58,203 number of assessees, only 4,54,158 number of persons actually paid tax which is about 50% only of the number of so-called assessees. The position is further alarming when we compare the number of persons who actually paid tax (TIN)(i.e. 4,54,158) with the number of persons having Tax Identification Number. The difference for the year 2000-2001 is 6,25,922. It is, therefore, very clear that the figure relating to the total number of persons having TIN is highly misleading for policy makers, the public and those who are in charge of the overall governance of the tax administration. The number of actual taxpayers is about 45% of the total number of TINs. The above figures indicate very clearly that the existing effective base of taxpayers (other than companies) is very narrow indeed. The use of the number of TINs for administrators and policy makers and for field officers is therefore of no use. Moreover, the public is also deceived by the higher figures into believing about the efficiency of the working of the Tax Department which is factually not true. There are, of course, a number of reasons for the difference in the total number of TIN and the total number of assessees. The main reasons for this are that (i) all the persons holding TIN do not have their tax files opened; (ii) there are non-filers who do not file their annual tax returns inspite of having TIN, (iii) assessees once assessed but who have subsequently become untraceable; (iv) assessees who have probably expired; (v) assessees who were once income taxpayers but now out of the tax net because of the raising of the exemption limit in the case of personal income tax.Both for the policy makers and the tax department,it is of utmost importance to know the number of taxpayers. The Commission, therefore, recommends that income tax files should immediately be opened in the name of persons who have been given TINs and at the same time there should be constant monitoring so as to ensure that all the persons having TIN who are liable to pay tax should be made to pay tax and those who are not so liable according to law, their names may be struck off the Tax Payers Identification Number Register or File.

4.3 In the case of private limited companies, for the year 2001-2002, out of a [8]total of 20,744 number of cases, 10,628 relate to cases of industrial companies while

[8] Source : National Board of Revenue

10,116 to non-industrial companies. Out of these cases, a total of 2,173 cases are reported to be cases where loss has been computed. These figures ~~have not substantially changed from~~ the figures for the year 2000-2001. The income tax collected during the year 2001-2002 from these private limited companies is reportedly Tk 582.43 crore. There were 239 cases of publicly traded companies and 115 cases of non-publicly traded companies, that is, a total number of 354 cases of public limited companies during 2001-2002. Out of these 354 cases, there were 108 cases where loss was computed. The income tax collection from the public limited companies during 2001-2002 is reportedly Tk. 761.96 crore.

4.4 From the above figures it is clear that out of a total of 21,098 cases of public and private limited companies, 2,281 did not pay any tax as they suffered losses. Of the remaining 18,817 cases, 1,674 cases enjoyed tax holiday and thus only 17,143 companies really paid taxes.

4.5 The potential taxpayers in Bangladesh can be categorized into three broad categories:

(i) Those who are fully or partially uninformed of the rules and regulations of the tax regime and also do not fully or partially understand the negative implications;

(ii) Those who are aware of the tax laws but shy away from tax offices apprehending harassment in the hands of the tax officials, direct or indirect ;

(iii) Those who are fully informed of the rules and regulations of the tax regime but actively work to hide or evade tax, independently or in connivance with tax officials. Moreover, this category of taxpayers are less bothered about any negative implications of being audited or implicated by the tax authorities due to their confidence in being able to manipulate the system. They are fully aware of their immunity to any adverse effects on themselves.

4.6. To bring the potential taxpayers into the tax net, the following measures may be taken:

(i) AWARENESS CAMPAIGN

The Government should launch an awareness campaign on the basic tax rules and regulations for all kinds of taxable entities specially individuals and companies. The taxpayers should be informed of their tax obligations and rights. The objective of this effort should be to make the tax payers able to:

a) calculate their own tax liability;

b) to fill in their tax returns ;

c) make their payments of tax ;

and all these things within the specified times and at specified places. Information about what is taxable and what is not, what are the special exemptions, the tax rates and significant changes in tax laws and rules as well as the penalties and deterrents for non-compliance should be spelt out in simple language and concise form.

This should be done in the electronic media (TV), NBR's website on the Internet along with the major Bangla and English daily and weekly newspapers.

Attractive brochures should be produced containing the above mentioned information and also explaining the existing tax laws with simple examples. Persons should be able to ascertain easily from these brochures and information in the media as to who are the persons with obligations to file income tax returns and other statements and the last dates for filing such returns and payment of taxes for different categories ~~of assessees. The dates for~~ payment of advance tax, tax deducted at source and the consequences of non - filing of returns and statements and non - payment of taxes in time should also be clearly mentioned in these brochures. The goal, however, is to inform the people not only of their obligations to the Government but also of the benefits of being a tax payer (moral, ethical and patriotic issues) alongwith the general benefits placed at their disposal by the Government.

(ii) ADMINISTRATIVE EFFICIENCY

There should be continuous attempt to improve the administrative efficiency of the tax assessment and collection mechanism. This should concentrate on making available income tax return forms and challan forms for payment of tax , furnishing information about dates of filing returns and statements and payment of tax, quick assessments (till Universal self- assessment as proposed in this Report is achieved), giving immediate credit for advance taxes paid and taxes deducted at source, immediate issue of tax refunds and collation and utilisation of information collected from survey. The continuous improvement of the administrative efficiency of the taxes department shall result in easing the process for the tax payer to submit his tax return without the apprehended hassle and harassment. The simplicity in the procedures for submission of returns and assessment along with stringent fines for violators will raise the number of taxpayers, reduce tax avoidance and increase the amount of tax collected, while lowering the cost of tax administration.

(iii) SURVEY

The role of survey can hardly be overemphasised in the Tax Department's efforts to identify potential taxpayers and in the detection of evasion of tax by existing taxpayers. In such efforts, survey and consequent registration of taxpayers in the registers of the Taxes Department is one of the most important works to be undertaken. It fulfils the objective of widening the tax base by adding non-filers (persons who are liable to pay tax and as such to file tax returns but do not do so) to the list of new assessees. It adds to increasing the revenues of the Government when these non-filers file their returns and pay taxes. Another important result of constant survey and action based on such survey is the change in the attitude of the taxpayers who gradually learn to voluntarily comply with their tax liabilities. Survey is one of the deterrents for those who are fully aware of the tax laws and deliberately evade.

A well-organized external door-to-door survey of the residential as well as commercial areas is necessary. Alongside the external survey, internal survey is essential. By internal survey is meant the collection of information from various departments, agencies and authorities and third party sources, like, tax withholders, asset registration authorities, VAT authorities etc. Further examples of some sources could be business directories, incorporation register of companies, automobile registration, house property registration, municipal Corporation records for taxes paid to the Corporation, building construction, telephone directories, contractors and suppliers etc.

However, the most important jobs in this connection are (i) the recording and maintenance of this information at a central data base, (ii) very quick action by matching the survey reports with the existing information in the income tax offices regarding the persons concerned, that is, to take action on those who are not registered assessees but should be; action on those who have concealed particular assets or sources of income in their existing files. Ultimately, this should be the major tool for identifying the tax evaders and non-filers. Therefore, automation and the proper and extensive use of computers is absolutely essential and the sooner it is done, the better it will be for the country.

(iv) COMPULSORY MENTION OF TIN IN CERTAIN CATEGORIES OF TRANSACTIONS:

The Commission had recommended in its Interim report that the requirement relating to mention of TIN may be made applicable in the following cases in addition to the existing ones :

(i) For holding credit cards/discount cards.

(ii) For membership of posh clubs in the metropolitan areas.

(iii) For admission of wards in expensive private educational institutions.

(iv) For membership of trade and industrial chambers and associations.

It appears that the Government has accepted the recommendation of the Commission only in respect of issue of credit cards in the budget for the year 2003-2004. However, through the same budget the Government has expanded the coverage to include the following :

(i) issue of practising license to a doctor, a chartered accountant, a cost and management accountant, a lawyer or an income tax practitioner;

(ii) giving connection of ISD telephone.

(iii) registration of a company under the Companies Act, 1994 in respect of sponsor directors.

While appreciating the Government's move to expand the coverage of TIN, the Commission feels the necessity of further widening this coverage and reiterates its recommendation to extend the coverage to the following new areas :

(i) for holding discount cards.

(ii) For membership of posh clubs in the metropolitan areas.

(iii) For admission of wards in expensive private educational institutions.

(iv) For membership of trade and industrial Chambers and Associations.

The Commission would like to point out here with great emphasis the real objective behind this rule for compulsory mention of TIN in certain transactions. The purpose is to match the information of the person whose TIN has been mentioned in the transaction with the records of the existing income tax assessees and to find out whether he is an existing assessee or not. If not, a file should be started in his name and the information relating to the transaction uitilised in his assessment, Thus, ideally, the total number of persons with TIN should match exactly with the total number of assessees. This is, however, not the case in reality. It appears from the latest figures obtained from the NBR that the total number of persons having TIN as on 30 June 2003 was 14,04,468 whereas on the same date the number of assessees was only 10,46,563. This discrepancy has to be removed by taking immediate action by opening income tax files on the basis of the information obtained through recording of TIN at the time of certain transactions.

4.7 RECOMMENDATIONS

(a) The Government should launch awareness drives, simplify the tax return procedures and improve administrative efficiency to bring potential taxpayers into the tax net. Simultaneously, surveys should be conducted to identify the potential taxpayers.

(b) In addition to the existing areas, the Government should make it compulsory to quote/present TIN:

(i) for holding discount cards.

(ii) for membership of posh clubs in the metropolitan areas.

(iii) for admission of wards in expensive private educational institutions.

(iv) for membership of Trade and Industrial Chambers and Associations.

(c) Income tax files should immediately be opened in the name of persons who have been given TINs and at the same time there should be constant monitoring so as to ensure that all the persons having TIN who are liable to pay tax should be made to pay tax and those who are not so liable according to law, their names may be struck off the Tax Payers Identification Number Register or File.

5. TAX EXEMPTIONS AND ALLOWANCES

5.1 High marginal tax rate invites criticism as it creates distortion in the economy and encourages tax evasion and non-compliance. There was a time in the 70's when the highest marginal tax rate for individuals was 70% in

Bangladesh. To give relief to the taxpayers, various exemptions and allowances were introduced. Our income tax laws are saddled with large number of exemptions and allowances. These have made the administration of laws complicated. So far the rate is concerned, the scenario has changed. The present highest marginal tax rate for individuals is only 25%, but the exemptions and the allowances are still going on unabated.

5.2 The income tax law is used both for the purposes of raising revenue for meeting the expenditure of the Government and as an instrument for promoting social and economic objectives. Tax incentives are provided for encouraging investments and industrialization. It is also argued to the contrary, that the tax system should not be used for anything other than raising revenue. Then the tax base could be very broad based, without complications, less amenable to manipulations and thus simple and easy to raise revenue. However, in the developing countries socioeconomic objectives are taken into consideration while formulating tax policies and thus a balance has to be struck between the objectives of raising revenue and providing incentives for savings and investments as well as for expanding philanthropic activities.

5.3 There are a great number of exemptions under the present income tax law. These can be broadly classified into two categories. First, there are incomes excluded from the computation of total income, thus remaining totally outside the ambit of taxation. The second category relates to exemptions and allowances from the total income on investment and donation made, by way of a credit from the amount of tax payable on the income.

Moreover, there are exemptions of class of incomes and class of persons by the Government through SROs.

5.4 The following incomes are totally ~~exempt from~~ the payment of income tax under part 'A' of the Sixth Schedule to the Income tax Ordinance, 1984 and are excluded from the computation of the total income of the assessees.

(1) Income from house property held under trust or other legal obligation, other than NGOs, wholly for religious or charitable purposes.

(2) Income from operation of micro credit by an NGO.

(3) Income of religious or charitable institutions derived from voluntary contributions and applicable solely to religious or charitable purposes.

(4) Income accruing to a provident fund to which the Provident Fund Act, 1925 applies.

(5) Income of a local government.

(6) Income accruing to worker's participation fund established under the Companies Profits (Workers Participation) Act, 1968.

(7) Any special allowance, benefit or perquisite specifically granted to meet the expenses wholly and necessarily incurred in the performance of the duties of an office or employment of profit.

(8) Income received by trustees on behalf of a recognized provident fund, an approved superannuation fund and an approved gratuity fund.

(9) Salaries of the non-Bangladeshi officers and staff of foreign diplomatic missions and foreign trade missions in Bangladesh.

(10) Any pension due to, or received by an assessee .

(11) Interest on any securities of the Government up to Tk. 5,000.

(12) Interest on debentures approved by the Securities and Exchange Commission received by an assessee, not being a company, up to Tk.20,000.

(13) Salaries of foreign technicians subject to conditions.

(14) Payments received as gratuity.

(15) Payments from

   (a) provident fund to which the Provident Funds Act, 1925 applies,

   (b) a recognized provident fund,

   (c) an approved super annuation fund,

   (d) a worker's participation fund established under the Companies Profit (Workers Participation) Act, 1968.

(16) (i) Any income from dividend for which dividend distribution tax is payable by the company under section 16 D of the Income tax Ordinance,1984.

(ii) Any income from dividend of a mutual fund or a Unit Fund where such dividend does not exceed twenty five thousand taka.

(17) Interest on Securities on any security of the Government, which is issued with the condition that such interest shall be exempt.

(18) Interest on accumulated balance of an employee in a recognized provident fund up to one-third of the salary of the employee for the year concerned.

(19) Any amount received, by an employee of a Government organization, a local authority or an autonomous or

semi autonomous body at the time of his voluntary retirement under a Government approved scheme.

(20) Income of an indigenous hillman of any of the hill districts of Rangamati, Bandarban and Khagrachori, which is derived solely from economic activities undertaken within these hill districts.

(21) Fifty percent of the income from business of exports of an assessee other than a company not registered in Bangladesh but it shall not apply in case of an assessee who is enjoying exemption of tax or reduction in tax rate by any notification made under the Income tax Ordinance, 1984.

(22) Any income, not exceeding Tk. 40,000, chargeable under the head "Agricultural income" of an assessee being an individual, whose only source of income is agriculture.

(23) Any income of the mutual fund of the person issuing such mutual fund.

(24) 50% of the income of a resident from business of shipping in international waters, with the ships whose port of registry is in Bangladesh.

5.5 There are also exemptions of income under other sections of the Income tax Ordinance and rules. These are:

(1) One hundred percent accelerated depreciation is allowed for newly set-up industries owned by Bangladeshi companies in the first year in respect of machinery or plant not previously used in Bangladesh. In addition, investment allowance is available @ 20% to 25% in respect of plant and machinery. Accelerated depreciation and investment allowances are allowed in lieu of tax holiday.

(2) Income of co-operative societies (a) carrying on business of banking (b) engaged in (i) agricultural rural credit (ii) cottage industry (iii) processing and marketing etc. of agricultural produce of members (iv) supply of agricultural inputs to members.

(3) Tax holiday is allowed to companies for newly set-up industrial undertakings, physical infrastructure facilities, and tourist industries for 5/7 years depending on the location.

(4) Concessionary rate of tax on income from winnings from lotteries, cross word puzzles, card games @ 20%.

(5) Rebate of tax on income of the small or cottage industries located in less developed areas or least developed areas if the volume of production increases by more than 15% up to 25% and by more than 25% over the production of the preceding year, @ 5% and10% respectively.

(6) For salaried persons, house rent allowance received in cash up to Tk. 15,000 per month or 50% of the basic pay whichever is less and conveyance allowance received in cash up to Tk. 12,000 annually is exempt. Medical allowance received in cash, which is actually spent in this regard, is fully exempt.

5.6 The Government is empowered by virtue of the provisions of section 44(4)(b) of the Income tax Ordinance, 1984 to make any exemption, reduction in rate or other modification in respect of tax in favor of any class of income or in regard to the whole or any part of the income of any class of persons. The Government has, by exercising this power, exempted from income tax from time to time a great number of classes of incomes or class of persons by issuing of SROs. These exemptions are mentioned below:

(1) Salary or honorarium of ~~the Prime~~ Minister, Ministers, State Ministers and Deputy Ministers, Members of Parliament, Judges of the Bangladesh Supreme Court, Deputy Chairman and Members of the Planning Commission and Members of the law committee. (SRO No. 440-L/76 dated. 18.12.76 read with SRO No. 297-L/78 dated. 01.11.78).

(2) Interest on money borrowed from abroad by Government, statutory bodies and industrial undertakings under certain conditions (SRO 417 A-L/76 dated 29.11.76).

(3) The difference between the official exchange rate and market rate of foreign currencies derived from encashment of remittance through official channel by Bangladeshis residing abroad (SRO 160.L/78 dated 1.7.78).

(4) (a) Interest on deposits in the Post Office savings Bank;

(b) Scholarships to meet the cost of education; (SRO 297-L/80 dated. 31.12.80).

(5) The interest and principal on purchase of Wage Earners Development Bonds (SRO 160-L/81 dated 25.5.81).

(6) Monetary award granted from the Cultural Heritage Fund for outstanding contribution in the field of art and culture of the country (SRO 39-L/82 dated 19.1.82).

(7) The interest accruing on non-resident foreign currency deposit account (SRO 415-L/82 dated 13.12.82).

(8) The income of Unit Fund of the Investment Corporation of Bangladesh (SRO 187-L/83 dated 12.6.83).

(9) Income of such pioneering industry as may be specified by the Board for ten years (SRO 266-L/86 dated 1.7.86). Items (9) to (13) relate to exemptions for Export Processing Zone.

(10) Fifty percent of the tax attributable to export sales after the expiry of the tax exemption period of 5/10 years under SRO 181-L/81 dated 12.5.81 or SRO 266-L/86 dated 1.7.86 (SRO267-L/86 dated1.7.86).

(11) Dividend income of non-resident shareholders during tax exemption period of an industry set-up in Export Processing Zone and also after the expiry of tax exemption period if the dividend income is re-invested in the same project (SRO 268-L/86 dated 1.7.86).

(12) Accelerated depreciation to the extent of one hundred percent of the cost of machinery in respect of hi-tech electronic industry as may be specified by the Board and setup in Export Processing Zone within the tax exemption period (SRO 269-L/86 dated 1.7.86).

(13) Income from industrial undertaking set-up in Export Processing Zone for ten years from the date of commercial production (SRO 289-L/89 dated 17.8.89).

(14) Income of an industrial undertaking owned by a company and governed by the provisions of Foreign Private Investment (Promotion and Protection) Act, 1980 as may be approved by the NBR and for such period as may be permitted by the Government (SRO 358-L/86 dated 10.9.86).

(15) Income of the welfare fund established under any law for the time being in force for the welfare of Tea garden workers. (SRO No. 239-L/93.dated ~~18.10.93)~~

(16) Income of the investment companies run on commercial basis and established in Bangladesh under an agreement between the Government of Bangladesh and any foreign Government or investment organization formed by the foreign Government for a period mentioned in the Agreement (SRO 32-L/90 dated 24.1.90).

(17) Any amount of contribution to the Prime Minister's relief fund (SRO 125-L/91 dated 5.5.91)

(18) Contribution up to five lakh Taka to the organizer of any national or international sports competition to be organized and held in Bangladesh (SRO 202-L/91 dated 1.7.91).

(19) Income out of grants allowed by the Government in the form of 15 year special treasury bond to Nationalized commercial banks and Rupali Bank Ltd. (SRO 257-L/92 dated 28.11.92).

(20) Income of the listed organizations run by Sena Kalyan Sangstha was exempt. The exemption was withdrawn by the budget for the year 2003-2004. (SRO no213 IT/2003 dated 19-07-2003. House property income from Sena Kalyan Bhaban, Dhaka and Sena Kalyan Bhaban, Khulna are still exempt (SRO 216 I.T/2003 dated 19/07/2003).

(21) Interest on savings pension scheme run by a commercial bank and approved by the Government (SRO54-L/95 dated 4.4.95).

(22) Income of such firm which is derived by it from the exercise of a profession and if such income is

dependent wholly or mainly on personal qualification of its partners and its partners are prevented by law to form a company (SRO150-L/95 dated 28.8.95, SRO 183-L/98 dated. 19.8.98.and SRO No.181-L/99 dated. 10.7.99)

(23) Income of a stock exchange in Bangladesh (SRO 102-L/96 dated.18.8.96).

(24) Income out of investments in Bangladesh made by such Development Finance Organization as is established under an Act of British Parliament and also financed by British Government and having no partner and not registered under the Companies Act. (SRO No166-L/97 dated 2.7.97)

(25) Salary or honorarium of persons having status of Minister, State Minister, Deputy Minister, Deputy Chairman and Members of the Planning Commission. Such salary or honorarium is included in the total income for tax rate purposes. (SRO No. 168/L/97 dated.6.7.97)

(26) Income attributable to export sales of handicrafts. Such income is not included in assessee's total income (SRO No. 191-L/97 dated. 19.8.97).

(27) Salaries and allowances of expatriate personnel employed in a foreign aided project established under an agreement between the Bangladesh Government and a foreign Government or organization sponsored by a foreign Government, provided the expatriate personnel are the citizens of such foreign country (SRO No. 207-L/97 dated. 08.09.97).

(28) Income of private sector power generation company for 15 years from the date of commercial production. Income of expatriate personnel working in such

company for three years from the date of his arrival; interest on foreign loans received by such company; Royalties, technical know-how ~~fees and technical~~ assistance fees payable by such company and capital gain on transfer of shares of such company. These exemptions will be available subject to the fulfillment of conditions laid down in the private sector power generation policy of Bangladesh (SRO No.114-L/99, dated 26.5.99 in cancellation of SRO No. 36-L/97 dated. 3.2.97 and SRO no. 35-L/97,dated 3.2.97).

(29) Tax on tax if the amount of tax payable on salary is paid by the employer (SRO No. 182-L/99 dated1.7.99)

(30) Income of a newly established hospital for a period of five years subject to the fulfillment of certain conditions (SRO no. 180-L/99 dated 1.7.99)

(31) Fixed amount of tax on income from passenger launches, cargo, coaster and dump barges plying in inland waterways (SRO No. 335-L/99 dated.17.11.99 in cancellation of SRO No.223-L/99 dated 27.7.99. Further amended by SRO No.176-IT/2002 dated 4.7.2002.)

(32) Fixed amount of tax on income from bus, minibus, coaster, prime mover, truck, tank lorries, pickup-van, human hauler, maxi and auto rickshaw carrying goods (SRO No. 221-L/99 dated. 27.7.99) in cancellation of SRO No. 199-L/99 dated. 3.9.98) (Amended vide SRO No.200-L/2000 dated.3.7.2000)

(33) Interest on 'Bangladesh Shilpa Unnayan Bond' issued by nationalised commercial banks up to Tk.25,000/-. If the interest exceeds Tk. 25,000/-, tax will be deducted @ 10% on the whole of interest and that

will be the final settlement of tax liability (SRO No 154-L/99 dated.10.6.99).

(34) Fifty percent of the tax attributable to contribution up to a certain limit in the approved sports organization (SRO. 337-L/99 dated.17.11.99).

(35) Income from fish farming, poultry farming, cattle farming, dairy farming, frog farming, horticulture, mushroom farming and floriculture up to 2006 A.D. provided that if the income of such farming exceeds Tk. 1,00,000, ten percent of such income shall be invested in the purchase of bonds or securities issued by the Government within ninety days of the end of the income year (SRO 168-L/2001 dated. 28.06.2001 in cancellation of SRO 127-L/2000 dated.11.5.2000 and SRO no 215IT /2003 Dated 19-07-2003).

(36) Income of the District Sports Association, Divisional Sports Association, National Sports Federation and National Sports Council (SRO No. 298-L/2000 dated.28.09.2000).

(37) Reduced rate of tax at twenty five percent on income earned by any local authority providing public utility service provided the local authority is approved by the NBR. (SRO No.169-L/2001 dated. 28.05.2002).

(38) Income of the local development institutions under the Aga Khan Development Network like Aga Khan Foundation (Bangladesh), Aga Khan Health Services, Bangladesh and Aga Khan Education Service, Bangladesh effective from 1st July, 2001(SRO No.210-L/2001, dated 26.07.2001).

(39) Financial reward to any Government officer or staff for outstanding contribution in the Government work (SRO No. 245-L/2001, dated 29.08.2001) ~~(effective from~~ assessment year 2001-2002).

(40) Income earned abroad by a resident provided such income is brought in Bangladesh in convertible foreign currency through banking channel (SRONo.332-L/2001 dated 09.12.2001).

(41) Income of any person earned from agro processing industry for the period from first July, 2002 to 30th June, 2006. (SRO No.175-IT/2002 dated 03.07.2002 and SRO no 214 IT /2003 Date 19-07-2003).

(42) Income of any person being Bangladeshi and resident, earned from computer software business for the period from first July, 2002 to 30th June, 2005. (SRO No.172-IT/2002 dated 03.07.2002).

(43) (a)Reduced rate of tax at 20% will be charged on income of a newly established industrial undertaking setup between first day of July, 2002 to thirtieth day of June, 2005 subject to certain conditions (SRO No.177-IT/2002 dated 03.07.2002). (b) Reduced rate of tax at 10% for readymade garments industries and 20% for textile industries for the period upto 30th June 2006. (SRO No.217 IT/2003 dated 19/7/2003 and SRO No. 218 IT/2003 dated 19/7/2003).

5.7 It is clear from this very broad list of exemptions of class of income or income of class of persons that the income tax law has been used, more often than not, as a tool to promote various kinds of socio economic objectives. According to the National Board of Revenue's Annual Report for 1999-2000 (as supplemented by further information from the NBR), a total number of 1,178 number of assessees enjoyed these exemptions under the SROs during the financial year 1999-2000. This number increased to 1,554 during the financial year 2000-2001. The revenue involved in such exemptions was reported to be Tk. 80.81 crore in the year 1999-2000 whereas it rose to Tk. 338.79 crore in the year 2000-2001. It appears that out of the 43 listed exemptions mentioned in paragraph 5.6, 41 relate to exemptions of particular income and the other two *i.e.* items (17) and (18) relate to tax exemption of income due to contribution to a fund/organization from the total income of the taxpayer. It further appears that out of the 43 exemptions listed in paragraph 5.6, a total number of 28 exemptions were granted from the year 1976 to 1998, 7 such exemptions were added during the years 1999-2000 and 2000-2001. The balance 8 were granted in 2001-2002, 2002-2003 and 2003-2004. The increase in the amount of foregone revenues involved in such exemptions could partly be explained by the fresh exemptions.

5.8 The Commission would like to make certain general comments on these exemptions. It would be ideal to have no exemptions either under the Ordinance or through the SROs. Ideally all incomes should be made liable to taxation. With proper enforcement, and if necessary, further reduction of the tax rates, all persons having income should be made liable to tax and brought under the tax net. With a radical change in the present system of assessment and greater enforcement and deterrence in the form of more severe penalties for tax evaders, it can be hoped that the total number of taxpayers and the aggregate income tax collection would increase many folds. However, it is not possible to turn a blind eye to the practical situation and relevance of other socio-economic realities apart from taxation.

5.9 A great number of exemptions under these SROs have been granted for promoting investments, technical know-how, computer software, specific industries, ~~exports,~~ remittance from abroad, sports, charity and other such objectives. Once an exemption is granted, it is hardly possible to check others because a case is always possible to be made for granting exemptions on analogous grounds.

5.10 All the exemptions, allowances and concessionary or special rates of tax enumerated in the preceding paragraphs may be broadly classified as being related to the following 15 categories:

(1) Income of charities, NGOs, hospitals, sports organizations.

(2) Income of various funds, and interest and payments received by beneficiaries of such funds.

(3) Investment income, income of investment companies, income of stock exchange and interest on money borrowed from abroad.

(4) Income from exports, foreign exchange earnings, remittance from abroad and export-related exemptions.

(5) Winning from lotteries.

(6) Income of industries including Tax Holiday and Accelerated Depreciation Allowance, Software business, power generation companies, Income from fish farming, poultry farming, agro-processing industry,etc, and rebate of tax on income of small and cottage industries.

(7) Donations to Hospitals, Sports Organisations, Educational Institutions, Relief fund.

(8) Salaries of privileged persons, diplomats, foreign technicians, expatriate personnel and certain allowances for salaried persons.

(9) Payment received for past services.

(10) Income of local government, local authorities and co-operative societies.

(11) Agricultural income.

(12) Awards and rewards and income from scholarship for education.

(13) Special cases:

(i) Income of hillmen of hill districts.

(ii) Income out of grants of Government to commercial banks.

(iii) House property income from Sena Kalyan Bhaban, Dhaka and Sena Kalyan Bhaban, Khulna.

(iv) Income of local development institutions under the Aga Khan Development Network.

(v) Tax on Tax

(vi) Income of Chartered Accountant firms and firms of lawyers

(14) Concessionary rates of tax on windfall gains etc.

(15) Special fixed tax on passenger launches, bus and trucks etc.

5.11 Income from house property held under trust or other legal obligation (other than NGO'S) wholly for religious or charitable purposes is now exempt from taxation. Previously, not only the income from house property but also all type of income including business income from property held under trust or other legal obligation used to enjoy exemption. As there is no justification for either business income or for that matter income from house property or any other income of a trust to enjoy exemption, the Commission recommends that ~~this exemption should be~~ withdrawn. Voluntary contributions to institutions or trusts for religious or charitable purposes and applicable solely for religious or charitable purposes deserve exemption for the sake of promoting private charity.

5.12 The exemption of income from the operation of micro credit by an NGO also deserves continuation, as this measure contributes to alleviation of poverty. The exemption may continue with the condition that the income exempted is recycled back for micro credit purposes.

5.13 The existing exemption of income of a newly established hospital (SRO No. 180-L/99 dated 01.07.99) for a period of five years is subject to the condition that at least 10% of the beds are reserved for free treatment of poor people. It is felt by the Commission that in order to promote establishment of hospitals in the private sector the exemption relating to the income of the hospitals may continue. Exemption of contribution to the Prime Minister's relief fund deserves continuation in order to promote private charity for the relief of the needy.

5.14 The tax exemption of the income of the District Sports Association, Divisional Sports Association, National Sports Federation and National Sports Council (SRO 298-L/2000 dated 28-09-2000) may be retained because these Sports organizations are not profit making bodies as such, but their profit is incidental to the profession of organizing sports in the country. Moreover, the profit accrued does not go to individuals or companies but is spent for the purposes of further promotion of sports. The provision relating to the exemption of contribution to the organizer of national or international sports competition also deserves to be retained so as to encourage and promote national and international sports competition in Bangladesh.

5.15 The second group of exemptions as categorized in paragraph 5.10 relates to income of various funds, and interest and payments received by beneficiaries of such funds. Such funds and payments include (i) Government provident fund (ii) Worker's participation fund, (iii) a recognized provident fund, an approved superannuation fund, and an approved gratuity fund, (iv) payments received as gratuity, (v) payments from Government Provident Fund, recognized provident fund, approved superannuation fund, a worker's participation fund, (vi) The mutual fund of the person issuing such mutual fund, (vii) Unit fund of Investment Corporation of Bangladesh, and (viii) welfare fund established for the welfare of tea garden workers' (SRO 239-L/93 dated 18.10.93).

5.16 The exemption relating to the income of most of such funds is justified on the ground that the ultimate beneficiaries are Government servants and other wage earners who get payments from these funds in lump sum at the end of their service career which is usually the only capital they have to depend upon in the later part of their lives. The exemption of the income accruing to Unit Fund of the Investment Corporation of Bangladesh is justified as the recipients are ultimately taxed on the receipt of their dividends from this fund. Its taxation in the hands of the ICB would therefore constitute double taxation. The same argument would apply to the exemption of the income of mutual fund of the person issuing such fund. The Commission, therefore, recommends that these exemptions may continue as before.

5.17 The Commission has separately dealt with, in detail, the issue of Tax Holiday of Industries and Accelerated Depreciation Allowance. In addition, there are, however, separate exemptions for the Export Processing Zone in respect of (i) income of pioneering industry for ten year (SRO 266-L/86 dated 01.07.86), (ii) industrial undertaking for ten years (SRO 289-L/89 dated 17.08.89), (iii) industrial undertaking owned by a company and governed by the provisions of Foreign Private Investment (Promotion and Protection) Act, 1990 as may be approved by NBR and for such period as may be permitted by the Government (SRO 358-L/86 dated 10.09.86) and (iv) accelerated depreciation to the extent of 100% of the cost of machinery (SRO 269-L/86 dated 01.07.86). There is exemption of income of private sector power generation company for 15 years (SRO 114-L/99 dated 26.05.99), income from fish farming, poultry farming, cattle farming and dairy farming etc. upto the year 2006. (SRO 168-L/2001 dated 28.06.2001), income from agro processing industry for the period from 01.07.2002 to 30.06.2006, income of any person resident and Bangladeshi, earned from computer software business for the period from 01.07.2002 to 30.06.2005 (SRO 172-IT/2002 dated 03.07.2002). Besides the above, reduced rate of tax at 20% is to be charged on the income of a newly established industrial undertaking set up between 01.07.2002 to 30.06.2005, reduced rate of tax at 10% on readymade garments industries and 20% reduced rate of tax on textile industries upto 30^{th} June 2006(SRO No 217IT/2003Dated 19/07/2003 and SRO No218IT/2003 Dated 19/07/2003). There is rebate of tax on the income of small and cottage industries located in less developed or least developed areas.

5.18 The Commission recommends that a unified and coordinated policy should be adopted by the Government in respect of all the exemptions mentioned in paragraph 5.17 above in the light of discussion and recommendations of the Commission in respect of the issue of tax holiday. The Commission, therefore, recommends the continuation of all these exemptions in line with the recommendations of the Commission in respect of tax holiday in paragraph 9.10

5.19 Another group of exemptions relates to payments received for past services. Pension or any amount received, by an employee of a Government organization, a local authority or an autonomous or semi autonomous body at the time of his voluntary retirement under a Government approved scheme. Pension and the other amount referred to is the payment received for past services of employees. It is in effect a social security measure for retired employees. By the budget for the year 2003-2004 non-resident recipients of pension will also enjoy exemption. Prior to this only residents were entitled to exemption of pension. The Commission considers these exemptions to be justified. The Commission therefore, recommends that the exemption relating to pensions and the amount received at the time of voluntary retirement may continue.

5.20 Salaries of diplomats, non-Bangladeshi officers and staff of foreign diplomatic mission, and foreign trade mission, salaries of foreign technicians, salaries or honorarium of the Prime Minister, Ministers and Deputy Ministers, Members of Parliament, Judges of the Bangladesh Supreme Court, Deputy Chairman and Members of the Planning Commission and Members of the Law Committee (SRO 440-L/76 dated 18.12.76 read with SRO 297-L/78 dated 01.11.78) and the salary and honorarium of persons having status of Minister, State Minister, Deputy Minister, Deputy

Chairman and Members of the Planning Commission (SRO 168-L/97 dated 06.07.97) are exempt from the payment of tax. So are exempt the salaries and allowances ~~of expatriate personnel~~ employed in a foreign aided project (SRO 207-L/97 dated 08.09.97) established under an agreement between the Government of Bangladesh and a foreign Government or organization sponsored by a foreign Government and also the income of expatriate personnel working in private sector power generation company (for three years) (SRO 114-L/99 dated 26.05.99)

5.21 The exemption relating to the salary or honorarium of the Prime Minister, Ministers and others mentioned in paragraph 5.20 may continue.

5.22 Salaries of the officers and staff of foreign diplomatic missions and foreign trade missions in Bangladesh are exempt on reciprocal basis. This exemption may continue.

5.23 Salaries of foreign technicians have been exempted in order to attract foreign technical know-how to promote industrialization of the country. The Commission, therefore, recommends that this exemption could continue subject to the fulfillment of existing conditions laid down in this behalf.

5.24 The exemption of any special allowance, benefit or perquisite specifically granted to meet the expenses wholly and necessarily in the performance of the duties of an office or employment of profit is justified because it does not in fact add to the remuneration or salary of the person receiving it. The exemption may therefore continue.

5.25 Cash house rent allowance of up to Tk. 15,000 per month or 50% of the basic pay, whichever is less, is exempt from payment of tax in the case of salaried persons. In addition, conveyance allowance received in cash up to Tk.

12,000 annually is exempt from tax. Cash medical allowance to salaried employees is exempt to the extent the amount is actually spent for medical purposes. The Commission feels that the exemption limit of Tk. 15,000 per month is on the high side and be reduced to Tk. 10,000 per month. However, the present conveyance and medical allowance may be kept as at present.

5.26 The exemption relating to income of co-operative societies and rebate of tax an the income of small and cottage industries located in less developed and least developed areas is considered by the Commission to deserve continuation as it encourages economic development through certain forms of desired social and financial institutions.

5.27 The income of local government may continue to enjoy tax exemption because this is not a profit making body and any such income is ultimately spent for the welfare of the people within the jurisdiction of such local government.

5.28 Income of indigenous hill people of any of the hill districts of Rangamati, Bandarban & Khagrachori, which is derived solely from economic activities undertaken within these hill districts is exempt and may continue to remain exempt because of the special socio-economic conditions of these areas.

5.29 There are exemptions in respect of interest in order to promote and encourage investment and savings. These exemptions in general deserve to continue. Interest on any securities of the Government is exempt upto taka 5,000. Interest on any security of the Government which is issued with the condition that such interest shall be exempted fully without reference to any limit, is also exempted. Interest on debentures approved by the

Securities and Exchange Commission received by an assessee, not being a company, is exempt upto taka 20,000 The exemption on interest on ~~debentures together with~~ interest on securities is, however, limited to an amount of Tk. 20,000

5.30 The Commission recommends that the present exemptions relating to interest on securities of the Government and interest on debentures may be retained, so as to provide incentives to small investors. The Commission, however, feels that in the case of those receiving more than Tk. 20,000 as interest on debentures, the entire amount of the interest on debentures should be included in the total income of the asseessee. The subject of taxation or exemption of dividends will be discused later.

5.31 There is justification for the exemption of the income of the stock exchange as an incentive for increased activity of the Stock Exchange. The Commission, therefore, recommends the continuation of the exemption of the income of stock exchanges.

5.32 The exemptions relating to income from exports, foreign exchange earnings, remittance from abroad and export-related earning should be continued, as they deserve continued support from the Government.

5.33 Exemption of agricultural income upto Taka 40,000 of an individual whose only source of income is agriculture may be retained as an incentive to those contributing to the agricultural sector of the economy.

5.34 The monetary award granted from the Cultural Heritage Fund for outstanding contribution in the field of art and culture of the country is exempt from income tax. So is exempt the financial reward to any Government officer or staff for outstanding contribution in the government work. There is no justification for taxation of these awards and rewards, which are incentives for creative activity and outstanding work. The Commission, therefore, recommends the continuation of the exemptions.

5.35 There was exemption of income of listed organizations run by Senakalyan Sangstha. The Government has withdrawn the exemption relating to business income of these listed organizations. The Commission considers this step as justified. The exemption in respect of house property income from Sena Kalyan Bhaban, Dhaka and Sena Kalyan Bhaban, Khulna has been retained. There is also exemption of income tax on the income of the following local development institutions of the Aga Khan Development Network:

(1) Aga Khan Foundation (Bangladesh)

(2) Aga khan Heath Service, Bangladesh, and

(3) Aga khan Education Service, Bangladesh

The Commission recommends the continuation of these exemptions for the sake of development of local institutions for health and education services.

5.36 There is exemption of income of such firm which is derived by it from the exercise of a profession if such income is dependent wholly or mainly on personal qualification of its partners and its partners are prevented by law to form a company. This exemption relates to firms of chartered accountants and firms of lawyers. In such cases the chartered accountants and lawyers are prevented by law to form a company and are liable to pay tax individually on their professional income and not as a partnership firm as the income is dependent wholly or mainly on their professional qualifications. The exemption is therefore justified and may continue.

5.37 The exemption of tax on tax is a relief granted from an extra burden of tax where an employer takes the responsibility of paying the tax on behalf of an employee. Besides, it involves lengthy calculations. The exemption is justified and may continue.

5.38 The concessionary rates of tax on winning from lotteries and windfall gains may continue, as they are not regular sources of income. Concessionary rate of tax on them is considered justified.

5.39 At present 50% of the income of a resident from business of shipping in international waters, with ships whose port of registry is in Bangladesh is exempt from income tax. There is justification for such exemption as such business of shipping is expected to promote export. The Commission, therefore, recommends that this exemption may continue.

5.40 There are fixed rates of tax on the income of buses, trucks, passenger launches etc.This system of taxation which was introduced in the background of much litigation regarding computation of income from these sources, may continue for pragmatic reasons.

5.41 There is another kind of exemption and allowance for resident assessees. The assessee may invest any sum or contribute to charity any sum under the provisions of Part B of the Sixth Schedule to the Income tax Ordinance, 1984. The aggregate of the allowances admissible under this Schedule (part-B)are restricted to 20% of the total income or two lakh taka whichever is less. This limit of taka two lakhs is enhanced to taka two lakhs and fifty thousand where the investment exceeding two lakh taka is made in the acquisition of issue of new shares of a company listed with any stock exchange in Bangladesh. The assessee gets the benefit of this investment or charity by way of a credit from the amount of tax payable on his total income, of an amount equal to 15% of such investment or charity (as limited in the manner mentioned above). The list of allowances admissible are as under:

(1) Life insurance premium for self, spouse, or minor children.

(2) Contributions by the salaried person to deferred annuity.

(3) Contribution to any provident fund to which Provident Fund Act, 1925 applies.

(4) Assessee's contribution and employer's contribution to a recognized provident fund.

(5) Self contribution to approved superannuation fund.

(6) Investment in the stocks or shares of a public limited company listed with a stock exchange.

(7) Investment in the new debenture or debenture stocks issued by approved companies.

(8) Pratirakhha sanchaya patra and 5 years Bangladesh Sanchaya patra.

(9) Unit certificates and Mutual fund certificates issued by I.C.B.

(10) Government securities including development loan and bonds as may be specified by the Board.

(11) Shares of investment companies as may be specified by the Board.

(12) Contribution to any deposit pension scheme approved by the Government or by a scheduled bank with prior approval of the Government

(13) Donation to approved charitable hospital established outside City Corporation.

(14) ~~Donation to approved~~ organization set up for the welfare of the retarded people.

(15) Contribution to any Zakat fund or charitable fund, established by or under the Zakat Fund Ordinance, 1982.

(16) Contribution to a benevolent fund and group insurance premium if such fund or scheme of group insurance is approved by NBR.

(17) Donation to any socio-economic or cultural development institution established in Bangladesh by Aga Khan Development Network.

5.42 The Commission considered these allowances insofar as they relate to investment as justified and recommends that these may be retained. However, admissibility of donation to any particular charitable or development institution is not compatible and harmonious with the scheme of the income tax law which envisages exemptions of class of incomes or income of class of persons. Donations to all socio economic, charitable or cultural development institutions established in Bangladesh and approved by the National Board of Revenue rather than specific institutions may be made eligible for allowance and credit under section 44(2)(b) and section 44(3) of the Income tax Ordinance, 1984.

5.43 The Commission considers that the upper limit of this allowance may be increased from 20% of total income of the asseessee to 30% of the total income. The present limit in respect of the maximum amount available as allowance in this respect which is Tk. 2,00,000 may be increased to Tk. 3,00,000. The limit of Tk. 2,50,000 where the investment exceeding Tk. 2,00,000 is made in the purchase of shares of a public limited company listed with any stock exchange in Bangladesh may be increased to Tk. 3,50,000 where the investment exceeding Tk. 3,00,000 should be made in the purchase of shares of a public limited company listed with any stock exchange in Bangladesh. The Commission also considers that the amount of credit of tax in respect of this allowance may be reduced from 15% of such investment to 10% of such investment. This will not increase the amount of tax credit and loss of revenue for the Government but is expected to induce people to save and invest more to obtain the same amount of tax credit.

5.44 **RECOMMENDATIONS**

(a) The existing exemption relating to income from house property held under trust or other legal obligation (other than NGOs) wholly for religions or charitable purposes be withdrawn.

(b) The exemption of income from the operation of micro credit by an NGO may continue with the condition that the exempted income is recycled back for micro credit purposes.

(c) If the amount of interest on debentures exceeds Tk. 20,000, the whole of the amount of interest on debentures should be included in the total income of the assessee.

(d) The exemption limit of cash house rent allowance for salaried persons should be reduced to Tk. 10,000 per month.

(e) Donation to all socio-economic, charitable or cultural development institutions in Bangladesh and approved by the NBR may be made eligible for allowance and credit under sections 44(2)(b) and 44(3) of the Income tax Ordinance, 1984.

(f) ~~The investment allowance~~ admissible under section 44(3) of the Income tax Ordinance, 1984 may be increased from 20% of total income of the assessee to 30% of total income, with the proviso that the maximum amount be raised to Tk. 3,00,000 from Tk. 2,00,000. The maximum amount, however, be raised to Tk. 3,50,000 if the investment exceeding Tk. 3,00,000 is made in the purchase of new shares of a public limited company listed with any stock exchange in Bangladesh. The Commission also recommends that the amount of credit of tax in respect of this allowance under section 44(2)(b) may be reduced from 15% of such investment to 10% of such investment.

6. PERSONAL INCOME TAX[9]: TAX STRUCTURE AND EXEMPTION LIMIT

6.1 The personal income tax rate was restructured in the budget for the year 2002-2003 with the highest marginal rate at 25% and tax exemption limit at Tk. 75,000. There were 5 slabs including the zero rate slab. The minimum tax payable by an individual assessee was fixed at Tk. 1,200. The budget for the year 2003-2004 has raised the exemption limit from Tk.75,000 to Tk. 90,000 with 5 slabs, the rates of tax remaining at zero, 10%, 15%, 20% and 25%, but the slabs of income on which these rates are applicable have been modified. In the budget for the year 2001-2002, there were four slabs of tax rates including the zero rate slab for personal income tax, with exemption limit of Tk. 1,00,000. The highest marginal rate was 25%. It appears that the highest marginal rate

[9] Personal income tax means the income tax payable by an individual, Hindu undivided family, partnership firm, association of persons and every artificial juridical person

of 25% personal income tax has uniformly been maintained since 1993-94 budget, previous to which it was 30%.

6.2 In the Interim Report submitted to the Government in January 2003, the Commission recommended the basic exemption limit for personal income tax at Taka 1,00,000 with the same rates on 5 slabs. It appears that the recommendation has been partially accepted by the Government.

6.3 There was a time in the 70's when the highest marginal rate of personal income tax was 70%. The restructuring of the personal income tax rate in the budget for 2002-2003 resulted in tax relief for taxpayers in the higher income brackets and imposed new tax burden on the lower income groups who were earlier out of the tax net. This distorted the principle of equity.The restructuring of personal income tax in the budget for 2003-2004 has, however, partially corrected the distortions by raising the exemption limit to Tk. 90,000. The justification for a low highest marginal rate of personal income tax is to minimize distortions in the economic behavior of the taxpayers and to encourage tax compliance. The Commission is aware that there are many countries where the highest marginal tax rate is higher than 25%, but the global trend is to gradually reduce the number of slabs along with the highest marginal tax rate for improving administrative efficiency and tax compliance, as well as, to minimize tax evasion. The Commission feels that there is no need to change the number of slabs and the highest marginal tax rate.

6.4 The basic exemption limit in the personal income tax is almost a common feature in all countries- both developed and developing. The rationale behind this is to exclude the low and modest income groups from the tax rolls so that their standard of living is protected at a minimal level. In addition, the administrative complexities and costs associated with the tax liabilities and the compliance burden of the small tax payers are also taken into consideration in fixing the limit.

6.5 The exemption limit appears to be under constant review of the Government of Bangladesh, and in fixing the limit, consideration was given to, among other things, minimum social welfare, administrative cost of collection and cost of living index. It was adjusted several times, mostly upward, in the recent past. The exemption limit was Tk. 40,000 in 1990-91, rising in a phased manner to Tk. 1,00,000 in 2000-2001. It was brought down to Tk. 75,000 in 2002-2003 and raised to Taka 90,000 in 2003-2004.

6.6 We have made an analysis of the replies received on exemption limit in the questionnaire from various organizations as well as individual persons. While the majority recommended broadening the tax base to raise sufficient revenue for the Government, they also opined that the exemption limit should be raised substantially. It was argued that the welfare of the low and modest income groups had been continuously ignored and due weight was not given to inflation factor in fixing the exemption limit in the recent past. They further stated that the revenue loss due to raising the exemption limit could be more than compensated by improving administrative machinery and reducing the scope for tax evasion and corruption.

6.7 Just prior to liberation in 1969-70, the exemption limit was Tk. 6,000 while it presently stands at Tk. 90,000. In the meantime, the Consumer Price Index of middle-income group, Dhaka, increased by 25 times[10]. On this basis, the exemption limit is required to be fixed at Tk. 1,50,000 to protect the standard of living and welfare of that income group.

6.8 The Commission while appreciating the views feels that if the limit is fixed at Tk. 1,50,000, it would mean that (i) the exemption limit of personal income tax would be 7 times of the per-capita income, which is too high in comparison with other developing countries; (ii) this would keep about 93%[11] of the households out of the tax net and make the tax base too narrow.

6.9 The Commission has also looked into this issue from the points of distribution of income and poverty profile in Bangladesh. The prevalence of poverty is acute in Bangladesh although there has been significant reduction in poverty in the nineties (1991 to 2000), by a percentage point every year. According to the Preliminary Report of Household Income and Expenditure Survey-2000 of the Bangladesh Bureau of Statistics, the incidence of poverty calculated by the cost of Basic Need Method (the level of per capita expenditure at which the members of households can be expected to meet their basic needs -- food consumption to meet their calorie requirement and other non food consumption) shows in 2000, 49.8% of the population was poor, as measured by the upper poverty line.

6.10 The Commission made an attempt to estimate household expenditure required for maintaining modest and socially desirable standard of living. As 50% of the population is living below the poverty line, it can be said from the table of deciles distribution of income that the

[10] Statistical Pocket Book, Bangladesh 2000, Bangladesh Bureau of Statistics.
[11] Household Income and Expenditure Survey (HIES) 2000, Bangladesh Bureau of Statistics, Table no-1.02

population up to decile 5 be treated as poor and should be kept outside the tax net[12]. If we look at the expenditure pattern between food and non-~~food items of~~ the decile groups, it is observed that the share of nonfood expenditure gradually increases as we move to higher deciles[13]. The Commission feels that the households whose non-food share exceeds 50% of their total expenditure be treated as solvent and well-off people, with capacity to pay income tax. The households in deciles 9 and 10 belong to this category as they are spending 50% or more of their total expenditure as non-food expenditure.

6.11 The yearly average household income of the decile[14] 9 (i.e. cut off point) is Tk. 1,573 X 5.18 X 12 = Tk. 97,778 where Tk. 1,573 is monthly per capita income and 5.18 is the average household size. The figure stands for the year 2000. If, inflation factor is taken into account, the amount will be about Tk. 1,00,000 in 2002. Under the circumstances, the Commission reiterates its earlier view that it will be most appropriate to fix the exemption limit at Tk 1,00,000.The Commission further feels that the exemption limit needs to be reviewed periodically taking into consideration minimum social welfare, administrative cost of collection and cost of living index.

6.12 Personal income tax is levied on the basis of income of the individuals and not on household income, where earners may be more than one. Though there are about 51.25 lakh households in deciles 9 and 10, but only 25.38

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[12] Household Income and Expenditure Survey-2000, Bangladesh Bureau of Statistics, Food and Non-food share by decile group (National).

[13] Household Income and Expenditure Survey-2000, Bangladesh Bureau of Statistics, Income share by decile group (National).

[14] Household Income and Expenditure Survey (HIES) 2000, Bangladesh Bureau of Statistics

lakh individuals earn more than Tk. 1,00,000 a year,[15], as against about 4.5 lakh individuals paid income tax in FY 2000-2001. The Commission is conscious that raising the exemption limit to Tk. 1,00,000 entails revenue loss of Tk. 100 crore approximately. A portion of this loss could be made up by marginal downward adjustment of the four higher slabs in the tax structure. The Commission is also of firm opinion that sufficient numbers of non-filers could be brought under the tax net by devising suitable measures and improving the administrative machinery, thus not only compensating the revenue loss due to raising of the exemption limit, but also raising of additional revenue. The Commission feels that the tax structure should be as follows:

Present Rate Structure		**Recommended Rate Structure**	
Upto Tk. 90,000	Exempted	Upto Tk 1,00,000	Exempted
Next Tk. 150,000	10%	Next Tk. 1,00,000	10%
Next Tk. 150,000	15%	Next Tk. 1,50,000	15%
Next Tk. 2,50,000	20%	Next Tk. 2,00,000	20%
Above Tk. 6,40,000	25%	Above Tk. 5,50,000	25%
Minimum tax to be paid: Tk. 1,200		**Minimum tax to be paid : Tk. 1,200**	

6.13 **RECOMMENDATIONS**

(a) The basic exemption limit for personal income tax be fixed at Tk.100,000.

(b) The personal income tax rate be restructured as follows:

[15] Household Income and Expenditure Survey (HIES) 2000, Bangladesh Bureau of Statistics

Income	Rate
Upto Tk. 1,00,000	~~Exempted~~
Next Tk. 1,00,000	10%
Next Tk. 1,50,000	15%
Next Tk. 2,00,000	20%
Above Tk. 5,50,000	25%
Minimum tax to be paid: Tk. 1,200	

(c) The exemption limit needs to be reviewed periodically taking into consideration minimum social welfare, administrative cost of collection and cost of living index.

7. CORPORATE INCOME TAX[16], HARMONIZATION OF CORPORATE AND PERSONAL INCOME TAX RATES AND TAXATION OF DIVIDENDS

7.1 CORPORATE INCOME TAX

7.1.1 Corporate income tax is the income tax levied on corporate entities like private and public limited companies incorporated under law on their total income including profits and gains from business. All over the world, this tax is one of the major sources of Government revenue, and in many cases even more important as a source than the personal income tax.

7.1.2 Corporate income tax is not even as income from individual proprietorship is not subject to corporate income tax. Individual proprietorship is liable to personal income tax only at one stage whereas corporate bodies are liable to tax at two stages - once as corporate income tax on the income of the company and again on the same income when distributed as dividend to the shareholders.

[16] Corporate income tax means the income tax payable by limited companies, banks, insurance companies and financial institutions

7.1.3 It is generally a flat rate levy applied to net profit calculated as the excess of receipts over admissible costs. The tax base for the corporate income tax is thus commonly the accounting profits derived with reference to the profit and loss account and the balance sheet of the company. Business income is computed according to "generally accepted accounting practice," which again is governed by the provisions of the company law of the country, and standard international accounting practices. However, the provisions of the income tax law are applied to adjust the business profits for computing the total income of the company on which the corporate income tax is levied at the prescribed rates. Unlike personal income tax there is no basic exemption limit in the case of taxation of corporate bodies.

7.1.4 One of the areas where the income tax law overrides the business practice is the depreciation rate and the specific assets on which depreciation is allowed under the income tax law and rules. Another area which leads to a differentiation in the business income as shown in profit and loss statement and the computed total income liable to taxation concerns certain expenditures which the business may have genuinely incurred but which is not allowable as deduction for tax purposes. Examples of such expenditures would include business entertainment or advertisement expenses and expenditures on provision of perquisites to employees beyond certain limits. Similarly, non-deductible are expenditures which are not incurred wholly and exclusively for business purposes. The law provides for these adjustments as anti-avoidance measures. However, income tax law also provides for deductions like carry forward of loss of the preceding year that may not be provided for in the business accounts.

7.1.5 Two questions are normally asked about corporate income tax; first, whether it is too high and what will be the implication of a too high corporate ~~income tax; second,~~ should corporate income at all be taxed. The second question arises from the fact that when income from the credit, or debt-finance which accrues in the form of interest to the creditor, is not taxed at company's hand, why investment income be taxed. However, a more genuine question is whether corporate income when distributed to the shareholders be taxed at shareholders' hands.

7.1.6 It is a matter of great controversy whether the companies should be taxed as independent entities with a corporate income tax in addition to the tax levied on profits distributed by the company to its shareholders in the form of dividends. It is strongly argued that shareholders being the owners of the company, it is the dividends only which should be taxed at the rate applicable to the shareholder receiving the dividend. It is pointed out that taxation of companies as independent entities with a corporate income tax, in addition to the taxation of dividends leads to firstly, double taxation, since shareholders receive dividends after payment of another kind of income tax, known as corporate income tax while dividends are subjected to personal income tax on distribution in the hands of the shareholders. Secondly, it leads to a bias against incorporation of business and in favor of individual ownership or partnerships, thus becoming discriminatory. If a person establishes a proprietorship business, the latter's income is not subjected to tax (i.e. Corporation income tax); whatever tax is to be paid is paid at the personal level in the form of personal income tax. This discriminatory loophole has the reason to encourage the investment in proprietorship type of business or in partnership form.

If this happens, it will go against the interest of big business which are normally founded through share sales and whose ownerships are traded among many people on a daily basis. Thirdly, an effect of a corporate tax is that it encourages companies to debt-finance rather than equity-finance its projects. The tax system as a matter of principle should be neutral in all respects, specially with regard to affecting the source of capital for business. In most of the economies, when corporate income is calculated for tax purposes, interest income is deducted whereas dividend payment is not deducted. This biases the business to take more loan from the banking system or through debentures than raising equity, burdening the business with more risk. Therefore, it is argued by many that to make business neutral as to sourcing of capital, both interest payment and dividend should be treated equally deductible for tax purposes. Fourthly, under the system of taxation of dividends in many countries, dividends are taxed on distribution by the company in the hands of shareholders. Therefore, the charge of corporate income tax encourages companies to retain their equity earnings rather than distribute them. Fifthly, a tax on companies in addition to tax on dividends discourages investment as in effect, it taxes away a substantial portion of shareholders' income from their investment. Thus, the tax burden in many cases becomes more than double compared to the non-dividend income receivers. Sixthly, the argument for a tax free corporate income is that this measure will boost the corporation's income and thereby the ability to pay more dividends. Distributed dividend when taxed at the hands of the shareholders will give the Government almost equal revenue income, but on the other hand this will ensure equity in the tax system.

7.1.7 The arguments in favour of retaining the classical non-integrated system are that- (i) the loss of the revenue the corporate income tax provides to the Government exchequer would be difficult to recoup, (ii) the benefits which are said to accrue from integration do not actually so accrue, and (iii) the classical system is simple and transparent.

7.1.8 A fully integrated system is one in which a company is not taxed on its profits but only its shareholders are taxed on the distributed or the retained profits. This system can operate rightly only if all the profits of the company are distributed to the shareholders. This is in fact not the case in actuality. While the company retains part or whole of the profits, it escapes taxation. It is even difficult to tax by notionally attributing the profits to the equity holders because the shares are subject to sale or transfer as a matter of course, especially in big companies. Another argument in favour of a corporate income tax is the benefits, the incorporation confers on an entity. A major argument against full integration is that it would be administratively a gigantic task and impracticable to manage because attribution of dividends to a great number of individual shareholders who might have held it for only a part of the year would be difficult requiring a great deal of information. The existence of different classes of shareholders raises problems in attributing retained earnings. Another problem in attributing profits to the individual shareholders is tracing the dividends to such individual shareholders in the case of inter-corporate dividends where the shares of a company are held by other companies. If tax is to be charged on retained profits of the company from individual shareholders, the result would be that individual shareholders would have to pay tax without having received any cash to pay the same which would entail great hardship for the individual shareholders. However, apart from the benefits of incorporation, the above-mentioned administrative and other problems have induced almost all the countries in the world to legislate taxation of companies as independent entities with a corporate income tax while allowing taxation of dividends at the same time, giving some form of relief or credit in the case of taxation of dividends.

7.1.9 In Bangladesh the tax- structure has been remodelled from time to time keeping in mind the interest of capital market, but never seriously thought of as to whether all of corporate income should be declared tax-free. However, a substantial portion of business go without paying any tax under the scheme known as 'tax-holiday.' Though there was no estimate as to whether the number of tax-holiday enjoying companies are more than the number of tax-paying companies but it can be said that the latter are not paying more taxes than the taxes foregone in favour of tax holiday enjoying companies. The fact is that most of the companies do not pay any corporate income tax after the holiday period. Tax holiday scheme has been enlarged in the recent years to include new areas, that has left very few companies to pay taxes from the beginning.

7.1.10 Over time , the corporate income tax rate has been reduced keeping in mind the economics of such reduction which dictates that income left with the companies were better used than income taken out by the Government. The reduction has been done across the board irrespective of the type of the corporate businesses. However, the marginal corporate income tax rate has not been the same for all types of business, the financial companies pay more taxes than other type of companies.

7.1.11 For many years, the listed companies, which sold shares to the investors, were required to pay 5% less corporate income tax. Recently, the gap has been widened to 7.5 percent . The gap was widened to encourage the business to come to the stock market , though evidence shows, the incentive was not enough to bring profit-making businesses to come to this market.

7.1.12 Most of the incentives towards activating the capital market, or help it functioning on a normal basis came in the form of the tax concessions through the subsequent Government budgetary measures. The tax concessions were of two types; one, reducing the corporate income tax rates, specially for the companies listed with the stock exchanges; two, exempting a portion of dividend income from shareholders' income tax liability. The immediate past Finance Act, i.e. Finance Act 2003, exempted the whole of dividend income from tax liability i.e. the shareholders were not to pay any income tax on the dividend income they received. Also, the Finance Act 2003 exempted the past non-declared income from tax obligation and tax is deemed to have been paid against it if a non-declared income was used for stock purchase by the holders of the income and held the stocks for at least two years. To encourage the higher dividend rate declaration, an incentive has been put to in the built-in system in the form of giving a tax rebate upto 10% if a company declares and pays dividend more than 20% to the share holders; on the other hand, a 5% extra tax has been imposed on the reserves of the companies paying less than 15% dividend. The Finance Act 2003, withdrew the 7.5 percent tax incentive for a listed company if that company paid less than 10% dividend. The Commission recommends that the present incentive of 10% tax rebate for the companies declaring 20% or higher dividends be retained and a graduated higher rebate be given to the companies declaring even higher dividends.

7.1.13 If the fiscal concessions in Bangladesh, as given through the Finance Acts, are considered carefully it seems they are much more encouraging compared to what they are in our neighbouring economies. But the fact is that all these fiscal concessions did not prove enough to make the Bangladesh capital market vibrant and capable of bringing investors and entrepreneurs to the market. The share market scam of 1996 was so deep and injurious that the investors simply preferred to stay away. They think that the share market is a market of gamblers and unscrupulous speculators who are there only to rob off the pockets of not-so -informed investors.

7.1.14 The income tax rate on companies in Bangladesh was reduced in the budget for the year 2002-2003 to 30% from 35% in the case of publicly traded *i.e.* listed companies, and for non-publicly traded companies (non-listed) to 35% from 40%. The tax rate on banks, insurance companies and financial institutions was maintained at 40% as before. The corresponding rates of tax under the 1992-93 budget were 40% for publicly traded industrial companies, 45% for other than publicly traded industrial companies and 55% for banks/insurance companies and financial institutions. These rates were 60% in the 80's, which were gradually reduced later on. Listed companies were entitled to 10% tax rebate if dividend was declared at 20% and above. There was reduction in the required rate of dividend declaration from 25% to 20% in the budget for the year 2002-2003.

7.1.15 The budget for the year 2003-2004 has retained the same rate of tax on publicly traded companies (listed companies) i.e. 30%. The rate of rebate of tax @10% to such companies if the dividend declared is 20% or more has also not been changed. The tax rate on non-publicly traded (non-listed) company has, however, been increased to 37.5% from the previous 35% and the rate of tax on banks, insurance companies and financial institutions has also been increased to 45% from the preceding year's 40% by the budget for the year 2003-2004. However, it has been laid down in this budget that a publicly traded (listed) company will also have to pay tax @37.5% if it declares less than 10% dividend or if it does not pay the dividend within the time limit laid down by the Securities and Exchange Commission. The rate of corporate income tax for readymade garments industries has been reduced to 10% and for textile industries to 20% for the period upto 30 June, 2006. Another tax, *viz*, dividend distribution tax has been imposed by the budget for the year 2003-2004 on all companies registered under the Companies Act 1994, where the companies declare dividend, whether interim or otherwise. The rate of this tax is 10% on such dividend, and the tax has to be paid within 60 days from the date of declaration of dividend. As for those companies on whom the dividend distribution tax is not leviable, they have to pay tax @ 15% of the amount of dividends. The corporate income tax rates for the year 2003-2004 and the five preceding years are shown in the table below:

TABLE-V.2[17]

Income Tax year	Publicly traded companies	Non publicly traded companies	Banks, insurance companies and financial institutions
1998-1999	35%	40%	40%
1999-2000	35%	40%	40%
2000-2001	**35%	40%	40%
2001-2002	**35%	40%	40%
2002-2003	*30%	35%	40%
2003-2004	*30%	37.5%	45%

* 10% rebate of tax if more than 20% dividend declared.

** 10% rebate of tax if more than 25% dividend declared.

7.1.16 An additional tax of 5% was imposed by the Budget for the year 2002-2003, on undistributed profits of public limited companies (excluding banking and insurance companies) listed with any stock exchange in Bangladesh, if the company had not issued, declared or distributed dividend or bonus share equivalent to at least 15% of its paid up capital to its shareholders within a period of six months immediately following any income year. This measure was taken in the interest of the shareholders and for encouraging investors in the share market. This provision continues to be in force now.

7.1.17 An additional charge of excess profit tax was imposed by the budget for the year 2002-2003 on a banking company. This provision has also not been amended. If such a company shows profit in its return of income for an income year at an amount exceeding 50% of its

[17]Source: Finance Acts of 1998 to 2003,Government of Bangladesh.

capital together with reserve, such a banking company is liable to pay, in addition to the income tax payable, an excess profit tax for that year at the rate of 15% on so much of profits as exceeds 50% of the aggregate sum of the capital and reserve.

7.1.18 The Commission would like to point out that the tax base of corporate income tax has also been greatly eroded by various schemes of tax holiday, accelerated depreciation and reduced rate of tax. Of course, these measures are intended to give incentives for greater investment in the industrial sector and for growth of the economy but it is nevertheless true that such measures have their impact on the tax base and ultimately on the corporate income tax revenues.

7.1.19 The Commission strongly feels that it is necessary to reactivate the capital market as it appears to have been rendered non-functional by the events and scandals of 1996. Since then, it never seemed to have behaved normally, a very few IPOs were issued and subscribed, and the secondary market never looked vibrant. As a result, capital market as a conduit to industrial finance has remained largely ineffective. It is necessary to capture this source of finance. There is a strong recognition of the importance of capital market. Thus it is felt that incentives should be provided to reactivate the capital market as earlier measures did not prove sufficient. The Commission considered and recommended in its Interim Report that further incentive is necessary and this should be in the form of greater tax advantage to publicly traded companies (*i.e.* public limited companies listed with the Stock Exchanges in Bangladesh) by making a greater difference than at present in the rates of corporate income tax on such listed companies and non-listed companies, in order that there is a greater incentive for non-listed companies including multinationals to convert into public limited companies whose shares are listed in the Stock Exchanges. This, the Commission hoped, would reactivate and broaden the capital market and widen public participation.

7.1.20 The Commission, therefore, recommended in its Interim Report that the rate of corporate income tax on publicly traded companies, *i.e.* public limited companies whose shares are listed in the Stock Exchange, may be reduced from 30% to 25% thus making a difference of 10% (25% for listed and 35% for non-listed companies). The Commission stated that this difference should be retained for the reasons stated above and recommended that the present rates of corporate income tax for others, *i.e.* 35% for non-publicly traded companies (non listed companies) and 40% for banks, insurance companies and financial institutions could continue. However, the changes made in the corporate tax rates by the budget for the year 2003-2004 show that the Government, while retaining some difference between listed and non-listed companies (7.5%) has increased the corporate tax rate on non-listed companies from 35% to 37.5%. It has thus increased the previous difference of tax rate on listed and non-listed companies from 5% to 7.5%. The Commission recommends that its recommendation in the Interim Report in this respect be accepted, that is, the listed companies should be taxed @ 25% and non-listed companies @ 35%.

7.1.21 From the current budget, the additional burden of dividend distribution tax has been imposed on the corporate sector. The Commission considers that while the full exemption of dividends in the hands of the shareholders is in the right direction, the imposition of dividend distribution tax @ 10% on companies would lower the dividend distribution capacity of companies. Moreover, this tax is inequitable as big investors are spared of any additional tax on account of their dividend income while no additional benefit accrues to small investors as they were already enjoying this benefit upto a limited amount. The Commission, therefore, recommends the abolition of 10% dividend distribution tax on companies.

7.1.22 The budget for the year 2003-2004 has increased the corporate income tax rate on banks, insurance companies and financial institutions from 40% to 45%. It appears that the rate of tax on banks, insurance companies and financial institutions was 40% during the years 1998-99 to 2001-2002 while non-publicly traded companies were also charged at the same rate of 40% during these four years. It was only in the year 2002-2003 that the rate of tax on non-publicly traded company was reduced to 35% while the rate of tax on banks etc. was retained at 40%, thus making a difference of 5% extra tax burden on banks etc. Therefore, fixation of the rate of tax on banks etc. at 45% and the rate of tax on non-publicly traded companies at 37.5% in the immediate next year, that is, the year 2003-2004 makes the difference between the two to 7.5%, a further increase of 2.5% from last year. The quick changes in two consecutive years resulting in increasing the difference between the rates of tax on banks etc. and non-publicly traded companies from zero to 5% and then to 7.5% does not appear to be justified. Therefore, additionally, the higher rate of tax on banks, insurance companies and financial institutions would affect the stock market adversely. The Commission further feels that the banks, insurance companies and financial institutions which cater to the equity needs of the investors and enjoy the confidence of the investors need some relief. The Commission, therefore, recommends that the tax rate on banks, insurance companies and financial institutions should be reduced to 40%.

7.2 HARMONIZATION OF CORPORATE INCOME TAX RATES WITH PERSONAL INCOME TAX RATES:

7.2.1 Most economies in the world tax both corporation's as well as shareholder's income. Rather, the fact is that corporate income tax rate is higher in many countries of the world including Bangladesh, than the personal income tax rate, that is, shareholders pay tax at a higher rate when income remains with their business, that is, corporate income tax, and then later pay taxes on the business income they receive in the form of dividend just like other tax payers .

7.2.2 It stands to reason that the rate of tax on companies should be so harmonized that it should not exceed the highest marginal tax rate on individuals. There is no justification for taxation of company profits at a rate higher than the highest marginal tax rate for individuals, because had these profits been taxed in the hands of the shareholders, who are the real owners of the company, these could not have been taxed at a higher rate than the highest marginal tax rate for individuals. An additional reason for harmonization would be the possibility of diversion of income by companies by making greater expenditures which could be taxed in the hands of the individuals but at lower marginal rates for individuals.

7.3 DIVIDENDS

7.3.1 Though the logic for a tax-free corporate income has yet to gather ground, the logic of giving a tax-free dividend income has gained strength .In many countries, dividend income has been declared tax-free, albeit, in most cases, in a period when share market goes slow or ~~becomes bearish.~~ A tax-free dividend income is seen as an incentive to the potential investors to come to the stock market. Even the advanced economies like the USA also practise this, but of course, on rare occasions. Though this practice goes against the principle of equity in the tax-system, as it gives equal relief to all kind of dividend receivers, irrespective of their dividend income levels, this is in practice the most favoured one with the policy makers. A question may be asked as to what other alternatives can be considered when levying a corporate income tax, or while levying tax on the dividend receivers. The basic principle requires that such a tax should be business neutral and uphold the principle of equity.

7.3.2 Bangladesh had so long followed the classical system of treating companies as independent legal entities liable to pay income tax on its profits. In addition, the shareholders were liable to pay tax on the dividends received by them from the distributed profits of the same company by adding the amount received as dividend to their other incomes and paying tax at the rate applicable to their total income. However, dividend received by individuals from shares of public limited companies listed with the Stock Exchange was exempted upto an amount of Taka thirty thousand in 1999-2000 assessment year which was raised to Taka 1,00,000 subsequently but was reduced to Taka 25,000 by the budget for the year 2002-2003 with the condition that such dividend income was fully liable to tax if the amount exceeded Taka 25,000.

7.3.3 The budget for the year 2003-2004 has made dividends tax free in the hands of the recipient shareholders while imposing a new dividend distribution tax at the rate of 10% on the companies declaring dividends, whether interim or otherwise. As for those companies on whom the dividend distribution tax is not leviable, they have to pay tax @15% of the amount of dividends. There will be no dividend distribution tax in the case of payment of dividend by mutual fund or unit fund. Dividend income upto Taka 25,000 from mutual fund or unit fund has been exempted in the hands of the recipients but if the amount of the dividend exceeds Taka 25,000 the entire amount is liable to taxation.

7.3.4 The Commission considers the exemption of the dividends in the hands of the shareholders for greater encouragement of investment in the share market as a correct step in the right direction.

7.4 RECOMMENDATIONS

(a) The present incentive of 10 percent tax-rebate for the companies declaring 20 percent or higher dividends be retained and a graduated higher rebate be given to the companies declaring even higher dividends.

(b) Corporate income tax rate on publicly traded listed companies be reduced to the level of higher marginal personal income tax rate, that is, it should be reduced to 25% while the rate of tax on non-publicly traded (non-listed) companies be also reduced to 35%.

(c) 10% dividend distribution tax on companies be abolished.

(d) The corporate income tax rate on banks, insurance companies and financial institutions be reduced to 40%.

(e) Dividend income be kept tax-free in the hands of the shareholders.

8. CAPITAL GAINS

8.1 Capital gains may be said to be the change in value of all the capital assets and liabilities of an individual or business during a given period. An increase in the value of a capital asset increases the net worth of its owner thus adding to his income. The basic issue is to determine whether or not capital gains are part of ordinary income. If income is defined comprehensively as consumption plus net accretion to assets in a given period of time, then the sum of changes in consumption and the change in the net worth of a person would logically lead it to be considered as ordinary income. But defining income as "a periodical monetary return coming in with some sort of regularity" would take capital gains outside the purview of ordinary income, which is liable to income tax. But tax on capital gains is justified on grounds of horizontal equity in that these gains are the same as other forms of income and therefore persons earning any other form of income and those earning capital gains should be equally taxed. Tax on capital gains is also justified on grounds of vertical equity, as the person enjoying capital gains has greater resources and thus higher ability to pay the tax. Another reason for imposing tax on capital gains is to protect tax revenue which would be lost through tax avoidance by conversion of taxable income into non-taxable gains, if the latter were not taxed.

8.2 Capital gains are gains realised from the sale or transfer of capital assets, like shares, bonds, real estate etc. The problem of taxation of capital gains arising conceptually is the problem of valuation of all the capital assets of a person to determine the appreciation in its value. Therefore, taxation of capital gains is considered practical only when the gains or losses have been realized in the form of cash or its equivalent at the disposal of the asset. Another practical reason for taxation of capital gains at the disposal of assets is that only disposal of the assets would generate cash for the payment of tax liability without which the individual or business would face serious liquidity problems.

8.3 In many countries distinction is made between long-term capital asset and short-term capital asset. The gains from long-term capital asset is termed long-term capital gains and the gains from short-term capital asset is known as short-term capital gains. The criterion used for such a differentiation is the holding period of a capital asset before sale. In most countries, the rate of tax of short-term and long-term capital gains are different. The justification for such differential treatment is that the apparent gain, beside being gain over a longer period of time being bunched together and taxed, is not gain in real term because of the inflationary factor. In Bangladesh, no differentiation is made between short-term gains or long-term gains in so far as the gains accrue to a company, but in the case of individuals, the holding period criteria is used for taxation of capital gains. Thus, assets held for more than 5 years are considered long-term gains and taxed at a reduced rate in the case of individuals. In some countries gains from the sale of equity capital and gains from real-assets or other assets are also treated differently. No such distinction is made in Bangladesh. However, for promotion of investment and ~~development of the capital market~~, gains derived from the sale of shares are exempted from capital gains tax.

8.4 Capital gains, however, deserve preferential treatment by way of a lower rate of tax or exemption of tax on capital gains from sale of shares or other capital assets on the following grounds:

(i) It encourages investment of risk capital which in its turn stimulates economic growth.

(ii) It is considered unfair to tax in a single year the capital gains, which arise out of appreciation of the value of the capital asset during a number or years and are, so to say bunched when realized. To overcome this, many countries use holding criteria, i.e., capital gains realized from the disposal of assets held for a longer period are taxed at a lesser rate and more favourably than short-term retained assets.

8.5 The Income tax Ordinance,1984 of Bangladesh provides for the taxation of the capital gains, which are said to be any profits and gains arising from the transfer or sale of capital asset, which includes land and property, shares of companies but excludes personal effects and agricultural land outside the municipal areas. The gains are computed by making deduction from full value of the consideration received or accruing from the sale or transfer of the capital asset or the fair market value whichever is higher, the cost of acquisition of the asset and any capital expenditure incurred for its improvement and any expenditure incurred solely in connection with the sale or transfer of that asset. Even though, in Bangladesh, there is no separate law for taxation of capital gains apart from the income tax law ,(as there is separate law for taxation of capital gains in many other countries like, UK, Italy ,Ireland,) the rate of tax on capital gains is determined by paragraph 2 of the Second Schedule of the Income tax Ordinance, 1984. The rate of income tax on capital gains accruing to a company is 15% only irrespective of the period of the retention of the capital asset. The taxation of capital gains takes into account the holding period of assets for determining specially reduced rate of tax on such gains in the case of individuals .The rate of tax is 15% on the capital gains in the case of individuals if the retention period of the asset is more than 5 years. And if the rate of tax applicable to such an assessee on his total income including capital gains is less than 15%, then the lesser rate is chargeable on capital gains. However, in the case of individuals, if the period of retention of asset is not more than 5 years, then the capital gains is added to the other income of the tax payer and the tax is charged on the total income. The Commission reviewed the present preferential treatment by allowing a reduced rate of tax on capital gains @ 15% on companies and @15% on individuals in the case of assets retained for more than 5 years and considers there is no justification to change these rates as the reduced rates take into consideration the factor of encouragement of investments and also the appreciation of the value of capital asset over a longer period of time. The Commission also reviewed the present rates of tax on capital gains and considers them to be justified.

8.6 Bangladesh tax law allows for many exemptions from tax on capital gains. These are enumerated below :-

(1) Income from capital gains from transfer of machinery or plant used for the purpose of business or profession.

(2) Capital gains arising from the sale of capital assets being used for business or profession if invested in the purchase of new capital asset for the purpose of business or profession within one year before or after that sale.

(3) Capital gains arising from the sale of Government securities and stocks and shares of public limited companies listed with any stock exchange.

(4) Capital gains arising from the transfer of lands or buildings to a new company registered under the Companies Act, if the whole amount is invested in the equities of the said company.

(5) Capital gains arising from the transfer of capital asset of a firm to a new company registered under the Companies Act, if the whole amount of the capital gain is invested in the equity of the said company by the partners of the said firm.

All these exemptions are for giving incentive to investment and for the promotion of capital market. The Commission reviewed these exemptions and considers these exemptions to be justified and so recommends their continuation.

8.7 RECOMMENDATIONS

(a) The Commission recommends the continuation of the preferential treatment by allowing a reduced rate of tax on capital gains on companies and on individuals in the case of assets retained for more than 5 years.

(b) The Commission also recommends the continuation of the existing rates of tax on capital gains, i.e., 15% on companies and 15% on individuals in the case of assets retained for more than 5 years and at the rate applicable to the total income (including capital gains) of the individual if the asset is retained for 5 years or less.

(c) The Commission recommends the continuation of the existing exemptions of tax as enumerated in paragraph 8.6 in respect of capital gains.

9. TAX HOLIDAY

9.1 Tax Holiday is a kind of tax incentive. In most cases, tax exemptions on investment income are designed and used to help grow certain kind of industries which otherwise would have grown slowly or would not have grown up to their full potential. Tax holiday or differential tax method is also used to divert investment to some specific regions or areas of an economy. The overall objective of tax holiday is to help investment grow quickly and thereby generating employment. There is no definitive period for tax holiday; the facility varies from country to country ranging between few years to many years-normally extended by the concerned Governments again and again. However, the extension of the facility depends not merely on the Government's economic policy but on the strength of the industrial lobby, which has hitherto enjoyed the facility. The other reason for tax holiday is to attract more foreign direct investment (FDI) compared to neighbouring countries that are also offering the same facility. FDI very often destines to a region, rather than to a country, and as such, a country offering better tax incentive is expected to receive more FDI.

9.2 However, the above arguments are often misconstrued and dubiously used to promote the so-called industrialisation. Normal economic logic says, tax holiday~~, or so to say any other tax incentive,~~ to be fruitful, should be used only for tax sensitive projects, that is, projects having tax elasticity of investment. But in practice, tax elasticity of investment is often ignored and the facility ends up for the projects yielding high profit. The high profit yielding projects do not wait for any incentive, they come up any way.

9.3 Tax incentive if given to lure more FDI in competition with the neighbours may lead to a "race to bottom" condition, which means all the countries in the region together will lose the tax revenue.[18]

9.4 Sometimes, tax holiday facility is offset by an equally increased tax elsewhere, specially in the country of origin of investment. Many developed countries have such laws so as to equalize the tax incentive enjoyed by their companies abroad rendering the tax incentive meaningless.[19]

9.5 It is also not true that tax concessions lure or divert investment to a particular region of a country. The other conditions in that region may be such that they might offset the benefit provided by the tax incentives.

9.6 It was found that the facility of tax holiday is widely misused and Government gets deprived of receiving expected revenue income after the end of tax holiday. Before we discuss the other types of tax incentives for investment let us summarize and mention the other demerits of tax holiday:

(a) Tax holiday facility hardly ever reaches the goal for which it is introduced and its effectiveness is

[18] Kevin, Fletcher, IMF, "Tax Incentives in Cambodia, Laos PDR and Vietnam", August 2002.
[19] Ibid, p.05.

significantly below the results that might be anticipated from direct earmarked budget funding of particular expenses or programmes.

(b) Tax holiday violates the principle of equal competition and free flow of resources among the alternative uses.

(c) Companies receiving tax holiday lose stimuli for development, and focus on preserving their privileged status, and when the facility is abolished such companies lose their viability.

(d) Companies not receiving the holiday fight to obtain it or try to associate with those that have it.

(e) Tax holiday inhibits technological progress and promotes corruption.

(f) Tax holiday once granted becomes very difficult to abolish.

(g) Tax holiday or other tax concessions are not the most important factors that affect the investment. The most important factors for investment are good governance and socio-economic environment[20]. Corruption is another important factor in deterring investment, especially FDI. Reducing the level of corruption would have approximately the same effect on FDI as a reduction in the Corporate Income Tax rate of 30 percentage points in a country like Bangladesh.[21]

(h) While it is possible that tax incentives increase the overall investment, but this may not be an obvious

[20] Wunder, H., "The effect of International Tax Policy on Business Location Decisions" Tax notes Internationsal.2001, vol. 24. pp. 1331-55

[21] Wei S. J.,"How Taxing is Corruption on International Investors", Review of Economics and Statistics, 2000, vol. 82, pp1-11

case. Indeed tax incentives may well reduce investment if they necessitate higher tax burden on other projects discouraging the latter's implementation.

9.7 OTHER TYPES OF TAX INCENTIVES VS TAX HOLIDAY

9.7.1 Tax incentives may take other forms, though tax holiday remains the most popular and desired one with the entrepreneurs. The other forms of tax incentives are: (a) a reduced corporate income tax rate, (b) investment allowances and tax credits, (c) exemption from indirect taxes such as import tariffs, (d) setting up export processing zones with tax exemption, and (e) accelerated depreciation of assets.

9.7.2 Of all the incentives, tax holiday is the least transparent, creates multiple distortions and is very susceptible to abuse and tax avoidance strategies. However, to a lesser degree, many of the above criticisms may be labelled against other forms of tax concessions.

9.7.3 In contrast, accelerated depreciation scheme is more transparent and less susceptible to abuse and results in fewer distortions. Accelerated depreciation scheme generally has the benefits of investment allowances and credits but also doesn't discriminate against the long-lived assets. Accelerated depreciation becomes most generous when allowed with loss carry-forward provision.

9.7.4 Investment allowances and tax credits distort the choice of capital assets in favour of short-lived ones, since a further allowance is available only when an asset is replaced. It also encourages corruption when a qualified entrepreneur tries to sell and purchase the same assets just to claim the allowances. It also discriminates against the investments with delayed returns if loss carry-forward provision is not there.

9.7.5 Allowing all tax free investment in the export processing zone also does not serve the desired objectives. The very existence of export processing zones distorts the locational decisions as well as makes substantial leakages of untaxed goods into the local markets.

9.8 TAX HOLIDAY IN BANGLADESH

9.8.1 Tax holiday was in force since the days of Pakistan for selected industries and is continuing till today, though its abolition is being talked about in the recent days. The Finance Act, 2000 extended the facility up to June 2005. The duration of tax holiday in Bangladesh ranged between 5 years to 12 years, 5 years for industries set up in the developed areas, 7 years for those in less developed areas, 9 years for those in the least developed areas, 10 years for the same in special economic zones and 12 years for those in the designated economic zones. But the period has now been reduced to 5 and 7 years, 5 years for developed areas, 7 years for other areas.

9.8.2 Any private/public limited company incorporated in Bangladesh and engaged in manufacturing process is eligible for tax holiday for a minimum period of 5 years and maximum of 10 years depending on where the industrial units are located and provided that business started with a minimum capital of Taka One lakh. Besides manufacturing industries, tax holiday is also granted to tourism industry, physical infrastructure projects like that in power, roads, highways, sea and airport sectors. Any project, if the Government thinks appropriate may be included for tax holiday facility by SRO. In fact, the SRO No.17 issued on Feb.02, 1999 made the list for tax holiday facility more exhaustive, leaving outside only the projects or companies of the financial, real estate and construction sectors. The other feature of tax holiday in

Bangladesh is that the facility offers 100 percent tax exemption during the holiday irrespective of the type of the industrial units or their location. The only condition for availing of the tax holiday is that up to 40 percent of the tax-exempted income shall have to be invested in the Government approved securities, which also include the stocks of public limited companies.

9.8.3 The Finance Act, 2002 significantly modified the tax holiday facility and also introduced a new facility in the form of a reduced tax rate at the rate of 20 percent for the industries to be set up between the period of 1st July 2002 and 30th June 2005. No extension unit of any existing industry under tax holiday facility will be eligible for the reduced tax rate. For reduced tax rate facility depreciation allowance will be allowed on straight-line method instead of reducing balance method. Finance Act, 2002 stopped the tax holiday facility to the extended units of the same enterprise in order to put an end to the abuse of the system. But the extended unit already enjoying the facility will not be affected by this provision. The Act also put a curb on internal transfer pricing requiring that industrial units enjoying tax holiday must not do any transaction with their sister concerns having common ownership defined by any overlapping shareholding by any shareholder. Here also, the industrial unit set up before 1st of July 2002 will not be affected. The Finance Act, 2002 made the tax holiday facility more transparent, less susceptible to corruption and also offered an additional alternative to the entrepreneurs.

9.8.4 The Finance Act, 2002 also retained the alternative facility of accelerated depreciation and made it more liberal in the form of 100 percent depreciation allowance on machineries in the very first year of industrial units no matter where they are located. Also, infrastructure facility has been included in the machinery for this purpose. Accelerated depreciation also carries a loss carry -forward provision for indefinite period making it more generous as an incentive. However, companies investing in the longer-lived assets prefer deferral depreciation allowance over the accelerated one under normal tax holiday facility. Bangladesh does not offer such facility if profit is declared. It is most unlikely that the firms will not declare profit during the tax holiday period, so the benefits of deferral depreciation are not applicable here. Accelerated depreciation, which concentrates tax benefits in the first few years after the purchase of the asset, will not benefit the firm during the holiday, the firm will find that its taxable income is greater than economic income after the holiday, which in other words, means firm enjoying accelerated depreciation facility ends up paying more taxes than the one enjoying the tax holiday facility. However, if deferral depreciation deduction is allowed, i.e. deduction if allowed to be taken beyond tax holiday period, firms end up paying negative taxes simply because in the later period firms earn less than depreciation deduction. In some emerging economies depreciation deductions during tax holiday can be delayed until the end of holiday, in others, unused deduction may be carried forward only in loss period.

9.8.5 The second major investment incentive available in Bangladesh is an accelerated depreciation allowance (ADA) with 100 percent depreciation of assets in the very first year. Although the degree of tax concessions implied by this incentive is significant by international standards, especially when interest expenses remain fully deductible after the special depreciation has been written off, in practice few companies have chosen it. Tax holidays have, therefore, been the preferred ~~option~~ ~~Most of the~~ companies enjoying the tax holiday facility fall within the garment sector with small capital base. Only 7 companies till now opted for ADA facility. Unlike in many other countries of the region, these incentives are not granted on a selective basis. Companies engaged in industrial production, tourism, infrastructural development and power are automatically qualified if an application is filed within a specified period and if the size of investment exceeds a threshold. No further performance conditions are imposed, although a specified share of the profit must be invested in selected Government approved securities.

9.8.6 The primary features of company taxation are the scope and concessions of tax incentives. Unlike other countries in the region, the tax authority in Bangladesh does not exercise discretionary power in granting tax concessions. Virtually all companies engaged in broadly defined industrial production are given guaranteed access to tax incentives.

9.8.7 The magnitude of investment incentives provided by the company tax concessions may be captured by the "Marginal Effective Tax Rate" (METR) which equals the difference between the before tax rate of return on investment and the after tax rate of return, expressed as a percentage of the before tax rate of return. This measure summarises the effects of taxation on income and capital gains over the life of a typical project after the various deductions, investment tax credit, balancing adjustments and dividend credit are taken into account. It was found that marginal effective tax rate in Bangladesh is 20% which is much lower than that is found in other countries of the region. In India, Philippines and Pakistan effective marginal tax rate is 59.5, 40.2, 49.0 percent respectively. With a longer tax holiday period effective tax rate becomes negligible in Bangladesh[22].

9.9 REVENUE LOSS

9.9.1 When an incentive is granted to a company, less revenue is collected than when standard rules apply. The difference is "tax expenditure" or revenue foregone. Under tax holiday, revenue loss arises from two main sources. The first is the direct loss due to exemption of company income during the holiday period. The second is the loss due to the transfer of profits from companies under standard tax rules to companies benefiting from tax holidays. The second source of revenue loss is in fact an evasion and thus punishable by law. The transfer of profit nonetheless has been commonly observed in countries where tax holidays are granted. It's existence should not be ignored by prudent tax authorities. At present more than 2,000 companies are found to be enjoying tax holiday.[23] According to a recent report by the National Board of Revenue, the revenue losses from tax holiday enjoying companies is Tk. 2,650 million[24]. This amount is a significant amount compared to the company income tax the Government receives per year. Most of the companies show good prófit when they enjoy tax holiday but deliberately show sick at the end of tax holiday period and hence the Government does not receive any revenue from them when the tax holiday period is over. It is therefore, necessary to bring a balance, supporting these industries as well as

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[22] Banglad3sh: "An Agenda for Tax Reform" World Bank Report no 7196,BD,Dec 15,1989.
[23] Bangladesh: " An Agenda for Tax Reform", World Bank, Report No: 7196 BD, Dec 15,1989.

[24] National Board of Rèvenue, "Annual Report", 1999-2000.

getting some revenue from them, by charging a reduced rate from the very beginning of their production,--10 percent in the first two years and 15 percent in ~~the next two years and 20 percent in the remaining~~ one-year. At present 80 percent of tax holiday enjoying companies are from the garment sector with small capital base. These companies do not pay any taxes in other stages also. There are very few examples that garment sector companies have paid corporate tax after the holiday period. As a result the Government faces a revenue loss from this very important industrial sector almost on a perpetual basis.

9.10 **RECOMMENDATIONS**

(a) At present any project investing more than Taka 1,00,000 qualifies for tax incentives, be it for tax holiday, or ADA if it falls within the approved list. Further, a company may avail of the alternative facility of reduced tax rate if it fulfills certain conditions. Our suggestion is that required threshold capital investment be raised to more than Tk. 10 lakh to qualify for tax concession or any kind of incentive under Income tax Ordinance, 1984. However, other types of smaller economic undertakings may be provided with tax concessions under other schemes.

(b) The tax holiday facility be abolished altogether, and be replaced by either ADA or a uniform reduced tax rate.

   (i) A uniform reduced tax rate may start with a lower rate in the early years; 10 percent in the first two years and 15 percent in the next two years and 20 percent in the remaining one-year.

   (ii) ADA be kept as it is.

10. INCOME TAX ADMINISTRATION

10.1 The entire income tax administration exists for the assessment of income of tax payers and collection of taxes from them in accordance with the provisions of the existing income tax law. How far a particular tax administration is successful in its basic function can be gauged from the higher growth in income tax revenues and wider tax base achieved. The tax administration in Bangladesh has continued to follow the traditional role of enforcing tax laws for assessment and collection of taxes but completely failing in sufficiently increasing income tax revenues, enlarging the tax base or voluntary compliance by tax payers. There is hardly any deterrence for non-compliance of tax laws.

10.2 The Commission is of the view that the aim of the reforms of tax administration should be to ensure the growth of revenue and enlargement of tax base by ensuring voluntary compliance through providing necessary tax payer services and setting up a system of strong deterrence against non-compliance and evasion. The reform should aim at simplification of tax laws and procedures and ensuring transparency and accountability.

10.3 The present system in Bangladesh of filing of a tax return by a tax payer followed by an assessment by the tax official and collection of taxes by various methods has many deficiencies leading to constant complaints by the taxpayers and litigation as well. The broad areas of complaints include (i) harassment of taxpayers at various stages by tax officials; (ii) arbitrary and harsh assessments of income resulting in computation of much higher income than shown by the taxpayer in his return on the basis of his books of accounts thus demanding additional taxes from the taxpayer; (iii) delays in assessment and receipt of refunds and (iv) rampant corruption and finalization of the assessment on the basis of negotiation between the ~~tax officials and the taxpayers rather~~ than on actual income.

10.4 It appears that much of the complaints are due to the present system of assessment on the basis of hearing (which will be discussed later in the Report) given by the Deputy Commissioner of Taxes (DCT). The DCTs being responsible for many jobs are over-burdened with work-load and it is not possible for them physically to do justice to each and every case in examining the books of accounts thoroughly, finding defects therein and then to frame an assessment order which could thoroughly justify the final computation of income on a sound basis. It is also because many DCTs are professionally not competent, not having any professional qualification or special training to audit many complex business returns and accounts which are prepared by highly professional and trained accounts and legal experts.

10.5 The less said the better about the misuse of the discretionary powers of the DCTs. Complaints abound and are in fact confirmed in appellate orders and administrative inspections about assessments at very high figures by arbitrarily not only adding to the income shown by the taxpayer but also disallowing many deductible expenses claimed by the taxpayers. Thus it is obvious that through such arbitrary and discretionary powers of coercion the system lends itself to negotiation and collusion between taxpayers and tax officials leading to a very high level of corruption in addition to harassment of those taxpayers who do not respond to such deals. The ultimate loser however, is the Government revenue which is deprived of its due share. The taxpayers have to undergo many ordeals by appearing for hearing and production of accounts and for obtaining assessment orders (except in self-assessment cases). Thus, under the present system of tax administration even a genuine taxpayer is afraid to go to the Department or even to file tax returns being afraid of harassment.

10.6 Another deplorable aspect is the lack of any proper taxpayer service and information programme. Thus there are many potential taxpayers who are neither fully aware of the tax laws nor of the results of non-compliance. The absence of practical and effective deterrents for non-compliers and evaders of tax encourages even those who are aware of their liability to tax but still would not file returns or pay taxes because they are confident that the defective existing system of deterrence would not be able to get hold of them.

10.7 The reform in tax administration, therefore, basically aims at a radical change in the existing system of assessment and in the relationship between the tax officials and taxpayers. Replacement of the assessment by hearing by the system of universal self-assessment is intended to reduce the taxpayer, tax official interface and to drastically reduce the discretionary powers of the DCT. A relationship of trust and co-operation between the taxpayers and tax officials is to be the cornerstone of the reformed tax administration which has to give top priority to taxpayer service including taxpayer assistance, education and information about their tax obligations and deterrent measures for non-compliance. Besides taxpayer assistance, there would be least direct contact between the taxpayers and tax officials. A system of audit of cases selected on risk based factors through a computer program and subsequent deterrent penalties and even prosecution for wilful tax evaders will be another important pillar of the reformed tax administrative edifice. An information management ~~system which will store data obtained~~ from external and internal survey will strengthen the Department's capability to select cases for audit and eventually as a deterrent to non-compliance. The aim would be that there would be no need for any assessment order and refunds would automatically and immediately be issued on the basis of self-assessment. The function of audit would be performed by well trained officers with specialized training in and knowledge of accounts, tax laws, tax avoidance methods and ways of evasion.

10.8 The National Board of Revenue (the Board or NBR) is at the apex of the whole tax organization. It consists of the Chairman and several Members. The Secretary, Internal Resources Division of the Ministry of Finance is ex-officio Chairman of the Board. There are 4 Members in the income tax wing of the Board. The Board has the responsibility of drafting tax laws, prescribing tax rules and formulating tax policy. It oversees the entire tax administrative machinery with the objective of achieving the budget target relating to collection of taxes and the smooth and efficient working of the taxation system. All the tax officials (excluding appellate authorities) are required by law to abide by the instructions of the Board. The whole of Bangladesh is divided into sixteen territorial Zones for income tax administration (excluding appeals) out of which 8 are situated in Dhaka, 3 in Chittagong one each in Rajshahi, Khulna, Sylhet, Barisal and Rangpur and one Large Taxpayers Unit in Dhaka, each headed by a Commissioner of Taxes. Besides these, there is a Central Survey Zone for the whole of Bangladesh, a Directorate of Inspection, and a Directorate of Taxes Training/BCS (Taxes) Academy. These are headed by Director Generals who hold the rank of a Commissioner of Taxes.

10.9 The Deputy Commissioner of Taxes (DCT) is the officer made responsible by law for making the assessment of the income of assessees. He is supervised by a Joint or Additional Commissioner of Taxes and above them is the Commissioner of Taxes heading the Taxes Zone. In a typical Zone, there are two Additional and two Joint Commissioners of Taxes under the Commissioner and under each one of them there are about 5 to 10 Deputy / Assistant / Extra Assistant Commissioner of Taxes, the latter doing the actual assessment work.

10.10 The Central Survey Zone was responsible for carrying on internal and external surveys throughout entire Bangladesh and provides information about assessees and potential assessees to the territorial zones. The Directorate of Inspection is responsible for carrying on inspection of assessment files and to point out defects and irregularities in the assessment orders for rectification. The Directorate of Training /BCS (Tax) Academy is responsible for providing training to the newly recruited officers and refreshers training to others. They are also responsible for providing training to the staff of the Taxes Department.

10.11 The whole tax administration, especially the territorial zone and the large taxpayers unit is geared to make assessments of income of taxpayers and collection of the taxes determined to be payable. There are eight types of assessments according to the Income tax Ordinance, 1984. These are: (1) Provisional assessment (section 81), (2) Assessment on correct return (section 82), (3) Assessment on the basis of return (section 82 B), (4) Spot assessment (section 82D), (5) Assessment after hearing (section 83), (6) Best judgement assessment (7) Self-assessment (section 83A), and (8) Self-assessment for ~~private limited companies~~ (section 83AA). Apart from spot assessment in which case no return is required to be filed or no hearing is to be given for production of books of accounts or evidence, and other than provisional assessment, the other six types of assessments may be divided into two broad categories - one, where return is required to be filed by the taxpayer and full discretion and authority lies with the DCT whether to accept the return or to call the assessee for hearing, production of accounts and evidence. It may be mentioned that the harassment occurs, litigations arise and there is every scope for negotiation and corruption in relation to this category of assessments where the assessments are made after hearing giving the DCT full discretion to make assessments according to his satisfaction. The detailed procedure of assesment of these types are discussed in the following paragraphs.

10.12 The Deputy Commissioner of Taxes (DCT) has been empowered to make a provisional assessment of the tax payable by the assessee on the basis of the return and the accounts and documents of the assessee, and where no return has been filed by the assessee, on the basis of the last assessment. In such a case, however, a final assessment still has to be made.

10.13 Another type of assessment is on the basis of correct return. Where the Deputy Commissioner is satisfied without requiring the presence of the assessee or the production of any evidence that the return of income filed by the assessee is correct and complete, he may accept the income shown by the assessee in the return and thus assess it. Here the choice lies with the Deputy Commissioner. He is also bound to accept as correct a return filed by a company not less than thirty percent of whose paid up capital is owned by persons other than Bangladeshis or a public limited company or any nationalized banking, insurance or other financial institution if the income tax return is accompanied by a certified copy of the accounts of the assessee audited by a chartered accountant and a certificate as to the correctness of the total income of the assessee is signed and issued by the chartered accountant himself. Another mode of assessement is on the basis of return in the case of such class of assessees as the NBR may direct.

10.14 The Deputy Commissioner of Taxes has been empowered to make a spot assessment by fixing the tax payable by an assessee, other than a company, who has not previously been assessed and who carries on any business or profession in any shopping center or commercial market or has a small establishment. Of course, the tax fixed by the DCT must be fixed in such manner and at such rate as is prescribed by the NBR. The tax fixed remains in force for two subsequent assessment years.

10.15 The rules prescribing the procedure of spot assessment make spot assessment ineligible for an assessee claiming adjustment for any tax deducted at source, having wholesale business, or having initial capital investment exceeding take ten lakhs.

10.16 The Deputy Commissioner of taxes has to draw up, with the prior approval of his Inspecting Joint / Additional Commissioner, a program to visit any shopping centre or commercial market or an area where such establishments are located, and accordingly he is to visit such centre, market or area and fix the tax on any assessee for any year.

10.17 The tax rates are Tk. 1,200 where ~~the initial~~ ~~capital~~ ~~investment~~ does not exceed Tk. 5,00,000, and Tk. 3,500 if the initial capital exceeds Tk. 5,00,00. These rates are applicable where the business is carried on within the limits of any city corporation. Where the assessee carries on business within the limits of a Pouroshava of any divisional headquarter or district headquarter, the tax rate is Tk. 1,200 if the initial capital investment does not exceed Tk.5,00,000 and Tk.2,500 if the initial capital investment exceeds Tk. 5,00,000. In the case of an assessee carrying on profession as a lawyer or a doctor for a period exceeding five years but not exceeding ten years, the tax rate is Tk. 2,000 if such profession is carried on within the limits of any city corporation and Tk. 1,200 if such profession is carried on in any area other than any city corporation.

10.18 We then come to another mode of assessment, which is assessment after hearing. If the DCT is not satisfied without requiring the presence of the person who filed the return or the production of evidence that the return is correct and complete, the DCT issues a notice to the assessee asking him to appear before the DCT or to produce before him any evidence in support of the return. The DCT then makes an assessment of the total income of the assessee after hearing the person and considering the evidence.

10.19 In the case of a return of income filed by a company, the NBR may appoint a registered chartered accountant to examine the accounts of the assessee if the NBR considers such a return as incorrect or incomplete. The DCT, on receipt of the chartered accountant's report through the

NBR, after giving the assessee a hearing and considering the evidences produced and the findings of the report, is required to make an assessment of the total income of such an assessee.

10.20 The DCT is required to make an assessment to the best of his judgment if the assessee does not file a return of his income even after a notice is issued to him for filing such a return and also if the assessee does not produce accounts and documents or statement of assets or liabilities or fails to appear for hearing before the DCT or fails to produce the required evidence.

10.21 The second category is that of self-assessment which is, on principle, acceptance of the return filed by the taxpayer and there is no discretion with the DCT to give any hearing or to call for production of accounts or evidence except in cases selected for audit. Self-assessment is very important for income tax administration, as the system is simple and free of hassle or harassment. It takes into confidence the taxpayer himself, thus establishing a relationship of trust between the taxpayers and tax officials. Above all, it is administratively efficient. At the same time, there is a built-in system for audit of a certain number of self-assessment returns in order that there is no misuse of this facility. Self-assessment means that the assessment of total income and the calculation of income tax payable by a taxpayer are made by the taxpayer himself by filling in an income tax return form, which shows his total income and tax payable by him, which is to be paid by the tax payer before submitting the return. The fundamental difference between the other modes of assessment and self-assessment is that in the latter case the DCT has no discretionary power to call the assessee to his office, or give him hearing or to examine his books of accounts. The self-assessment returns are accepted without any query. Even an assessment order is not necessary in self-assessment case as the receipt of the self-assessment return issued by the DCT is deemed by law to be an order of assessment. There is a provision for selection of a certain percentage of self-assessment returns for audit but besides that, the mode of self-assessment relieves the taxpayer of much hassle and harassment.

10.22 As a matter of fact, it was in 1964 that for the first time the scheme of self-assessment was introduced in the then Pakistan. The idea was to create a relationship of mutual trust and confidence between the tax officials and the taxpayers. It was meant at the same time to relieve the taxpayers from hassle and harassment. The message meant to be conveyed was that as the Taxes Department was accepting as truth the statement of the taxpayer regarding his income, it was a reciprocal duty of the taxpayer to declare his true and full income and pay tax on the same thus avoiding the game of hide and seek which was the essence of the system of assessment after hearing and examination of accounts. In the latter case, the taxpayer declares a certain income in his return much below his actual income knowing that it would not be accepted by the officials who would arbitrarily increase the income shown. However, unfortunately, the method of self-assessment was never universal. There were always exclusions from the purview of self-assessment certain categories of cases like limited companies or taxpayers showing loss or lesser income than the preceding year's income.

10.23 The Deputy Commissioner of Taxes does not make any assessment in the case of a self-assessment return filed by an assessee, not being a company, in accordance with the provisions of section 83A of the Income tax Ordinance, 1984 and the rules for self assessment made by the NBR. The DCT is required to receive such return and issue a receipt of such return with signature and official seal. This receipt granted for such a return is deemed to be an order of assessment accepting the return. Returns showing loss, claming refund, income less than the last assessed income and income below the taxable limit are not eligible for self-assessment. Also ineligible for self-assessment are returns showing any payment or receipt of gift or showing any income in respect of which tax is exempted. The submission of the statement of assets and liabilities along with the self-assessment return is mandatory. The NBR or any authority subordinate to the NBR, if so authorised by the NBR, may select in the manner to be determined by the NBR, a portion, not exceeding 20% of the returns filed under the self-assessment scheme, for the purpose of audit and assessment after hearing and examination of books of accounts and evidence or to make the best judgment assessment, as circumstances require. However new assessees have been kept outside the purview of audit even if selected for such purpose. Those assessees who declare income 20% higher than that of the income last assessed in their self -assessment returns have also been granted immunity from audit even if selected for that purpose.

10.24 However, the budget for the year 2003-2004 has brought certain changes in the self-assessment procedure. It provides that the DCT may initiate proceedings for the re-opening and re-assessment of a self-assessment return if definite information regarding concealment of income comes to the possession of DCT. This will be inspite of the fact that the said self-assessment return was ~~not selected for audit~~ or that the income shown in the return was more than 20% of the last assessed income. This new provision of law will again distort the purpose for which self-assessment scheme exists, that is, it will create distrust amongst the taxpayers. The Commission, therefore, recommends that, as a matter of rule, only those cases, which are selected by a computer programme on the basis of risk factors, should be audited.

10.25 Another change in the rules of self-assessment requires that those assessees whose total income includes income from business or profession or those assessees who are a company's shareholder directors must pay a minimum tax of Tk 3,600 in order to be eligible for self-assessment. This provision will also discourage the taxpayers of the above mentioned categories from filing self-assessment returns. The Commission recommends that this provision of law may be withdrawn.

10.26 A new assessee filing a return under self assessment scheme may declare any amount as initial capital which he is not required to explain, with the condition that the income shown by him in the self-assessment return constitutes at least 15% of the initial capital shown.

10.27 There is also self- assessment for private limited companies in accordance with the provisions of section 83AA of the Income tax Ordinance ,1984. A private limited company may file a return of income under self-assessment showing income higher by not less than 10% over the last assessed income. The income shown in the self -assessment return must also have increased by at least a further sum of 10% for each preceding assessment year in respect of which the assessment is pending. Such an assessee is required to pay tax on the basis of such income or Tk. 50,000 whichever is higher and show income which is proportionate to the tax so paid. In such a case, the DCT is required to accept this return as correct and complete, to frame an assessment order on the basis of the income shown, and to communicate the assessment order to the assessee. Such a self-assessment return by a private limited company has to be accompanied by a copy of accounts of the company audited by a chartered accountant. If such a return results in any refund of tax, it shall not be eligible for assessment under self- assessment procedure for private limited companies. The NBR may direct that a portion of such returns, not exceeding 20% of total returns filed under this law be audited and assessment made by the DCT after hearing and examination of accounts, documents and evidence or may make a best judgment assessment, as the case may be. However, there will be immunity from audit if the return shows 15% higher income than the income last assessed, even if the case is selected for audit.

10.28 The manner of "random selection" was used for selection of self-assessment cases for audit and normal assessment. However, the NBR has issued directions in the current financial year (NBR'S circular dated 10-08-2003) that instead of the existing manner of random selection, henceforth, "risk based selection criterion" has to be used for selection of self-assessment returns for audit and assessment. It was considered by NBR that even though "random selection" was an impartial manner of selection but this method failed to produce a "credible level of deterrence" amongst the taxpayers for the purpose of checking evasion of taxes through filing self-assessment returns. In order to check the possibility of tax evasion, the NBR has indicated the following four risk factors for selection of self-assessment cases for audit:

(1) Where the annual rate of increase of total ~~income is less than 15%;~~

(2) Where any source of income shown by a tax payer in a previous return is missing in the current return;

(3) Where the total income shown by a tax payer in his return is not consistent with the figures shown in 'style of living statement' or with the increase in the assets and liabilities statement; and

(4) Where various external indicators which give an indication about the probable income of the taxpayer is not consistent with the income shown by the taxpayer in his return.

10.29 While retaining the right to the original authority to select the cases for audit, the NBR has delegated the operational authority for selection of cases for audit to the Zonal Tax Commissioners. The Commissioners have been directed to select cases on the basis of risk based selection criteria mentioned above through a committee comprising the Commissioner as the chairman of the Committee, and all Additional and Joint Commissioners of that Taxes Zone and the concerned Deputy Commissioner of Taxes as members of the Committee.

10.30 The previous system of random selection, though claimed to be impartial by the authorities, left a question mark in the minds of the taxpayers as to its neutrality and non-discretionary character. The Commission feels strongly that it left a great deal of scope for manipulation and discretion, leading to corruption and harassment of taxpayers. The substitution of the system of random selection by the selection by a Committee of

Departmental officers has, however, made the matter worse; it is a completely discretion-based system the negative aspects of which are obvious. This will leave the door wide open for manipulation in the selection of cases for audit and thus for corruption. The hassle some of the innocent taxpayer filing self-assessment returns on trust will face, goes without saying. On the other hand, some of those whose self-assessment returns should have been audited would go free using corrupt means and continue to remain free from the purview of audit because of the discretion based selection system. The Commission, therefore, strongly recommends that the discretion based selection of audit cases by a Committee be changed to selection by a computer program on the basis of risk related factors. In this connection, the Commission recommends that the proposal of the Commission in paragraph 10.36 relating to the formulation of risk factors may be adopted also for self-assessment cases under the present law till the implementation of the Commission's proposal for universal self-assessment.

10.31 The assessments made on the basis of hearing and best judgment assessments result in harassment of the taxpayers, litigations, non-payment of taxes which go on accumulating as arrears, loss of revenue to the Government and corruption. The tax laws give considerable discretionary powers to the tax officials in the matter of assessment. The procedure is time consuming. The tax payer is also confused because of the existence of these eight types of assessments, which exist under the present law. The Commission is, therefore, of the opinion that the present system of assessments as described briefly above should be changed drastically so that the least scope is left for the discretion of the tax officials in matters of making assessments. There should also be no provisions for personal hearings or contacts (except through letters or e-mail) between the assessees and the tax officials in order to minimize the scope for ~~harassment of taxpayers and corruption~~. There should be no need for the taxpayers to go to any tax office for obtaining any assessment order.

UNIVERSAL SELF-ASSESSMENT

10.32 The Commission, therefore, recommends that a radically new system should be introduced under which all income tax returns filed by all assessees shall be accepted as correct and final by the Taxes Department at their face value with no conditions attached, whether it be a return showing loss or claiming refund or income less than the last assessed income. This universal rule will obvioulsy be applicable to companies, individuals, partnerships and all kinds of assessees. There should be no choice for the assessees or for that matter, with the Taxes Department to adopt any alternative mode of assessment. The assessees must pay the taxes according to their returns before the filing of the returns. There will thus be only one universal mode of assessment and that will be self assessment for all.

10.33 Seen from the point of view of Tax administration, the present system of tax management lays down a very heavy burden of responsibilities on the shoulders of a single officer, that is, the Deputy Commissioner of Taxes (DCT). He is responsible for the supply of tax returns to the taxpayers, calculation of the tax liability, pursuing the non-filers or stop-filers, audit of returns by giving personal hearings and examining the books of accounts, making assessments of the total income of the assessee and of the tax liability and then pursuing the collection of tax including verification of taxes paid in advance or deducted at source. The matter acquires a more important dimension when the professional skills of a DCT as an auditor is matched against the professional skills of highly qualified accountants and legal experts who prepare the accounts and income tax returns of the taxpayers. Loaded with all the heavy burden of the other responsibilities, insufficient expertise, and scarcity of time, the result of the quality of audit, examination of books of accounts and framing of the assessment order of the DCT should not be unpredictable. NBR figures show that out of the current year's (upto June, 2003) income tax demand created after making assessments, that is, Tk. 1,695.24 crore., the Department could collect only Tk 153.67 crore. during the year, which is less than 10% of the demand. Similarly, the demand, which falls into arrears, yields much lesser collection. Out of a total cumulative arrear demand of Tk. 3,275.59 crore. upto June 2003, the actual collection during the year was merely Tk 175.41 crore, less than 6% of the total arrear demand. A big chunk Tk. 903.87 crore. of the total arrear demands was of course reduced in appeal, another substantial portion (TK 2,180.70 crore) still remaining disputed in appeal. What the Commission wants to emphasize and focus on by quoting these figures is not the lack of effort of the officers for collection of these demanded taxes but it is the inherent weakness of the present system of hearing, audit and assessments (which is made in haste, without proper investigation and in many cases in slipshod manner which ultimately do not stand the test of appeal) which the Commission wishes to focus on.

TAXPAYER SERVICE

10.34 Thus, the Commission would like to see that a lot of burden of the DCT is reduced by shifting the responsibility of assessment of returns to the taxpayers themselves. This will require that a system is devised wherein the taxpayers know their tax obligations and responsibilities as well as rights. Thus Taxpayer service will be a basic function of the Taxes Department with guidance and help from NBR. Tax laws and rules which should be made as simple as possible should be explained in the simplest possible language with examples of tax calculations. The Government should launch an awareness campaign on the basic tax rules and regulations for all kinds of taxable entities specially individuals and companies. The taxpayers should be informed of their tax obligations and rights. The objective of this effort should be to make the tax payers able to:

a) calculate their own tax liability;

b) to fill in their tax returns ;

c) make their payments of tax ;

and all these things within the specified times and at specified places. Information about what is taxable and what is not, what are the special exemptions, the tax rates and significant changes in tax laws and rules as well as the penalties and deterrents for non-compliance should be spelt out in simple language and concise form. This should be done in the electronic media (TV), NBR's website on the Internet along with the major Bangla and English daily and weekly newspapers. Thus attractive brochures should be produced containing the above mentioned information and also explaining the existing tax laws with simple examples. Persons should be able to ascertain easily from these brochures and information in the media as to who are the persons with obligations to file income tax returns and other statements and the last dates for filing such returns and payment of taxes for different categories of assessees. The dates for payment of advance tax, tax deducted at source and the consequences of non - filing of returns and statements and non - payment of taxes in time should also be clearly mentioned in these brochures. The goal, however, is to inform the people not only of their obligations to the Government but also of the benefits of being a tax payer (moral, ethical and patriotic issues) alongwith the general benefits placed at their disposal by the Government. This matter has to be taken very seriously by the Department for implementation. Without awareness of their obligations regarding the tax rules and the dates on which or by which tax returns are to be submitted and tax payments are to be made, a universal self assessment scheme cannot be successful.

DETERRENCE AGAINST NON-COMPLIANCE AND TAX EVASION

10.35 A necessary concomitant of this scheme is sufficient deterrence for those who evade taxes and those who do not comply at all with the tax laws. Not only should strong deterrence be there in the income tax laws and rules, these should be made known to the taxpayers through the same awareness campaign. Not only that the taxpayers should believe that effective verification and enforcement arrangements exist, but it will be the responsibility of the DCTs to implement these programs through audit and penalties giving out a loud and clear message to the taxpayers that non-compliance and evasion would prove to be very costly.

AUDIT:

10.36 After the returns are received, they should be selected for scrutiny and audit on the basis of certain "risk factors" to be formulated by the NBR and approved by a committee where the public should also have representation to ensure neutrality and transparency. For example, the risk factor could be an increase in the total assets of the assessee not consistent with the income shown ~~or that the income shown is not consistent~~ with the information contained in the style of living statement. Another could be showing loss in the return of income immediately after the tax holiday period is over. Another risk factor could be a refund claim of more than Tk. 50,000. Another risk factor may be where the perceived income of some categories of professionals is considered higher than the income shown in the returns. Other factors for scrutiny of a return could be information relating to the assessee where the information indicates the concealment of an asset or a source of income. Showing income less than the income assessed in the preceding year could be considered a risk factor also. However, to make this system successful the whole administration of income tax has to be automated. The selection of returns for scrutiny should be made centrally by the computer on the basis of a program. However, not more than a fixed small percentage of the total returns should be audited. The Commission recommends that new assessees should be kept out of purview of audit and scrutiny in order to encourage them to enlist with the Taxes Department in the first place.

37 After the selection of returns for scrutiny by the computer, the Deputy Commissioner of Taxes should examine such files selected for scrutiny. He should investigate the cases thoroughly by utilizing an intelligence network, getting external information and through other standard techniques. If he is satisfied that the return filed by the assessee and accepted initially is correct, no further action is required to be taken. However, if the return is found not to be correct, the assessee

should be confronted with the facts, at first through letters. If the assessee's explanation is not satisfactory, only then the assessee should be given a hearing by the DCT and the assessment made on the basis of facts and evidence by him with the approval of the Joint/Additional Commissioner or Commissioner depending on the amount of the total income.

10.38 It is expected that the introduction of the new system which will accept taxpayer's returns on their face value will (1) reduce hassle for the taxpayers, (2) create a tax friendly environment to encourage persons not only to submit their returns but to show their correct income in the returns, (3) reduce pressure on the assessing officers since only a small number of returns will be further scrutinized on the basis of risk factors, thus enabling the officers to concentrate on enforcement job and on correct and judicious assessment of risk factor cases; (4) restrain the tendency of concealment of income and evasion of tax since there will be balancing provisions for higher penalties which are expected to work as a deterrent.

10.39 The Commission is aware that there are certain pre-requisites, which have to be put in place before this system may be introduced. The foundation of the system, however, will be the relationship of trust, understanding and co-operation between the taxpayers and the tax officials. The pre-requisites are: (1) a complete data base for all assessees in Bangladesh; (2) a networking of computers in all the taxes circles of Bangladesh; (3) a very effective survey organization; (4) obtaining information by external, physical survey and storing the same in the data base; (5) similar action in respect of internal survey; (6) a very strong intelligence and investigation set up; (7) exchange of information with the VAT and customs departments; (8) very wide publicity of the scheme at the national level to the effect that ~~the Government would accept the tax~~ payers on their face value and the general tax payer would face no harassment from the tax officials; (9) a research cell which will analyze data and provide feed back for various tax proposals and changes; (10) unification of TIN with VAT and customs identification numbers; (11) deterrent punishment in the form of higher penalties than at present; (12) access to third party data.

10.40 The Commission would also recommend that all companies in Bangladesh fully comply with all of the international accounting standards (as adopted by the Institute of Chartered Accountants of Bangladesh) which would ensure that all of the accounting treatments, income, expenses and disclosures in the financial statements of companies are compatible with these standards. Necessary action should be taken by competent authorities to ensure compliance.

10.41 The information available through external and internal survey should be examined and utilized so as to find out those persons who should have filed an income tax return but have not actually done so. Such persons then should be dealt with in the same manner as proposed in paragraph 10.37 by the DCT, by first giving the person concerned an opportunity to explain and if the explanation is not satisfactory, then to proceed and make the assessment after investigation and hearing on the basis of documents and evidence.

AUTOMATION

10.42 Automation of the work of Taxes Department is a necessity without which neither proper quality service can be provided to the taxpayers nor can the work of information gathering be utilized for the right purpose. Computers were provided to the National Board of Revenue, and to Commissioners of Taxes in the early nineties. It is informally learnt that centrally maintained list of TIN (Tax Payer Identification Number) in the NBR does not unfortunately contain any information of the taxpayer relating to the sources of his income or assets nor does it contain any data regarding the amount of taxes paid. As such there is not yet a database of taxpayers in the NBR or the Taxes Department.

10.43 The Commission realizes that the change of the assessment system recommended will take time for implementation. The Government should take up a three year program for preparation and implementation of the new system, which may thus be introduced from the assessment year 2007-2008, that is, from the 1st July 2007. In the meantime, for the interim period, the present system may continue with emphasis on self-assessment system with some modifications.

10.44 The self-assessment system has encouraged people to file their tax returns and pay taxes by allowing them to assess their income themselves. It has relieved them from the hassle of appearing before the tax officials, production of accounts, their examination and explanations, assessment at higher income and consequent appeals. Thus people have been encouraged to take advantage of this scheme. It appears that during the year 1999-2000, there was a [25] total number of 1,69,915 self-assessment cases which increased to 2,13,897 self-assessment cases in the year 2000-2001, that is, an increase of 25.88% which is quite significant and shows

[25] Source : NBR and Annual Report, 1999-2000 of NBR ,Saroni-28.

the system's increasing popularity. However, the number of self-assessment cases decreased to 1,98,922 in the year 2001-2002 which reflects the restrictions made by ~~law in the eligibility criteria for self assessment~~ procedure.

10.45 The eligibility criteria of the self-assessment procedure have been changed in the budget for the year 2002-2003 to make it simpler and hassle-free, at the same time to reduce the chances of tax evasion. The self assessment system is a steady and growing source of revenue as one of the conditions of eligibility is that income declared must not be less than the income last assessed and the tax be paid in full before submission of the return. The asseessee can even remain out of audit by declaring 20% more income than his last asseessed income. To make it more attractive audit immunity criterion should be lowered to 15%.

10.46 The Commission, therefore, recommends that during the interim period, till the proposed new system is introduced, the existing system of self-assessment may be continued with the change that where such a return shows at least 15% higher income than the income last assessed (in place of the present limit of 20%) the returns may be granted immunity from audit. The Commission considers that this measure would encourage a greater number of taxpayers to file their return under the self-assessment scheme.

10.47 **RECOMMENDATIONS**

(a) In place of the various modes of assessment under the present law, a new system be introduced under which all income tax returns filed by all assessees shall be accepted as correct and final by the Taxes Department. Later on, a small percentage of returns be selected for scrutiny and audit through a computer program on the basis of risk factors to be formulated by the NBR and approved by a committee where the public should also have representation to ensure neutrality and transparency. There should be a built-in system of strong deterrence against willful tax evaders and non-compliers. After the selection of returns, the Deputy Commissioner of Taxes should examine such files selected for scrutiny. He should investigate the cases thoroughly by utilizing an intelligence network, getting external information and through other standard techniques. If he is satisfied that the return filed by the assessee and accepted initially is correct, no further action is required to be taken. However, if the return is found to be not correct, the assessee should be confronted with the facts, at first through letters. If the assessee's explanation is not satisfactory, only then the assessee should be given a hearing by the DCT and the assessment made on the basis of facts and evidence with the approval of the Joint/Additional Commissioner or Commissioner depending on the amount of the total income. The new system should be introduced with effect from the assessment year 2007-2008, *i.e*, from the 1st July 2007. New assessees should be kept out of the purview of audit and scrutiny.

(b) In the interim period (before the new system is introduced) the existing system of self-assessment may continue with the change that if self-assessment return shows at least 15% higher income than the income last assessed, it would be immune from audit.

(c) The selection of self-assessment cases for audit, during the interim period, should not be done by any Committee or on receipt of certain information but ~~the cases should only be selected by a~~ computer programme prepared on the basis of risk factors suggested by the Commission and on no other grounds.

(d) The provision of law requiring those assessees whose total income includes income from business or profession or those assessees who are company's share holder directors to pay a minimum tax of Taka 3,600 in order to be eligible for self-assessment should be withdrawn.

(e) All companies in Bangladesh should be made to fully comply with all of the international accounting standards as adopted by the Institute of Chartered Accountants of Bangladesh.

11. SYSTEM OF TAX COLLECTION AND ARREARS OF TAX

11.1 The ultimate aim of the income tax law and the entire tax organization is to collect the tax by its actual deposit into the Government Treasury. There are various methods by which income tax is collected. These are:

(1) Income tax deducted at source

(2) Advance payment of tax.

(3) Payment of tax on the basis of return of income.

(4) Tax payable in consequence of the assessment of income made by the Deputy Commissioner of Taxes.

11.2 There are at present 26 sources (Appendix-V.A) on which income tax is deducted at source. Starting from salary and interest on securities on which tax was originally deducted at source, it was actually during the 90's that the list was widened and implemented for collection of income tax by deduction at source. Under this category, the tax is deducted from the income of or payment to the assessee before the assessment of his tax liability. In a number of cases, the deduction of tax at source constitutes the final tax liability of the assessee on that income, but in all other cases this particular source is added to other income and the tax is determined on total income. The credit of tax deducted at source is given in such cases for determining the net tax liability. The following are the cases in which the deduction of tax at source constitutes the final tax liability of the assessee on the income:

(1) Supply of goods or execution of contract

(2) Manufacture of cigarettes

(3) Import of goods

(4) Transfer of property

(5) Interest on savings instruments

(6) Technical service fees

(7) Winning from lotteries

(8) Export of manpower

(9) Reward or remuneration for insurance business

(10) Auction Purchase

(11) Survey by surveyor of a general insurance company

11.3 Advance tax is payable by an assessee if his total income exceeds Tk. 2,00,000. This is paid during the income year before the tax return is filed or assessment is made.

11.4 Finally the assessee is required to pay the amount of tax payable on his total income shown in his return of income filed with Taxes Department every year. Of course, the total tax liability on the income shown in the return is reduced by any tax deducted at source or any advance tax paid by the assessee.

11.5 Ultimately the assessee is furnished with a notice of demand requiring him to pay any additional amount of tax payable by him after the assessment is made by the Deputy Commissioner of Taxes. It is this amount of tax which may be disputed and generally falls in arrears if the assessee challenges the assessment made by the Deputy Commissioner of Taxes.

11.6 It appears that during the financial year 1999-2000,[26] 92.32% of the total income tax collection came from tax deducted at source, advance income tax and tax paid at the time of filing the returns. So, the rest of the collection of income tax, i.e., 7.68% only was realized through the recovery efforts of the tax officials after the assessments were made. The percentage for such collection was 90.94% during the financial year 2000-2001. This fact may have a great bearing on the issue of the whole method and procedure of assessment of income tax which the Commission has discussed in this Report.

11.7 An amount of [27] Tk. 104.34 crore only is reported to have been collected out of a total collectible income tax arrears demand shown at Tk. 328.96 crore during the financial year 1999-2000, leaving an uncollected balance of Tk. 224.62 crore. During 2000-2001, out of a total collectible income tax demand of Tk. 680.91 crore, only Tk. 296.61 crore was collected leaving the uncollected balance at Tk. 384.30 crore. The latest position in this regard upto the month of June 2003 shows a cumulative total arrear demand of income tax amounting to Tk.

[26] Source: Annual Report 1999-2000, NBR.

[27] Source: Annual Report 1999-2000, NBR, Saroni 12-kha.

3,275.59 crore out of which only Tk. 297.30 crore is reported to be collectible demand. The current demand created during the year 2002-2003 by the assessing officers has been shown at Tk. 1,695.24 crore. The collection out of arrear demand was only Tk. 175.41 crore (less than 6% of total arrear demand) and out of current demand only Tk 153.67 crore. (less than 10% of current demand). This is quite indicative of the utter uselessness of the current system of assessments after hearing and creating demands, out of which only a negligible proportion is collected and the rest falls into arrears and never collected. Most of the demands fall in arrears in the first place because the assessee challenges the assessments of the DCT and consequently challenges in appeal the demand raised in excess of the admitted tax liability of the assessee and thus refuses to pay the same. And gradually the uncollected tax falls in arrears accumulating to a huge figure.

11.8 The Government has decided to write off arrear outstanding unrealizable demand of the assessment years prior to and including the assessment year 1985-86, excluding, however, the demand relating to those cases pending before the Supreme Court of Bangladesh. There appears to be no justification for carrying forward from one year to the next and so on for years together, such outstanding demand of tax as are unrealizable. This appears to be a step in the right direction. However, extreme caution has to be exercised henceforth in the classification of arrear demand into realizable and non-realizable. Writing off arrear demand no doubt puts a premium on the conduct of those taxpayers who pay their taxes in time as against recalcitrant ones who may somehow get away without paying due taxes in time and ultimately getting it written off as unrealizable after the expiry of a certain period of time.

12. REFUNDS

12.1 One of the important grievances of the taxpayers is that while the Taxes Department is very quick on making demands for the payment of due taxes, not even hesitating to penalise the tax payers for non-payment of taxes within due time, the Department itself is totally negligent of its duty to refund immediately the amount of excess payments of income tax. The general impression is that whatever amount of tax has gone to the Treasury on account of income tax cannot be received back by the taxpayers even though they may be entitled to some refund due to excess payment.

12.2 Refunds of income tax may result from a simple mistake in the calculation of tax by the taxpayers and payment of excess tax. They may result also due to not taking credit for advance taxes paid or taxes deducted at source at the time of final calculation of tax. Refunds are also created because tax deducted at source is in excess of the final tax liability. Appeal decisions at various levels also give rise to refunds as taxes paid on demand are reduced as a result of appeal decisions. The Taxes Department will continue to have a serious problem regarding its credibility and trust in relation to the taxpayers unless a firm relation of confidence and trust is established between the tax collectors and the taxpayers with the least hassle in getting refunds of tax. Till then the management of tax administration will have great lacunae and deficiency in its operations.

12.3 The income tax law of Bangladesh deals extensively with the issue of refunds of tax paid by the tax payers in excess of what is due from them in a particular assessment year. Sub-sections (IA),(IB) and (IC) of section 135 and Chapter XVIII comprising sections 146 to 152 of the Income tax Ordinance, 1984 deal with the matter of (i) entitlement of refund, (ii) refund on the basis of orders in appeal, (iii) form of claim, (iv) interest on delayed refund, (v) adjustment of refund against tax, (vi) issue of refund voucher along with demand notice and (vii) action against the Deputy Commissioner of Taxes for failure to issue refund voucher within time.

12.4 A person is entitled to a refund of income tax paid by him if it exceeds the amount with which he is properly chargeable. The law requires the DCT to refund the amount of tax to an assessee where the refund becomes due as a result of an order passed in appeal or other proceeding under the Income tax Ordinance, 1984, within thirty days from the date on which the refund has become due. The assessee is not required to make any claim for this refund. For cases other than appeals and cases where the DCT himself creates the refund in the demand notice, the assessee has to make the claim for refund in a prescribed form. Previous to the enactment of the Finance Act, 2002, the assessee's claims for refund were barred by limitation if the claim was not made within two years from the date of service of the demand notice. However, with effect from the 1st July 2002, this provision has been amended and now there is no time limitation for claim of refund.

12.5 The existing law relating to refunds provides for adjustment of any refund of tax due to any person or any part thereof to be set off against the tax payable by that person. The person has the option to get the refund treated by the tax officials as payment of advance tax or tax payable along with the return of income.

12.6 The law lays down very explicitly in section 135(IA) that the amount of tax refundable according to an assessment order (except self assessment cases) should be specified in the demand notice and unless the refund is set off against any due tax, the demand notice should be accompanied by a copy of an assessment order and a refund voucher for the amount of refund. It has also been provided that the DCT shall not set off without giving the assessee an opportunity of being heard and in that case, refund voucher for the refundable amount should be issued within a period not exceeding thirty days from the date of assessment.

12.7 In case of failure to pay refund to the tax payer within two months of the date of the claim for refund or date of appeal order, the Department is required to pay to the taxpayer concerned interest at the rate of 7.5 percent per annum of the amount of refund from the month following the two months to the date of issue of refund.

12.8 While imposing this financial obligation on the Department of paying interest on delayed refund, the law has not spared the DCT for his negligence of responsibility. Section 135(IC) lays down that the failure on the part of the DCT to issue refund voucher along with demand notice or in other circumstances to issue it within 30 days of assessment, would be construed as misconduct implying that the DCT could be charged under the Government Servants Conduct Rules for misconduct leading to a major penalty which includes dismissal from service.

12.9 It appears from the foregoing discussions that the written law relating to payment of refunds is quite sound and satisfactory. What is needed is its strict implementation. The Commission, therefore, recommends very emphatically the strict implementation of the existing laws relating to refunds and its close monitoring so that genuine taxpayers who pay their taxes in time also deserve to get the refund immediately along with the demand notice. However, the Commission would like to warn about the existence of unscrupulous persons both amongst the officials and the tax payers who might like to cash upon this facility to obtain spurious and false refunds through an unholy alliance. The Directorate of Inspection and the senior officials of the Taxes Department have to constantly monitor the flow of refund so as to check and stop the cases of false refunds.

12.10 RECOMMENDATION

(a) There should be very strict and prompt implementation of the existing laws relating to issue of refunds with constant monitoring by senior officials to ensure prompt issue of refunds as well as to check issue of false refunds.

13. APPEALS

13.1 The taxpayer has the right to file an appeal against the order of the Deputy Commissioner of Taxes if he is aggrieved by such an order. The appeal may be filed before the Appeal Commissioner if the assessee is a company and before the Appellate Joint Commissioner of Taxes or Appellate Additional Commissioner of Taxes if the assessee is a person other than a company. The appeal has to be filed within sixty days of the service of notice of demand or order appealed against. The appeal may be admitted even if filed after the expiry of the limitation, if the appellate authority concerned is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the stipulated period.

13.2 Both the appellant and the Deputy Commissioner of Taxes ~~have the right to be heard~~ as the parties in dispute before a decision is given by the appellate authorities. No order, direction or instruction may be given to the appellate authorities, which interferes with the performance of their judicial functions.

13.3 After the hearing of the case and the examination of records and documents, the appellate authorities have to pass their orders. This appellate order must be passed within a period of ninety days from the date on which the appeal was filed. In case of failure by the appellate authorities to pass any order on the appeal within such time, the appeal shall be deemed to have been allowed. The Appellate Joint or Additional Commissioner or the Commissioner of Appeal, as the case may be, is required to communicate the order passed by them to the taxpayer within ten days of the passing of the order. It may be mentioned that the periods of ninety days for the passing of the appellate order and ten days for its communication to the assessee were made effective by the Finance Act, 2002 by reducing the previous periods of one year and thirty days respectively. This will reduce the number of pending appeals and the uncertainty in the minds of tax payers awaiting the result of their appeals.

13.4 It appears that a [28]total of 15,008 appeals were filed during the year 1999-2000 to the Appellate Joint or Additional Commissioner and Appeal Commissioners. Out of a total of 22,582 appeal cases including earlier pending cases, the total disposal during 1999-2000 financial year

[28] Source: Annual Report 1999-2000 and 2000-2001, NBR, Saroni 30.

was 14,938 cases, leaving undisposed a total of 7,644 cases. Again 20,197 cases of appeals were filed during the year 2000-2001. Out of the pending cases at the end of the preceding year and these appeals filed, only 20,786 cases were disposed of in 2000-2001 financial year leaving undisposed 7,179 cases. The position was similar in the year 2001-2002. 20,078 number of appeals were filed which together with appeals of the preceding year required disposal of a total of 28,078 number of appeals out of which 20,738 appeals were disposed off during the year 2001-2002 leaving again a balance of 7,340 appeals carried forward to the next year for disposal. The pendency of about 7,500 cases of undisposed appeal cases every year is expected to be reduced by the reduction of time limit for disposal of appeals.

13.5 There are 5 Appeal Commissioners out of whom three are placed in Dhaka, one in Chittagong and one in Khulna. There are 25 posts of Appellate Joint and Additional Commissioners in the whole of Bangladesh. Therefore, the disposal of about 15,000 to 20,000 cases gives an average annual disposal of 500 to 800 cases per appellate officer, which the Commission considers reasonable. If the Commission's recommendations regarding further simplification of the assessment procedure are accepted by the Government, it is expected that the number of appeals filed will be reduced to a great extent, further reducing the number of pending appeals.

13.6 If an assessee is not satisfied with the order of the Appeal Commissioner or the Appellate Joint or Additional Commissioner, he may file a second appeal to the Taxes Appellate Tribunal against that order. The Appellate Tribunal is required to give opportunity of being heard to both the parties, that is, the Taxes Department and the assessee, and after hearing and examination of records and documents, the Tribunal is required to pass an order within a period of six months from the end of ~~the month in which the appeal was filed~~. In case of failure to pass an order within this time limit, the appeal filed by an assessee to the Tribunal will be deemed to have been allowed. The Tribunal is further required to communicate its order to the assessee and the Commissioner of Taxes within fifteen days from the date of such order. The members of the Appellate Tribunal should be selected from various disciplines, such as, people knowledgeable in tax laws, accounting, cost and management procedures. They should be independent and should not be serving Government officials.

13.7 Before the 1st July 2002, the Deputy Commissioner of Taxes could also file an appeal to the Appellate Tribunal against the order of the Appeal Commissioner or Appellate Joint Commissioner or Additional Commissioner if the Commissioner of Taxes directed him to prefer such an appeal. This right of the Deputy Commissioner for preferring of appeals to the Appellate Tribunal against the order of the Appeal Commissioner or Appellate Joint or Additional Commissioner was taken away totally by an amendment of the Income tax Ordinance, 1984 by the Finance Act, 2002. It is reported that 5,000 appeals are pending with the Taxes Appellate Tribunal. One of the reasons for a great number of departmental appeals was that due discretion was not applied by the Taxes Department while filing an appeal to the Tribunal against such orders of the Appeal Commissioners or Appellate Joint or Additional Commissioners against which the Taxes Department was aggrieved. This resulted in (i) the hassle the assessees had to face due to misuse of the right of appeal by the Taxes Department; (ii) administrative inconvenience; (iii) non payment of taxes which fell in arrears. The decision of the Government curbing departmental appeals was in the right direction.

13.8 The right of the DCT to prefer an appeal has, however, been reintroduced in a restrictive manner in the budget for the year 2003-2004 by amending the law. Now, he is to take prior approval of the NBR in place of the Commissioner for preferring an appeal. This cosmetic change will not stop the Department to burden the Tribunal with frivolous appeals. As such, the Commission recommends that the decision of the Government curbing departmental appeals to the Tribunal, having been in the right direction, should be restored.

13.9 It has been reported to the Commission that the total numbers of appeals filed to the Tribunal during the first four months of the financial year in 1999 was 2,082 while for the same period in 2002 the total numbers of appeals filed was 2,284. It is also reported that more than 5,000 appeals are pending with the Tribunal. It is necessary that appeal cases should be disposed of quickly. The Commission notes that the time limit of disposal of appeals in the Tribunal has already been reduced from two years to six months. The Commission also notes that the Government is forming four new benches of the Tribunal and taking steps to fill the vacant posts and reduce the pending cases.

13.10 RECOMMENDATIONS

(a) The structure and functioning of the Appellate Tribunal has to be recast. The members of the Appellate Tribunal should be selected from various disciplines, such as, people knowledgeable in tax laws, accounting, cost and management procedures.

They should be independent and should not be serving Government officials.

(b) The previous decision of the Government curbing departmental appeals to the Tribunal, having been in the right direction, should be restored.

(c) Vacant posts of the members of the Taxes Appellate Tribunal should be filled in and the decision regarding the creation of new benches of the Tribunal may be implemented immediately.

APPENDIX-V.A

Table of withholding tax[29]

Advance income tax is leviable on certain items in Bangladesh. Paying/registering authorities are required to collect/deduct tax at the time of payment of tax/registration of these items. A list of the same is given below:

Sl. No.	Source	Section of Income tax Ordinance, 1984	Rule of Income tax Rules, 1984	Rate of deduction /collection	Deduction/Collection to be deposited on account of the following authority
1.	Salary	50		Normal rate of individual tax payers	Respective Circle of the employee
2.	Discount on Bangladesh Bank bill	50A		Individual-25% Company-35%	Concerned Deputy Commissioner of Taxes
3.	Interest on security	51		Individual-25% Company-35%	Concerned Deputy Commissioner of Taxes
4.	a. Contractor and suppliers	52	16	a. Upto Tk 30,000-nil b. From Tk. 3,00,001 to 5,00,000-2%	Taxes Zone-2, Dhaka Taxes Zone-2, Chittagong

[29] Source : National Board of Revenue

		52	17	c. More than Tk.25,00,000 -3%.	Taxes Zone-2,Dhaka; Taxes Zone-2, Chittagong
	b. Shipping agency commission	52	17	5%	
	c. Indenting commission			3.5%	Taxes Zone-2,Dhaka;Taxes Zone-2, Chittagong
5.	a. Fees for professional service	52A		5%	Taxes Zone-8,Dhaka andTaxes Zone-2, Chittagong
	b. Fees for technical services including royalty	52A		10%	-Do-
6.	Cigarette manufacturer	52B		3%	Taxes Zone-2,Dhaka Taxes Zone-2, Chittagong
7.	Compensation for acquired property	52C		6%	Taxes Zone-2,Dhaka Taxes Zone-2, Chittagong
8.	Interest on savings instruments	52D		5%	Taxes Zone-2,Dhaka Taxes Zone-2, Chittagong
9.	Brick Manufacturer	52F		Tk. 5,000/(at the time of permission)	Concerned Deputy Commissioner of Taxes
10.	Service of doctor	52G		5%	Taxes Zone-8,Dhaka Taxes Zone-2,

					Chittagong
11.	L/C Commission	52I		5%	Taxes Zone-2, Dhaka Taxes Zone-2, Chittagong
12.	Import*	53	17A	3%	Taxes Zone-2, Dhaka Taxes Zone-2, Chittagong
13.	House property	53A	17B	Up to Tk. 15,000 per month- Nil From Tk. 15,000 to Tk. 35,000 per month-3% More than Tk. 35,000 per month - 5%	Taxes Zone-2, Dhaka Taxes Zone-2, Chittagong
14.	Export of manpower	53B	17C	10%	Taxes Zone-2, Dhaka Taxes Zone-2, Chittagong
15.	Public auction	53C	17D	3%	Taxes Zone-2, Dhaka Taxes Zone-2, Chittagong
16.	Actor and Actress	53D		5%	Taxes Zone-2, Dhaka Taxes Zone-2, Chittagong
17.	Commission, discount or	53E		5%	Taxes Zone-2, Dhaka

* The Commission is in agreement about the coverage of withholding tax given in this Appendix except on item 12 relating to advance income tax on imports. The Commission has recommended its abolitioon in paragraph 5.12 of chapter IX for reasons stated therein.

	fees				Dhaka Taxes Zone-2, Chittagong
18.	~~Foreign buyer's agent~~	~~53 EE~~		~~2.5%~~	~~Taxes Zone-6, Dhaka~~ Taxes Zone-3, Chittagong
19.	Interest on savings and fixed deposit	53F	17H	10%	Taxes Zone-1, Dhaka Taxes Zone-2, Chittagong
20.	Insurance Commission	53G		5%	Taxes Zone-2, Dhaka Taxes Zone-2, Chittagong
21.	Fees of Surveyor general of insurance	53 GG		5%	Taxes Zone-2, Dhaka Taxes Zone-3, Chittagong
22.	Transfer of property	53H	17I	5%	Central Survey Zone Dhaka Taxes Zone-3, Chittagong
23.	Dividends except where a company is liable to pay dividend distribution tax u/s 16D of the IT Ord. 1984(Finance Act, 2003)	54		10% where the recipient is an individual/firm 30% where the recipient is a public limited company 35% where the recipient is a private limited company.	Concerned Deputy Commissioner of Taxes, where the company is assessed.
24.	Lottery	55		20%	Taxes Zone-2,Dhaka Taxes Zone-2, Chittagong
25.	Non-resident	56		Private Ltd. Company- 35%	Taxes Zone-2,Dhaka

	resident			Company- 35% Public Ltd. Company- 30% Individual- 25%	2,Dhaka Taxes Zone-2, Chittagong
26.	Commission to a clearing and forwarding agency, private security service agency, and stevedoring agency.	52AA		5%	

CHAPTER-VI

BLACK MONEY AND TAX EVASION

I. It is widely perceived that there exists black money and untaxed income in Bangladesh in gigantic proportions. *Final Report of the Taxation Enquiry Commission—1979* mentions: "With a view to assessing the dimension of our own problem, we had invited through the questionnaire estimates regarding the quantum of black money that is in circulation in the country. Nobody, however, could give us an idea of the amount. It has, however, been stated generally by some of the chambers of commerce and industry that the amount of black money that exists in our economy is quite substantial." More than two decades had elapsed since the submission of the said report. The extent of black money has only multiplied over these years as assumed in many quarters. The very nature of black money foils any attempt to measure its extent'. Therefore, any estimate about the extent of black is bound to be a guesswork. Professor Kaushik Basu, a renowned Indian economist wrote in 1989 that India was sinking into the mire of corruption at a very fast speed. At the time of independence, the extent of black money was very insignificant. Probably that was due to India's tax laws, but there was a role of personal honesty under the influence of Gandhian ideology. Basu further mentioned that according to some estimates the extent of black money would be around fifty per cent of India's declared national income[1]. Given the difficulty of measuring the extent of black money some proxy indicators may be suggested to make a guess about its extent in Bangladesh. Bangladesh received Tk. 200,000 crores in

[1] Kaushik Basu, *Arthanitir Jukti Tarka O Golpa*, Ananda Publishers, Kolkata, 1994

foreign aid and loans since the independence and a sizeable proportion of the sum has turned into black money through corruption. The extent of default loan from the banking institutions is worth Tk. 30,000 crores and a significant chunk of this money have found its way into the black channel. Bribery and corruption is widespread in the country. System losses of the bodies like WASA, DESA, BTTB, PDB, Titas Gas and Bakhrabad Gas etc. basically contribute to accumulation of black money. Smuggling, illegal trade, extortion and toll collection are other sources of black money. Widespread money laundering sends black money into safe haven. Cunning tax evasion tactics keep the money earned through illegal means circulating within the illegal sphere of the economy. It has been rightly pointed out by H. G. Balter that "no one really knows how widespread tax evasion prevails. Factual studies seem to be lacking. Statistics as to added taxes and penalties brought in directly or indirectly through enforcement activities present only a relative picture. We have no way of knowing how much tax evasion takes place which does not come to light in enforcement activities[2].

2. EFFECTS OF BLACK MONEY AND TAX EVASION

2.1 Before going into the discussion on the effects of black money and tax evasion, it will be pertinent to shed light on the concept of black money. The meaning of the term 'black money' has not been defined anywhere in precise terms. However, black money generally connotes money earned through illegal means or kept hidden. From the taxation point of view the expression is used to denote secret profit or concealed income which is not declared for purpose of assessment to tax. Undisclosed wealth or

[2] See H. G. Balter, *Fraud under Federal Tax Law, 5 F. N. 5.*

income earned by investment of such wealth and any profit earned illegally by clandestine economic activities also come under the purview of black money. Although black money may not always originate in tax evasion, all tax-evaded incomes constitute black money. Income earned through investment of black money goes to the black pool and leads to further tax evasion. In Bangladesh 30% of the household income is concentrated in the hands of only 5% of the households. But, the paltry sum of money that the government earns as personal income tax simply indicates the existence of untaxed income in horrific proportions and the extent of the base of black money.

2.2 Black money and tax evasion sustain in a symbiosis. The harmful effect of this problem on the economy of the country defies any imagination. The immediate casualty of tax evasion is revenue. Loss of revenue to government means its impaired capacity to embark on development programs. A basic principle of taxation is equitable distribution of tax burden, which essentially means members of the society positioned at the same level should bear the same or equal burden of taxation. Evasion by one of the members shifts tax burden to another, particularly to the one who is more honest. The outcome is further concentration of wealth. Far worse is the effect of black money on the economy. Black money being untaxed carries lower marginal utility and results in unproductive expenditure. Black money deprives the country of the benefits of productive investment and produces inflationary pressure on the economy. Black money finds its way into the safe haven of the foreign banks resulting in capital flights and haemorhage of the economy. This means loss of valuable foreign exchange. Black money is also used by the hoarders, black-marketeers and smugglers in their illegal economic activities and thus making economic policies ineffective. Black money has the serious potential of damaging national security and engendering terrorist activities.

3. EFFORTS FOR TACKLING BLACK MONEY

3.1 We observe the appreciation of the problem of black money in various budget documents. Some excerpts from various budget speeches of successive finance advisers and ministers would demonstrate this awareness. In the budget speech for FY 1976-77 the Finance Adviser said, " In the conditions prevailing in our country during the last few years it was not possible to check the evasion of direct taxes and consequently a substantial amount of black money and other incomes remained untaxed. It is heartening to note that we have already received encouraging response regarding declaration of untaxed income. I hope that those who have not yet submitted declarations or have declared lesser amounts than their true untaxed income will submit correct declarations regarding their total untaxed income by 30th June. But those who will fail to avail themselves of the opportunities offered under the Martial Law Regulation No. VI shall be detected through proper investigation and penalized under the provisions of the Regulation after that date. With this end in view, the Government has already effected necessary changes in the Income-Tax law and tax administration." Relatively better success in bringing black money to surface at that time is to be credited to Martial Law. The reference to conditions prevailing in the country in the previous years points at formation of black money through rent seeking and stripping of state enterprises within the framework of a command economy.

3.2 The budget speech of the Finance Adviser for the FY 1985-86 lauded the success of self-assessment procedure for income tax in bringing untaxed income under the tax net. The success inspired the Finance Adviser to make an upward revision of the ceiling on personal income eligible under self-assessment procedure from Tk. 1 lakh to Tk. 1.25 lakh. The Finance Adviser further proposed acceptance of capital investment up to Tk. 5 lakh instead of Tk. 1 lakh without any question under self-assessment scheme in the case of new taxpayers engaged in trade and professional activities. The Finance Adviser also hoped that this measure would bring new taxpayers under the tax net. In his budget speech for FY 1986-87 the same Finance Adviser further extended the scope of not asking question by the tax officials while appraising income of individuals. According to the prevalent income tax law sources of income were (a) salaries, (b) interest on securities, (c) income from house property, (d) agricultural income, 9e) income from business or profession, (f) capital gains and (g) income from other sources. It was noted in the speech that sources of income, other than the last named one, were tied to specific activity or vocation, such as business, service, profession etc and, therefore, for the income tax authority, it was rather difficult to assess income from these sources without asking questions. But, according to the Finance Adviser "income from other sources" stood on a different footing. The Adiviser continued, " Taking relevant factors into consideration, it has been decided that to induce assesses to disclose correct income, income declared under the head "income from other sources" by individual assessees in the income tax return for 1986-87 would be accepted without any questions being asked. This facility will be available only to those individual assessees who declare at least Tk. 2,50,000 as "income from other sources" and pay the tax at the time of filing the return. However, assessees against whom notices have been served for taking penal measures for tax evasion will not qualify for this benefit." In two consecutive budgets black money holders received sweeteners in three forms, namely, the advantage of self-assessment, concession for stock of investment and concession for flow of income. In the budget speech for FY 1987-88 the same Finance Adviser proposed that the tax-payers other than the companies will not be asked any question whatsoever for any amount of income, if they pay income tax at the rate of 20 per cent. Earlier such facility was available for a minimum amount of Tk. 2,50,000 as "income from other sources".

3.3 In his budget speech for FY 1988-89, the then Finance Minister proposed for the continuation of the concessions given with respect to "other income" and further proposed that if any individual invested 90% of the income declared under this arrangement in the industrial sector would be eligible for paying income tax at the rate of 10% instead of 20%. The Finance Minister in his budget speech for FY 1989-90 said, "In the interest of economic development and creation of employment opportunities, it is necessary to increase the volume of investment. In order to achieve this objective, an opportunity was given for the assessment year 1987-88 to the assessees, other than companies, to declare income of any amount by paying income tax at the rate of 20% under the head "income from other sources." This opportunity was extended for the assessment year 1988-89 with further concession to pay income tax at the rate of 10% if 90% of the income declared is invested in specified industries. With a view to stimulating industrial development and creating new employment opportunities, it is necessary to extend this facility of payment of income tax at the concessional rate for the coming assessment year also. Hence, it is ~~proposed that~~

(a) If an assessee, other than a company, declares any income under the head "income from other sources" in his return of income for the assessment year 1989-90 and pays income tax at the rate of 20% on it, that income will be accepted without any question being asked;

(b) If, however, 90% of the income declared is invested within two years from 1-7-1989 in specified industries then the declarent will pay income tax at the rate of 10% in place of 20%.

3.4 The Finance Minister also warned, "I want to categorically state that this facility of payment of income tax at the concessional rate under this measure will be the last opportunity."

3.5 In a dramatic departure from the policy of giving amnesty for black money, if declared or put into investment, the then Finance Minister in his budget speech (FY 1991-92) declared that his democratic government would not give indulgence to an interest group biased and discriminatory tax policy of giving tax-amnesty to black money holders.

3.6 In his budget speech for FY 1993-94 the then Finance Minister made an interesting point. Many garment exporters made unearned profit by selling their quota and without any production at all in the factory, he observed. Therefore, he proposed an amendment to Income Tax law so that such unearned income might not evade tax because of ambiguities in the existing legislation. The main purpose of that amendment was not to collect more revenue but to discourage rent seeking and to ensure healthy development of garment industry, he asserted.

3.7 In his budget speech for FY 1997-98, the then Finance Minister conceded that in our country a huge amount of income remained outside the tax net and being untaxed that income did not come into investment flow. In that view the said Finance Minister proposed to exempt such untaxed income from tax if that was invested in setting up new industries within the period from 1st January, 1997 to 31st December, 1999. However, an industrial unit set up by such investment would not be eligible for tax holiday. Alternatively, tax holiday would be available to such an industrial unit on condition of payment of tax at the rate of seven and half percent on investment. Tax department would accept the investment in both cases without raising any question. In the following financial year (FY 1998-99) the same Finance Minister admitted that the provision of investment of untaxed income in 'new industry' did not get satisfactory response from the taxpayers presumably because investment was limited to 'new industry'. Therefore, he proposed an expansion of ambit of this concession to include purchase of share from primary and secondary market, BMRE of the existing industrial units, expansion of existing industrial unit and repayment of industrial loan in the meaning of the term investment for the purpose of this provision. However, the Finance Minister threatened invocation of penal provision under income tax law against the offenders who would keep their incomes concealed.

3.8 In his budget speech for 2002-03 the Finance Minster said, "It is presumed that there is a significant amount of 'untaxed income' within our economy. Due to absence of any special incentive for investing such income, taxpayers do not feel encouraged to declare such income nor such income is being invested in productive activities. Due to this reason, developmental activities including industrialization are being hampered. One of the goals of tax policy is to direct investment to socially and economically desirable sectors. Repeated opportunities in the past providing for partial tax amnesty on 'untaxed income' failed to generate desired response from the public due to absence of allocative direction of tax policy. Hence, I propose that any investment made between first July 2002 and thirtieth June, 2005 by an individual, firm, association of persons or a private limited company in any trade, commerce or industrial venture engaged in production of goods or services be accepted by the taxes department unconditionally and without any question." This proposal gave an unqualified amnesty to the untaxed income holders to make their black money white. However, no statistics is available on the efficacy of this measure. This is because investment is a very complex process and it depends upon host of factors other than amnesty for holding black money. Survey of the budget proposals above shows that there is no two opinions regarding the existence of black money in Bangladesh. There is also a general agreement that black money needs to be attracted into the channels of productive investment. As our survey reveals only on one occasion one of the Finance Ministers dismissed the necessity of awarding favors to black money on moral, ethical and equity grounds. Successive governments made attempts to bring black money into productive channels through giving amnesty and tax incentives. The policy measures spelt out in the budget proposals are by and large similar in nature. Despite such consecutive efforts it will not be an exaggeration to say that the results achieved so far is marginal. The question is why the response has not been satisfactory. The poor response could be explained in terms of either inadequate policy package or confidence gap or generally dampened investment climate.

4. CAUSES OF TAX EVASION AND CREATION OF BLACK MONEY

4.1 Save few exceptions of altruism and asceticism the innate human tendency is to acquire more wealth and more property. Hunger for money and wealth is un-satiable. Parallel to this dictum on human nature we may evoke the utilitarian doctrine that human beings always want to have pleasure and avoid pains. Translated into the language of economics this utilitarian doctrine means man wants to maximize utility and minimize cost. Therefore, if opportunity exists human tendency will be to amass as much money as possible in the least costly manner. In Bangladesh lots of incentives exist that afford accumulation of money easier through illegal means.

4.2 Creation of black money is proximately caused by irrational tax structure, complexity of tax laws, inefficiency, corruption and lack of appropriate training of the tax officials and ultimately caused by economic structure, clientelism and high cost of doing fair business. *Final Report of the Taxation Enquiry Commission - 1979* cited reply from one organization whose opinion regarding the causes of tax evasion was solicited by the Taxation Enquiry Commission. The organization opined, "that in a country where tax rates are unreasonably high and punitive and further aggravated by boosted up assessments based on disbelief and suspicion of the assessing officers and where social security schemes are non-existent, tax evasion is the logical outcome for many middle class businessmen, as that is the only way of fulfilling one's obligation to one's dependents." The

Taxation Enquiry Commission agreed with the organization saying, "We are in agreement with the view that high rates of taxes are partly responsible for evasion. Highly progressive rates of income tax touch the taxpayer very heavily. There have, therefore, been attempts by various taxpayers under different tax systems of the world to evade payment of taxes. 'It is generally recognized that high rates of direct taxes in many countries are in practice tolerated or tolerable because of considerable evasion that takes place, which means that the high rates are applied to diluted tax base. Of course, there are doubters of this theory who think that tax dodging is essentially a matter of habit and human behavior and reduction in rate may result in only larger tax evasion by tax dodgers. There is probably truth in both the view points."

4.3 Over the years import duty rates have been lowered in Bangladesh. Despite duty reduction overall import duty earnings of the government have not declined. This is due to the fact that the volume of imports has gone up. Marginal tax rate on income has also been lowered along with reduction in progressivity. Achievement so far on the income tax front is not satisfactory. Referring to the Indian situation, Kaushik Basu observed that there is a claim that with the reduction of income tax rates the aggressiveness of black money would come to a check. But, there is no proof of tax compliance except in the definitional sense due to lower tax rates. Therefore, the issue of tax compliance needs to be viewed from a critical perspective.

4.4 An undesirable effect of widespread tax evasion is that it leads to an accentuation of a sense of injustice in the society. The large segment of salaried people who are in the lower bracket of income tax feels cheated by the government when they see that a large section of the professionals and businessmen get away with not paying taxes. There is a truth in the observation that partial compliance of law is worse than total non-compliance. It is most desirable that income tax laws are enforced fairly. If that becomes difficult then exemption limit for income taxes should be raised.

4.5 It is difficult to understand as to why should the tax evaders declare their concealed income due to reduced tax burden. Those who evade taxes do so because of a feeling of injustice and as soon as the government reduces taxes they will come forward to pay taxes cannot be taken for sure. Because, confidence in the honesty of the tax evaders is seldom established by their good behavior. It is rather the risk of being apprehended and the measure of punitive action decides the quantum of income they would declare. Therefore, the capacity to detect the tax-thieves and enhanced penalty measures instead of reduced tax burden ensure tax compliance.

4.6 The willingness to pay taxes depends on tax, no doubt. But this is marginal tax rate that is increase in tax to be paid due to an increase in declared income and not the total tax. For example, a person's income increases by Tk. 1000 and due to revised marginal rate he has to pay Tk. 250 more instead of Tk. 225 based on previous rate, then he has every reason to feel punished for his honesty. Thus, given the intricacies of the problem of tax compliance the issue of untaxed income has to be handled through a dual approach. This dual approach consists of applying stick for concealing incomes (legally or illegally earned) to the tax administration and offering carrot for putting that income into the legal economic channel. Carrots have been offered in various forms since 1976-77, but very little outcome has been achieved. The desired result out of carrot offers could not be achieved due to absence of stick from the tax administration. Tax administration's failure has been ~~caused by its inefficiency~~ and ~~corruption.~~ In order to come out of this impasse the Commission suggests reform of the tax administration as described below.

4.7 It is hoped that a scheme of "pay for performance" of the tax officials will activate the tax officials to improve tax compliance/ declaration of income. A range of problems typically arise in the design and implementation of pay for performance schemes in a given institutional setting such as how to measure performance and kind of performance to measure.

4.8 Evaluation of the performance of tax collectors/assessors must consider the revenue /income disclosure they help generate. But which measure should be used: additional revenue yielded/ additional income disclosed by audits, prepaid taxes, or both? Should administrative cost be incorporated in the measure? A related issue concerns the need to limit the risk imposed on tax collectors as a result of factors beyond their control, such as tax laws, the quality of information available about taxpayer/income holder's transactions, the state of local economy, the nature of support staff, and, above all the behavior of the tax payer/income holder. If this risk is not limited, the welfare of the tax collector will be reduced leading to shrinking supply of component recruits into the civil service. This is a moral hazard problem. One solution could be supplementing fixed salary schemes with collection-based bonuses. However, this measure will raise the salary cost of the government. But, this may be considered a fair price to pay in view of the revenue and productivity gains.

4.9 To the extent that limiting the rents accruing to the bureaucrats is an important objective—to hold down budgetary costs or to avoid causing a misallocation of human resources between the private and public sectors—various methods can be used to benchmark tax collectors' performance evaluation. These include measuring performance against that of other tax collectors in comparable circumstances and using collection projections based on information about current tax laws and the state of local economy. In addition, collectors can participate in setting their own budgets and performance targets against which subsequent performance is evaluated. Such schemes allow for flexible targets, have desirable incentive properties, and can be designed for practical implementation. An extreme version of such information elicitation schemes is auction-based privatization of tax collection, in which the right to collect taxes is sold to the highest bidder.

4.10 Collection-based bonuses create incentives for tax collectors to pad their collection figures. In India over assessment is common, with taxpayers subsequently appealing the assessments, which are frequently rejected. The problem is compounded by a lack of suitable penalties for collectors found guilty of over assessment. Recognizing the problem, Indian tax administration officials instituted collection based bonuses that are paid only if the additions were sustained following taxpayer appeal, a remedy that considerably diluted the incentive mechanism.

4.11 Tax collectors' job is much wider than mere assessing tax returns and collect taxes. They also give assistance to taxpayers, process refunds, pursue delinquent taxpayers, initiate penal action for evaders, and provide information sought by their superiors. Thus the incentive package should be designed to account for various dimensions of their activities. Otherwise, the performance of the tax collectors will be affected. Most tax administrations, however, lack the ability to incorporate all these dimensions in evaluation of the collecting officials. This is inevitable in the absence of sophisticated accounting systems.

5. RECOMMENDATION

(a) In the light of the discussion above, the Commission strongly feels that satisfactory performance of the tax collectors should be rewarded. A mechanism should be developed to evaluate the performance of the tax collectors and rewarding them with " Performance Bonus." The Commission feels such measures will activate the tax collectors in unearthing the concealed and untaxed income. The Commission further recommends continuation of the amnesty given to untaxed income if the income holders invest the money in productive activities.

CHAPTER-VII

FOREIGN TRAVEL TAX

1. The Commission had made, in its Interim Report submitted to the Government in January 2003, the observations and recommendations in respect of foreign travel tax mentioned in paragraphs 2 to 8 below:

2. Foreign travel tax was first introduced by the Finance Act, 1980. This is a tax levied on all foreign air travels and on all foreign travels by land or sea by Bangladeshi nationals and Bangladeshis having permanent residence or owning properties or business in Bangladesh or enjoying facilities not available to foreign nationals. The tax is to be collected in the case of travel by air, by the airline through its respective office or agent at the time of selling its air ticket to a passenger in or outside Bangladesh.

3. The rates of foreign travel tax are given in the table below:

TABLE-VII.1[1]

Route	Name of countries	Rate of tax per passenger
Land	All countries	Taka - 500/
Water ways	All countries	Taka - 600

[1] Source: Finance Act,2002

~~Air~~	(a) For travel to any country of the continent of North America, South America, Europe, Africa, and Australia, and New Zealand and any country of the Far East.	Taka - 2500
	(b) For travel to any country which is a member of South Asian Association for Regional Co-operation.	Taka - 800
	(c) For travel to any other country.	Taka -1800

4. The collection from this source in the year 1995-1996 was Taka100.12core[2], which rose to Taka 128.83 crore in the year 2001-2002.

5. The rates of the foreign travel tax had an upward revision in the budget for the year 2002-2003.The Commission, therefore, considers that these rates, being reasonable, may continue.

6. It appears that the foreign travel tax is leviable only on Bangladeshi nationals and Bangladeshis having permanent residence or owning properties or business in Bangladesh or enjoying other facilities not available to foreign nationals. The Commission considers that the exclusion of foreign nationals from the levy of this tax and of Bangladeshis not falling within the above mentioned categories is not at all justified, as there is no rationale behind such exemption. This is a tax on

[2] Source:NBR

foreign travel, and therefore, it should justifiably be levied on all foreign travels by whomsoever it may be.

7. The Commission therefore, recommends that foreign travel tax should be levied on all persons on their foreign travel irrespective of their nationality, citizenship or any other condition.

8. The Commission also considers it appropriate that exemption, from the payment of Foreign Travel Tax be allowed to the following categories of passengers:

   (i) Members of the diplomatic missions in Bangladesh and the members of their families.

   (ii) Officials of the United Nations and members of their families.

   (iii) Crew on duty.

   (iv) Transit passengers without visa in direct transit for onward flight out of Bangladesh within 72 hours.

9. The Government has accepted the main recommendations of the Commission made in its Interim Report and has levied foreign travel tax on all passengers on their foreign travel by enactment of the Travel Tax Act, 2003 on the 27th February 2003.

10. The Commission had recommended that the rates of tax prevailing at the time of recommendation be continued. The Government has, however, increased the rate of tax on foreign travel by waterways from Taka 600 to Taka 800, all the other rates remaining as before. This is a slight change and the Commission has no objection to the same.

11. Regarding the exemptions from foreign travel tax, the Government has granted, in addition to the 4 categories

recommended by the Commission, the following exemptions also: -

(i) Children;

(ii) Persons suffering from cancer;

(iii) Blind persons;

(iv) Disabled persons using stretchers;

(v) Persons going to Saudi Arabia for performing Hajj and Umrah;

(vi) Any Bangladeshi citizen employed in any airlines who travels abroad without payment of any fare or on reduced fare.

The Commission has no objections to the inclusion of the above-mentioned cases in the list of exemptions on humanitarian and religious grounds.

12. The Commission, therefore, recommends the continuation of the provisions of the new Travel Tax Act, 2003 including the exemptions and the rates of tax with proper monitoring of the collection of tax from this source.

13. **RECOMMENDATION**

(a) The provisions of the new Travel Tax Act, 2003 including the exemptions and the rates of tax may continue to be in force with proper monitoring of the collection of tax from this source.

CHAPTER-VIII

WEALTH TAX, ESTATE DUTY AND GIFT TAX

1. WEALTH TAX

1.1 A tax on net wealth of an individual was leviable in Bangladesh under the Wealth Tax Act, 1963. This tax was repealed in 1999, ostensibly in order to relieve the taxpayer of the burden of multiple tax system but a surcharge was introduced at the same time at a rate calculated on the basis of the income tax payable by the person if the total net worth of an individual exceeded taka 10 lakhs. This surcharge was again withdrawn from the budget for the year 2002-2003.

1.2 The imposition of wealth tax is justified (i) as a tax on the appreciation of wealth without any effort on the part of the person owning the wealth due to appreciation in the value of assets, (ii) as a measure of social policy which tries to limit an excessive concentration of wealth, (iii) as a measure of taxable capacity giving its owner the command over resources. It is sometimes considered that taxes evaded on income may be collected if a tax on wealth is realized, assuming that part or whole of the income is transformed into assets. Wealth tax is also supposed to serve as a source of information for other taxes and as a source of revenue for the Government.

1.3 Besides the argument of bringing in multiplicity of taxes and a poor revenue yield, the problems associated with its administration, administrative cost and the litigation relating to valuation of assets weigh heavily against any proposition for its re-imposition in Bangladesh. The Commission considers that the function of wealth tax serving as a source of information for other taxes is taken care of by the system of obtaining wealth statements from individual income tax assessees. The realization of wealth tax during the year 2001-2002 was only Tk 0.65 crore, during 2000-2001 TK 1.18 crore and during 1999-2000 Tk.3.63 crore It is thus seen that the contribution of wealth tax to total revenue was negligible. The Commission is, therefore, of the opinion that wealth tax should not be re-imposed.

2. ESTATE DUTY

2.1 Estate duty is a tax on the property left by a deceased person. Tax in the form of death duty or estate duty is the tax imposed on the total assets left by a deceased person whereas in another form known as inheritance tax, the tax is imposed on individual shares inherited by the inheritors. It is justified on grounds of social philosophy, which intends to check the acquisition of unearned income without the least effort on one's part. Like wealth tax, it is also supposed to work as an instrument to adjust the concentration of wealth and also justified on grounds of revenue generation.

2.2. The estate duty was imposed by the Estate duty Act, 1950. It was repealed in 1982 by the Finance Ordinance, 1982. The revenue from this source was Tk 0.02 crore in 1976-77and Tk 0.03 crore in 1975-76. Thus, the imposition of this tax is not justified on grounds of revenue generation. Moreover, its relevance as a factor in adjusting the concentration of wealth is also of very limited significance in Bangladesh because of the Muslim law of inheritance (which itself reduces the concentration of wealth), being applicable to the majority of the population. The Commission, therefore, is of the opinion that there is no justification for the reimposition of estate duty or death taxes in any form.

3. GIFT TAX

3.1 Gifts were first made taxable in 1963 by the Gift Tax Act, 1963, which was repealed in 1990. Gifts are now taxable in Bangladesh under the Gift tax Act, 1990. The income tax administration manages the administration of gift tax. Gifts up to Tk 20,000 are exempt from the payment of gift tax. Gifts made to son, daughter, father, mother, husband, wife, brother or sister or to charitable institutions or funds are exempt from the payment of gift tax. For the calculation of gift tax on the assets, transferred as gift, the market value of the asset on the date of gift is the basis of the charge of this tax. Gift tax is charged at a progressive rate starting at the rate of 5% on gifts of Taka 5,00,000 which exceeds the basic exemption of Taka 20,000. The rate is 10% on the next Tk 10,00,000 15% on the next Tk. 20,00,000 and 20% on the amount of gift exceeding the above.

3.2. The Commission considers the imposition of gift tax as justified on the ground that it is a tax on unearned income without any efforts. However, this tax is more importantly justified as an anti-avoidance measure for income tax purposes. Gift tax puts a price on gifts of cash or other assets to others and from others for avoiding income tax liability in future and for making black money white for tax purposes.

3.3. The Commission, therefore, recommends that gift tax may continue to be charged at the existing rates and with the existing exemptions.

4. RECOMMENDATION

(a) The Commission recommends that wealth tax or estate duty should not be re-imposed. The Commission also recommends that gift tax may continue to be charged at the existing rates and with the existing exemptions.

CHAPTER-IX

INDIRECT TAXES

CUSTOMS

1. AN OVERVIEW

1.1 Customs is as old as international trade. Customs' role in the fiscal policy and its contribution to the exchequer is significant in the developing countries around the world. Since the promulgation of the Sea Customs Act in 1878 in British India, customs has been playing a major role in revenue generation and facilitating industrial development in the country. In the hope that with industrialization the domestic taxes - Value Added Tax (VAT) and direct taxes - would play an increasingly bigger role in revenue generation, many steps were taken. A modern revenue generating Value Added Tax was introduced in 1991. The administration of direct taxes has also been strengthened. The law, procedure and method of collection of direct taxes have been streamlined and simplified significantly to attract new taxpayers. The tax net has been enlarged bringing in new taxpayers. These initiatives paid dividend by way of augmenting revenue from domestic sources. Reformative measures have been taken in customs tariff also. The peak rate of customs duty is now 30% compared to 350% (on cigarettes) in 1987-88. However, customs duty still remains the second largest source of revenue and duties and taxes collected at customs points still account for 48.37% of the total tax revenue. The Table-1 and the figure[1] thereto bring out the picture clearly. It seems that revenue collected at customs points will continue as the main source of revenue for some year to come.

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[1] Figures relating to the financial year 2002-03 in this page and in subsequent pages are provisional.

TABLE-IX.1

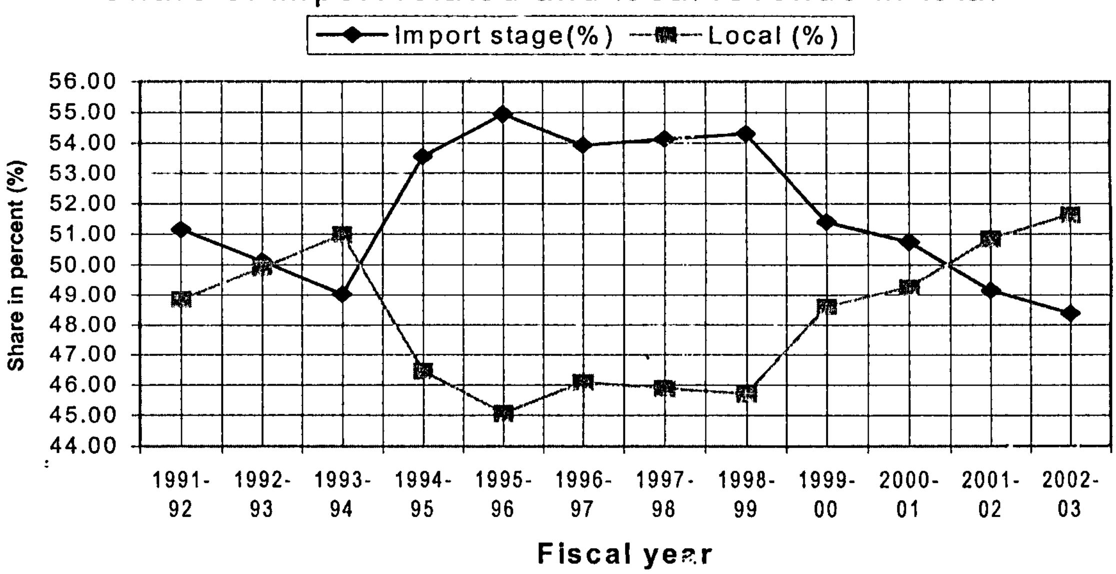
Share of import related and local taxes in the total tax revenue

	Tax Revenue (Tk. In crore)			Share in total tax	
Year	Import stage	Local	Total	Import stage(%)	Local (%)
1991-92	4,041.47	3,859.25	7900.72	51.15	48.85
1992-93	4,638.61	4,616.37	9254.98	50.12	49.88
1993-94	4,767.48	4,957.26	9724.74	49.02	50.98
1994-95	6,079.78	5,276.25	11356.03	53.54	46.46
1995-96	6,687.95	5,486.15	12174.1	54.94	45.06
1996-97	7,253.21	6,199.71	13452.92	53.92	46.08
1997-98	8,007.68	6,785.15	14792.83	54.13	45.87
1998-99	8,552.96	7,197.25	15750.21	54.3	45.70
1999-00	8,265.45	7,815.91	16081.36	51.4	48.60
2000-01	10,035.69	9,741.75	19777.44	50.74	49.26
2001-02	10,484.79	10847.61	21332.4	49.15	50.85
2002-03	12,072.52	12,887.90	24,960.42	48.37	51.63

Source: National Board of Revenue

Figure-IX.1

Share of import related and local revenue in total



1.2 Mindful of ground realities, the National Board of Revenue kept its attention focused on customs. In 1999

National Board of Revenue with the assistance of World Bank launched Customs Administration Modernization Project, which has played a pivotal role in transforming customs administration into a modern and effective organization. At the initiative of this project, customs law of Bangladesh has been changed substantially to provide legal coverage for automation of customs administration, modernizing the customs rules, procedures and the tariff structure. The project has done the groundwork for ushering 'best customs practice'. Bangladesh customs is now in a position to adopt the advanced techniques of automated clearance, risk management, post audit, etc. The Customs Act of 1969 can now be compared with modern customs law. New rules, procedures and manuals have been designed and the old ones have been streamlined, simplified and made compatible with automation. New set of clearance documents have been designed and new clearance process have been devised by the project is under implementation. The project has also developed many computer modules for automation of customs activities. Things are improving but lot more has to be done and done quickly.

1.3 The benefit of the modules is to be harnessed. Installation of the modules will automate customs operation. Many prevailing customs related problems, such as delay, hassles, corruption, etc are expected to be reduced and an efficient and transparent customs administration is likely to emerge. Consequent to similar degree of automation, revenue has registered significant increase in the countries like Sri Lanka, Philippines, Peru, Ghana, etc. In Peru, consequent to reform measures customs collection quadrupled in five years between 1990 and 1995. In Ghana also similar reforms has increased revenue significantly. Peru and Ghana are two different countries in two different continents; their economies are also not identical. Yet reforms have yielded spectacular results in both countries. ~~It~~ is, therefore, ~~reasonable~~ to expect that similar reforms would yield similar results in Bangladesh environment as well. The Commission has taken a close look into the works done by the project and is of the view that the modules developed by it should be implemented forthwith. The Commission is confident that the implementation will augment revenue significantly.

1.4 In the matter of customs tariff, reforms have been carried out in the 80s and 90s. In early 80s the customs tariff was a complex document providing too much discretion to the customs officers. Misinterpretation, manipulation and corruption were rampant. In 1987-88, for example, there were 10 rates - 2.5%, 5%, 10%, 15%, 20%, 30%, 50%, 100%, 150% and 200% - as well as many statutory rates. Over and above, there were separate rates on the same commodity depending on the regime under which the import is effected. Thus, there were separate rates for imports under cash license, wage earners' scheme and export performance license (XPL). There were scores of end user specific rates of duty - one rate for commercial importers another for industrial importers. Among the industrial importers one industry would get a preferential rate over another on grounds not always justifiable. There were instances of one factory getting preferential duty rate over another in the same category of industry. Such a policy created breeding grounds of corruption. Goods from exempt sector were diverted to non-exempt sectors. In many cases it was more profitable to sell the imported raw materials illegally in underground market than to engage in production, adversely affecting industrial production and growth.

There were two sets of duty rates - effective and statutory. There were several special rates on many commodities depending upon the importers, users, the area where the commodity is supposed to be consumed, etc. The highest rate was 350%. The difference between the highest and the lowest rate was 347.5%.

1.5 To get out of the impasse and enable customs to collect due revenue, a reform process was initiated in 1991 and was pursued throughout the decade. Reforms were carried out in different spheres of customs. Reform in customs tariff can be cited as an example. Today, the number of duty rates is only 4 (if zero rate is not taken into account), the highest rate of customs duty is 30%, the difference between the highest and the lowest rate is only 22.5%. With a few exceptions, end user specific duty has been abolished. In most cases effective and statutory rates have been unified. Automated System in Customs Data (ASYCUDA) has been introduced in two major custom houses.

1.6 The reforms, however, gave rise to certain difficulties also. Lowering the highest rate, reduction in multiplicity of rates, merger of higher rate with lower ones, etc. had adversely affected revenue. In order to minimize the consequential revenue loss, recourse has been taken to measures, which in many instances created new complexities and non-transparency. For example, in 1991-92 supplementary duty was introduced. It was trade neutral in the sense that it applied equally on import and local products. Initially it was on a few items having low tax burden yielding modest revenue of Tk. 51.72 crore. In the subsequent years, however, its coverage and rates were increased phenomenally. By 2002-03 it rose to Tk. 4,420.22 crore putting huge tax burden both on import and domestic production. The objectives of reduction of highest rate, number of rates and multiplicity of levy took the back seat.

1.7 The advance income ~~tax on import~~ is yet another tax which complicates customs tariff. Importers regard it as a tax on import, add it to the cost of the imported goods and pass it on to the consumer. This also has the effect of enhancing the highest rate and the multiplicity of both duty and rates.

1.8 Another stumbling block to transparency and simplicity of customs tariff is the base for assessment or assessable value. For assessment of customs duty, infrastructure development surcharge and advance income tax, the value at which the transaction has taken place (CIF value) forms the basis for assessment; whereas for supplementary duty, it is the customs duty paid value. For value added tax the base is CIF value+ customs duty + supplementary duty. All these have made the tariff structure so complex that even a customs officer cannot tell what are the duties leviable and what is the total incidence of duty on a particular commodity without consulting several books, schedules, rules and SROs.

1.9 Dispersion of tariff rates is another complication. It arises when similar goods under same tariff heading have different rates of duty. This provides a loophole through which revenue leaks. This issue has been dealt with in some length in a subsequent paragraph.

1.10 The issues outlined above are not exhaustive. There are many more issues that ail the customs administration. Low collection due to revenue leakage through corruption is a matter of concern. While the above mentioned initiatives of NBR are directed at developing an efficient and transparent customs administration capable of enforcing compliance and ensuring collection of due revenue, there is an increasing realization that whatever has been done has neither been sufficient nor effective. It is quite evident that the present system is unable to address the present day needs, which has grave implications - one being low customs duty GDP ratio. It is imperative to go to the root of the problems and find out the long-term solutions. The Commission studied and analyzed different aspects of customs laws, procedures and administration. It initiated dialogue with a large number of stakeholders from the trade, industry and government agency and also examined the best customs practices in different areas of customs administration in preparing this Report.

2. REFORMS IN CUSTOMS

2.1 The customs administration of the country suffers from many weaknesses, such as, leakage of revenue, corruption, inefficiency, lack of transparency, inept, untrained manpower and the like. The Commission notes that in the recent past several initiatives have been taken to remove them and improve the customs administration so that the hassles and harassment can be mitigated, leaks are plugged and minimum efficiency can be ensured. But the general perception is that whatever has been done did not make any appreciable difference, the system still remains ineffective and non-transparent, revenue loss continues and corruption persists. Much more is required to be done if these maladies are to be remedied. It, more than anything else, is the reason why the present Commission was constituted.

2.2 The Commission studied and analyzed various issues relating to customs administration. Extensive interaction with the stakeholders through dialogue was undertaken. An exhaustive questionnaire was circulated and responses thereto were carefully analyzed. Various conventions of

World Customs Organization and World Trade Organization were studied. Customs administration of many countries and the reforms carried out ~~thereto were~~ scrutinized to ~~find out~~ whether those reforms were relevant in Bangladesh context. The conclusion emerging out of the aforesaid exercises is that despite all that has been done, the customs administration suffers from many drawbacks, some of which are -

(i) Corrupt practices and low compliance.

(ii) Too much discretion and lack of accountability.

(iii) Instability in tax policy, tariff structure and rates.

(iv) Multiplicity in tariff rates and complexity of tariff structure.

(v) Multiplicity of levy at customs point.

(vi) Absence of transparency.

(vii) Inept manpower.

2.3 Bangladesh customs is beset with a complex system. Too many levies, too many rates of duties, too much documentation and lack of automation resulting in outdated procedures are ailing the customs administration. The need of the hour is simplification - a simple law, a simple tariff policy, few levies and an automated time-bound clearance process.

2.4 The Commission thinks that a modern, transparent and efficient customs administration in line with the best customs practices can certainly be established within an acceptable time frame. Customs law has already been reformed significantly to raise it to international standard, beginning has been made in simplification of tariff structure and procedures and some reliance is being put upon automation. While these changes have largely been beneficial to the trade and industry, it is evident that whatever has been done so far has not been sufficient to bring about the desired change. The main thrust of the reform should be automation, which is hardly reflected in practice. It is the finding of the Commission that mere tinkering with the system, ad-hoc, half-hearted measures will not suffice, the need of the hour is to go for meaningful reforms of basic things ushering fundamental changes in the way things are being done in customs. Beginning has been made, but a lot more remains to be done.

2.5 Some of the major objectives of the reforms should be-

(i) Maximization of revenue within accepted norm.

(ii) Minimization of corruption.

iii) Rule bound decision.

(iv) Minimization of personal contact between assessing officer and importer by introduction of close loop system.

(v) Time bound customs clearance.

(vi) Hassle free environment.

(vii) Turning customs into a vehicle for economic development.

2.6 The comprehensive exercise carried out by the Commission has helped it to develop certain principles. The Commission has examined the critical areas of customs against the touchstone of these principles and has come to the conclusion that application of these principles in specified areas would help achieve the objectives set out above. Efforts should be undertaken to develop and put in place a system based upon the principles set out in the following paragraphs.

2.7 The best practices of customs are enshrined in the Kyoto and various other conventions. These conventions, especially the Kyoto convention, have prescribed simple procedures, practices, forms, etc. Most countries have acceded to these conventions, which resulted in integration of customs practices globally. Their practices, procedures, forms and laws are similar which foster familiarity and understanding, facilitating international trade to a great extent. Countries that are outside the conventions are isolated from international customs community and the business community of mainstream countries does not feel confident to do business with those countries. Bangladesh has enacted many legislation adopting most of the practices and procedures enshrined in these conventions but is yet to accede to Kyoto convention. As a result the desired integration with international customs community has not been achieved. Bangladesh should adopt the remaining practices enshrined in these conventions and should sign these conventions - particularly the Kyoto convention - to fully integrate into the world economy. Customs law, procedure, forms and practices should be evolved in line with the best customs practice so that we can match the standard of the developed countries to effect customs clearance in matters of hours rather than days. Effort is already on in this direction, which should be intensified by adopting and signing international conventions like Kyoto and others.

2.8 Discretion in decision-making must be minimized. Customs administration should be rule bound and transparent. Decisions at all levels must also be time bound. The causes behind the complaints of delay and discretionary decisions must be removed.

2.9 Trade and industry must not have any uncertainty about the rate and amount of duties and taxes payable. We must have stable tariff policy. Tinkering with the rates of existing duties and imposing new duty outside the annual budget should be avoided. In the interaction with the stakeholders, a common complaint was that sudden and frequent changes in policies adversely impact the trade and industry. The practice of mid-term changes in tariff through SRO keeps the business community in perpetual uncertainty. They are unable to plan for future. Plans for expansion are held up. Stability of the tax policies is an essential input for healthy and prosperous business. Sudden change in tax policy, which takes the taxpayers by surprise, is bound to destabilize economic activity. It is, therefore, necessary that not only the policy should be framed in consultation with the stakeholders but frequent changes should also be avoided.

2.10 Customs administration must be made taxpayer oriented. The current regulatory attitude must give in to a service-oriented attitude. It is essential to realize that if the taxpayer is viewed as a customer and treated as such, the tax collection is likely to be that much easier. Payment of taxes may be the statutory obligation of the taxpayers but its collection is the legal responsibility of the tax collectors. Since they are engaged in the same job of arranging fund for the government to function, they should be partners rather than adversaries. A taxpayer friendly customs administration can bring about such a partnership by adhering to the principle of service while interacting with the taxpayer cum customer.

2.11 The strategy of reform should be to bring the customs laws and procedures close to the principles outlined above and to automate customs administration. The Commission believes that such a strategy will yield positive results. A healthy business environment beneficial to the trade, industry and the Government will evolve. In formulating the recommendations, the Commission has kept these principles in mind and each of the recommendations of the Commission is to be viewed against the backdrop of the aforestated principles. It is the expectation of the Commission that implementation of the recommendations will change the customs administration irrevocably for better.

2.12 Strategies adopted are -

- Rationalization of the customs tariff.
- Reduction in multiplicity of levies.
- Introduction of automation, close loop system for processing Bill of Entry (BOE), electronic lodgment, channel system of clearance, automated risk management, post audit, etc.
- Automation of bond administration, reform in bond procedure, introduction of bank guarantee, time-bound decision, closing down some types of warehouse.
- Overhauling the duty drawback system.
- Amendment of customs law to provide coverage to above measures.

3. CHANGES IN CUSTOMS LAW

3.1 The existing customs law was promulgated in 1969. Since then many changes have been brought about but the fundamentals remained unchanged till 2000. Customs works continued to be conducted manually, clearance process remained manual, cent percent examination of documents and goods continued unhindered and customs clearance continued to be time consuming and full of hassle and harassment. Instead of helping the genuine exporters, the bonded warehouse and duty drawback systems degenerated into sources of revenue leakage. There was no legal coverage for automation, time bound clearance and rule-bound decision, advance ruling, automated clearance, risk management, post audit, etc. Since the year 2000-01, however, things have started changing at the initiative of the Customs Administration and Modernization Project - an NBR project supported by World Bank. Changes suggested in the following paragraphs would further refine the customs law and help raise it to international standard.

3.2 Bangladesh has signed the WTO valuation agreement in 1995 and has brought about several amendments in the customs law for its implementation. However, some more changes are warranted in sections 25 and 30 of the Customs Act for full implementation of the WTO valuation principle. The existing sub-section (1) of section 25 is ambiguous and should be replaced by a clear-cut formulation. Provisions for tariff value and artificial adjustment of freight with value are contrary to WTO valuation agreement and should therefore be removed.

3.3 Kyoto Convention enshrines in it many standards and transitory standards that have come to be recognized internationally as the 'best customs practice'. Bangladesh has not yet signed the convention. Nevertheless many standards and transitory standards have been incorporated in the Customs Act. The remaining standards and transitory standards should also be incorporated in the Act. If it is not possible to do it in one go, gradual process should be adopted. Bangladesh should also sign the convention at the earliest to get integrated with international customs community.

3.4 With modernization of customs administration, increasing number of import and export consignments will be released with little or no document or physical check. This would necessitate post clearance check in the form of inspection and audit. There should be specific provision in the Customs Act for post audit and post importation inspection and for taking action on the basis of the findings thereof.

3.5 The Commission thinks that any change of duty - upward or downward - should have the approval of the Parliament and has made recommendations accordingly. Implementation of the recommendation will require suitable amendments in sections 19 and 20 of the Customs Act, 1969. Similarly, removal of regulatory duty will require deletion of sub-sections (2) to (4) of section 18 of the Customs Act. Some sections of the Value Added Tax Act will also require change to implement Commission's recommendation regarding supplementary duty. Removal of infrastructure development surcharge and advance income tax will require amendments in the Finance Act, 1997 and the Income Tax Ordinance, 1984.

3.6 The Commission's recommendations on bonded warehouse basically involve changes in procedure. But some legal changes will also be necessary for reorganizing the control mechanism, renewal system, denying bond license to diplomatic bonded warehouse, hard currency shop, commissars in EPZ, commercial imports for domestic market, etc. The provisions requiring customs to escort all movements of bonded goods to and from the warehouse and similar other physical controls, which have become redundant or obsolete as a result of automation and reforms should be removed.

3.7 Sections 37 and 40 of the Customs Act dealing with duty drawback are inadequate for the present day export needs and therefore should be amended suitably. The inadequacies are listed below which should be removed -

(i) Agricultural produces undergoing manufacturing process, are ineligible for duty drawback, even if duty paid inputs are used,

ii) Duty and tax paid domestic goods forming part or component of export goods are not entitled to duty drawback,

(ii) Deemed exports are ineligible,

(iii) Flat rate is not recognized,

(iv) Brand and quality items of export have no special rate,

(v) Drawback claims filed after a few months are time barred whereas obtaining the required documents from government offices takes longer time.

Value Added Tax however provides for duty drawback for some of the listed items.

4. RATIONALIZATION OF CUSTOMS TARIFF

4.1 Tariff is central to customs. All customs activities revolve around tariff. Any reform in customs to be meaningful must cover customs tariff - its rates, structure, management and policy. A close scrutiny of different aspects of the existing customs tariff reveals that at present it is complex, non-transparent, and discretionary. All these have given rise to mis-management and scope of rampant corruption, which have caused huge loss of customs revenue. The table and figure below show that the ratio of customs duty to GDP is very low.

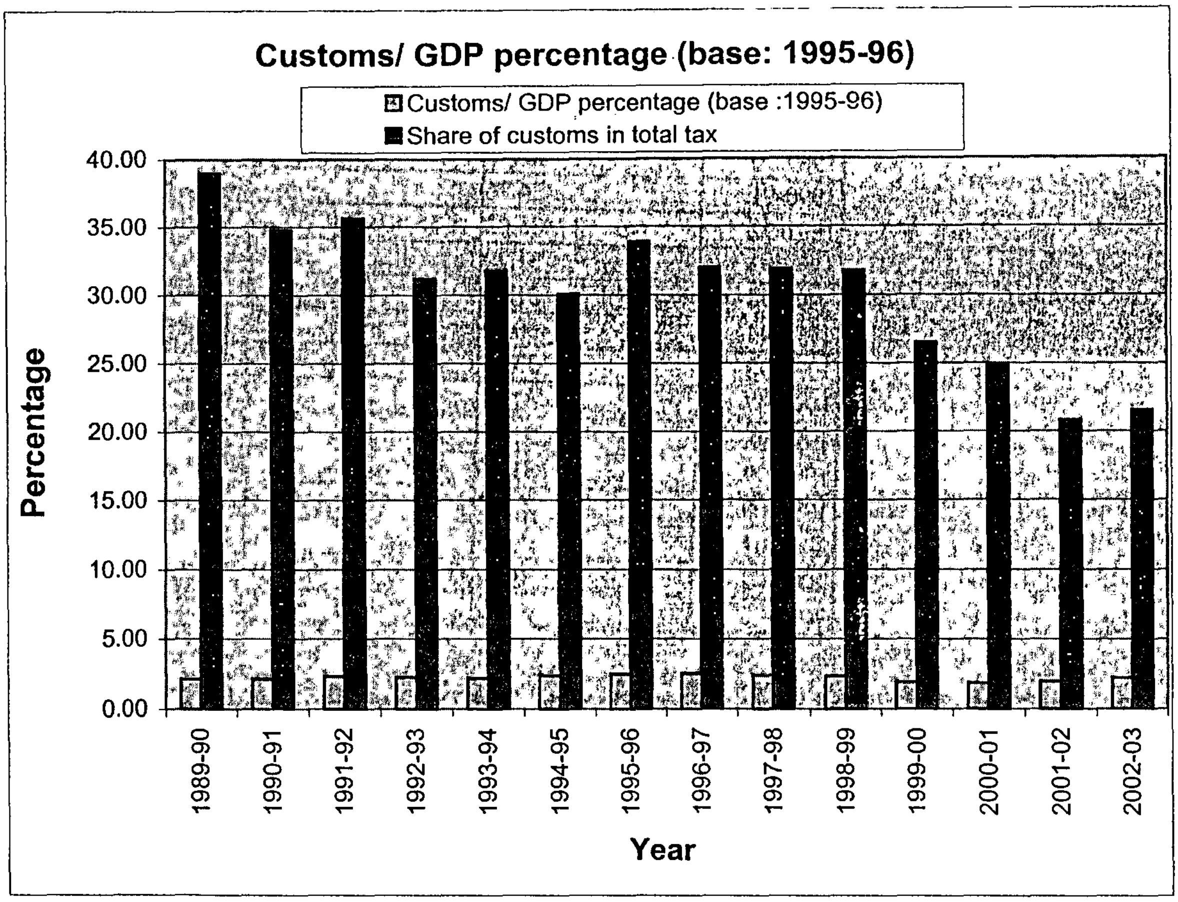
~~Table-IX. 2~~

Customs-GDP ratio at constant price

Year	Share of customs in total tax	Customs/ GDP percentage (base :1995-96)
1989-90	38.98	2.16
1990-91	34.76	2.14
1991-92	35.63	2.33
1992-93	31.20	2.26
1993-94	31.80	2.20
1994-95	30.06	2.38
1995-96	33.89	2.47
1996-97	31.99	2.52
1997-98	31.90	2.39
1998-99	31.76	2.34
1999-00	26.53	1.91
2000-01	24.85	1.86
2001-02	20.82	1.97
2002-03	21.52	2.22

Source: National Board of Revenue

Figure-IX.2



The low share of customs duty in total tax is not unexpected in the context of prevailing global scenario. But the extremely low and declining ratio (till 2000-01) between customs duty and GDP cannot be explained away easily.

4.2 It is seen from the above table and the figure thereunder that the ratio between customs duty and GDP is not only low, it was also fast declining till the year 2000-01. The declining trend, however, has been arrested and during the last two years the trend has actually registered welcome rise. It is important not only to keep up the present upward trend in customs duty GDP ratio but also to accelerate it. The outlook is not very encouraging though. In the first 4 months of the current year import of duty free goods is much higher than that of the same period of the ~~previous year,~~ which may very ~~well~~ impede the rising trend.

4.3 The reform measures combating corruption and mismanagement will plug the existing loopholes in the tariff and improve the present customs administration, which is likely to raise the ratio. Measures to that end should be adopted. Otherwise augmentation of revenue, which is necessary for country's development, cannot be achieved.

4.4 After putting in a great deal of thought, having detailed interaction with the stake holders and studying the experiences of some of the developing countries, the Commission has come to the conclusion that the mobilization of internal resources can be raised by rationalizing the tariff structure, removing discretion and bringing in transparency, and most importantly, by widening the customs duty net. The existence of zero rate on too many items and concessionary rates have substantially narrowed down the duty base. Examination of these aspects of customs tariff has been undertaken in some depth in the following paragraphs. The recommended reforms, if carried out, will make the customs tariff structure simple, easy to manage, transparent and largely discretion free leaving little room for corruption and revenue leakage.

4.5 REDUCTION OF MULTIPLICITY OF DUTY RATES

4.5.1 Till early 90s there were too many customs duty rates. In the following years the number of rates have been reduced significantly. However, multiple rates of duty are still there - presently, there are 4 rates of duty (7.5%, 15%, 22.5% and 30%) - which should be reduced further. Multiplicity of rates of duty gives rise to many evils such as complexity, discretion to the assessing officer resulting in rent seeking, misdeclaration, hassle and above all, cheating the exchequer of its due. Ideally, uniform tariff on all goods would remove most of these anomalies. Many developed countries have done so and some developing countries have followed suit, Chile being one of them. Many countries, notably the fast developing South-East Asian countries (members of ASEAN) are also moving in the same direction and the gap between the highest and lowest rate is steadily narrowing down. A lower uniform rate of duty at a low level on all goods would simplify tariff, remove discretion, bring in transparency, reduce rent seeking and bring down the cost of doing business. It is some times argued that in most of the countries, specially developing ones, lowering of tariff rates seriously affect government revenue, which are heavily dependent on customs revenue. But the empirical experiences of successful trading countries show that fall in revenue due to cut in tariff rates, in a phased manner, is more than compensated by increase in imports and gain in production efficiency.

4.5.2 Contrary to general perception, uniform tariff on a product and its raw materials provides protection to domestic industry, because domestic value addition is duty free while value addition abroad is subjected to import duty. The point can be further clarified by a simple example where a particular product is imported in finished form and is also manufactured domestically out of imported inputs both having uniform duty of say, 10%. If the value of input is Tk. 70.00 and the value addition is Tk. 30, the value of the finished goods stands at Tk. 100.00. Here the domestic manufacturer pays duty on imported raw materials amounting to Tk. 7.00, whereas the amount of duty paid on imported finished goods is Tk.

10.00. Thus the domestic manufacturer gets protection amounting to Tk. 3.00. With the same duty rate, if the value addition is Tk. 50.00, the protection increases to Tk. 5.00, which shows that higher value addition brings in greater protection.

4.5.3 It is also argued that this analysis holds good only when other factors in the competing countries are same, which often is not the case. In real world they are very different. Many non-tariff factors such as poor infrastructure, high interest rate, irregular electric supply, bad law and order situation, corruption, hartals, the high cost of doing business, etc. may prevail in one country and may not prevail in equal degree in another. This may put the producer of one country at a disadvantage compared to his foreign competitors. In this way a producer is denied of a level playing field in competing with the imported goods. Non-tariff factors are not within the TOR of the Commission, but these issues also deserve attention of the policy makers.

4.5.4 The overwhelming majority of the large number of stakeholders with whom the Commission has interacted consider that the duty differential between input and output should be wide enough to neutralize the negative consequences of non-tariff issues. The Commission recognizes that there is some justification to maintain duty differential between raw materials and finished goods to provide a level playing field to the domestic industry.

4.5.5 The Commission feels that the existing rate of duty on raw materials which has been raised in 2001-02 from 5% to 7.5% - an increase of 50% - should not be further increased so that the domestic industry gets time for adjustment. Two rates of duty- 15% and 22.5% respectively on intermediate raw materials, which are not produced in the country and on semi finished goods and locally manufactured intermediary goods may be unified at 20%. The policy of gradual reduction of peak duty rate should continue, because high duty rate is not compatible with globalization and liberalization of international trade. However, there should be a few years' respite to such reduction to give the domestic industry breathing space.

4.5.6 Above analysis leads to the conclusion that there is a scope to reduce the number of duty rates to 3 from the existing 4 duty rates. The Commission, under the circumstances, favors a 3-tier duty structure - 7.5%, 20% and 30%. Basic raw materials for industries should have the lowest rate of duty of 7.5%, intermediary goods 20% and the finished goods 30%. These rates should be held for sometime, say for 3 years, to bring in stability in the tariff policy. Thereafter, the highest and the lowest rates may be brought down to 20% and 5% respectively having 15% duty rate for intermediary goods, in phases. Previous recommendation of the Commission in its Interim Report regarding 2 tier duty rates of 7.5% and 20% is revised considering the nascent state of the industries in the country.

4.5.7 In the 3 tier duty regime, there is no place for a 'zero rate' excepting a very few exceptional cases. This issue has been examined at length in subsequent paragraphs.

4.5.8 Grouping of goods into raw materials, intermediary and finished goods for the purpose of determining the duty rate often gives rise to disputes. In many cases the product of one industry is the raw material for another. An input may have to undergo several processes of transformation before it becomes a finished product. For example, raw cotton is the input for spinning mills, cotton yarn is raw material for weaving industry, gray fabric is input for dying industry and finished cloth is the raw material for the garment industry. So this grouping must be made very carefully and should be reviewed as often as required. For this purpose a committee comprised of customs officials and representatives from trade and industry may be formed at NBR.

4.5.9 RECOMMENDATIONS

(a) A 3-tier duty structure - 7.5%, 20% and 30% - should be introduced from the year 2004-05 and be held static for 3 years.-(b) Basic raw materials for industries should have the lowest duty rate of 7.5%, intermediary goods 20% and finished goods should have the peak rate of 30%.

(c) Grouping of goods into raw material, intermediary and finished goods should be reviewed periodically by a committee consisting of customs officials and representatives from trade and industry.

(d) The highest and the lowest rates may be ultimately brought down to 20% and 5% respectively having 15% for intermediary goods, in phases.

4.6 ABOLITION OF ZERO RATE OF DUTY

4.6.1 The present customs duty net is small. A substantial part of import is outside the net. Consequently too much revenue is lost. The picture is clearly depicted in the following table and the figure.

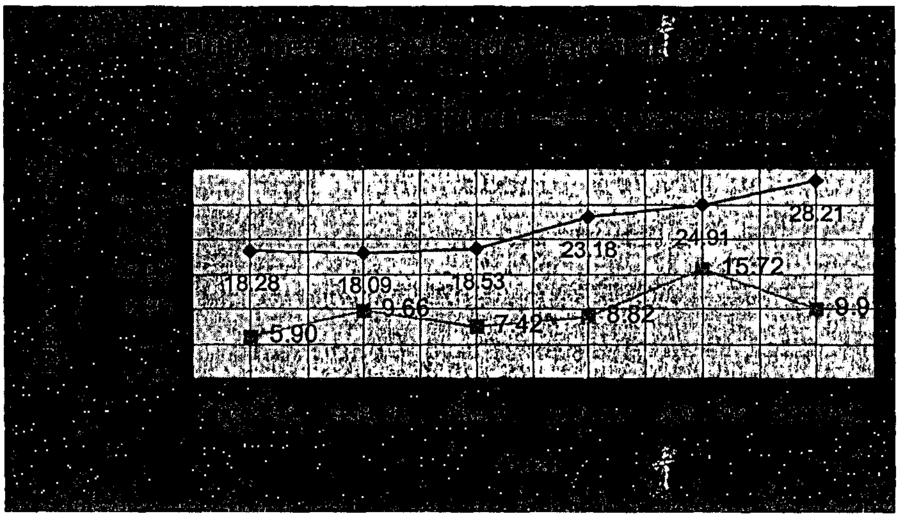
Table-IX. 3
'Duty free' vis a vis 'duty paid' import

(TK. in thousand crore)

Year	Import Value		
	Duty paid	Duty Free	Total
1997-98	18.28	5.90	24.18
1998-99	18.09	9.66	27.75
1999-00	18.53	7.42	25 95
2000-01	23.18	8.82	32.00
2001-02	24.91	15.72	40.63
2002-03	28.21	9.91	38 12

Source: National Board of Revenue

Figure-IX.3



4.6.2 It is seen from the above table and the figure that in the year 2002-03 out of total import of TK.38116.98 crore (excluding exporting garment industry import), duty free import amounted to TK. 9,911.00 crore (excluding imports under bonded warehouse by exporting garment industry) as against duty paid import of Tk. 28205.94. In other words,26% of the total import was outside customs duty net in that year. It is also seen - more importantly - that the expansion of customs net is rather sluggish, it is not expanding as fast as the duty free import is growing. That is, duty free import is growing at a faster rate than the duty paid import. It may also be noted that duty free import was growing at a much ~~faster rate during the period from 2000~~ - 2001 and 2001 - 2002. This trend was contained last year. But in the current year duty free import curb has taken an alarming steep upward turn. In the first 4 months of this year the value of duty free import rose to Tk.4,848.98 crore from Tk 2,768.11 crore in the corresponding period of previous year, an increase of 75.12%, compared to a modest 12.76% rise in duty paid import. If appropriate measures are not adopted duty free import will again register faster growth. Faster growth of duty free import has to be arrested permanently if tax GDP ratio is to be raised. And if this is to be achieved, too many zero rates cannot be retained; it has to be abandoned wherever possible. Rationalization has to be resorted to.

4.6.3 There is no place for zero rate in the recommended 3 tier duty regime. Almost all the goods on which present rate of duty is zero, are to be subjected to lowest rate. Zero rate on a very few items, however, has to be retained to safeguard the greater national interest. Keeping this in mind, standards have to be developed, fulfillment of which alone would entitle goods to get the zero rate. Government should formulate proposal for granting zero rate adhering to a well defined and predetermined principle and get the same passed by Parliament.

4.6.4 The Commission thinks that the following types of goods may be imported at zero rate:

(i) Life saving goods and goods for disabled persons,

(ii) Goods for disaster management and rehabilitation of the victims thereof,

(iii) Machinery and equipment required for production of goods 100% of which are exported,

(iv) Goods covered by international treaty or contractual obligations,

(v) Machinery, equipments, crafts, vehicles and parts thereof, and such other goods essential for the defense of the country and imported directly by the Ministry of Defense or an agency under it,

(vi) Goods for official use of the Head of the State.

4.6.5 The widening of the customs duty net by drastically squeezing the scope and application of zero rates will help raise the revenue significantly.

4.6.6 RECOMMENDATIONS

(a) The following goods alone will have zero duty rate:

(i) Life saving goods,

(ii) Goods exclusively used for under privileged, physically impaired, and/or handicapped people, such as deaf and dumb, blind, crippled, etc.

(iii) Goods for disaster management and rehabilitation of the victims thereof,

(iv) Machinery and equipment required for production of goods 100% of which are exported,

(v) Goods covered by international treaty or contractual obligations,

(vi) Machinery, equipments, crafts, vehicles and parts thereof, and such other goods essential for the defense of the country and imported directly by the Ministry of Defense or an agency under it,

(vii) Goods for official use of Head of the State.

4.7 Abolition of concessionary duty rates

4.7.1 Small as it is, the present customs duty net is full of loopholes created by concessions through which revenue slips. Existing concessions can be divided into three broad categories, namely -

(i) General concession granted through SROs published in the official gazette. It comprises of all imports of a particular goods. No condition is attached making it universally applicable. All importers of the particular goods would get the benefit.

(ii) User specific concession granted through SRO published in the official gazette. The SRO exempts specified goods imported by specified importer(s) or class(s) of importers under specified conditions. Other importers of the same goods will not be entitled to the benefit.

(iii) The third type of concession - also user specific - but is more exclusive and more non-transparent and highly discriminatory. These concessions are granted by orders issued in the form of letters under section 20 of the Customs Act to particular consignment(s) of a particular importer. Other consignment(s) of the same goods imported by others do not get the benefit.

4.7.2 Too much revenue is lost through concessions. The data regarding loss of revenue due to concession could not be obtained, but it is widely believed in knowledgeable quarters that the loss is substantial, running into hundreds of crores of taka. What is more alarming is the fact that these concessions are granted on ad hoc basis rather than on the basis of well-defined conditions. If revenue augmentation is intended seriously, holes in the customs duty net created by concessions must be plugged. There are too many of them to frustrate any effort to raise revenue. Rationalization is the need of the hour.

4.7.3 All the existing concessions should be reviewed. The general concessions are given through SRO. Reduction of duty should be effected by changing the rates in the First Schedule of the Customs Act. General duty concession through SRO should be stopped altogether.

4.7.4 As stated earlier, end user specific duty rates are those concessions which are granted to a particular importer(s) to the exclusion of all other importers of the same goods. Thus a single item attracts different rates. This discriminatory treatment is meted out in 3 ways -

(i) in the First Schedule of the Customs Act user specific separate concessionary duty rates exist against many HS Codes. In heading Nos. 90.07, 93.02 and 93.03 such discriminatory concession exist.

(ii) User specific exemptions are often accorded by notification. Concessions given to newspaper, pharmaceutical industry and on machinery can be cited as cases in point.

(iii) User specific concession can also be granted under section 20 of the Customs Act through order in the form of letter from NBR to particular importer(s) or consignment(s) to the exclusion of others.

4.7.5 The beneficiaries of user specific concession enjoy monetary benefit within the same economy by not paying the duty at the statutory rate passed ~~by the Parliament.~~ Such concessions encourage clandestine movement of goods from exempt to non-exempt sector. Unauthorised use and illegal profit follow and informal economy thrives.

4.7.6 Removal of user specific concessions would end discrimination ensuring level playing field for all. Abolition of all end user specific rates of duty is a prerequisite for a good tariff policy.

4.7.7 Abolition of concession will increase the revenue substantially, the extent of which cannot be ascertained due to non availability of data.

4.7.8 RECOMMENDATIONS

(a) General concessions should be abolished by merging it with statutory rate.

(b) Power to accord concessions under section 20 the Customs Act should be abolished.

(c) All duty concessions are to be approved by the Parliament either before or within three months.

4.8 ABOLITION OF DISPERSION IN DUTY RATES

4.8.1 Variation or dispersion in tariff rates between the sectors or within the sector creates distortion in the economy. There are a variety of reasons for high dispersion in tariffs. This is a key area where major policy change is in great need. The most important change should be to reduce the unnecessarily large number of import taxes - an issue being addressed separately elsewhere in this report. Here we intend to concentrate on the existence of multiple tariff rates on single products and the high degree of discrimination in the tariffs applied on the same commodity, depending on the importer, end use and production sector.

4.8.2 Bangladesh should have a 3 tier duty structure and stick to it for a while so that the economy gets the breathing space to adjust to it. However, 3 tier duty rates will not do any good unless dispersions in duty rates are removed. In fact the presence of large number of dispersions in duty rates - different rates of duty on the same kind of goods falling under same 4 digit tariff head - would render any reduction in duty rates meaningless. The Bangladesh Customs Tariff contains 29 sections, 99 chapters, 1250 tariff heads and 7056 HS codes. Of the 1250 tariff heads, 393 have dispersions. Dispersion in duty rates is an ideal environment for evasion of duty by releasing high duty goods in the name of low duty ones. It gives enormous discretionary power to the customs officer who can collect less duty than is due. It creates opportunity for dishonest importer and corrupt customs officer to collude and evade revenue with impunity. How dispersion in duty rates provides loopholes through which revenue leaks and how it happens can be seen in the Table below:

Table-IX.4

Dispersion of duty rates

Heading	H.S.Code	Description	Statutory Rate of Import Duty
(1)	(2)	(3)	(4)
01.05		Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	
	0105.11.10	Fowls of the species *Gallus domesticus* (parent stock of one day chick)	0%
	0101.11.90	Fowls of the species *Gallus domesticus* (excl. parent stock of one day chick)	22.5%
	0105.12.10	Turkeys (Parent stock of one day chick)	0%
	0105.12.90	Turkeys (excl. parent stock of one day chick)	22.5%
	0105.19.10	Other (parent stock of one day chick)	0%
	0105.19.90	Other (excl. parent stock of one day chick)	22.5%
		Other:	
72.04		Ferrous waste and scrap	
	7204.49.10	Re-rollable scrap	15%
	7204.49.20	Other	7.5%

Heading	H.S.Code	Description	Statutory Rate of Import Duty
72.08		Flat-rolled products or iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.	
	7208.10.00	In coils, not further worked than hot-rolled, with patterns in relief Other, in coils, not further worked than hot-rolled, pickled:	15%
	7208.25.00	Of a thickness of 4.75 mm or more	15%
	7208.26.00	Of a thickness of 3 mm or more but less than 4.75 mm	7.5%
	7208.27.10	Of a thickness of less than 3 mm but not less then 1.6mm	7.5%
	7208.27.20	Of a thickness of less than 1.6 mm	15%
		Other, in coils, not further worked than hot-rolled:	
	7208.36.00	Of a thickness exceeding 10 mm	15%
	7208.37.00	Of a thickness 0f 4.75 mm or more but not exceeding 10 mm	15%
	7208.38.00	Of a thickness of 3 mm or more but less than 4.75 mm	7.5%
		Of a thickness of less than 3 mm	
	7208.39.10	Of a thickness of less than 3 mm but not less than 1.6mm	7.5%

Heading	H.S.Code	Description	Statutory Rate of Import Duty
	7208.39.90	Of a thickness of less than 1.6mm	15%
	7208.40.00	Not in coils, not further worked than hot-rolled, with patterns in relief	15%
		Other, not in coils, not further worked than hot-rolled:	
	7208.51.00	Of a thickness exceeding 10mm	15%
	7208.52.00	Of a thickness of 4.75 mm or more but not exceeding 10 mm	15%
	7208.53.00	Of a thickness of 3mm or more but less than 4.75 mm	15%
	7208.54.00	Of a thickness of less than 3mm	15%
	7208.90.00	Other	22.5%

4.8.3 This table is an extract from the Bangladesh Customs Tariff Schedule. It indicates the rates of duty on three items, namely, live poultry, iron scrap and certain products of iron and steel. It shows that the duty on parent stock poultry is zero while duty on other types is 22.5%. Both are poultry and ordinarily indistinguishable. Similarly scraps have the duty rates of 7.5% and 15% depending on whether it is re-rollable or not. Scraps are scraps and imported in bulk or in bags. Without piece by piece physical examination re-rollable scraps cannot be differentiated from the other. In the third instance it is seen that certain products of iron are dutied at the rate of 7.5% or 15% depending on its thickness. Here also differentiation requires measuring the thickness of all pieces in an import consignment. Customs has neither the means nor the time to undertake this kind of physical examination, specially when quick clearance is the order of the day. So there arises an opportunity for clearance of higher duty goods as lower duty goods. In the above instances ordinary poultry can be cleared as parent stock, re-rollable scrap as meltable and iron product of one thickness as of another. Revenue leaks through the loopholes created by dispersion. These loopholes can be plugged by having a single duty rate on similar goods falling under same 4 digit tariff head.

4.8.4 Dispersion also negates the policy of having different duty rates for raw materials, intermediary products and finished goods. Different rates of duty on the same kind of goods, say intermediary goods falling under same 4 digit tariff head, contradicts this policy. Reduction in the number of duty rates and reduction of dispersion of rates must go hand in hand to make reform in tariff structure meaningful.

4.8.5 The Commission has compiled a list (at APPENDIX-IX.I) which reveals that out of 1250, 393 tariff heads have dispersion, that is, similar goods falling under the same head have more than one rate of duty. The origin of dispersion can be traced to many reasons, one being the policy of having higher rate of duty on the goods, which are produced locally than imported goods. Thus an article produced locally may attract higher duty than the duty on another variety of the same article not produced locally. This policy creates all sorts of problems including discretion, non-transparency, and corruption resulting in revenue loss. In most cases the argument that the imported goods must have higher duty than that on domestic goods is also debatable. Because in the case of domestic goods local value addition is free of customs duty whereas in the case of ~~imported goods value addition is subject to duty~~. So with the uniform duty on the inputs and the product, the amount of duty on input is less than the amount of duty on the product. This should, the argument goes, be the legitimate extent of protection the local industry should enjoy. Any protection more than this is over protection and encourages distortion in resource allocation by attracting investment in areas having no competitive advantage. Inefficiency is protected at the cost of consumer interest. In the circumstances, protection to domestic industry cannot be accepted unquestionably as a valid argument for retention of dispersion.

4.8.6 Another reason for dispersion is existence under the same heading of certain goods harmful for environment, health, religious sentiment, etc. Ethylene-vinyl acetate copolymers have highest rate of duty unlike other items of the same heading of 39.01, because it is an input of polythene bag which is regarded as harmful for environment. Such situations should be taken care of by what has come to be known as "green tax" rather than having dispersion. This issue has been dealt with separately. There are also dispersions behind which there is no apparent reason which may be removed summarily.

4.8.7 Removal of dispersion from the tariff heads indicated in the APPENDIX IX.I will have an added advantage - it will generate additional revenue. Elimination of dispersion will reduce corruption by making the customs tariff and assessment process simpler. Import and revenue are likely to go up.

4.8.8 In view of the analysis given above the Commission proposes removal of dispersion. The APPENDIX IX.II contains the headings having dispersion. NBR may examine it in the light of the realities on the ground and fix one rate for one tariff head. In doing so, care should be taken to ensure that the goods of the same category, raw materials for example, have the same rate. 7.5% duty should be on raw materials and essential goods consumed by the poorer class of people, 20% for intermediary goods and 30% on finished goods. NBR may constitute a committee comprising of stakeholders to come up with appropriate uniform rate of duty.

4.8.9 RECOMMENDATIONS

(a) All dispersions of rates of duty within 4 digit tariff heads should be eliminated.

(b) NBR should constitute a committee to fix one rate of duty for each tariff head and review the same as and when required.

4.9 COMMON BASE FOR ASSESSABLE VALUE

4.9.1 Customs tariff cannot be simplified to the desirable extent so long as taxes at customs point are not on the verified and common assessable value based on CIF. This is not the case now. It is agreed that value added tax is to be imposed on other duties and taxes as they add to the value of a commodity and no exception to this principle can be made at customs point. But there is no abiding reason why supplementary duty and regulatory duty should be imposed on other duties and taxes. This practice hides the tax burden in the sense that when supplementary duty is changed, the change in actual tax incidence is more than what is indicated in the gazette. The practice lacks transparency. For example, a 10% supplementary or regulatory duty is actually more than that, it is 13% for the items attracting 30% customs duty.

4.9 RECOMMENDATION

(a) At customs point all duties and taxes except value added tax should be assessed on the value on which customs duty is assessed.

4.10 ABOLITION OF DUTY DIFFERENTIAL BETWEEN REFINED AND CRUDE, CKD/SKD AND CBU

4.10.1 At present there are different rates of duty on the same goods depending on whether it is crude or refined, completely knocked down or built up condition. Refined oils of various kinds attract higher duty rate than that on crude oils even though they fall under the same 4 digit tariff heading on the ground that domestic refiners are to be given protection. Similarly duty on CKD refrigerator and television is lower than that on built up. Here also the idea is to protect the domestic assemblers. As explained earlier, the same rate on input and final product ensures legitimate protection and safeguards the consumer interest and is therefore ideal tariff arrangement. The policy of having higher rate of duty on refined oil provide an advantage to the local refineries though domestic value addition is marginal and employment generation is not significant. Moreover, the difference among crude, semi refined and refined is so insignificant and indistinguishable that refined oils are often cleared from customs in the name of crude. Significant amount of revenue leaks through the loop-hole created by duty differential. In the circumstances, duty on all oil whether refined or not be made uniform. This is likely to lower the local price because the local refiners will have to compete with imported edible oil.

Revenue is likely to increase because the lower price of refined oil will push up its import.

4.10.2 Separate rate for CKD should also be eliminated. This concession was introduced decades back in Pakistan days. The argument was that the policy would provide the local assembling plants the opportunity to acquire the necessary expertise. Thereafter the local assemblers would start manufacturing and would progressively replace the imported parts by their own manufactured parts and accessories. The need for imported parts and accessories would gradually decline. The assemblers in no time would manufacture most of the required parts and accessories dispensing the need for the concession. That expectation did not materialize in the decades since the concession was introduced nor is there any indication that it would materialize in foreseeable future. In the meantime SKD imports in the name of CKD has increased draining the revenue for no benefit to the economy.

4.10.3 RECOMMENDATIONS

(a) Goods in completely knocked down, semi knocked down and built up conditions should have the same rate of duty.

(b) Crude, semi refined and refined oils should have single rate of duty.

4.11 PROHIBITING MID TERM CHANGES OF DUTY THROUGH SRO

4.11.1 Till the 80s customs duty rates used to be changed frequently outside the budget by SROs. The mid-term changes were made very frequently often out-numbering the changes made in the budget. Such a policy put the trade and industry in perpetual state of instability and uncertainty. Some people made windfall gains while others incurred loss. It became very risky to make business plans, even in the short run. As a result the economy used to suffer. In the 90s, however, in the face of opposition from the business community the number of such changes were greatly reduced. In the budget of 1999-2000, the Customs Act was amended to restrict mid-term SRO based duty changes. But that does not seem to be enough, the practice should be abolished altogether. Government should not have any power to change the rate of duty through SRO except to face any natural calamity or national emergency like famine, accident, riot, etc. or to rehabilitate the victims thereof which should also be approved by the Parliament within a time frame. For all other cases only the Parliament should have the power to change duty. The customs law should be changed accordingly.

4.11.2 RECOMMENDATIONS

(a) Duty rates should be changed, if necessary, only in annual budget.

(b) Mid-term duty change through SRO may be abolished except for disaster management, even which should be approved by the Pparliament within a time frame.

(c) Only the Parliament should have the power to change duty.

(d) The customs law should be changed incorporating the above recommendations.

4.12 CHANGES TO TAKE EFFECT ON A FUTURE DATE

4.12.1 Tariff policy should come into force from a date in the future and not immediately. Immediate implementation of tariff changes means windfall gain for some and loss for others. For example, if duty is raised with immediate effect the existing stock holders make windfall gains, while reduction inflicts loss on him. Giving sufficient notice is necessary for a healthy business environment. So, like many other budgetary measures, tariff changes may also be given effect from the first day of next financial year. Such a step would also remove the risk of budget leak. Even if it is leaked no great harm will befall on anybody.

4.12.2 **RECOMMENDATION**

(a) Tariff changes should come into force from a date in future and should not take immediate effect.

5. **REDUCTION OF MULTIPLICITY OF LEVIES**

5.1 The numbers of taxes or implicit taxes on import in Bangladesh are too many. Presently there are as many as 9 separate levies at import stage. They are -

(i) Customs duty

(ii) Regulatory duty

(iii) Infrastructure development surcharge

(iv) Supplementary duty

(v) Value added tax

(vi) Advance income tax

(vii) VAT on the services of C&F agents

(viii) Documentation fee

(ix) WTO authorised anti dumping, countervailing and safeguard duty to counter unfair international competition.

5.2 Large number of levies makes it difficult to define elements of trade policy and tariff liberalization in terms of customs duty rates, because these are less dependent on customs duty, and more dependent on the proliferating range of other levies. For example, a substantial quantity of imported items attract a total tariff which is significantly above the stated maximum customs duty. The justification for setting a maximum customs duty therefore becomes highly questionable ~~and potentially misleading.~~ It excludes the impact of other levies that have precisely similar and significantly higher effect on import and revenue.

5.3 The clarity, transparency and simplicity of the system of import taxation is severely undermined by this complex structure. Environment for private sector activity is vitiated. It creates uncertainty about the direction of policy and needlessly increases the administrative complexity and the scope for discretionary decision making.

5.4 Multiple import levies increases the number of variables affecting import and production which in turn increases the overall dispersion of tariff rates, aggravating economic distortion.

5.5 Existence of such a large number of levies creates assessment problems, leads to discretion which should best be avoided. It also hinders transparency giving rise to corruption. On many import consignments all the nine levies apply. Some of the levies are uniform on all goods while others have multiple rates for different goods. Multiplicity of levy and multiplicity of rates, universal applicability as well as applicability on certain goods to the exclusion of others have made the matter so complex that an assessing officer himself cannot say which of the duties - not to speak of the amount thereof - are applicable on a particular import without consulting numerous legislation, gazette notifications, etc. Tariff administration has become extremely difficult, if not impossible. The matter has come to such a pass that it has become 'imperative to examine all the existing levies closely to determine the justification or lack of it for their continuation. Unjustified ones should be abolished. If it is not found possible to remove multiple levies at one go, a phased removal may be considered.

5.6 An automated system called ASYCUDA++ is being implemented with assistance of UNCTAD in some of the important custom houses. The software of the system is unable to capture too many levies.

5.7 The highest priority should therefore be to harmonize all the levies - which are essentially customs duty in all but name - into one customs duty. There appears to be absolutely no rationale for continuing with the current policy of multiplicity of levies at customs point fragmenting total tariffs into several levies and charges.

5.8 In-depth examination of the pros and cons of the levies leads to the conclusion that the majority of them can and should be eliminated. The Commission is of the view that there should be no more than four types of duties and tax at the import stage, namely, (i) customs duty, (ii) supplementary duty on goods hazardous to health, environment, religious sentiment; and natural resources requiring conservation, (iii) value added tax, and (iv) WTO prescribed anti-dumping, countervailing and safeguard duty to combat unfair international competition. All other levies, under whatever name, should be abolished. In the following paragraphs individual levies, their contribution to the exchequer, revenue loss due to abolition, how such loss can be compensated, etc have been discussed in some detail.

5.9 Abolition of a large number of existing levies may reduce or augment the revenue depending on the elasticity supplementary duty was introduced simultaneously. It was supposed to be a trade neutral levy applying both on imported goods and local products. Initially the rate was low and imposed on a few items only. Since in principle supplementary duty is only for protection of revenue, it was expected that its rate and the coverage were to be reduced gradually with economic development till it is abolished altogether.

5.13.2 But what happened was just the opposite. It turned out to be the fastest growing levy both in terms of coverage and rate. Initially supplementary duty yielded a revenue of Tk. 25.71 crore at import stage and Tk. 26.01 crore from local products. By 2002-03 the revenue rose to Tk. 1,271.91 crore from import and Tk. 3,148.31 crore from domestic products total being Tk. 4,420.22 crore. In other words, in 12 years since its inception, revenue from this levy has registered an incredible growth of 4,947% at import stage and 12,104% from domestic source imposing crushing tax burden on domestic production as well as on import. In the year 2003, the levy covered a wide range of goods involving as many as 727 HS codes and had 9 rates ranging from 15% to 350%. The existing complexity in assessment has further been compounded. For instance, for the items under supplementary duty the multiplicity of rates of duty rates has increased from existing 4 to 13 - 4 customs duty rates + 9 supplementary duty rates. The policy of reduction of peak rate and multiplicity of rates was thwarted. Multiplicity of levies also increased. Table below and the figure under it indicate the extent of growth of supplementary duty.

5.12 WITHDRAWAL OF ADVANCE INCOME TAX FROM CUSTOMS POINT

5.12.1 Advance income tax on import is yet another tax which complicates customs tariff management. This tax lacks the basic characteristics of income tax, as it is levied on and collected from imported goods before any income is generated. A tax levied and collected before any income is generated can hardly be a tax on income. Like any indirect tax it is levied and assessed on goods - on the value thereof - ad valorem, whereas income tax is levied on a person and assessed on his income. No wonder that importers treat it as a tax on import, include it in the cost of the imported goods and pass it on to the consumers. Reduction in the rates of customs duty and lowering the peak duty rate become ineffective to an extent because of the advance income tax.

5.12.2 In 2002-03 an advance income tax on imports amounting to Tk. 613.55 crore was collected.It should be abolished. Abolition of this tax does not mean that the revenue will be lost. It will continue to be collected. The only difference is that the collection at the import stage will be replaced by collection at the stage of assessment of income tax. So abolition of advance income tax will have no revenue implication.

5.12.3 RECOMMENDATION

(a) Advance income tax at the customs point should be abolished.

5.13 LIMITING SUPPLEMENTARY DUTY

5.13.1 Value added tax was introduced in 1991-92 at the single rate of 15%. It replaced excise duty (ranging up to 30%) and sales tax (10% and 20%). While the incidence of these two levies were 30% to 50%, VAT was only 15%. There was a potential loss of revenue. To protect revenue, policy of removing the multiplicity of levy and duty rates was thus negated, and the objective of simplifying the customs tariff has been frustrated.

5.11.2 The levy was supposed to be a temporary one, to be withdrawn in the subsequent budget, as is normally done in such cases. That, however, did not happen. The revenue need for which it was imposed in the first place persisted in the face of gradual reduction of peak duty rate. The inconsistency in the tariff policy is exposed.

5.11.3 The other objection is that it applies equally on raw materials and finished goods putting a burden on domestic industrial production. The production cost of domestic industry has gone up proportionately. Cost of imported finished goods, however, declined due to continued reduction of highest duty rate on finished goods. Domestic industries lost competitive edge over imports because of this levy.

5.11.4 The economic imperatives for facilitating industrial growth also require abolition of infrastructure development surcharge. The levy yielded a revenue of Tk. 885.03 crore in 2002-03. This revenue will cease to be collected as IDSC, but the apprehended revenue loss is likely to be more than off-set because, lower cost will raise the volume of import bringing in more revenue. Lower duty on raw materials and intermediary goods will be particularly beneficial, cost of production will go down and domestic production will go up. The competitive edge of domestic industry will be enhanced leading to increased production and augmentation of revenue from domestic sources.

5.11.5 RECOMMENDATION

(a) Infrastructure development surcharge be withdrawn in the ensuing budget.

of import. A more or less authentic forecast could have been made had there been an appropriate study in the matter. NBR may undertake such a study on selected items of import. For now we can form an idea about the revenue consequences of the proposed reforms from the experience of other countries, which have gone through similar reform process. Immediate result of reduction of the number of levies is lower revenue. But this is a transitory period having a very short duration. Thereafter import picks up and revenue shoots. In many countries revenue increase was many fold.

5.10 RECOMMENDATIONS

(a) At the customs point there should be only four types of levies, viz.

(i) Customs duty

(ii) Value added tax

(iii) Supplementary duty

(iv) WTO prescribed anti-dumping duty, countervailing duty and safeguard duty.

5.11 ABOLITION OF INFRASTRUCTURE DEVELOPMENT SURCHARGE

5.11.1 In 1997 a new duty called infrastructure development surcharge @ 2.5% was introduced. With a few exceptions the levy applied on all goods including duty free goods. The rate has been raised in 2002-03 budget. The revenue collected from the levy is not exclusively used for infrastructure development purpose and deposited into customs head, there being no separate accounting head for it. It is a customs duty for all practical purposes. The imposition defies logic and norm. The sole purpose of infrastructure development surcharge was to compensate for the loss of revenue incurred due to reduction of highest rate of duty and multiplicity of rates. The

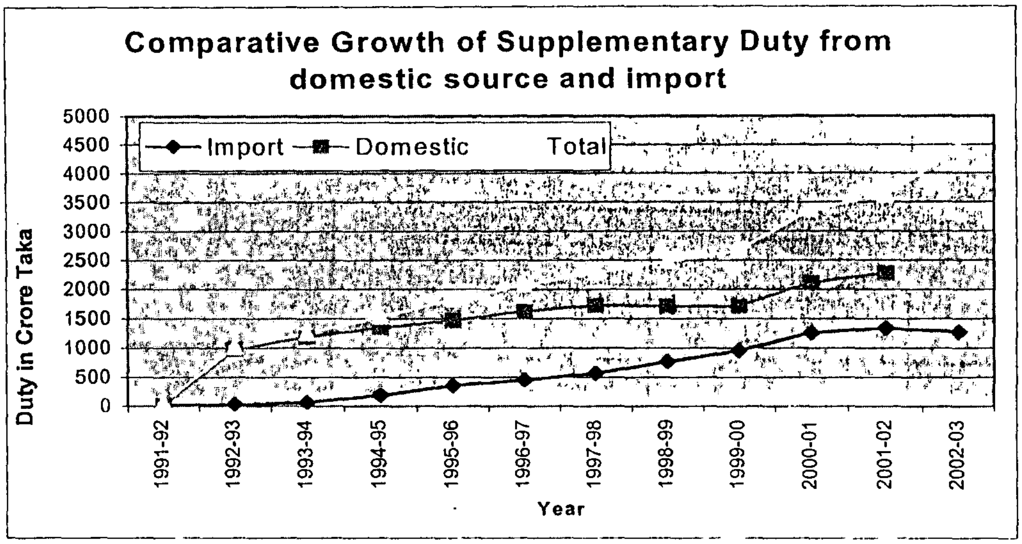
Table-IX.5

Comparative growth of Supplementary duty from domestic source and import

Year	Supplementary duty (Taka in crore)		
	Import	Domestic	Total
1991-92	25.71	26.01	51.72
1992-93	31.12	981.23	1012.35
1993-94	70.41	1182.40	1252.81
1994-95	187.61	1344 12	1531.73
1995-96	359.39	1464.15	1823.54
1996-97	452.12	1618.77	2070.89
1997-98	567.29	1716.26	2283.55
1998-99	766.98	1709.64	2476.62
1999-00	947.33	1706.66	2653.99
2000-01	1255.26	2114.15	3369.41
2001-02	1334.04	2275.86	3609.90
2002-03	1271.91	3148.31	4420.22

Source: National Board of Revenue

Figure-IX.5



5.13.3 The principle of trade neutrality of supplementary duty has not been adhered to. In many cases domestic products - textile, salt, cement, for example - have been exempted from the levy to the exclusion of imported goods. In these cases the levy assumed the characteristics of import duty - proxy import duty so to say - complicating the tariff, reducing transparency and creating distortion in duty structure.

5.13.4 While many industries are having such hidden protection, a parallel situation also exists where domestic products are heavily burdened with this levy which is borne out by the fact that the amount and the rate of growth of supplementary duty on local product are many times more than those on imported goods. It is a drag both on domestic industry and import because it has escalated the prices of both. Persistent rise in prices reduces the demand depending on the elasticity. The reduced demand obviously affect production adversely. Since the levy has the effect of pushing up the price, it curbs the demand and consequently domestic production (and also import). Since its burden on domestic production is many times more than that on imported goods, it has impacted domestic industrial growth more adversely than that of import.

5.13.5 It is not only for having best customs practice but also from economic consideration, supplementary duty should be abolished on all items except goods which are hazardous to health, environment, religious sentiments and depleting natural resources. Supplementary duty should be used only as what has come to be known as "green tax", "sin tax" and for conservation of depleting natural resources. Thus cigarette, tobacco and inputs thereof, alcohol, motor cars, jeeps, three wheelers, etc. may continue to be subjected to supplementary duty. Supplementary duty should also be used as conservation tax for conserving the depleting natural resources. It may continue on gas at the present rate.

5.13.6 Passenger motor cars, jeeps and three wheelers deserve a special mention here. Huge number of these vehicles - mostly used/reconditioned - are being imported every year. In five years between 1998-99 and 2002-03, 48,074 units of motor cars, jeeps and microbuses have been imported into the country, annual average being 9,614 units. The number is not only huge in the context of motorable road in the country but is also increasing. In 2002-03, 10,671 units of passenger cars, jeeps and microbuses were imported as against 6,325 in 1998-99 - an increase of over 68%. This may not be good news for many reasons. Firstly, they pollute the environment, specially so because the overwhelming number of imported cars are secondhand. More importantly, they are clogging the city roads. Number of vehicles are increasing steadily without matching construction of new roads. It is apprehended that congestion in city roads specially in the metropolis will aggravate further. In similar situation many countries have imposed heavy duty on import and manufacture of cars, jeeps, etc. We may also follow suit mainly to discourage import of such vehicles.

5.13.7 If, in accordance with Commission's recommendation, supplementary duty is levied on value only instead of existing practice of assessment on value plus customs duty, the amount of supplementary duty will be less even if the existing rates are retained. Consequently the amount of VAT will also come down. To negate these effects and to discourage import, the Commission recommends that the vehicles falling under Tariff Heading 87.03 and 87.6 and presently attracting supplementary duty should be increased by 10% to 30% depending on cylinder capacity.

5.13.8 Supplementary duty yielded a revenue of Tk.4,420.22 crore in 2002-03. Of this Tk.1822.17 crore, Tk.1151.56 crore and Tk.87.10 crore came from cigarettes, gas and motor cars respectively. So if supplementary duty is abolished on all goods except on cigarettes, gas and motor vehicles, it would lead to a revenue loss of Tk. 1359.39 crore on 2002-03 base year. Proposed increase of supplementary duty on vehicles will off set a part of it, but it may be difficult to absorb this huge loss in a single year. In the circumstances, it will be pragmatic to dismantle supplementary duty structure in a phased out manner spreading over a 4 year period. The proposed reforms would reduce the domestic cost of production as well as import cost boosting up both local production and import. This in turn is likely to impact revenue positively. A large part of apprehended loss is likely to be made up by other taxes due to the inevitable increase in import and domestic production.

5.13.9 **RECOMMENDATIONS**

(a) Exemption of supplementary duty on domestic ~~products to the exclusion of imported goods may be~~ abolished.

(b) Supplementary duty on vehicles falling under Tariff Headings 87.03, 87.06 and 87.11 should be enhanced by 10% to 30% depending on cylinder capacity.

(c) Supplementary duty at the existing rates should continue on the following goods:

(i) Beer and alcoholic beverages,

(ii) Cigarettes, cigar, etc., and

(iii) Natural gas.

(d) 20% supplementary duty be imposed on Ethylene-vinyl acetate which is a raw material of polythene bag to keep intact the present duty incidence on it.

(e) On items not specified above, every budget in the next 4 years should,

(i) Reduce the number of items covered by supplementary duty,

(ii) Reduce the existing numbers of rates of supplementary duty by merging at least one higher rate with the next lower rate, and

(iii) The peak rate should be brought down to the rate below it.

(iv) Suitable amendment should be made in the Value Added Tax Act, 1991 so that supplementary duty can be imposed only on goods that are hazardous to health, environment or religious sentiment and natural resource conservation, which is of national interest.

5.14 ABOLITION OF PRE-SHIPMENT INSPECTION SERVICE CHARGE

5.14.1 Pre-shipment inspection for customs purposes was first introduced in 1994. Initially it was optional and the importer was to pay the charges. In the year 2000 it was made compulsory for most imports in the private sector. Private inspection agents called pre-shipment inspection (PSI) company were hired to inspect goods in the exporting countries and to report on value, classification, description, and import status so that import formalities can be reduced and expeditious clearance accorded. A service charge of 1% ad valorem was imposed which is assessable and realizable on the bill of entry like any other duty. This has further complicated the tariff structure. For the purpose of assessment, it is just like another duty. It has, in effect, increased the number of duty rates and enhanced the peak rate. For all purposes it is yet another levy further complicating the customs tariff structure and management thereof.

5.14.2 Service charge to PSI companies should be paid from the exchequer. Assessment of imported goods involving classification, valuation, identification and determination of import status is the job of customs. If customs requires outside assistance in discharging its duty properly it can certainly hire private agencies, but the importers should not be made to pay an additional amount of money for it. Because they are already paying tax to run the government of which customs is a part. The importers are actually paying twice for the same service.

5.14.3 The pre-shipment inspection service charge runs into an approximate amount of Tk. 125 crore annually pushing up the cost of import to that extent.

5.14.4 **RECOMMENDATIONS**

(a) Collection of PSI service charge from the importers be abolished.

(b) Government should bear the cost of pre-shipment inspection.

5.15 ABOLITION OF DOCUMENTATION FEE

5.15.1 In some custom houses and customs stations a fee called documentation fee is collected at the rate of Tk. 30.00 per bill of entry. The idea is to generate fund to maintain and service the automated system. But the money was never disbursed for the stated purpose and is treated like any other revenue receipt. Like normal duty the fee is assessed on the bill of entry complicating the tariff structure and assessment work.

5.15.2 RECOMMENDATION

(a) Documentation fee be abolished.

5.16 WITHDRAWAL OF CVAT FROM CUSTOMS POINT

5.16.1 This is a value addition tax on the services of the clearing and forwarding agents. The rate is 15% on truncated base. The rate is uniform for all customs points but base is not the same for all customs points. CVAT is assessed on the bill of entry and shown in the assessment notice. This inevitably complicates the customs tariff and assessment work.

5.16.2 This tax should not be collected with customs duty in the bill of entry. A separate arrangement may be made for collection of this tax.

5.16.3 RECOMMENDATION

(a) CVAT (VAT on C&F agents) should not be collected on the bill of entry at customs point. A separate arrangement may be made for collection of this tax.

5.17 ABOLITION OF REGULATORY DUTY

5.17.1 The Customs Act provides for imposition of regulatory duty on any import subject to certain restrictions, viz it cannot exceed the highest rate of customs duty, it stands rescinded at the end of the financial year, etc. Recourse to this levy is taken occasionally imposing it on a variety of goods at various rates at any time of the year. It is usually levied outside budget and given fresh lease of life at the start of the next financial year.

5.17.2 In the last financial year it was imposed on items covering as many as 39 HS codes at the multiple rates of 5%, 7.5%, 10% and 30% further complicating the already complex customs tariff structure. The levy automatically ceased to exist on the expiry of the last financial year, but it can be reimposed at any time in the current year or subsequently. This provision for imposition of regulatory duty should be removed from the customs law.

5.17.3 RECOMMENDATIONS

(a) The provision authorizing imposition of regulatory duty should be removed from section 18 of the Customs Act.

(b) If that is not done, regulatory duty should be imposed only in emergency situation.

6. CUSTOMS PROCEDURE

6.1 Customs clearance is the end product of customs activities. The efficiency of customs is judged by its ability to effect hassle free customs clearance in shortest possible time. In many countries customs clearance is a matter of hours, if not minutes, and that too without personal contact with customs officials. In Bangladesh, however, things are very different. Here clearance is based on physical control and examination. Numerous documents, complex procedures, hassles, and delay are common phenomena. The import documents have to pass through too many desks requiring examination of papers in each desk by individual officer. Each of these officers must also put his signature on the document as an evidence that he has actually checked it. Signatures of scores of officers sitting at different desks located in different places are to be obtained by personal contact before a consignment is finally released. The process takes a long time, consignment languishes in the port incurring demurrage and quality deteriorating. Paying rent is the easy way out.

6.2 The same is the case with bonded warehouse, duty drawback, etc. There is a major gap between the customs procedures at home and the best international practices. Clearance and decisions are not time bound and fall far short of best customs practices. Delays increase the cost, other adverse effects being corruption, congestion in the ports, etc. Complex assessment procedures, insistence upon bonds and securities are some of the other problems associated with the customs. There is an urgent need to re-examine the present procedures and identify the critical areas requiring reforms.

6.3 The major problems associated with the customs clearance procedures are:

(i) Lack of automation;

(ii) Requirement of too many documents;

(iii) Lack of transparency;

(iv) Lack of audit-based controls and risk-assessment techniques;

(v) Same procedure for high risk and low risk consignments. Every document of high risk and low risk is checked, double-checked, signed and countersigned causing delay in clearance;

(vi) Unhindered face-to-face contacts between customs officers and clearing agents; and

(vii) Absence of time bound clearance.

6.4 Customs plays dual roles of facilitator and regulator. It must not only facilitate honest trade, but also ensure compliance. While ensuring expeditious clearance to facilitate international trade, the system must also detect infringement of law. There has to be a very fine balancing between the two. It is no longer practical or desirable to physically check all consignments. The sheer volume of import and export would not permit this. Naturally there has to be selectivity in checks. A system has to be developed under which information on import consignments can be obtained and risk analysed before the goods arrive at the port. It is equally important to develop a system which provides for confirmation of declarations through a system of risk assessment and post clearance audit. The risk criteria are internalized in the automated system which would pick up transactions for examination or advise on the basis of selection criteria for post clearance audit. Customs, however, has to retain the right to intervene on the basis of specific intelligence and information.

6.5 To have the best customs practice, a systems has to be developed which allows clearance of low risk consignments through green channel under self- assessment without intervention of customs. Clearance should be based on risk analysis and management supported by post audits of records. This approach reduces delay for legitimate transactions while allowing full scrutiny of high-risk transactions. Suitable reforms have also to be carried out in the systems of bonded warehouse and duty drawback. In the following paragraphs systemic changes in some critical customs areas are recommended.

6.6 AUTOMATION

6.6.1 This is no longer a matter of debate that to become a member of the society of developed nations in this fast changing world, it is of paramount importance for any country to have an efficient, transparent and effective 'customs' system which can be brought about through automation. This is an accepted fact that the loss in revenue collection is due to the fact that there is no or very little transparency and accountability in the system that is being followed. The manual system that is being used has served its purpose and it can not bring in the much needed transparency. This gives rise to the need of automation which is a proven tool to bring about the reforms in the customs area all over the world and we have no reason to believe that it would be any different in Bangladesh. A transparent and accountable system always yields positive results.

6.6.2 Aware of the importance of automation in customs administration and revenue collection effort, the National Board of Revenue launched a project - Customs Administration Modernization Project - with the assistance of World Bank. The project has developed software solutions to streamline the operation of customs as governed by the rules and procedures. The Commission took a close look at the software developed by the project and has come to the conclusion that it is versatile and is in line with the needs of Bangladesh. The software is modular in nature. The Commission is pleased to give below a brief description of the modules that comprise this software.

CUSTOMS INFORMATION MANAGEMENT SYSTEM (CIMS)

❑ Bill of Entry(BoE) for Agent	BoE software allows the importer/ exporter/ C&F agent to enter their Import/Export data in the ASYCUDA++ Bill of Entry/Export from their respective offices. After completion of the entry using this system, it will be possible to transmit BoE data electronically to Customs Stations once the physical facilities are installed. Printing facility is also there. The goal of this software is to simplify the entry preparation from the user point of view and to provide a BoE electronic storage facility for the Agents' future use and record keeping.
❑ Web BoE	This software enables the importer(s)/exporter(s) and/or C&F Agent(s) to submit Bill of Import/Export to the concerned customs station for assessment and clearance by logging into that station's CIMS Server with a valid username & password through internet. This online BOE submission procedure will enhance the speedy submission and clearance procedures of import/export consignments through customs stations.

❑ Integrated BoE	Independent of ASYCUDA++ this system has all the sub-modules for submission, assessment, amendment, payment and clearance of bill of entry/export through the station. It is also integrated with the CIMS's Risk Assessment (Selectivity) module to directly assess the degree of risk as well as assign & print the channel pass certificate of an individual consignment. It provides the consignment analysis based on a pre-defined criteria set up by the customs authority (Commissioner/Joint Commissioner/DG/JD). The system also integrates and automatically updates the manifest data in the CIMS server for the use of the concerned Port Authority.
❑ Risk Management	
Selectivity	This module facilitates risk management for both import and export clearances. This is a component of Customs Information Management System (CIMS), which targets consignments based on risk criteria, supported and analyzed by other CIMS modules such as Revenue & Risk, Profile, Audit, etc. The module is designed to select consignments for physical examination and subject to post audit (red), documentation check only, selective post audit (yellow) and immediate clearance and selective post clearance audit (green). The system has been developed considering the needs and context of Bangladesh Customs. The system also selects the assessment group and name of the officer in a particular Customs station.

Revenue & Risk Analysis (R/R)	R/R compares invoice value and classification of a particular item submitted by the importer to the PSI company against final CRF value and classification issued by the PSI company. This is to identify importers and overseas exporters who are having transactions between them, declaring incorrect or under-invoiced value and/or wrong classification.
❑ Valuation	This module provides Customs transaction data history from different sources such as ASYCUDA++, CRF or manually entered data from other sources such as value reference sites on the Internet. The system allows users to enter an HS code and find values previously processed by Customs against that HS Code. It also allows users to sort the available data by country of origin, PSI company, commercial description etc. The system also provides a range (high and low) of values against each type of query.
❑ Audit Systems Audit	This module supports "systems" and "post clearance" audit functions targeting both internal & external audit areas and/ or units. The Audit module audits ASYCUDA++ system data against CRF data and reports any anomalies on classification and valuation between these two sets of data. The systems also provide information such as BoE processing times by group or by station, duplicate BoE's within the system etc.

Post Clearance ~~Audit~~ Management	The Audit Management module uses pre-defined criteria to provide management with a list of importers and BoE's for possible post clearance audits. The list is based on high to low risk importers/BoEs. Management may use the list to select the required number of BoEs or importers to audit within any period based on available resources.
❑ Profile	This module provides profiles of all importers, exporters, bond operators and C&F agents. It captures ASYCUDA++ data and allows the user to view transactions against the above selections, including a history of their imports/ exports, amount of duty paid and amount of penalties (if any).
❑ Management Report	Management report module is designed to provide all management and statistical reports currently used by NBR and issued by the R&S wing. This module generates all of its reports from ASYCUDA++ transaction data. The module is designed in such a way that it can also be used at the field level to generate reports for field management and to generate reports currently required by NBR supplied from the field offices. The reports it generates provide information regarding revenue collection by chapter, HS Code, commodity etc. It also provides a comparative statement between the budget target and revenue collection at any given date.

Manifest (IGM)	IGM module allows users to electronically or manually enter import manifest information into the system. It checks manifest data against ASYCUDA++ Bill of Entry information and reports any consignment not cleared within 45 days. It generates auction notice to the concerned importers and captures auction information to clear the manifest.
Manifest (EGM)	The objective of this module is to capture electronically export manifest information. This will facilitate processing of duty drawback claims and will provide management with export information for both statistical purposes & policy decisions.
SRO/ Rules	An online support tool for assessment groups. This provides all SROs electronically. The module has an online search facility, which links SRO with CPC.
Help-Customs	Help-Customs provides Customs officials direct access to the Customs Act, SROs, internal rules & guidelines (manuals), profiles of major stakeholders, revenue & other statistics, activity histories by HS Code (HS Code related information such as Tariff and duty rates, applicable CPC and SRO, imports and exports against each HS Code by agent, importer, exporter etc). It is a help tool for Customs officers to facilitate their day-to-day operation/ administration.

❑ PSI Accounts	PSI Accounts module is a support sub-system for field Customs offices to calculate PSI fees based on the CIF value of the CRF certificates and inspection fees The inspection fee is paid to the PSI companies against submitted CRFs for which a BoE has been launched and/ or CRF for which a consignment has been cleared. This module also keeps track of the Customs bank account for funds, which is used for payment to the PSI companies. It also provides Customs with information on number of CRF processed, total CIF value in USD and BDT and the current assessment status in ASYCUDA++ of all CRF certificates for a specific period.
❑ Conversion Engine	Creates both regional/site & national transaction database of all import and export transaction data. The main function of this module is to convert ASYCUDA data to Oracle table for compatibility with all CIMS modules.
❑ Data Distribution	Data Distribution module takes the converted ASYCUDA++ data and distributes it to three major systems' databases (1) CIMS, (2) BOND, (3) DEDO.
❑ Revenue Simulation	Revenue simulation module will help in management, especially for NBR to see the probable changes in revenue collection due to change in the Customs duty rates. This tool will be immensely helpful for budget exercise.
❑ Classification	The whole of Bangladesh Customs Tariff (BCT) is incorporated in this module. Matching words with the description of a product with BCT will lead towards classification of it into 8 digit level.

❑ Customs Operative Tariff (COT)	Applicable duty-tax rate on a particular product at the time of import is available using COT. Tax structure applicable on each and every HS Code is there. Duty-tax remission/exemption on a particular import due to facilities given by NBR is also incorporated.
❑ DEDO	DEDO System is a full life cycle "claim processing" system to support both DEDO and exporters. The system processes claims expeditiously in a transparent and controlled manner. The system provides a registration module to register all exporters with relevant organizational information as well as product information including the exporters' input-output coefficient. The system is supported by a very powerful generation tool to process all claims electronically. It also maintains accounts against annual budget. The system provides management reports and reports on reconciliation of claims against actual exports.

❑ BOND	BOND system enables the Bond Commissionerate to process 11 data, which it needs to receive from Bond operators. The system also monitors the import of materials under bond, the utilization of locally purchased materials, and the export of finished goods. It also produces management reports on the performance of each general and SBW bond operator. The system also complements post audit and risk management activities of all Bond operations. The License module stores data supplied in each application for license, simplifies the processing of the application and approval of the license, and retains data for future easy reference. UP & UD modules store related information for monitoring production and export. The UD component could also be used by the BGMEA to issue the UD and transmit the information to the BOND system electronically. The BoE sub-module was developed to capture limited bond import & export information at Customs ports before ASYCUDA++ is launched.

6.6.3 The ground work has been done for take off. NBR now is to harness the benefits of the software. On the installation of the modules customs operation will become largely automated. Many prevailing customs related problems, such as, delay, hassles, corruption, etc are expected to be significantly reduced and an efficient, transparent and accountable customs administration is expected to emerge. Consequent to similar degree of automation, revenue has registered significant increase in the countries like Sri Lanka, Philippines, Peru, Ghana, etc. In Peru, consequent to reformative measures, customs collection quadrupled in five years between 1990 and 1995. Reforms in Ghana also yielded similar results even though the two countries are not similar in many respects. It is, therefore, reasonable to expect that similar reforms would yield similar results in Bangladesh environment as well. The Commission believes that the installation of the software will not only augment revenue significantly, it will irreversibly change the way business is done in customs ushering in a new era in customs administration of the country.

6.6.4 NBR has already put in place the organizational structure required to run the computerized system. The existing structure comprises of a Senior System Analyst, several System Analysts, Programmers, Assistant Programmers and Computer Operators. They are familiar with the modules developed by the Customs Administration Modernization Project. With some training they will be able to take over and run the show themselves.

6.6.5 RECOMMENDATIONS

(a) The reform initiatives of the Customs Administration Modernization Project be implemented without delay.

(b) The software developed by the project be installed and made operative immediately.

~~6.7 PRE-SHIPMENT INSPECTION SERVICE~~

6.7.1 Pre-shipment inspection for customs purposes is a recent phenomenon in the long history of customs. It is a system in which examination of imported goods is carried out in the exporting country by the private inspectors appointed by the Government of importing country. The inspectors report the findings in respect of value, description, quantity, etc. to the customs of importing country before the arrival of goods. Basing on this report called clean report of finding (CRF) imported goods are cleared normally without check by customs. The system was first adopted by Indonesia (abandoning subsequently) followed by several countries where customs administrations were not well organised. As of 1998, other than Bangladesh, countries receiving pre-shipment inspection service for customs purposes were 36[2] in number, namely -

Angola, Argentina, Benin, Bolivia, Burkina Faso, Cambodia, Cameroon, Central African Republic, Colombia, Comoro, Congo, Cote d' Ivoire, Democratic Republic of Congo, Ecuador, Ghana, Guinea, Kenya, Liberia, Madagascar, Malawi, Mali, Mauritania, Mozambique, Niger, Nigeria, Paraguay, Peru, Philippines, Rwanda, Senegal, Sierra Leone, Tanzania, Togo, Uganda and Zambia.

6.7.2 The list is revealing. It reveals, among other things, the following interesting points, namely -

(i) No developed country subscribes to this service.

(ii) Almost all developing countries have kept away from it.

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[2] Source: Observations on the use and usefulness of pre-shipment inspection services, Mark Dutz, DECVP, The World Bank

(iii) Excepting only 3 countries - Bangladesh, Cambodia and Philippines - no Asian country has adopted the system.

(iv) The service is being used by the underdeveloped countries of Africa and Latin America having no effective customs administration.

6.7.3 Bangladesh customs - the law and the administration - on the other hand, has a long and reasonably good past, dating back to 1878 in British India. The customs department may not be highly efficient but is not worse off than many other government departments, either. It would not probably be fair to bracket Bangladesh customs with the customs administrations of the countries listed above.

6.7.4 To put the issue in proper perspective, it may be pointed out that Pakistan adopted the pre-shipment inspection system twice but abandoned it on both occasions half way through the contract period for alleged irregularities committed by the PSI company resulting in revenue loss. It did not stop there, but went on to black list the involved PSI company(ies). Indonesia, the pioneer in the field, has also discarded PSI service long ago.

6.7.5 Bangladesh has been receiving pre-shipment inspection service from private companies since mid 90s. Initially it was voluntary. It was up to the importer to obtain at his own cost and initiative PSI certificate in respect of value and submit the same while clearing the imported goods. Customs normally used to accept the certificate, assessing and releasing the goods at the certified value. There was however no formal rules in the matter. It was an informal arrangement and customs could check the doubtful cases rather freely.

6.7.6 In February 2000 the arrangement was made compulsory by promulgation of law and framing rules thereunder. All imported goods except the items specifically excluded by notification came under the purview of PSI service. Import consignments are to be inspected by the contracted pre shipment inspection company in the exporting country preferably immediately before shipment. The PSI companies are to report to customs about the value, quantity, HS code and import status of import consignments before the goods arrive in the country.

6.7.7 The idea behind PSI service was to achieve the twin goals of quick customs clearance and prevention of revenue leakage through under invoicing. Since goods are to be examined prior to shipment and documents thereof would be delivered to customs before the arrival of goods and no second examination would be resorted to at the port of entry, customs clearance of import consignments should be very quick, if not instantaneous. Leakage of revenue should also be plugged because the private inspection companies are likely to verify and report the price, quantity, HS code and import status accurately. But after about 4 years' of PSI, debate is still raging if either of the goals has been achieved. Allegations of delay in clearance, under invoicing and corruption persist.

6.7.8 The Commission does not have the mandate or logistics to investigate into the allegations and therefore refrains from commenting on them. It would however like to point out that over 5,187 cases of incorrect reporting on value, quantity and HS code have been detected. Had these cases not been detected, huge amount of revenue would have been lost. Detection would have been many times more, it is argued, if the restriction that only up to 10% of CRF consignments can be physically examined, was not there.

6.7.9 It is widely believed that if more than 10% consignments could be examined the number of detection would have multiplied. It is held by many informed quarters that due to PSI, revenue amounting to hundreds of cores of taka have been evaded. Detected cases are only the tip of the iceberg.

6.7.10 Fines and penalties imposed against PSI companies amounting crores of taka have not been paid by them. The performance and compliance records of PSI companies are not upto the standard.

6.7.11 Another aspect of PSI service deserves serious attention and that is the huge cost it involves. During the contract period of 3 years, PSI companies have been paid more than Tk. 315 crore. Over and above that many bills are pending. Payment of all these pending bills will further swell the cost of PSI service. Needless to say that this cost escalates the price of imported goods which is passed on to the consumers. The PSI service has turned out to be enormously expensive in view of the quality of service it renders.

6.7.12 The above analysis shows that the twin objectives of quick clearance and prevention of revenue loss remain as elusive as ever. On top of all these, the system is besieged with litigation and National Board of Revenue is beleaguered with law suits and injunctions. PSI has not only failed to deliver, it also seems to be unworkable in Bangladesh environment.

6.7.13 The contract signed with the PSI companies in 2000 have expired in February this year. NBR floated tender for fresh appointment and started the process for signing new contracts. At this stage some bidders went to court and ~~the whole process has been~~ stalled Though their contracts expired in February 2003, the previous contractors continue to work. There is no sign that the court cases will be resolved quickly. Revenue collection process seems to be in quagmire which the country can ill afford.

6.7.14 One of the twin goals of PSI was quick clearance. It is also an important prerequisite of international trade. Keeping this in mind the Commission has made detailed recommendations to ensure quick, time-bound clearance. The recommended clearance process will carry minimum risk. An automated system is to process and clear consignments with minimum intervention. Automated risk management system is to analyze the risk element of every consignment and ensure proper checking of high risk consignments. Low risk consignments are to be processed and cleared by the system without customs intervention. Implementation of the clearance process outlined by the Commission in APPENDIX IX.II of this report will ensure clearance of consignments carrying little or no risk within hours while consignments carrying medium risk would be cleared within a day or two. Longer time would only be taken in clearing consignments having high risk, lacking requisite documents or requiring verification. One of the twin goals set for PSI can thus be achieved without hiring the costly services of PSI.

6.7.15 Many modern customs administrations around the world replaced manual examination by scanning machine which can do the job quickly and efficiently. Bangladesh customs should follow suit.

6.7.16 As for the other goal of prevention of revenue loss through under invoicing, advantage should be taken of information technology. It has developed so much that collection of correct information on value in the international market or in any domestic market on day to day, hour to hour basis is no problem. On-line price information of many commodities can be obtained from different business intelligence providers for a paltry amount of annual charge. Reuters for example, can make available on line price information on a wide range of commodities in any office at Dhaka for a modest charge. Prices of many goods can easily be obtained from internet as well. There are also many reliable price bulletins. Many international periodicals also publish prices of goods. Prices can also be obtained from the invoices of previously imported goods. Customs computer has already built a valuation data base of the prices of imported goods. Actually there is no dearth of correct information on price. The only thing needed to be done is to collect them and put them to use for customs assessment purpose.

6.7.17 The information regarding value of goods from the above mentioned sources is not only reliable, it is incredibly cheap - costing less than Tk. one crore per annum as against more than Tk. 100 crore currently being paid to the PSI companies annually.

6.7.18 Customs valuation department may collect price information from business intelligence providers (Reuters for example), international price bulletins, internet, etc. This information may be disseminated and made compatible with customs computer system and make it easily understandable by the customs appraisers. Customs valuation department may transmit these electronically to the customs stations as reference value for the purpose of real time assessment. It may also issue instructions to the effect that if the invoice value of a consignment is within the range of plus/minus 5% of the reference value, the invoice value should be accepted for assessment purposes. Only when the declared price is in excess of 'tolerable limit' of 5%, it will be investigated in terms of WTO valuation principle. Customs valuation must also make the price information available to various trade bodies and publicize the same. Important trade bodies should also subscribe to the business intelligence providers and various price bulletins so that customs does not hold monopoly over price information. It is suggested that important trade bodies should publicly display prices collected from dependable sources.

6.7.19 The customs stations may feed these information in their computer system with the command that the invoice value of the import consignments within the tolerable limit to be accepted for assessment purpose. Other consignments should be sent to red channel and dealt with according to normal practice. A core team in the customs valuation department under the Valuation Commissioner may be formed comprising of representatives from trade and industry, customs officials and IT experts to make the information public and up to date. There may also be a high powered advisory committee comprising of the representatives of trade and industry, IT experts and retired customs officers which may convene periodical meetings to review the system and advise the Valuation Commissioner on matters pertaining to valuation.

6.7.20 RECOMMENDATIONS

(a) The services of the existing PSI companies should be terminated.

(b) The process of appointing new PSI companies be stopped.

(c) Scanning machine should be used for examination of containers.

(d) Customs valuation should -

(i) subscribe to Reuters commodity price,

(ii) collect all international price bulletins, periodicals having price information,

(iii) collect price information from internet and

(iv) collect and compile the value of imported consignments.

(e) Price information so collected should be disseminated, made compatible to customs computer system, store them in the system and then transmit the same to customs points and trade bodies.

(f) 5% variation between the reference price so transmitted and the invoice price of a consignment should be ignored and invoice price accepted for assessment purposes.

(g) A core team comprising of representatives from trade and industry, customs officials and IT experts should be formed in customs valuation department with clearly defined terms of reference to decide issues pertaining to valuation.

(h) An advisory committee comprising of representatives of trade and industry, IT experts and retired customs officers should be formed to advise the Valuation Commissioner.

6.8 CUSTOMS CLEARANCE PROCESS

6.8.1 Customs is the entry and exit points of international trade. This has put customs ~~in the forefront~~ of development of international trade and through it economic advancement. An efficient and transparent customs administration not only earns revenue for the nation but also facilitates trade, encourages investment - domestic and foreign - and thereby achieves economic prosperity. A customs administration that ensures JIT (just in time) conforming to international standards and trade practices can attract foreign investors including multinationals who are at the fore front of international trade.

6.8.2 Time requirement for customs clearance of cargo - inward and outward - is the most authentic, appropriate and reliable indicator to measure the efficiency of a customs administration. State of a customs administration, whether it is antiquated or result oriented, is best reflected by the time requirement and steps involved in clearance process. Failure to release goods JIT will have negative effect on confidence of the traders and the investors. There is no alternative to a fast, efficient and hassle free customs clearance process for creating a development and investment-oriented environment.

6.8.3 The experience of the countries that have successfully removed the bottlenecks of the customs clearance process proves that doing so has flourished international trade resulting in additional revenue earning and investment. Many developing countries, Sri Lanka, Philippines for instance, have successfully done this by automating their customs clearance process.

6.8.4 Bangladesh is a developing country that needs foreign investment to boost up its economic development. Compared to other developing countries it is lagging behind. Here the customs clearance process remains largely manual - providing scope for human error - intentional and/or unintentional - that ultimately leads trade to suffer. For trade facilitation automation is a must and need of the hour. Automation can establish transparency and accountability in customs administration and can stop pilferage of revenue. Ultimately it would not only enhance internal revenue but also bring in foreign investment.

6.8.5 The requirements or prerequisites of an efficient and transparent customs clearance process are:

- Automation
- Direct Traders Input (DTI), electronic submission of Bill of Entry/Export
- Automated declaration processing
- Minimum discretion to customs officers
- Risk based automatic channel selection

o *Green Channel:*

Low risk consignments will be cleared in the Green Channel. Green Channel consignments will be assessed and cleared by the system without human interference within the day, if not the hour.

o *Yellow Channel:*

Medium risk consignments will be cleared in the Yellow Channel. Yellow Channel selected consignments would be subject to documentary checking by customs officials. The consignment will be cleared on the following day if there is no discrepancy. If there is any discrepancy then the consignment may be diverted to the Red Channel.

- *Red Channel:*

High risk consignments will attract Red Channel. Red Channel consignments would be subject to documentary checks as well as physical examination.

- *Blue Channel:*

Consignments for post clearance audit will be selected in the Blue Channel. Green Channel consignments will be subject to post clearance audit on the basis of random selection by the system.

6.8.6 Selection of channel for each consignment will be made by computer. Without intervention of customs officials, it will consign the low risk consignments to green channel, medium risk consignments to yellow channel and high risk ones to red channel. The selection process will be based on risk management system. Predetermined selection criteria will be in the computer on the basis of which selection will be made by it.

6.8.7 Each customs station has its own uniqueness. Keeping this in mind, channel selection criteria will be determined in two layers. The national level criteria will be determined by the Customs Intelligence, Customs Bond offices and will be updated centrally at NBR. These criteria will be common for all the customs stations and the field offices will have no control over it. In the local level, the field offices will have the opportunity to incorporate their own criteria.

6.8.8 International trade has registered significant growth in the last decade. In 2000-01 Chittagong Custom House has handled a total of 3,00,206 Bills of Entry/Export. In the same period Dhaka Custom House has handled 2,78,084 consignments. The volume is increasing every year and the trend is expected to continue. Manual handling of such a huge volume of trade is extremely difficult, if not impossible. It is also not desirable from the customs point of view. With the limited resources it is a much better approach to automate the process, concentrate on high risk, high stake consignments and release the low risk ones with minimum check. Such a policy is likely to plug the loophole of revenue leakage to a considerable extent. It will also be cost effective.

6.8.9 The Commission has drawn a detailed channel based customs clearance procedure at APPENDIX IX.II keeping the above requirements in mind and considers the same to be best suited in the local situation. The benchmarks to evaluate performance of the system could be set as:

- Green Channel: same day for customs clearance,
- Yellow Channel: 1 day for customs clearance,
- Red Channel: 3 days for customs clearance.

6.8.10 Benefits of setting performance standards are manifold:

- It will bring transparency and accountability of the customs administration,
- Customs efficiency will increase,
- Discretionary power will diminish,
- It will ensure quick customs clearance with minimum number of signatures,
- It will significantly reduce the administrative cost as well as the cost of revenue collection,

- It will significantly minimize the cost of compliance, cost of doing business, invisible and/or ~~hidden costs~~ ~~opportunity~~ cost due to delay,

- It will reduce congestion in the port.

6.8.11 Kyoto Convention embodies the WCO and WTO recommended systems and procedures with standards to harmonize customs administrations. Bangladesh is yet to sign it but adopted many of its standards. The proposed customs clearance procedure is in conformity with the convention.

6.8.12 Automation of customs clearance process would greatly facilitate international trade and the exporters will get a competitive edge in the foreign markets. Above all, it will raise Bangladesh customs to the international standard. The proposal has been based on proven management practices in developed customs administrations and tailored to suit the uniqueness of the local environment.

6.8.13 RECOMMENDATION

(a) The benchmarks to evaluate performance of the system could be set as:

- Green Channel: same day for customs clearance,
- Yellow Channel: 1 day for customs clearance,
- Red Channel: 3 days for customs clearance.

National Board of Revenue should implement the proposed customs clearance procedure placed at APPENDIX IX.II in the major customs stations immediately.

7. BONDED WAREHOUSE

7.1 Bonded warehouse is as old a concept as the customs law. The Sea Customs Act of 1878 provided for bonded warehouse. The Customs Act of 1969 broadened its scope, function and effectiveness. It provided legal cover for temporary storage of non duty paid goods which can be cleared subsequently at a convenient time on payment of duty and taxes. The system allows deferment of duty and taxes. Bonded warehouse facilitates export. An exporter can import raw materials, manufacture goods and export, all outside the tax net. It is a tool to facilitate production by enabling an industry to import raw material duty free, store it in the warehouse, pay duty only when it is taken out and only on the quantity taken out. Thus he is spared of paying the whole amount of duty at a time at an earlier date enabling him to build stock of raw materials and plan for a longer time. Trade is also benefited in that the system allows deferment of duty on imported commodity. Since duty is not paid at the time of import, traders can import larger quantity at a cheaper price. The option to release only when the goods are sold and pay duty only on that quantity also helps. In these examples warehouses' role is somewhat similar to that of commercial banks. Deferring duty is akin to bank loan with the big difference that deferment is interest free. Another difference is that in the existing system diverting bonded goods to underground market is easier than defaulting on bank loans.

7.2 Bonded warehouse has become an inseparable part of customs worldwide. It serves the best interest of export and industry and should therefore continue. But in Bangladesh context certain types of warehouses are counter productive, evasion prone and harmful to the economy. Such warehouses should be weeded out. Presently there are about 2,500 warehouses for garment industry, about 800 warehouses for garments packaging materials and over a thousand for other general purposes. Available data which is incomplete reveals that the value of import by bonded warehouses in 2000-01 was Tk. 6,768.43 crore ~~excluding imports made by~~ Diplomatic Bonded Warehouses, EPZ Commissars, Hard Currency Shop and some general ~~and~~ garment bonds. Deferred duty and taxes on these imports amount to over Tk. 3,000 crore. It is widely believed that a large part of the deferred revenue is evaded. Due to ineffective monitoring and audit system the leakage go undetected more often than not.

7.3 There are several types of warehouses catering to the purposes not always good either for the economy or for the exchequer. Track records of many licencees are shady. Existing bonded warehouses can be classified into 6 broad categories, namely :

(i) General Bonded Warehouse for industrial raw materials imported by domestic manufacturers

(ii) Special Bonded Warehouse for garment exporters

(iii) Diplomatic Bonded Warehouse for diplomats and privileged persons,

(iv) Duty Free Shops at airports having city outlets,

(v) Bonded Commissar in EPZ, and

(vi) Hard Currency Shop for foreigners.

7.4 Dearth of reliable data makes it difficult for authoritative comment about the role played by different types of warehouses. It is however a common knowledge that the origin of the huge stocks of foreign commodities in the city shops can be traced to garment bonds, diplomatic warehouses, EPZ commissars and hard currency shops. There is little justification for having Diplomatic Bonded Warehouse because the diplomats and the privileged persons have access to direct duty free import, they can also bring duty free goods while returning from abroad, diplomats can also use diplomatic bag to import duty free goods and buy from the Commissars run by their Mission. When so many options are open, there is hardly any reason to have Diplomatic Bonded Warehouse at a high cost to the exchequer. However, if these cannot be closed down for any reason, access of privileged persons to them may be stopped. Similarly EPZ Commissars which are misused should also be closed down. Now that everything is freely importable there is no need for Hard Currency shop. These three types of warehouses may therefore be closed down. Duty free shops should operate only in international airports, their city outlets should be closed down. In implementing these measures, care should be taken to ensure that the law, rules and procedure are strictly adhered to, leaving no scope for litigation.

7.5 Existing customs control over the warehouses are insufficient and ineffective. Prevention and detection are rare, recovery is rarer. Current procedure is inadequate for close monitoring. Inadequate safeguards and ineffective monitoring have degenerated the warehousing system into a source of revenue leakage. Instead of ensuring, the system has jeopardized industrial growth by creating opportunity to divert duty free goods to informal market. Existing customs controls are also cumbersome, time consuming and therefore costly. Invisible costs associated with detailed and complex procedures are high. Customs officers have too much discretionary power leading to revenue loss. Current customs controls are ineffective in two most important areas of customs responsibility - (a) giving assurance that the bonders are meeting their legal obligation, and (b) preventing revenue loss through diversion of bonded goods to underground market for unauthorized purposes.

Although apparently not authoritatively quantified, revenue loss to the Government is reported to be ~~substantial running into hundreds~~ of crores of taka annually. Recovery is insignificant. This is because unlike many other customs administrations, there is no monetary bond to safeguard revenue. A new system comprising new control procedures to remedy these two failures must be put in place. The new system must be capable of serving the best interest of the economy and shall be applicable to all kinds of Bonded Warehouses. An outline of the proposed system is given in the following paragraphs.

7.6 The remaining types of bonded warehouses may continue to adopt the new system. The new system must be completely automated - manual controls must give way to computerization. The modern techniques such as document control; risk management, post event audit and the like must be adopted. A new control procedure has to be put in place which will remedy the existing failures. Customs computer system will adopt new techniques of cross-checking and monitoring. As soon as import consignment is cleared at the port, particulars thereof such as the description, quantity, quality, etc. will be recorded in the customs computer. Similarly, when an export is effected, all relevant particulars thereof will be recorded in the customs computer. From these import data and the coefficient between imported raw materials and export, the automated system will tell the balance in the warehouse. Thus the system will verify and monitor the import, manufacturing and export activities of the bonders. It will also keep complete records of all operations.

7.7 The Bonded Warehouses will be required to maintain records to an approved standard to be audited periodically by customs auditors. Any deficient recording, and any imported materials not properly accounted for, will be identified by these audits. Some of the standard requirements of record keeping are:

- Records of transactions: All goods entered, stored, manufactured, destroyed or removed from the warehouse shall be recorded in the accounting and inventory records by Bill of Entry number. The records are to be kept in sufficient detail to permit effective and efficient determination by customs of the bonder`s compliance with the SROs and orders issued in this behalf. Adjustment to the inventory will be supported by the Bill of Entry copy and commercial invoice on incoming shipments and by copy of the Bill of Export and related invoice and Bill of Lading copy on export shipments. Inventory adjustments made for other reasons will be supported by a document approved by customs.

- Bonders will maintain two Lot Record Sheets. One is for the receipt of material and inventory of the material, the other is a record of material transferred to production and inventory of goods produced. When all material have been disposed of through exportation, destruction or debonding, the Lot File is to be moved to a closed Lot File.

- Bonder is required to maintain accurate business records that have the capability of linking transaction to financial records.

- Inventory storage procedures: At the time of placing of merchandise in the warehouse, it must be identified ~~to indicate the Lot Number~~. Goods must remain in the store room until needed for production. Merchandise may be transferred from the bonded warehouse to another bonded warehouse or into the domestic market only after receiving a permit from customs and on presentation of proper documents. A copy of all related documents must be placed in the Lot Record Folder.

- Bill of Entry files: Records will be maintained by Bill of Entry and shall be kept by date of transaction for all deposit in the warehouse, placements into production and withdrawals or removals from warehouse. Records will be up date within 2 working days after an event takes place.

- Annual reconciliation of physical inventory to Bill of Entry records: Bonder shall prepare a reconciliation report in the month of January every year. He shall retain it for audit or spot checks by customs, and will furnish it to customs only on request. The report must contain a description of goods for each Bill of Entry, quantity on hand at the beginning of the year, transfers to production and withdrawals during the year and quantity on hand at the end of the year.

- Certification: The bonder shall submit to the Commissioner for bond within a week after the annual reconciliation report, a letter signed by him certifying that the annual reconciliation has been prepared, is available for customs review, and is accurate. Shortages and overages based on annual reconciliation will be reported to the Commissioner.

- Bonder shall perform annual internal control, review of inventory and record keeping systems and shall report to Commissioner any deficiency discovered and corrective actions taken, to ensure that the system meets the requirements of the rules, regulations, SROs and orders.

- The business records must be structured to enable post audit of all transactions related to the importation and exportation of goods. Through the records there must be full accountability for all merchandise received and the disposition of the merchandise.

  Either a manual system or automated inventory control system may be utilized. It must be capable of recording all incoming shipments, including the location within the warehouse. As merchandise is transferred from the materials holding room to production, the inventory record will be adjusted accordingly.

- Accounting and record keeping requirements: All goods deposited, entered, manipulated, re-packed, repaired, cleaned and removed from the warehouse shall be recorded and accounted for in the accounting and inventory record by bond and lot number. It must be in detail for efficient determination by customs of compliance with the rules and correctness.

- Maintenance of permit file folder: Permit file folders shall be maintained and kept up to date by filing all ~~receipts, damage and shortage reports,~~ withdrawals, removals, etc. within 24 hours after the event takes place.

- Automation of operating and inventory control system: The Commissioner may authorize automated data processing system for operating and inventory control purposes if they are in support of customs procedural requirements and do not adversely affect customs supervision and control of warehouse activities and transactions.

- Record keeping requirements of manufacturing warehouse: In addition to what other warehouses are required to do, a manufacturing warehouse shall comply with the following requirements: (i) record all transfers from storage area to the manufacturing area, from there to finished products storage area, (ii) take an annual physical inventory, (iii) record all manufacturing operations in bond with sufficient details to determine whether there has been compliance with the manufacturing formula filed with customs and to permit customs to audit use and disposition of the goods.

- Customs passbook: Keeping of passbook manually is a complicated and cumbersome practice creating more problems than solving them. The practice may be replaced by keeping the data in the customs computer. All the entries or the balance in the passbook may be transferred to the automated system.

- Audit and inspection team: Commissioner for bond may constitute audit teams the size and composition of which will be determined in keeping with the need. Operative unit of the team comprise of the officers whereas the supporting unit may comprise of clerks, sepoys and MLSSs.
- Selectivity management committee for bond: Commissioner will also constitute a selectivity management committee. The committee will keep the selectivity and risk management criteria in constant review and make changes whenever needed with the permission of the Commissioner. The committee shall sit at least once a week.
- Winding up: A bonder can apply to the Commissioner for bond for winding up the operation thereof and if the Commissioner is satisfied that there is no dues outstanding nor is there any non duty paid goods, he may order cancellation of the license.

7.8 A risk assessment of each warehouse is to be undertaken, which will assist in determining the nature and frequency of the audit. The risk assessment will also assist to determine whether importations by each bonder should be given green, yellow or red channel status at the time of clearance.

7.9 Audit, inspection and spot check will be carried out periodically by authorized customs officers to supervise transactions and procedures. Bonder's record, quantity counts in the inventory, spot checks of selected transaction and procedure, review of conditions of record keeping, security and storage will all come under scrutiny in such occasions.

7.10 In these ways the major deficiencies in current customs procedures are to be fixed. At the same time there should be benefits to bond operators who voluntarily meet their customs attention at the time of importation and less frequent customs audits.

7.11 Bank guarantee. - One further major reform i considered necessary. It is the adoption of a bar guarantee that customs will call upon when it finds tha revenue is owing. Such polices are common for bonde warehouse operations internationally.

7.12 The Commission recommends adoption of a bank guarante outlined below that would secure duty and taxes. The bes way to secure revenue is to obtain a bank guarante ensuring realization of import taxes. Many countries do it. The same may be introduced. Under this scheme all bonders other than garment exporters will furnish an unconditional bank guarantee covering -

(i) the duty and taxes of entire quantity of the goods each time duty free clearance is effected, or

(ii) a standing/perpetual bank guarantee (some countries call it block bank guarantee) equivalent to 25% of the import taxes, payable on the maximum quantity of imported inputs that can be stored at any time in the bonded warehouse.

7.13 In the case of garment exporters, instead of individual bonders, the Bangladesh Garment Manufacturers and Exporters Association (BGMEA) and Bangladesh Knitwear Manufacturers and Exporters (BKMEA) will take out a standing/perpetual block/collective bank guarantee on behalf of their members and deposit the same to the customs enabling the latter to cash on it without any reference to anybody, if and when any BGMEA or BKMEA member defaults. Since it will be a standing/perpetual bank guarantee and all members are not likely to default on their entire import at a time, the guarantee can be for a small amount say Tk.15 crore for BGMEA and Tk. 5 crore for BKMEA. Whenever customs cash on the guarantee the bank will replenish it and BGMEA/BKMEA would realize the money from the defaulting member(s). The financial burden will be insignificant. At 15% interest on Tk.15 crore, annual interest comes to Tk. 2.25 crore. Divided among 2,500 members of BGMEA, individual member will be required to pay a paltry amount of Tk. 750.00 per month which all members can well afford.

7.14 The legal requirement to execute a general bond at the time of granting license (and the bonds requiring execution each time an import is effected - which currently is not administered in practice) may be abolished.

7.15 The Customs Administration Modernization Project developed computer modules for largely automated process. NBR may be directed to implement the recommendations made by the said project.

7.16 The Commission is of the view that implementation of above proposals will substantially augment revenue. While projection of authoritative figure of additional revenue is not possible in absence of reliable data, the gain may well run into hundreds of crores of taka.

7.17 **RECOMMENDATIONS**

(a) Diplomatic Bonded Warehouses be abolished, if it is not done, access of privileged persons to such warehouses be discontinued,

(b) EPZ Commissars be abolished,

(c) Hard Currency Shop be abolished,

(d) Duty Free Shops should be allowed to operate only in the international airports, their city outlets be closed down,

(e) Standing bank guarantee of Tk.15 and Tk. 5 crore respectively from BGMEA and BKMEA be obtained against the bonded goods imported by their members,

(f) From other types of Bonded Warehouses bank guarantee should be obtained covering the entire amount of duty and taxes of goods each time duty free clearance is effected or a standing bank guarantee equivalent to 25 % of duty and taxes payable on the maximum quantity of inputs that can be stored at any time.

(g) Customs to cash on the bank guarantee whenever deemed necessary,

(h) Bank is to pay customs on demand and then replenish the bank guarantee,

(i) New procedures outlined above shall be implemented in all types of Bonded Warehouses, and

(j) An automated system may be introduced in respect of all types of Bonded Warehouses with the assistance of Customs Administration Modernization Project.

8. DUTY DRAWBACK

8.1 Duty drawback is an arrangement whereby an exporter gets refund of duties and taxes paid on inputs used in the production of exported goods. Though widely prevalent around the world, the system suffers from some inherent disadvantages vis a vis other systems such as bonded warehouse. Some of the major disadvantages are -

(i) Export becomes expensive. Exporter has to pay up-front, submit the documents and wait. Claim verification takes time, often months, adding to financial overheads. Export price goes up affecting the competitive edge of export in international market.

(ii) Heaps of documents required to substantiate drawback claim together with the checking procedure tend to add to cost and time.

(iii) Due to above disadvantages, duty drawback scheme often frustrates and discourages the exporters rather than encouraging them.

8.2 To offset these disadvantages and to build up an efficient organisation, a dedicated Duty Exemption and Drawback Office (DEDO) was established in 1987. The objective was to ensure prompt and corruption free drawback. But the objectives remained unfulfilled. To the inherent weaknesses enumerated above, inordinate delay, harassment, rent seeking, fraud and forgery were added. Many cases of fraud and forgery came to light. All these contributed to discouraging export.

8.3. Though sale proceed realisation is a subject matter of Foreign Exchange Regulation Act, 1947 which is administered by the Bangladesh Bank, repatriation of foreign exchange has been made a prerequisite for drawback. Drawback is given only after submission of proceed realisation certificate. Obtaining proceed realisation certificate takes time, often months and years, and drawback is withheld escalating the export cost further. The exporters of other countries and domestic bonded warehouse exporters are free from all these extra costs and hassles.

8.4 After a thorough examination of the existing system and detail interaction with the stakeholders, the Commission has come to the ~~conclusion that the drawback-scheme as it~~ exists now does very little, if at all, to encourage export. It is necessary to put in place new measure to strengthen the customs control, secure full and fast refund and make the process transparent. The Commission thinks that implementation of the measures outlined in the following paragraphs would modernise the drawback scheme and help boost export.

8.5 Combating fraud and forgery.- In the recent past many cases of fraud and forgery have come to light. The phenomenon not only threatens revenue, it also tends to bring in new checks, counter checks, additional documentation, and verifications thereof to already over burdened procedure. The Commission thinks that fraud and forgery can be curbed to a large extent by computerisation of DEDO and introducing a comprehensive scheme of registration of the drawback recipients.

8.6 Automation of DEDO.- Duty Exemption and Drawback Office should be made fully automated. DEDO computer should establish links to automated systems of the National Board of Revenue and the field customs offices, and eventually with VAT offices and Bangladesh Bank. All particulars of every drawback exporter will be input in DEDO computer at the time of registration. Claim filed with evidence of export and particulars thereof will be input in DEDO computer. Evidence and particulars of export (BOE and EGM/bill of lading) should be electronically transmitted to DEDO computer from port customs. Drawback rate (and also input output ratio) to be in the DEDO computer. Drawback claims should be processed and vouchers generated by DEDO computer basing on the data input in the system without involving DEDO officers in the process. Computer will verify the claim with bill of export, export general manifest and all other information received electronically or otherwise direct from the customs office through which export took place. Human interference should be avoided as far as possible. Customs Administration and Modernisation Project has developed a module, which should be installed immediately. Automation on this line will reduce - if not eliminate - delay, harassment, forgery and fraud which have besieged the DEDO.

8.7 Registration of drawback recipients.- To guard against forgery and fraud besetting drawback office, a comprehensive registration system should be put in place so that nobody can commit fraud or indulge in forgery or corruption and get away with it. Business, tax and other relevant particulars of the claimant are to be stored in the system so that in case of fraud, forgery or over payment quick recovery is ensured. Cheques will be issued by DEDO only to the exporters registered with it. However, if an exporter so wishes, system generated voucher encashable from his bank may be handed over to him. The existing system of giving drawback by commercial banks may be discontinued. But to avoid dislocation the switch over may be phased out over a period of one year. Cash incentive recipients and bonded warehouse exporters should not be eligible for registration and would not therefore be entitled to drawback. All exporters, including the present drawback recipients, desirous of receiving duty drawback will apply for registration to the Director General (D.G) DEDO supplying the following information and supporting documents in a DEDO prescribed form. The application will be signed by the chief executive of the applicant who will also certify that the contents are true and supporting documents are authentic. The DG while allowing registration (a registration number ~~to be allocated)~~ ~~will~~ put all ~~these~~ ~~in the~~ DEDO computer for permanent storage.

1. Name of the applicant
2. Mailing address
3. Name and telephone nmber of designated contact for drawback purposes
4. Location of plant(s) to be covered by the drawback declarations
5. List of persons and parties having an ownership interest in the firm, who serve as an officer of the firm, and/or have a financial interest in the firm, including the following for each person listed

   (i) Name

   (ii) Address (residence and office)

   (iii) Telephone numbers(s)

   (iv) TIN, certificate thereof and address of the Deputy Commissioner of Taxes

   (v) BIN, certificate thereof and address of the concerned VAT officer

   (vi) Company relationship (designation in case of an employee, and proprietor, partner, director, etc in case of owner)

6. VAT registration number/BIN, certificate thereof and address of the concerned VAT office
7. TIN and certificate thereof and address of the concerned Income Tax Office
8. Name and address of the parent firm
9. Name(s) and address(es) of any subsidiary firms

10. Bonded warehouse or special bonded warehouse license number with date of issue
11. A bank certificate about solvency and trustworthiness of the applicant
12. General description of producing, manufacturing or processing which imported goods will undergo
13. Value of export from Bangladesh for the past 3 years
14. HS code, description of the merchandise of goods on which drawback will be claimed (exported goods), including part number, stock number or similar identifier; unit of measurement
15. HS codes, names, description and types of raw materials (a) imported, (b) domestic
16. DEDO item code for the exported goods
17. DEDO item code for the inputs
18. In case of actual rate, list the imported inputs by value and their input out put coefficient
19. Firm's legal status(limited company /partnership/ proprietorship)
20. Manufacturing or commercial
21. IRC/ERC number and certificate thereof
22. BOI registration number and certificate thereof
23. Municipal trade license number and certificate thereof
24. Declarations/undertakings/guaranttees in the prescribed form that he--
    (i) is neither a cash incentive recipient nor would seek it in future

(ii) will repay any amount demanded back by DEDO

~~25. Name of bank authorised~~ to receive drawback payment

26. Number of bank account

27. Type of drawback

(i) flat rate

(ii) DEDO rate

(iii) VAT rate

(iv) Brand rate applicable only to the branded goods of particular producer(s)

(v) actual rate

28. Type of export

(i) direct export

100% export oriented industry

manufacturer

(ii) deemed export

(a) to bonded warehouse

(b) to EPZ

(c) against local or international tender

(iii) commercial export

29. Categories of the exporters-

(a) direct exporter cum 100% export oriented industry

(b) direct exporter cum manufacturer

(c) direct commercial exporter

(d) deemed exporter cum manufacture:

(i) to bonded warehouse

(ii) to EPZ

(iii) against local or international tender

(e) deemed commercial exporter

8.8 Deregistration. - Registration may be stayed, suspended or cancelled by the DG DEDO for any of the following reasons-

(i) violation of any provision of the Customs or VAT Act

(ii) failure to respond to any directive of DG or Commissioner

(iii) failure to export for successive 3 years

(iv) failure to repay the excess drawback as determined and demanded by DG

(v) failure to submit proceed realisation certificate

8.9 Lodgment of drawback claims.- Since all claimants are registered with DEDO and their full particulars are stored in the system, the individual claim application should consist of minimum information and documents viz.

(i) duly filled up prescribed Claim Application Form containing, amongst other things, DEDO item code, the type of drawback e.g. flat, brand or actual and the amount of drawback claimed:

a. in case of actual rate:

- duty
- VAT, if the claimant is not a manufacturer
- supplementary duty
- infrastructure development surcharge
- regulatory duty

- license fee
- any other duty, tax, fees, etc
- total claim

b. in case of flat and brand rates:

- total amount of claim (showing different duty heads separately not required)
- VAT on services will be added or deducted from the amount depending on whether the claimant is 100% export oriented industry/ commercial exporter or not

(ii) copy of the export contract/order or letter of credit attested by the concerned bank

(iii) bill of export attested by bank

(iv) export invoice attested by bank

(v) bill of lading/airway bill/ truck receipt certified by customs for land customs stations

(vi) insurance certificate, where necessary

(vii) VAT challan 11 for local inputs

c. in case of deemed exporters following additional documents will be required -

(a) for export to bonded warehouse:

(i) name and address of the buyer

(ii) bonded warehouse number and the location

(iii) copy of UD/UP attested by the issuing authority

(iv) copy of delivery

(v) receipt from the consignee

(b) for export against tender:

(i) original or attested tender notice or circular

(ii) tender schedule,

(iii) bid document or price quotation on the basis of tender,

(iv) acceptance letter,

(v) work order,

(vi) delivery challan,

(vii) receipt from the buyer

(c) for export to EPZ:

(i) copy of foreign exchange L/c from the buyer attested by the concerned bank

(ii) bill of export

(iii) export invoice certified by customs at EPZ gate

(iv) receipt from the buyer

(d) for commercial exporter:

(i) L/c or export contract/order attested by the bank.

8.10 The time limit for filing drawback application should be 2 years from the date of export. The existing 6 months' time is inadequate. More often than not it takes longer time to collect the numerous documents required to be submitted with claims. The intention is to encourage export- not to disqualify an exporter by giving too short a time to register the claim. The requirement for making entry in the export general manifest for getting the drawback should also go in view of the fact that such entry cannot be made in respect of deemed export and export to Export Processing Zones which are not shipped at the time of claiming drawback. Drawback for deemed export should be provided in the Customs Act.

~~8.11 Full drawback to be ensured~~. Though the idea behind duty drawback is to refund the entire amount of duties and taxes paid on the inputs of exported products, the existing system does not quite do that. Infrastructure development surcharge, supplementary duty, regulatory duty and advance income tax are not refunded. Other exporting countries refund all duties and taxes as soon as export is effected. Many countries do not even collect duty and tax on the inputs of export goods. Thus Bangladesh export under drawback system bears tax element and so the cost of export is higher than that of other countries. A rough estimate shows that due to this factor Bangladesh export item becomes dearer by 9-11% (infrastructure development surcharge 3%, supplementary duty, and advance income tax of 3%) than that of say, a Sri Lankan export or a Bangladesh bonded warehouse export for that matter. Consequently a Bangladeshi drawback exporter cannot compete in the global market either with a foreign exporter or with his compatriot bonded warehouse exporter. Besides, unlike foreign exporters or domestic bonded warehouse owners, the drawback exporters are to go through a complicated and lengthy procedure, comply with numerous requirements and submit scores of documents including proceed realization certificate costing money and time, casualty being the export.

8.12 Time Bound settlement of drawback claims. All drawback claims must be settled within a predetermined and notified time frame. Different types of claims will, however, have different time frames. Maximum 2 working days may be fixed for settling and issuing cheque/voucher for the following types of claims, namely

(i) Flat rate drawback claims accompanied by required documents.

(ii) Brand rate claims where the brand rate has already been determined by DEDO.

(iii) The actual rate claims for an export item on which the rate has previously been determined by DEDO of the same exporter or any other exporter.

For settling the actual rate claims of an export item the rate on which has not ever been fixed, the time limit should be 2 months. If DEDO fails to settle the claim by that time, 75% of the claimed amount shall be paid to the claimant provisionally on the 1st week of the third month. A rule should be framed and notified in the official gazette incorporating this time frame making the DG accountable to the National Board of Revenue for failures.

8.13 Settlement of all drawback claims will be provisional. Settlement of a claim shall not be treated as final before the proceed realisation certificate is submitted. Subject to above a settlement will be treated as final if the post audit gives clean chit or after the expiry of 3 years if no post audit is carried out.

8.14 Determination of drawback rates and management thereof. - At present there are two types of drawback rates, flat rate and actual rate. Flat rate is a rate on a unit of an export item predetermined by NBR. Actual drawback rate on the other hand is determined by DEDO and confirmed by NBR every time an item is exported.

8.15 DG is a senior officer and his office is a specialized and dedicated office for drawback, so he,not NBR, should fix all the draw back rates including flat rate. NBR should lay down policies for fixation of flat and other rates and leave their application to DEDO.

8.16 The coverage of flat rate should be increased. Once the actual rate of an item is determined by DEDO and drawback is granted on that basis, it should become a flat rate for that item for all subsequent exports made by any exporter. All flat rate claims will be processed and voucher generated by the DEDO computer system without any interference from DEDO officers.

8.17 Exporters producing high quality brand goods who believe that the drawback rate for their product(s) will be higher than the flat rate by at least 20% will be free to claim higher rate of drawback. The DG will then determine a special rate for such goods of such exporters which will become the brand rate for that product produced by that exporter(s) to the exclusion of other exporters of the same goods but of lower quality. The subsequent claims for such brand products of the particular producer will be settled at the rate so determined by the DEDO computer system without interference from DEDO officers.

8.18 For determination of actual rate, the DG will call for and examine the documents he thinks necessary. He may also conduct survey and send inspection teams to the factory. But the claim has to be settled in two months. Once fixed, all subsequent claims for the identical product (i.e. both the product and the input are identical) filed by any claimant will be settled at this rate.

8.19 If there are two drawback rates for identical product of different producer, the higher rate will prevail. Once fixed the actual rates will be producer independent flat rates.

8.20 Changes in duty and foreign exchange rates and the prices of inputs warrant refixation of drawback rates. DG should refix the drawback rates at least once every year. Since large scale duty changes occur in the budget, drawback rates refixation should be done immediately after budget.

8.21 The relevant date for determination of the rate and amount of drawback should be the date of presentation of the bill of export. The rules, regulations, coefficient, etc. prevailing on that date will be applicable.

8.22 For the sake of transparency and educating the claimants about their rights and obligations, a booklet should be published containing the legal provisions, rules, regulations, procedure, coefficients, rates of drawback and all other relevant matters. The DG may update the compilation as and when required. This can be a priced publication of any publisher or association of drawback recipients.

8.23 Declarations made by the claimants will be subject to review and post audit program within a period of 3 years after the drawback payment is made. The review and post audit will be based on a selective determination of the target and scope of the check and post audit. Checks will be made against specific supporting documentation obtained from the exporter and against declared input output coefficients. Systematic post audit will be made of the records of the exporter against information contained in the declaration.

8.24 Reconciliation of drawback payment. If it is established through post audit or any other means that there is a difference between the drawback paid and the amount legally due to the exporter, the immediate steps to be taken are:

(i) where there is excess drawback payment, a demand will be raised by DEDO and the claimant shall repay ~~the demanded amount forthwith~~. ~~In case of default~~ the amount will be recovered in the manner provided under the customs and VAT Acts. In case of deliberate misdeclaration or forgery, penal actions under the law will also be taken and the registration would also be liable for suspension or cancellation.

(ii) where the amount of drawback paid is less than what is due, the differential amount shall be paid to the exporter as soon as it comes to notice. No claim or additional formalities should be required for making such payments.

8.25 Proceed Realisation Certificate.- Drawback is on export and export is legally completed when a consignment is duly loaded on an outgoing conveyance in international run. Deemed export is effected when the goods are delivered to the actual exporter's premises. Submission of proceed realisation certificate is not therefore a legal requirement for drawback payment. International transactions and payments related thereto are regulated by the Foreign Exchange Regulation Act, 1947. Customs has been authorized to administer only section 8 of the said Act which does not relate to repatriation of foreign exchange. Bangladesh Bank administers the Act and the exporters are accountable to it for repatriation of the price of exported goods. The Act also provides for dealing with the delinquents. So duty drawback should have nothing to do with foreign exchange repatriation. But taking into consideration the propensity to transfer money abroad, it is expedient to require production of proceed realisation certificate at some stage.

8.26 Since the proposed scheme provides that the drawback payments can be post audited, reviewed, revised or reversed within 3 years, there appears to be no risk to grant drawback on condition that the proceed realisation certificate would be produced to DEDO before that period, say, within 2 years from the date of receiving drawback. As an additional precaution, simultaneously with payment voucher, the DEDO computer may generate a letter to Bangladesh Bank informing it about the export and requesting it to inform DEDO if the sale proceed is not repatriated within two years. This letter could be dispatched forthwith through e-mail to Bangladesh Bank.

8.27 If proceed realization certificate is not produced within the stipulated time, the drawback amount should be made recoverable under the relevant provisions of the Customs and VAT Acts. If an exporter receives the sales proceed after such recovery and produces evidence thereof, the recovered drawback should be repaid forthwith.

8.28 Duty Free Inputs Through Passbook.- There exists a long gap of time between the procurement of input and receiving drawback even with an efficient drawback scheme. This has to be, because importing inputs, manufacturing goods out of it, exporting the product and then file and get drawback, the process is long and takes time and money. Besides, getting refund from government is often a daunting and expensive exercise. Export trade deserves a better deal. A system may, in the circumstances, be developed and put in place under which the exporter will be able to import or locally procure inputs without payment of duty and taxes. The DG DEDO may issue a passbook recording entitlement in terms of duty and taxes on the strength of which an exporter will be allowed to procure inputs free of all duties and taxes.

The passbook will contain all relevant information regarding all inputs and the products made or to be made, ~~therewith. Each time duty free procurement is made the~~ officer allowing it will deduct the duties, taxes and fees payable from his credit entitlement and make necessary entries of all import or VAT particulars in the passbook. All such particulars will also be sent to DEDO computer electronically or otherwise.

8.29 The passbook will be issued in January every year and will record the amount of duty and taxes up to which the passbook holder will be allowed duty and tax free import/local procurement. The total amount will be equivalent to 100% of the drawback payment he received in the preceding year. To ensure that the system is not misused, the passbook will be issued only to the exporters who (i) are the manufacturers of the exported goods, (ii) are direct exporters and (iii) received drawback every year in the preceding 3 years averaging over Tk. 25 lac annually. The commercial and deemed exporters may be kept outside the scheme for the time being.

8.30 The amount recorded in the passbook will be adjusted during the year with the drawback claims. The passbook holder will be required to file drawback claims for all his exports like other claimants. Such drawback claims will be processed and drawback vouchers will be generated as is ordinarily done. The only difference will be that no cheque will be made out and no payment will be made. Instead, these claims will be adjusted with the credit given in the passbook.

8.31 During the year if and when the total claim lodged by the passbook holder exceeds the amount recorded in the passbook, the claims in excess of the credit in the passbook will be settled like ordinary claims. His credit for the following year will be raised commensurate with increase in his export. Conversely, if the drawback claims fall short of the amount recorded in the passbook, the exporter will repay the differential amount in cash and his next year's credit will also be curtailed to that extent.

8.32 To guard against possible tampering, forgery or misuse of the passbook only one passbook per exporter will be issued and it will be sent directly through official channel to the Commissioner of the customs through which the inputs will be imported. If the exporter insists for separate passbooks, the same can be issued to a second or a third Commissioner, but the total entitlement will be apportioned amongst the passbooks. The Commissioner will cause the passbooks kept in the safe custody of an officer designated by him for the purpose. This manual process of passbook system will be discarded on attaining the technical capability to do the work by computer.

8.33 Exclusion- Drawback to the goods exported in the same condition in which it was imported or put into use between import and export will remain outside the purview of the proposed scheme. Such export has no value addition in the country and should best be left in the hands of the customs office through which export is effected. Drawbacks for the local purchase by the diplomats, diplomatic missions, privileged persons and privileged organizations should be dealt with by the concerned VAT authority. DEDO should be freed from these time consuming and bothersome functions so that it can concentrate and specialize in more important function of drawback on export.

8.34 Implementation of many of the above measures will warrant changes in the Customs Act and Value Added Tax Act ~~which should be done. A comprehensive rule drawing authority~~ from these laws should also be framed covering all aspects of duty drawback. Such rule was drafted by the Customs Administration Modernisation Project and is receiving attention of National Board of Revenue.

8.35 **RECOMMENDATIONS**

(a) All duties, taxes, surcharges, fees, etc. paid on inputs of export goods to be fully refunded.

(b) Drawback claim processing is to be automated, claims to be processed and refund vouchers generated by the DEDO system within 2 days for all claims except claims relating to actual rate.

(c) Drawback payments selected by computer on the basis of risk management selection criteria are to be subjected to post audit, revision, cancellation and recovery within 3 years.

(d) All exports with value addition should be given drawback.

(e) Time limit for filing drawback claims is to be extended to 2 years from the date of export.

(f) Requirement for making entry in the Export General manifest for getting drawback should be abolished.

(g) Provisions for deemed export should be made in the Customs Act.

(h) Drawback at a flat rate of 5% of the export value should be given for electricity, telephone, telegraph, fax, insurance, banking, fuel and c&f charges on which VAT has been collected.

(i) DG DEDO should fix all drawback rates including flat rates and circulate them through public notice.

(j) Actual drawback rate once determined for a new export item (except brand rate) will be valid for all subsequent exports by any exporter.

(k) Drawback recipients fulfilling certain conditions would be allowed to procure, against passbook, required inputs without payment of duty and taxes which will be adjusted with drawback claims.

(l) Brand rates are to be fixed for goods where at least 20% more duty payment on input is required than similar types of item under other rates.

(m) All rates except brand rates are to be producer independent.

(n) If an item has more than one drawback rate (other than brand rate), the higher rate will be adopted and made generally applicable.

(o) Rates and coefficients are to be reviewed and revised if needed, and new rates and coefficients are to be published at least once every year.

(p) 75% of the claimed amount is to be paid provisionally, if fixation of actual rate takes more than 2 months' time.

(q) A booklet containing the input-output coefficient, rates, forms, guidelines, orders and other relevant information is to be published at least once every year, preferably after budget.

(r) No drawback will be given to exporters having bonded warehouses and recipients of cash incentive.

(s) Proceed realisation certificate is to be submitted within 2 years of export.

(t) A new comprehensive rule should be framed drawing authority from the Customs Act as well as VAT Act ~~giving effect to all the recommendations made in the~~ Report, reconciling the existing VAT rules with it,if needed.

9. COMBATTING UNFAIR INTERNATIONAL TRADE

9.1 Liberalisation of international trade gives rise to competition between imported and domestic products. Industries in less developed and developing countries are usually new comers in the field and comparatively small and therefore vulnerable to the aggressive big international players. In situation like this the big international players may tend to take recourse to unfair means to push domestic producers out of market. To obviate unfair competition in the international trade, the WTO has authorised imposition of 3 types of duties in addition to the usual ones. These levies are supposed to act as safety valve against unfair competition. But attachment of stringent conditions, issuing elaborate guidelines on every aspect of such imposition and prescribing detail procedure to be followed have not only provided safeguards against the possible misuse or over use of the levies by member states, but have also severely restricted the freedom to act according to the aggrieved country's need. As a matter of fact the less developed countries and many developing countries fail to avail themselves of the opportunity provided, because of stringent conditions, expensive and lengthy legal procedure and various other difficulties built in the imposition of the levies.

9.2 WTO agreements on anti-dumping, countervailing and safeguard duty has authorised imposition of 3 types of duties to counter unfair international trade, namely, anti-dumping (AD) duty, countervailing duty (CVD) and safeguard duties for giving extra protection against imports at rates which exceed normal rate subject to GATT-legitimate justifications. Justification for imposition of -

(i) Anti-dumping duty arises when an exporter sells his goods (to a domestic market) at a price lower than the prevailing normal level of international price.

(ii) Countervailing duty can be imposed when the exporter receives subsidy for his export from the government of exporting country.

(iii) Safeguard duty becomes liable to be levied when an exporter exports huge quantity of a particular commodity to a domestic market overwhelming it for years to come. Market is flooded. Consequently market share of domestic industries shrinks, stock of manufactured goods piles up and the industries are forced to cut down production. After a time domestic industry cannot sustain and go out of business leaving the entire market to the exporter.

9.3 The WTO agreements in question have very elaborately laid down the principles, justifications, conditions, procedures, etc. which have to be followed before the levies can be imposed. A quasi-judicial process has been prescribed. A complaint has to be filed by the aggrieved party with convincing evidences. The accused party will have all the opportunities to defend itself. Filing a case and winning it is arduous, time consuming and expensive. It also requires expert knowledge on the subject. Aggrieved industries in underdeveloped countries are not well equipped to contest such cases successfully.

9.4 Contrary to general impression prevailing in the business community, National Board of Revenue has put in ~~place the necessary legal provisions for imposition of~~ anti-dumping, countervailing and safeguard duties years back. Sections 18A, 18B, 18C, 18D and 18E of the Customs Act contain them. These laws are subject to rules and necessary rules for anti-dumping and countervailing duties have also been framed and notified years back. However, the rules regarding safeguard duty is yet to be notified. A draft notification prepared by the Customs Administration Modernisation Project is under consideration of the National Board of Revenue for quite sometime now.

9.5 Many south east Asian counties are taking recourse to anti-dumping, countervailing and safeguard duties rather aggressively - anti-dumping actions being most aggressive and numerous. It is alleged that in handing down the judgments in these cases, the national administration often sides with domestic industry, contrary to the provisions of the WTO agreements. By contrast, not a single case for imposition of any of these levies has ever been filed by any industry in Bangladesh. Not that there is any dearth of allegations. Allegations of dumping and adoption of other unfair means by the foreign exporters are rampant. The allegation is voiced by both the professional group and industrial community. But somehow nobody takes recourse to the law and unless that is done nothing can be done. In course of the interaction the Commission had with the industrial community of the country, it was pointed out by many that the legal process is clumsy, lengthy and expensive. It requires collection of volumes of evidences and documents from exporting countries, which is extremely difficult, if not impossible, for the small time local industries. The expertise required for filing and fighting such cases are either not available locally or are prohibitive in cost. So the local industry even if it is hurt, has to put up with such unfair international trade. For similar reason they are unable to contest the cases filed against them in foreign countries.

9.6 To ensure a fair deal to the domestic industry, Ministry of Commerce and National Board of Revenue in collaboration with Chambers of Commerce and Industries may constitute a study team comprising of their officers, representatives and retired officers having expertise on the subject to undertake a thorough study of the WTO agreements to find out if our laws and rules can be modified to accommodate the needs of the local industry. It is not a bad idea to look into the mechanism allegedly adopted by many countries to favour their industry. The team may also organize workshops, seminars, discussion meets to acquaint the trade and industry with the basics of the levies and impart knowledge about the latest developments that may have taken place in the matter. It may also investigate and gather first hand knowledge of the modus operandi through which some countries are deriving maximum benefit out of these levies and pass the knowledge on to the Government and industry enabling Bangladesh to adopt similar measures to take similar advantage for her industries.

9.7 RECOMMENDATIONS

(a) National Board of Revenue should frame the safeguard duty rules without further loss of time.

(b) Ministry of Commerce and National Board of Revenue in collaboration with Bangladesh Federation of Chamber of Commerce and Industries should constitute a study team comprising of their officers, representatives and retired officers having ~~expertise on the subject to undertake a thorough~~ study of the WTO agreements to find out ways and means to accommodate the needs of the local industry.

(c) It may investigate as to how, through what mechanism or the modus operandi through which some countries are deriving maximum benefit out of these levies and pass that knowledge on to the Government and industry enabling them to adopt similar measures to take similar advantage for local industries.

(d) The team may also organize workshops, seminars, symposiums, discussion meets to acquaint the trade and industry with the basics of the levies as well as the latest developments that have taken place.

APPENDIX-IX.I

Replacing dispersions by uniform duty rate

Tariff heading	Dispersions of duty rates
01.05	0.00
	22.50
02.07	22.50
	32.50
03.01	0.00
	32.50
03.06	0.00
	32.50
04.03	22.50
	32.50
04.04	22.50
	32.50
04.05	22.50
	32.50
05.10	0.00
	15.00
07.01	0.00
	32.50
07.09	0.00
	15.00
	22.50
07.10	22.50

Tariff heading	Dispersions of duty rates
11.03	7.50
	15.00
11.08	7.50
	32.50
12.03	15.00
	22.50
12.07	7.50
	32.50
12.08	0.00
	15.00
12.11	7.50
	22.50
13.01	7.50
	15.00
13.02	7.50
	15.00
	22.50
14.04	7.50
	15.00
	32.50
15.03	22.50
	32.50
15.04	15.00

Tariff heading	Dispersions of duty rates	Tariff heading	Dispersions of duty rates
	32.50		22.50
07.12	0.00	15.05	15.00
	22.50		22.50
07.14	7.50	15.07	7.50
	22.50		15.00
08.02	22.50		32.50
	32.50	15.08	22.50
08.04	22.50		32.50
	32.50	15.11	7.50
09.04	22.50		22.50
	32.50		32.50
09.10	15.00		35.00
	22.50	15.12	22.50
	32.50		32.50
10.06	0.00	15.13	22.50
	22.50		32.50
15.14	22.50	25.23	22.50
	32.50		32.50
15.15	15.00	25.25	7.50
	32.50		15.00
15.21	15.00	25.26	0.00
	22.50		15.00
17.01	22.50	26.20	0.00
	32.50		7.50
18.06	22.50	26.21	0.00
	32.50		15.00

Tariff heading	Dispersions of duty rates
19.01	15.00
	32.50
20.08	22.50
	32.50
21.02	7.50
	22.50
21.06	15.00
	22.50
	32.50
22.01	0.00
	32.50
25.01	15.00
	22.50
	32.50
25.09	7.50
	15.00
25.10	0.00
	15.00
25.15	22.50
	32.50
25.16	22.50
	32.50
25.17	22.50
	32.50
25.18	15.00
	22.50

Tariff heading	Dispersions of duty rates
27.01	7.50
	15.00
27.06	7.50
	32.50
27.10	7.50
	15.00
	22.50
	32.50
27.12	22.50
	32.50
27.13	7.50
	15.00
	22.50
28.04	7.50
	15.00
28.05	7.50
	15.00
28.06	15.00
	22.50
28.09	15.00
	22.50
28.14	15.00
	22.50
28.16	7.50
	15.00
28.18	7.50

Tariff heading	Dispersions of duty rates	Tariff heading	Dispersions of duty rates
~~25.19~~	~~7.50~~		15.00
	15.00	28.24	15.00
25.20	0.00		22.50
	7.50	28.27	7.50
			15.00
28.28	15.00	29.09	7.50
	22.50		15.00
28.29	15.00	29.10	0.00
	22.50		7.50
28.30	15.00		15.00
	22.50	29.12	7.50
28.33	0.00		15.00
	7.50	29.14	7.50
	15.00		15.00
	32.50	29.15	7.50
28.35	0.00		15.00
	7.50		22.50
	15.00		32.50
28.36	7.50	29.16	0.00
	15.00		7.50
28.39	7.50		15.00
	15.00	29.17	7.50
28.41	7.50		15.00
	15.00		32.50
28.42	7.50	29.18	7.50
	15.00		15.00

Tariff heading	Dispersions of duty rates	Tariff heading	Dispersions of duty rates
28.44	0.00	29.19	7.50
	15.00		15.00
28.45	0.00	29.20	7.50
	15.00		15.00
29.02	7.50	29.21	7.50
	15.00		15.00
29.03	7.50	29.22	0.00
	15.00		7.50
29.04	7.50		15.00
	15.00	29.23	0.00
29.05	0.00		7.50
	7.50	29.24	0.00
	15.00		7.50
29.06	7.50		15.00
	15.00	29.25	0.00
29.07	7.50		7.50
	15.00		15.00
29.08	7.50	29.26	7.50
	15.00		15.00
29.30	0.00	33.01	15.00
	7.50		22.50
	15.00	33.02	7.50
29.32	7.50		15.00
	15.00		22.50
29.33	0.00	33.06	22.50
	7.50		32.50

Tariff heading	Dispersions of duty rates	Tariff heading	Dispersions of duty rates
	~~15.00~~	~~34.02~~	~~7.50~~
29.34	0.00		22.50
	7.50		32.50
29.37	0.00	34.05	15.00
	7.50		32.50
29.39	0.00	35.02	15.00
	15.00		32.50
30.03	0.00	35.03	0.00
	7.50		15.00
	22.50		22.50
30.04	0.00	35.04	7.50
	7.50		15.00
	22.50	35.06	15.00
30.05	15.00		22.50
	22.50	35.07	7.50
30.06	0.00		15.00
	7.50	37.01	7.50
31.03	0.00		15.00
	7.50		22.50
32.01	7.50	37.02	7.50
	15.00		15.00
~~32.08~~	15.00		22.50
	32.50	37.03	15.00
32.09	15.00		22.50
	32.50		32.50
32.10	15.00	37.05	7.50

Tariff heading	Dispersions of duty rates
	32.50
32.13	0.00
	32.50
32.14	15.00
	32.50
32.15	0.00
	15.00
	22.50
	32.50
38.06	7.50
	22.50
38.07	15.00
	22.50
38.08	7.50
	15.00
	22.50
	32.50
38.10	15.00
	22.50
38.11	7.50
	15.00
38.12	7.50
	15.00
38.17	15.00
	22.50
38.23	7.50

Tariff heading	Dispersions of duty rates
	15.00
37.06	7.50
	32.50
37.07	0.00
	7.50
	15.00
38.05	15.00
	22.50
39.19	22.50
	32.50
39.20	15.00
	22.50
	32.50
39.21	7.50
	22.50
	32.50
39.23	7.50
	15.00
	22.50
	32.50
39.24	22.50
	32.50
39.25	22.50
	32.50
39.26	0.00

Tariff heading	Dispersions of duty rates
	15.00
	22.50
	32.50
38.24	0.00
	15.00
	22.50
	32.50
39.01	15.00
	22.50
	32.50
39.02	15.00
	22.50
39.04	15.00
	22.50
39.07	0.00
	15.00
39.08	0.00
	15.00
39.09	7.50
	15.00
39.17	7.50
	22.50
	32.50
42.03	15.00
	32.50
42.06	7.50

Tariff heading	Dispersions of duty rates
	7.50
	15.00
	22.50
	32.50
40.05	22.50
	32.50
40.10	7.50
	22.50
	32.50
40.11	0.00
	32.50
40.12	0.00
	22.50
	32.50
40.13	0.00
	22.50
	32.50
40.14	0.00
	7.50
40.15	15.00
	22.50
40.16	7.50
	32.50
49.07	0.00
	32.50
49.08	7.50

Tariff heading	Dispersions of duty rates
	15.00
44.03	0.00
	15.00
44.13	7.50
	15.00
	22.50
44.15	7.50
	22.50
	32.50
44.17	7.50
	22.50
44.21	7.50
	22.50
45.03	15.00
	22.50
45.04	15.00
	22.50
48.02	7.50
	22.50
	32.50
48.04	7.50
	15.00
	22.50
48.10	15.00
	22.50
	32.50

Tariff heading	Dispersions of duty rates
	15.00
49.11	15.00
	32.50
51.05	0.00
	15.00
52.02	0.00
	7.50
	15.00
54.02	7.50
	15.00
	22.50
56.04	22.50
	32.50
56.05	7.50
	15.00
56.07	7.50
	22.50
56.08	7.50
	32.50
56.09	7.50
	32.50
58.06	22.50
	32.50
	15.00
	32.50
59.11	7.50

Tariff heading	Dispersions of duty rates	Tariff heading	Dispersions of duty rates
48.11	7.50		15.00
	15.00	61.03	15.00
	22.50		32.50
48.19	22.50	61.04	15.00
	32.50		32.50
48.23	7.50	61.12	15.00
	15.00		22.50
	22.50		32.50
	32.50	61.16	22.50
49.01	0.00		32.50
	15.00		
61.17	22.50	71.01	15.00
	32.50		32.50
62.10	22.50	71.02	7.50
	32.50		22.50
62.11	15.00	71.03	22.50
	32.50		32.50
63.10	7.50	71.04	7.50
	15.00		22.50
	32.50	71.08	7.50
68.04	7.50		15.00
	22.50	71.10	15.00
68.05	7.50		32.50
	32.50	71.18	22.50
68.06	22.50		32.50
	32.50	72.04	7.50

Tariff heading	Dispersions of duty rates
68.10	7.50
	32.50
68.12	22.50
	32.50
68.13	22.50
	32.50
69.03	7.50
	15.00
	22.50
	32.50
70.02	7.50
	15.00
	22.50
	32.50
70.10	7.50
	15.00
	22.50
70.11	15.00
	22.50
70.18	22.50
	32.50
70.19	0.00
	7.50
	15.00
	22.50
72.17	7.50

Tariff heading	Dispersions of duty rates
	15.00
72.08	7.50
	15.00
	22.50
72.09	15.00
	22.50
	32.50
72.10	7.50
	15.00
	22.50
	32.50
72.11	0.00
	7.50
	15.00
	22.50
72.12	15.00
	22.50
72.13	15.00
	32.50
72.14	15.00
	32.50
72.15	15.00
	32.50
72.16	7.50
	32.50
73.26	15.00

Tariff heading	Dispersions of duty rates	Tariff heading	Dispersions of duty rates
	15.00		22.50
	22.50		32.50
72.20	0.00	74.07	15.00
	15.00		22.50
72.25	7.50	74.08	15.00
	15.00		22.50
72.26	7.50		32.50
	15.00	74.09	15.00
73.01	7.50		22.50
	32.50	74.15	7.50
73.02	7.50		32.50
	15.00	74.19	7.50
73.04	7.50		15.00
	15.00		22.50
	22.50		32.50
	32.50	75.08	7.50
73.05	15.00		22.50
	22.50		32.50
	32.50	76.05	15.00
73.06	15.00		22.50
	32.50		32.50
73.08	22.50	76.07	7.50
	32.50		22.50
73.10	7.50		32.50
	32.50	76.10	22.50
73.14	7.50		32.50

Tariff heading	Dispersions of duty rates
	15.00
	32.50
73.15	7.50
	32.50
73.18	7.50
	22.50
	32.50
73.21	7.50
	15.00
	32.50
73.23	15.00
	32.50
73.25	22.50
	32.50
79.03	7.50
	15.00
79.07	7.50
	15.00
	22.50
80.07	7.50
	22.50
81.01	7.50
	15.00
81.04	7.50
	15.00
	22.50

Tariff heading	Dispersions of duty rates
76.12	7.50
	15.00
	22.50
76.14	22.50
	32.50
76.16	15.00
	22.50
	32.50
78.04	22.50
	32.50
78.06	7.50
	22.50
79.01	7.50
	15.00
84.07	7.50
	22.50
	32.50
84.08	0.00
	7.50
	15.00
	22.50
	32.50
84.09	7.50
	15.00
	22.50
84.12	0.00

Tariff heading	Dispersions of duty rates
81.09	15.00
	22.50
81.13	15.00
	22.50
82.02	7.50
	15.00
	32.50
82.03	7.50
	22.50
82.04	7.50
	22.50
82.05	7.50
	15.00
82.12	15.00
	32.50
83.01	22.50
	32.50
83.06	22.50
	32.50
83.08	22.50
	32.50
83.09	7.50
	15.00
	32.50
83.11	15.00
	32.50

Tariff heading	Dispersions of duty rates
	7.50
84.13	0.00
	7.50
	15.00
	22.50
84.14	7.50
	15.00
	22.50
	32.50
84.15	7.50
	32.50
84.18	7.50
	15.00
	22.50
	32.50
84.19	7.50
	22.50
84.21	7.50
	15.00
	22.50
	32.50
84.23	7.50
	22.50
84.24	7.50
	22.50
84.25	7.50

Tariff heading	Dispersions of duty rates
84.04	0.00
	7.50
84.32	0.00
	7.50
84.37	0.00
	15.00
84.42	7.50
	15.00
84.48	7.50
	15.00
84.50	7.50
	22.50
84.52	7.50
	15.00
	22.50
84.67	7.50
	15.00
	22.50
84.69	15.00
	22.50
84.70	0.00
	15.00
	22.50
84.73	0.00
	7.50
	15.00

Tariff heading	Dispersions of duty rates
	22.50
85.03	0.00
	7.50
85.04	7.50
	15.00
	22.50
	32.50
85.06	15.00
	32.50
85.07	15.00
	32.50
85.13	7.50
	32.50
85.16	0.00
	7.50
	15.00
	22.50
85.17	7.50
	15.00
	22.50
85.19	22.50
	32.50
85.20	22.50
	32.50
85.21	22.50

Tariff heading	Dispersions of duty rates	Tariff heading	Dispersions of duty rates
~~84.76~~	~~15.00~~		32.50
	22.50	85.23	7.50
84.79	0.00		15.00
	7.50		32.50
84.80	7.50	85.24	0.00
	15.00		7.50
84.82	15.00		32.50
	22.50	85.25	0.00
	32.50		7.50
84.83	7.50		15.00
	15.00		22.50
	22.50		32.50
85.01	0.00	85.27	22.50
	7.50		32.50
	15.00	85.28	15.00
85.02	0.00		22.50
	7,50		32.50
85.29	7.50	87.03	15.00
	22.50		22.50
85.31	7.50		32.50
	15.00	87.04	0.00
85.36	15.00		7.50
	32.50		15.00
85.37	7.50		22.50
I	15.00		32.50
85.38	7.50	87.06	7.50

Tariff heading	Dispersions of duty rates
	15.00
85.39	7.50
	15.00
	22.50
	32.50
85.40	15.00
	22.50
85.41	0.00
	15.00
85.42	7.50
	15.00
85.44	15.00
	22.50
	32.50
85.45	7.50
	15.00
	22.50
	32.50
85.46	7.50
	22.50
85.47	7.50
	32.50
86.09	7.50
	22.50
87.01	0.00
	7.50

Tariff heading	Dispersions of duty rates
	15.00
	22.50
	32.50
87.07	0.00
	7.50
	15.00
	22.50
	32.50
87.08	0.00
	22.50
	32.50
87.09	7.50
	22.50
87.11	15.00
	32.50
87.14	15.00
	22.50
	32.50
87.16	7.50
	32.50
89.01	0.00
	15.00
89.05	7.50
	15.00
89.06	0.00
	15.00

Tariff heading	Dispersions of duty rates	Tariff heading	Dispersions of duty rates
87.02	0.00	90.01	15.00
	7.50		22.50
	15.00	90.03	7.50
	22.50		32.50
	32.50		
90.07	7.50	94.06	7.50
	22.50		32.50
90.18	0.00	95.04	22.50
	7.50		32.50
90.19	0.00	96.02	22.50
	7.50		32.50
90.21	0.00	96.04	22.50
	7.50		32.50
90.28	7.50	96.06	7.50
	15.00		15.00
	32.50	96.08	15.00
90.29	7.50		32.50
	15.00	96.09	0.00
	22.50		15.00
90.31	0.00		32.50
	7.50	96.10	0.00
91.01	0.00		32.50
	15.00	96.12	0.00
91.02	0.00		15.00
	15.00		32.50
91.04	7.50		15.00

Tariff heading	Dispersions of duty rates
	32.50
91.06	7.50
	22.50
92.09	22.50
	32.50
93.02	0.00
	32.50
93.03	0.00
	15.00
	32.50
93.04	15.00
	32.50
93.06	15.00
	32.50
93.07	0.00
	32.50
94.02	7.50
94.05	0.00
	32.50

APPENDIX -IX. II

GREEN-YELLOW-RED CHANNEL CLEARANCE PROCEDURE

MANIFEST CHECK	♦ Will check and match the BoE information with that of Manifest. ♦ If BoE information matches with IGM information, both BoE and the IGM line number will be sealed '**NOTED**' and signed. ♦ Return if BoE and IGM information does not match.
PRE-ENTRY CHECK	♦ Receive the BoE with documents. ♦ Check if all the required documents have been attached. ♦ Check that all the mandatory boxes of the BoE have been filled up. ♦ Write the folder number or the manual log number on the lodgment slip. ♦ BoE will be returned if all boxes are not correctly filled up with proper codes. ♦ Hand over the CandF part of the Lodgment Slip to the CandF agent with date and time of receiving.
OPERATOR	♦ Enter BoE declaration information into the system. ♦ Generate BoE Registration Number by ASYCUDA++ system. ♦ Return if system does not accept due to incorrect data and also mention the incorrect box No(s) on Lodgment Slip. ♦ Write the system generated BoE number on the manual BoE declaration form and Lodgment Slip. ♦ Send the folder with manual declaration BoE and the submitted documents to Assessment Group.
G-Y-R CHANNEL ADMINISTRATOR	♦ Punch and capture TIN, BIN and CPC into the system. ♦ Run the SELECTIVITY MODULE. ♦ Will divert the suspected consignments to yellow or red channel.

POST-CLEARANCE AUDIT MODULE

SELECTIVITY MODULE

THE SYSTEM WILL DETERMINE GREEN YELLOW OR RED CHANNEL

GREEN CHANNEL	YELLOW CHANNEL	RED CHANNEL

GREEN CHANNEL

SYSTEM	• ASYCUDA++ System will do automatic assessment of the BoE
G-Y-R CHANNEL ADMINISTRATOR	• Make print out of the ASSESSMENT NOTICE of the system assessed BoE. • Signature in the Assessment Notice to be waived under sub-sections (3) and (4) of section 80 of the Customs Act.
DELIVERY	• Document sorting- retaining customs documents return all other documents to the agent. • Hand over all 3 copies of Assessment Notice to the agent in exchange of the agent's part of the Lodgment Slip.
C and F	• Will make payment of the assessed duty and taxes to the Bank against the Assessment Notice. • Bank will retain the 3rd copy and pass-on the 1st. and 2nd. copy of the Assessment Notice into the Computer Treasury.
COMPUTER TREASURY	• Will receive the 1st and 2nd copies of the assessment notice from the Bank. • The Treasury Officer will enter payment information into the system and will print out the Release Order in duplicate. • Make print out of the Payment Receipt and get signature of the agent on it. • He will ***SIGN*** the Release Order and hand over both the copies of Release Order and the 1st copy of the Assessment Notice to the agent.
GATE DIVISION	• Verify duty tax payment • Collect the duplicate copy of the release order. • At the end of the day send all the collected Release Order copies to Manifest Section for reconciliation.

YELLOW CHANNEL

G-Y-R CHANNEL ADMINISTRATOR

- Mentioning proper reasons ~~may over write the system selected channel~~.

APPRAISER ASSESSING GROUP

- Will check whether the BoE declaration has been correctly captured into the system.
- Compare and check whether all the Required Documents have been attached.
- Will issue the Query Slip for wanting documents, if any, obtaining agent's signature in the duplicate copy.
- Match the HS code, Tariff description, value, etc of the goods in BoE with those in invoice and CRF (if applicable).
- If he finds everything is OK, he will make proposal for assessment.
- He may suggest amendments, if any, on the opposite leaf of the BoE declaration form.
- ***SIGN*** and pass on the folder to the Principal Appraiser.

PRINCIPAL APPRAISER

- Check whether the findings and recommendations of the Appraiser are correct.
- Make necessary amendments he thinks proper.
- Amend the BoE in the A++ system.
- Confirm assessment in the system and print the Assessment Notice.
- ***SIGN*** the Assessment Notice to confirm assessment.

- If there is any discrepancy between documents or document and declaration - will initiate the decision making process
- After final decision has been made, he will make necessary amendments of the BoE in the A++ system.
- Confirm assessment in the system and print the Assessment Notice.
- ***SIGN*** the Assessment Notice to confirm assessment.

- If physical examination is necessary, he will re-route the declaration in Red Channel in the system and send the BoE to Jetty Appraisement.
- If everything is OK (with or without minor amendments), the concerned PA of the Jetty will make amendments in the computer system and print the assessment notice and ***SIGN*** it for assessment confirmation
- For irregular consignments legal proceedings will be drawn up.

DELIVERY DESK	• Will receive the 1st and 2nd copies of the assessment notice from the Bank. • The Treasury Officer will enter payment information into the system and will print out the Release Order in duplicate. • Make print out of the Payment Receipt and get signature of the agent on it. • He will ***SIGN*** the Release Order and hand over both the copies of Release Order and the 1st copy of the Assessment Notice to the agent.
C and F AGENT	• Will make payment of the assessed duty and taxes to the Bank against the Assessment Notice. • Bank will retain the 3rd copy and pass-on the 1st. and 2nd. copy of the Assessment Notice
COMPUTER TREASURY	• Document sorting- retaining customs documents return all other documents to the agent. • Hand over all 3 copies of Assessment Notice to the agent in exchange of the agent's part of the Lodgment Slip.
GATE DIVISION	• Verify duty tax payment • Collect the duplicate copy of the release order. • At the end of the day send all the collected Release Order copies to Manifest Section for reconciliation.

RED CHANNEL

~~G-Y-R CHANNEL~~ ADMINISTRATOR	• Mentioning proper reasons may over write the system selected channel.	
APPRAISER ASSESSING GROUP	• Will check whether the declaration has been correctly captured. • Compare and check whether all the Required Documents have been attached. If all the documents are not available then issue the Query Slip asking for documents and deliver the Query Slip retaining signed (by the agent) duplicate copy. • Send the documents to the Principal Appraiser (Jetty) for physical examination. • On receipt of all the documents after physical examination, match the HS code and Tariff description of the goods with invoice, examination report and CRF (if applicable). • If he finds everything in order, he will then make proposal for assessment. • ***SIGN*** and pass the folder to the Principal Appraiser.	
PRINCIPAL PRAISER ASSESSING GROUP	• Check whether the findings and recommendations of the Appraiser are correct. • Will make necessary amendments he thinks proper. • Amend the BoE in the A^{++} system. • Print the Assessment Notice. • ***SIGN*** the BoE and the Assessment Notice to confirm assessment.	• For serious irregularity penal action will be imitated. • When decision of senior officer is required, he will open a file and initiate the decision making process • After final decision has been made, he will make necessary amendments of the BoE in the A^{++} System. • Print the amended BoE and Assessment Notice. • Send the documents to Principal Appraiser, Jetty Appraiasement.

PRINCIPAL APPRAISER JETTY	• Make examination notes for the Examining Officer. • If required he will be present during the examination. • Confirm the Examining Officers physical examination report. • Confirm the examination report in the A^{++} System.
EXAMINNING OFFICER	• Physically examine the cargo to confirm the contents and quantity of the consignment. • Capture the physical examination finding results into the A^{++} system
DELIVERY DESK	• Document sorting- retaining customs documents return all other documents to the agent. • Hand over all 3 copies of Assessment Notice to the agent in exchange of the agent's part of the Lodgment Slip.
C and F AGENT	• Will make payment of the assessed duty and taxes to the Bank against the Assessment Notice. • Bank will retain the 3^{rd} copy and pass-on the 1^{st}. and 2^{nd}. copy of the Assessment Notice into the Computer Treasury.
COMPUTER TREASURY	• Will receive the 1^{st} and 2^{nd} copies of the assessment notice from the Bank. • The Treasury Officer will enter payment information into the system and will print out the Release Order in duplicate. • Make print out of the Payment Receipt and get signature of the agent on it. • He will ***SIGN*** the Release Order and hand over both the copies of Release Order and the 1^{st} copy of the Assessment Notice to the agent.
GATE DIVISION	Verify duty tax payment Collect the duplicate copy of the release order. At the end of the day send all the collected Release Order copies to Manifest Section for reconciliation.

CHAPTER-X
VALUE ADDED TAX

1. VALUE ADDED TAX (VAT) IN BANGLADESH

1.1 Though the innovation of Value Added Tax (VAT) as an important tool to collect government revenue is the result of the second half of the past century, the idea can be traced back to F. Von Siemens (1918). First introduced in France in 1954 in a very rudimentary form the Value Added Tax (VAT) has become one of the popular types of taxes adopted throughout the world[1]. At present about 100 countries have adopted this form of taxation. Bangladesh introduced VAT in 1991, Value Added Tax replaced the previous taxes like Sales Tax, Excise Duty and Business Turnover Taxes. Introduced in 1991, Value Added Tax is in itself a major tax reform in the country[2]. In a decade VAT has become an all encompassing domestic tax covering the domestic manufacturing, wholesale, retail and also the service sectors of the country. In 1991-92 VAT from domestic sources fetched Tk.465.53 crore. In 2002-03 VAT collection from the same sources stood at Tk.3660.32 crore. VAT is applied also to the import point on almost all imports. Domestic Indirect Taxes (DIT) comprise of (a) Value Added Tax, (b) Excise and (c) Supplementary Duty. DIT in 1991-92 was Tk.1895 crore which increased to Tk.7117.46 crore in 2002-03 showing about four fold increase in a decade.

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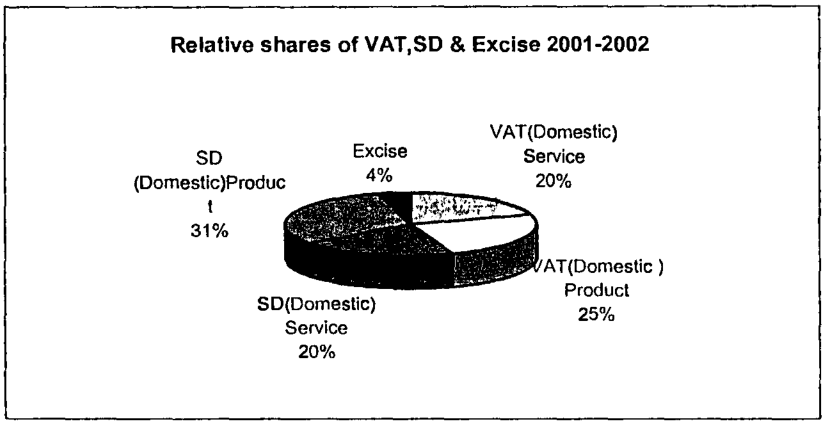
[1] Mahesh C.Purohit. Principles and Practices of Value Added Tax, Gayatri Publications. Delhi, India. 1993.p.1.

[2] Rafiqul Islam. Value Added Tax Administration and its Potential in Bangladesh. Fiscal Frontier. Dhaka. Third Issue. August,1997.p.16.

Figure-X.1



The rate of VAT is a flat 15%. At present, VAT at retail level covers almost all the goods and services. In the FY 1997-98 total collection of VAT (domestic + import) was Tk.4563.92 Crore (1 crore = 10 million). The collection of Supplementary Duty at the local stage was 1719.22 Crore and Excise Duty was 215.49 Crore. As a percentage of the total revenue collected by the NBR, the contribution of VAT (domestic + import) was 33.96% in FY-95-96, 34.70% in FY 96-97 and 33.19% in FY 97-98 respectively.

1.2 VALUE ADDED DEFINITION AND LIABILITY FIXATION

Value Added is the value that a businessman or a producer whether a manufacturer, a hairdresser, an advertising agent or a restauranteur has added to his raw materials or other purchases by the time he sells the product or the service. This means that he purchases things to operate his business, pays wages to workers who work on the inputs and when he sells the final product or service there must also be a profit left to him. All these add up to become the added value. We can thus express the value added as follows:

Value Added = Wages and other operating costs + Profits = Output - Inputs

In FY 2000-01 NBR incorporated a provision in the VAT law[3] stipulating that the burden of VAT has to be borne by the consumers. But there arose a legal ~~problem since the consumers are not~~ registered entities under VAT law. Hence the definition was dropped in FY 2001-02. However the responsibility of the VAT registered persons remains to collect VAT and deposit the same to the Government treasury. The role of the consumers remains unspecified in the VAT laws and rules. That the burden of ultimate payment of VAT lies with the consumers (whether it is an intermediate one or the final one is a subject of public finance) needs to be clarified in the VAT laws and rules. The VAT registered units are VAT collectors and this point is also yet to be properly addressed in the VAT law and rules. Thus a very fundamental issue remains yet to be clarified in Bangladesh VAT law.

1.3 RECOMMENDATION

(a) The role of business/industry and that of the consumers has to be more clearly addressed in the VAT laws and rules.

1.4 BACKGROUND

"In April 1979, the Taxation Enquiry Commission (TEC) officially took up the issue of introducing VAT in Bangladesh as an alternative to Sales Tax. The objective behind introducing VAT in Bangladesh were to (a) bring transparency in the taxation system; (b) prohibit cascading taxation at different stages of production; (c) consolidate the tax administration; (d) activate the overall economy by mobilising more in internal resources; and (e) bring a consistency in the tax - GDP ratio"[4].

[3] Budget speech of the Finance Minister, 2000-2001, Part two, para-42.
[4] Rafiqul Islam and Swapan Kumar Bala. Banglapedia. Vol.10 P.291 -293 National Encyclopedia of Bangladesh. Asiatic Society of Bangladesh Dhaka, March 2003..

All the preparatory ground work(1988-91) including the drafting of the VAT law for the introduction of VAT in Bangladesh was carried out by a committee, comprising of the Member (Excise), NBR, one IMF expert, First Secretary (Excise)NBR, Second Secretary (Excise),NBR and a representative from the FBCCI. The policy makers apprehended that writing a complete new administrative and logistic support system (which included new manpower, office accommodations, equipments, vehicles etc.) would put the introduction of VAT itself in jeopardy in view of the resistance from the business community as well as from a part of the departmental members. So, VAT was introduced mainly with the existing excise framework of the administration and logistic support. In spite of the initial resistance from the business community, VAT gradually took its roots firmly within a few years of its introduction in Bangladesh, but the excise psyche is still present in the VAT administration.

1.5 VAT is one of the most advanced taxes in the sense that it signifies the value addition patterns of the economy easily in a transparent manner. Value Added is also the yardstick of societal development. High Value added indicates the economy as developed, whereas low value added indicates a developing economy. Societies should aim at going for manufacturing sectors where there are high value additions, not low value addition, albeit not transfers with no value addition at all.

1.6 MAIN FEATURES OF VAT IN BANGLADESH

The main features of VAT in Bangladesh are as follows:

(1) VAT is collected at import, manufacturing, wholesale and retail level.

(2) A uniform rate of 15% is applicable for both goods and services.

(3) VAT is applicable to ~~all domestic products and services~~ with some exemptions.

(4) Exports are zero-rated.

(5) VAT is leviable at the time of supply of goods and services.

(6) Cottage industries are exempt from VAT.

(7) Taxes paid on inputs are creditable/adjustable against output tax liability.

(8) Tax returns are to be submitted on a monthly or a quarterly or a half-yearly basis depending on the type of business.

(9) Agriculture and IT sectors are exempted.

(10) At present VAT is charged on some of the services on truncated bases.

(11) In Bangladesh VAT is consumption type, it follows destination principle and allows input tax credit mechanism to operate in general.

(12) VAT at retail sale: In 2002-03 budget, a fixed amount of VAT has been imposed at the annual rate of Tk. 5,400 for small shops in the city corporation localities and TK 3,600 for small shops in other areas. However, as an alternative, the retail shops can opt to pay 1.5% VAT on the sale value. The retailers are not allowed to take any credit for VAT paid at the earlier stage. It was planned that about 1,50,000 shops would be brought under VAT net in FY 2002-03 and the target of VAT collection from this sector was set at Tk. 64 crore. Arrangements like paying a yearly lump sum as VAT is a deviation from

the standard VAT practice but the same was allowed on the ground that most of the retailers in Bangladesh are small traders. They have no systematic or organized business record maintenance system. Moreover, they buy their products from a variety of sources from whom they frequently fail to receive any sales invoice which is required for VAT credit adjustment. Considering these problems, a truncated base of 10% on the total sale price was fixed as the basis for taxation. Hence, 15% VAT on their 10% sale price makes the rate of VAT at 1.5% on the total price.

1.7 VAT THRESHOLD

(1) 15% VAT is applicable for an annual turnover above Taka 2 million.

(2) Turnover tax at the rate of 4% is leviable where annual turnover is less than Taka 2 million.

(3) Cottage industries (with an annual turnover of less than Taka 2 million and where the yearly value of capital machinery does not exceed Taka 7.5 lacs) are not subjected to VAT.

1.8 TRUNCATED BASES OF VAT

At present VAT is charged on some of the services on truncated value bases, i.e. VAT @ 15% is not calculated on its whole value, instead a certain percentage (say, 30, 15 and 10) of the whole value base is taken for calculation of VAT. For example, VAT on the construction service is calculated on 30% of the value base. Hence the VAT rate for this sector is (30*15%)=4.5% of the whole base. The truncated base helps doing away with a lot of calculations involving input and output taxes. It may be noted that truncated rates do not consider input tax credit from taxes due on outputs. From an academic viewpoint, the truncated bases should be aligned with the normal rule of VAT, i.e. 15%, ~~but in~~ real life ~~the~~ collection and calculation of VAT is better when we have truncated bases for the services under VAT. For some of the goods and services producers and sellers face difficulties in availing VAT credit/adjustment facilities due to the non-availability of invoices from the sellers of inputs to them. This is also a reason for fixing truncated value base. ' The adoption of truncated value bases caused multiplicity of practical tax rates[5]'. A list of services with truncated base VAT assessment is given below:

SERVICE CODE		**VAT BASE (TRUNCATED)**	**NET VAT RATE**
S003.10	Garage and workshop for automobiles.	30% of the service charge	4.5%
S003.20	Dockyard	30% of the service charge	4.5%
S004.00	Construction Firm	30% of the tender value	4.5%
S007.00	Advertising Firm	a) Cent percent price determined by the concerned authority of advertisement publishing paper in case of government, semi-government, autonomous institution, governmental bank and insurance company.	15%
		b) Sixty percent price determined by the concerned	9%

[5] Rafiqul Islam and Swapan Kumar Bala, Vol.10 ,Banglapedia. National Encyclopedia of Bangladesh. Asiatic Society of Bangladesh, Dhaka. March, 2003, P-292.

		determined by the concerned paper authority in case of advertisement which is published by the private institution, non-government organization, private bank and bima, limited company, any organization or person.	
		c) In other case, cent percent price determined by concerned broadcasting authority.	15%
S008.10	Printing Press	30% of the total value	4.5%
S009.00	Auction agency	Charge, Commission or fee that is obtained for assisting in selling of goods at auction.	15%
S014.00	Indenting firm	Total charge, fee or commission	15%
S015.00	Freight forwarders	Charge, Commission or fee obtained in exchange for the concerned service (price value will not be included with that)	15%
S018.00	Cinema Studio	Total charge, fee for producing cinema only for printing, developing of cinema, sound adopting, adjustment and sound printing.	15%
S020.00	Survey firm	Charge, commission or fee received in exchange for providing survey related service by any organization engaged in survey work and the price of goods will not be included with that.	15%
S024.00	Furniture sales centre	a) 30% of total amount obtained from production stage	4.5%

	centre	from production stage	
		b) 10% of total amount obtained ~~from marketing stage~~	1.5%
S026.00	Gold Smith and Silver Smith as well as Jewelry shop and gold smolder.	Total charge, commission or fee obtained by the service provider in exchange of the service.	15%
S029.10	Hospitals	15% of fee	2.25%
S029.30	Pathological laboratory	15% of total amount obtained by the service provider	2.25%
S032.00	Consultancy firm and Supervisory firm	30% of total contract value	4.5%
S034.00	Audit and Accounting firm	30% of total amount obtained by the service provider	4.5%
S036.20	Air-conditioned Launch Service	Total amount for air-condition cabin or room charge only	15%
S037.00	Procurement Provider	15% of price	2.25%
S040.00	Security Service	30% of total value obtained by the service provider	4.5%
S048.00	Transport contractor	a) 15% of total amount obtained by the service provider who is engaged in transportation of petroleum goods.	2.25%
		b) 30% of total amount obtained by the service provider who are engaged in transportation of goods.	4.5%

S049.00	Transport Rent provider	30% of total amount obtained from renting of car (except taxi cab). Jeep, Microbus, Coaster, minibus, Launch, Speedboat, troller, or similar ground vehicles or water vehicles.	4.5%
S050.00	Architect, Interior designer or Interior Decorator	30% of service value obtained by service provider	4.5%
S057.00	Electricity supplier	33.35% value of total electricity bill receipt for electricity consumption	5.0025%
S059.00	Institution of glass sheet Plasterer	Total amount of money obtained in exchange for glass coating or plaster or anointing.	15%
S060.00	Buyer of auctioned commodity	10% value of sale price of auctioned commodities	1.5%
S061.00	Credit card providing institution	Total amount of charge, commission, fee and profit obtained by supplying credit card.	15%
S062.00	Money changers	Total amount of charge, commission, fee	15%
S063.00	Air-conditioned Tailoring shop and tailors	30% value of total amount obtained in exchange for tailoring service rendered	4.5%

1.9 CALCULATION OF VAT ON THE BASIS OF TARIFF VALUES

1.9.1 There are a number of goods on which VAT on domestic manufacturing is collected on the basis of a value fixed by the Government (NBR), namely, tariff value. For such goods or commodities VAT is calculated on the basis of the tariff value. ~~In such cases for the purpose of~~ assessment of VAT tariff value is fixed by NBR on certain commodities (as per sec. 5/7 of VAT Act, 1991). At the manufacturing level the actual value or the actual amount of value addition may vary from producer to producer or even from the tariff value fixed by the government. The following goods have tariff value:

1. 'Sword' blade made of stainless steel strip (TK. 0.50 each)

2. 'Balaka' blade made of carbon steel strip (TK. 0.25 each)

3. Bricks

4. Cream laid/white writing paper manufactured in "Karnafuli Paper Mills Ltd." and North Bengal Paper Mills Ltd. (TK. 26,493 MT)

5. White ruled paper (TK. 27,120 MT)

6. White printing paper(per MT, size in gsm):

   a. of 60 grams or above (TK. 26,493)

   b. from 55 grams to 54.99 grams (TK.26,740)

   c. from 50 grams to 54.99 grams (TK.27,413)

   d. from 45 grams to 54.99 grams (TK.27, 907)

7. Diesel engine manufactured by Bangladesh Diesel Plant Ltd. Joydebpur, Gazipur:

   a. 1 cylinder 210 diesel engine (TK.21,667)

   b. 1 cylinder 912 diesel engine (TK.1,33,334)

8. 'Clifton' blade manufactured from carbon steel strip (TK. 0.25 each)

9. 100 KVA transformer (TK.98,000 each)

10. The following items (per MT) manufactured by all paper mills:

a. Cream laid/white writing paper of 50/55 grams or above (TK. 11,350 MT)

b. White ruled paper from 55 to 59.99 grams or above (TK. 11,350 MT)

c. White printing paper:

i) 60 grams or above (TK. 10,980 MT)

ii) 55 grams to 59.99 grams (TK. 10,980 MT)

iii) 50 grams to 54.99 grams (TK. 11,650 MT)

iv) 45 grams to 59.99 grams (TK. 12,140 MT)

11. Sugar (TK. 2400 per MT)

Like the treatment of tax credit in the case of truncated bases, the tariff-valued goods also do not enjoy tax credit adjustment for VAT paid on inputs. Tariff values create an administrative ease of VAT collection. However, the tariff values for collection of VAT, is very distortive because a tariff value being static and inflexible does not reflect the real market price nor the real amount of value added. The concept of tariff value is not compatible with the concept of VAT. This practice is a deviation from standard VAT, but this was adopted for administrative convenience.

1.9.2 RECOMMENDATION

(a) The concept of tariff value is required to be eliminated gradually.

1.10 VAT ON RETAIL SALE

Although the initial coverage was upto import and production stages, the VAT net expanded to wholesale and retail sale'[6]. In Bangladesh, VAT was made applicable upto wholesale and retail level on a number of items from ~~1996-7 till FY 2000-01 upto which time sale of the~~ following items at the retail level were VAT-able:

1. Bathtub
2. Jakujee (Spa)
3. Tiles
4. Air conditioner
5. Geyser
6. Mirowave oven
7. Compact disk player
8. Music system
9. Satellite receiver
10. Dish antenna
11. Motor car
12. Station wagon
13. Microbus
14. Jeep
15. Motor Cycle
16. Power generated three wheeled vehicles
17. Chandelier
18. Antiques
19. Sink
20. Basin
21. Commode
22. Pan

[6] Rafiqul Islam and Swapan Kumar Bala, Vol.10, Banglapedia. National Encyclopedia of Bangladesh. Asiatic Society of Bangladesh, Dhaka. March, 2003, P-293.

23. Shower

24. Shower tray

25. Water tap

26. Fittings & fixtures of bathroom

27. Electrical fan

28. Refrigerator

29. Dish washer

30. Washing machine

31. Digital diary

32. Computer

33. Printer

34. Voltage stabilizer

35. IPS

36. UPS and their spares

37. Vacuum Cleaner

38. Floor polisher

39. Blender

40. Juicer

41. Toaster

42. Rice cooker

43. Electric oven

44. Hair dryer

45. Electric kettle

46. Electric iron

47. Immersion heater

48. Telephone set

49. Fax

50. Modem

51. Telex and their spares

52. Loud speaker

53. Amplifier

54. Any kind of boom box

55. Television

56. VCP

57. VCR

58. Laser disk player

59. Radio (except one band radio)

60. Binoculars

61. Monocular

62. TV Channel Mixer machine and LNB

63. Fire Arms

64. Carpet

65. Watches

66. Crockery made of ceramic

67. Crystal Glass items

68. Pyrex crockery

69. Melamine crockery

70. Household decoration pieces made of Crystal, Glass, Pyrex and Melamine

71. Foam

72. Tire and tube (except tractor and by-cycle)

73. Different kinds of cards, for example: view card, invitation card, greeting card, and gift card etc.

74. Granite

75. Marble stone

76. Glass Sheet

77. Aluminium rod, bar, profile, sheet strip , plate

78. Aluminium fittings

79. Voltage stabilizer

80. Electric motor

81. Ballast, capacitor

82. Resistor

83. Circuit breaker

84. Fuse

85. Relay

86. Switch

87. Plug socket

88. Lamp

89. Lamp holders

90. Electric cable

91. Storage battery (except dry cell)

92. Oven

93. Hair dressing items

94. Electric teapot

95. Electric iron

96. Immersion heater

97. Telex

98. Machine instrument

99. Lens

100. Spectacle frame and mounting of glass

101. Goggles

102. Sun glass

103. Photocopier

104. Electric table lamp(with holder, bracket and shade).

The approach of increasing VAT coverage at retail level was gradual till 2001. This approach was changed drastically and dramatically when the whole of the retail sale was brought under VAT and the above list of items was dropped. But in practice still today around 90 percent of the retail sales are effectively outside VAT. This is a great failure of the tax administration in Bangladesh, since it is a failure to enforce laws. The sellers have the legal obligation to collect retail VAT @1.5%.

1.11 ASSESSMENT OF VAT ON THE BASIS OF MAXIMUM RETAIL PRICE (MRP) AT THE PRODUCTION STAGE:

1.11.1 VAT on the following items were to be assessed on the basis of MRP printed on the body or on the pack of the product at the production stage. This was first introduced in 01-07-1991(SRO no. 199-law/91/17-VAT). The following products were enlisted for collecting VAT at production stage on the basis of their MRP.

(1) Butter and milk made fat and oil

(2) Tea pack for retail sale (each pack weighing less than 3 kg.)

(3) Refined soybean oil for retail sale

(4) Bread, pastry, cake, biscuit and other bakery products

(5) Jam, Fruit Juice, Marmalade, Fresh Fruit, or peanut and cooked Fruit or peanut pest, sugar or sweets made of other products

(6) Fruit Juice (Grapes Juice)and vegetable juice excluding fermented ones for spirit

(7) Ice-cream

(8) Soft drinks, excess sugar sweet products either scented or not

(9) Packets (weight not more than 5 kg) of colors and vernishes (including enamel and laker), artificial polymer or chemical changed natural polymer or dispraised solution excluding water for retail sale

(10) Water used to produce perfume and cosmetics

(11) Cosmetics products and cosmetics used for skin (excluding chemicals used in products), sunscreen or sustain products, cosmetics used for hand, nail or legs

(12) Products used for hair care

(13) Antiseptic products, pest, powder for mouth or teeth

(14) Pre-shave, shaving or after-shave heats, deodorant, hair remover products

(15) Soap, organic surface-active products or products used as soap, bar, cake

(16) Matches or lighter

(17) Paper used to make carbon or other related products

(18) Paper used for personal copy

(19) Duplicating stencil

(20) Toilet paper, handkerchief, tissue, towel, table cloth, servities, napkins for children, bed- sheet and other products for domestic use

(21) Shoes for retail sale

(22) Razor

(23) Safety razor blade of stainless steel, razor in strips

(24) Air -conditioned electric fan with width more than 120 c.m.

(25) All kinds of Refrigerators

(26) Hand or foot-operated sewing machine

(27) Automatic sewing machine

(28) Primary cell and primary battery

(29) Telephone set

(30) Magnetic tape recorder with cassette type, sound reproduction materials

(31) Vedio- recording and re-producing materials

(32) One band radio set

(33) Colour television

(34) Black and white television

(35) Light not more than 200 watt and more than 100 volt

(36) All kinds of motor cycles

(37) By-cycle (non-mechanical) and other cycles

(38) Ballpoint pens

(39) Cigarette lighter and other lighters

1.11.2 Government withdrew the VAT charge from 'Soft drinks' by SRO no. 200 law/91/18-VAT on 1st July, 1991. Gradually a good number of items were dropped from the initial list and at present for a very few items like medicine, condensed milk, toothpaste, etc this system of VAT collection is being followed. With the strengthening of VAT collection at the retail level this practice has to go. The buyers and sellers face a situation which is coined as: 'this VAT is not that VAT which VAT you are thinking of.' The practice creates a severe problem for the retail sellers because when the sellers want to charge 1.5% retail VAT consumers point out that the packages bear a mark like 'MRP including VAT' and for this reason many consumers refuse to pay the retail level VAT @ 1.5%.

1.11.3 RECOMMENDATION

(a) VAT collection at the production stage on the basis of MRP should be discontinued, as the normal VAT system can take better care of the situation. With strengthened extension of VAT upto retail level VAT collection on the basis of MRP at the production stage has lost its relevance altogether. Alternatively, VAT has to be withdrawn from the retail sales and all the retail goods will have to have their VAT inclusive 'MRP' printed on them. The present dualism and confusion at retail VAT has to be done away with.

2. TURNOVER TAX

2.1 Turnover tax is one of the VAT variant tax administered by the VAT authorities in Bangladesh. This is levied and collected on the basis of annual turnover of any taxpayer dealing in taxable goods or services. These units pay turnover tax @ 4% instead of Value Added Tax @ 15% for any taxable goods manufactured or service provided and the taxpayer is not required to be registered under VAT. ~~Turnover units are those where the annual turnover is~~ less than Taka 2 million. The rate of turnover tax was 2% from 1991 to 1996.

2.2 TURNOVER TAX DETERMINATION COMMISSION

A Commission named Turnover Tax Determination Commission (TTDC)[7] used to settle the disputes regarding turnover taxes. This Commission consisted of one full-time Chairman and necessary number of full-time or part-time members. TTDC had the following three major functions:

i) Fixing yearly turnover tax on the basis of application of turnover taxpayers,

ii) Disposing of appeals against decisions of VAT Divisional Officers regarding turnover tax?

iii) The Commission could review its decisions on receipt of applications from the taxpayers or from the Commissioners of VAT (in cases where there were a question of legal mistake or if the case used to relate to some new information which were not considered earlier).

2.3 Divisional Officers would decide whether the taxpayers would pay Value Added Tax or Turnover Tax. The Divisional Officer used to determine whether a taxpayer needs to be registered under VAT or turnover tax. He would direct the taxpayer to apply to be registered under VAT or to be enlisted as a turnover taxpayer. Appeals against such decision lay with the Commission whose decision was treated as final. Since the TTDC has been abolished in June 2002 appeals against the orders of the divisional

[7] The TTDC has been abolished in June, 2002.

VAT officers now are to be settled by the Appeal Commissioner. Problems may arise regarding enlistment of manufacturing under VAT or Turnover Tax. Since the difference of rates between VAT and Turnover Tax is wide the taxpayers may take chance to be enlisted themselves as turnover taxpayers. They may prepare their papers and documents showing annual turnover to be less than 20 lakh Taka. Sometimes they may also influence the related authority to enlist them so.

2.4 THE COTTAGE INDUSTRY

The cottage industries whose (i) annual turnover is less than 20 lac taka and (ii) where the value of the plant and (iii) machinery is less than 7.5 lac taka in a year, (iv) the unit is not a limited company and does not produce brand name goods do not pay any indirect taxes. By listing about 40 sectors (types of production) where this exemption will not be applicable even if the above stated four preconditions are fulfilled, the exemption area has further been narrowed down. Another exempted area of VAT in Bangladesh is the 'Turnover units' who pay 4 percent Turnover Tax under VAT law. In fact, such units do not enjoy total VAT exemption because they pay 4 percent Turnover Tax (on the basis of their annual turnover upto 20 lakh taka) on their output and they cannot take input tax credits when they use VAT paid inputs for their outputs.There exists another definition of "Cottage Industry" in the Industrial Policy (1999) of the Government of Bangladesh. According to the definition in the Industrial Policy a "Cottage Industry is a unit wherein the family members work predominantly on a household basis". This definition does not conform to the definition of the 'cottage industry' as stipulated in the Value Added Tax law. The exemption limit of the 'cottage industry' under VAT law is much wider compared to present income tax exemption limit and also the scope of ~~definition of cottage industry as stipulated in the~~ Industrial Policy. The exact number of cottage industries and Turnover Tax units are not available with much accuracy. The VIS (VAT Information System) data of NBR show that there are only 1,322 cottage industries and 17,646 Turnover units in Bangladesh. However, BSCIC data reveal that there are 5,35,974 cottage industries in Bangladesh, which are of course of different nature and of different size than those defined under VAT law. The problem with the collection and management of tax in turnover units is mainly administrative. Since these units yield relatively small amount of revenue to the Government, hence they are not monitored with due importance. This has created a scope for underreporting of annual turnover and it is suspected that a large number of VAT-able industries are now operating in the name of cottage or turnover. The Annual Report of the NBR for 1999-2000 shows that turnover tax collection for 1999-2000 was Tk. 5.70 crore only.

2.5 RECOMMENDATION

(a) NBR and Ministry of Industries should work together to align the definition of cottage industry.

2.6 SMALL AND MEDIUM INDUSTRIES

In general the small-scale industries deserve to get tax relief because they are small, they generate their own capital, create opportunities for self-employment, are not dependent on bank loans and do not enjoy input VAT credit. The cottage industries and the Turnover Units are more important from the viewpoint of small capital formation, entrepreneurial development, and huge employment they offer than a myopic idea of what amount of tax the government could collect from them. The small traders engaged in the cottage and turnover industries also suffer most to get various utility services required by them. Small and upper small entrepreneurs should be freed from the clutches of control, extortion and harassments they are subjected at present,--on the other hand they need to be supported with incentives for their development.In fact, the government exchequer is also not getting much from this sector.

2.6.1 It may be noted here that in India small-scale industries whose aggregate value of yearly clearance is less than 1 (one) crore rupees are exempted from Excise Duty (Notification No. 2003-Central Excise, dated 01.03.2003). The small-scale industries enjoy the following incentives in our neighboring country:

(1) Land allocation and land development on priority basis.

(2) Grant in cash for feasibility study.

(3) Subsidy for manpower development.

(4) Subsidy for capital investment @ 15 percent.

(5) Subsidy @ 15 percent on transportation for carrying goods from producing place to the marketing place.

(6) Subsidised interest @ 7 percent on current capital.

(7) Subsidy @ 50 percent on electric generator or establishment of plant or electric line connection.

(8) Exemption of total sales tax at local level.

(9) (25-30) Percent subsidy for purchase of machinery (for experimental/trial production).

~~(10) Special subsidy for costs involved in quality~~ control and prevention of environmental pollution.

The National Small Industries Corporation (NSIC) was setup by the Government of India as a public sector undertaking to carry out mainly the following functions:

(i) Supply of machinery on hire-purchase basis;

(ii) Providing marketing facilities;

(iii) Assist in procuring raw materials.

NSIC has setup technology dissemination centers from where interested units can obtain latest information through on-line connection network of computers. The tiny and small scale industrial units are not required to pay any excise duty so long as the value of clearances of excisable goods including value of export does not exceed Rs. 50 lakhs. The rate of excise duty applicable to manufacturer whose turnover does not exceed Rs. 3 cr. in respect of clearances for home consumption (including exports to Nepal or Bhutan) is as follows:

VALUE OF CLEARANCES	**RATE OF DUTY**	**REMARKS**
Upto Rs. 100 lakhs	Nil	Not to avail CENVAT
Rs. 100-Rs.300lakhs	Normal rate of duty	can avail CENVAT

The scheme provides for reimbursement of charges for acquiring ISO 9000 certificate or its equivalent to the extent of 75 per cent of the cost subject to the maximum of Rs. 75,000 till 2006.

2.7 The central government of India in order to industrialize the seven states bordering Bangladesh in the east has declared the following types of facilities, like, (i) 15% grant land distribution and land development, (ii) 15% grant on value of project, (iii) 7% subsidy on the interest payment of project purpose loan, (iv) 15% grant on transportation cost, (v) 15% on use of electricity, (vi) 25% grant on purchase value of quality control machineries, (vii) 30% grant on cost of training facility to improvement of worker skill, (viii) exemption of ten-year income tax, excise duty and sale tax etc. It may here be noted again that the small scale industries whose aggregate value of yearly clearance is less than 1(one) crore rupees are exempted from Excise Duty (Notification No 2003- Central Excise, dated 01.03.2003). These incentives in the small scale industries just across the border affect the small and medium industries in Bangladesh as because their products find a way through the porous border into Bangladesh.

2.8 A recent survey conducted jointly by International Consulting Group (ICG) of Australia and Micro Industries Development Assistance and services (MIDAS) during March-June 2003 showed that there are six million micro, small and medium enterprises (MSMEs) in Bangladesh contributing 20 to 25 percent to country's gross domestic product (GDP). These small enterprises employ about 31 million people, or 40 percent of the population aged 15 years and older. MSMEs contribute half or more of the household income in both urban and rural areas, while over three-quarters of MSMES are located in rural areas. The main problem of the MSMES are that neither they belong to any chamber body (for lobbying) nor they have adequate knowledge to identify their problems and put them forward to authorities concerned. The only way to let them flourish is to stand aside and let them grow. The omnipowerful clutches of the grass root inspectors (of electricity, water, VAT, income tax, customs, municipality, gas etc.) can gag them by their mere vicious and poisonous touches (these micro and mini industries should be 'touch-me-not' cases for them). Unfortunately, "straightforward reforms, such as tax cuts, are almost completed, but the harder tasks, such as seriously trimming the bureaucracy that stifles entrepreneurship, are stuck ....."[8].

2.9 In general, the small scale industries deserve tax relief consideration because they are small, they generate their own capital, create opportunities for self-employment, train unskilled labour, are not dependent on bank loans and do not enjoy input VAT credit. The cottage industries and the Turnover Units are of paramount importance from small capital formation and entrepreneurial development viewpoint. Considering the contribution of small capital formation and huge employment opportunity in this sector, total exemption of turnover tax upto an annual turnover of taka 50 lac may be considered. Further in cases where the annual turnover range is above Taka 50 lac but less than Taka 100 lac may pay 4% Turnover tax on their annual turnover. The manufacturing units where the annual Turnover equals or exceeds taka 100 lac may be brought under normal VAT operation.

2.10 RECOMMENDATION

(a) Manufacturing units where yearly Turnover is upto 50 lac taka may be exempted from VAT and Turnover Tax,

[8] The Economist, June 21, 2003, p.67

(b) Manufacturing where yearly Turnover is above Taka 50 lac but below Taka 100 lac may pay Turnover Tax @ 4%,

(c) Industries having yearly Turnover equal to or above 100 lac Taka shall pay VAT @ 15%,

3. TREATMENT OF AGRICULTURE

3.1 In Bangladesh, agriculture inputs, e.g. fertilizer, seeds, irrigation and electricity used for irrigation are mostly exempt. Carrying or transportation of agriculture products are also exempt from payment of VAT. Thus agriculture is not subjected to VAT at input or output level. However, the agriculturists' consumptions are VAT-able and the extent of it used in agriculture production is not creditable. Agriculture products when imported in primary form are also exempted from VAT at import stage. However, agriculture, acquaculture, and horticulture absorb some elements of distant VAT through indirect input costs involving VAT. Fresh agriculture products (first stage) should remain VAT-free, but any agro-product, output of pisciculture or horticulture undergoing any stage of processing should fall under VAT-net (from subsequent stages after the first stage). Since secondary stage of agriculture products add value it will be appropriate to bring them slowly and in a phased manner under the VAT net.

3.2 RECOMMENDATION

(a) Since secondary stage of agriculture products add value it will be appropriate to bring them slowly and in a phased manner under the VAT net.

4. REGISTRATION FOR VAT

4.1 The owner of any VAT-able producing unit or a VAT-able service renderer first collects "Musak 6" from the Divisional VAT Office. Some relevant papers are to be enclosed alongwith the filled up "Musak 6" form. These are:

(i) Trade license

(ii) IRC/ERC certificate (if the organization is related to import or export business)

(iii) Attested photo (two copies) of the owner or proprietor

(iv) Personal and business information paper

(v) Taxpayer's Identification Number (TIN).

4.2 VAT Divisional office forwards the completed "Musak 6" form attached with the above relevant papers to the Commissionarete office for approval of the authority. After proper verification and investigation, Joint Commissioner of VAT permits/approves registration. The approved form is then sent to the VAT cell of the Commissioner's Office. VAT cell sends that particular form to the computer section. Computer section generates a VAT registration number after checking the records and relevant papers of that organization. Computer section prints a "Musak 8" form with 10 digit VAT registration number and sends it to the Office Super (OS) for approval. Office Super sends the "Musak 8" form to the Division Office. After approval and signature of the Assistant/Deputy Commissioner of VAT at the Division Office, the representative of the particular organization finally receives the VAT registration form "Musak 8" from the VAT Division office.

4.3 A CASE STUDY (MOTIJHEEL VAT DIVISION, DHAKA)

VAT REGISTRATION

VAT registration under this VAT Division office is broadly categorized into two types: (1) Importer's, and (2) Normal (except importers). Ten cases of VAT registration in Motijheel Division were followed to see the time consumption for this activity. The observations are mentioned hereunder:

1) *Name of organization :* M/S Prakaushali Sangshad Ltd.

   Category : Importer

   Application date 22.12.02

   Listing date in Motijheel Division 24.12.02

   Date of document transferred from Divisional office to Head office at Segunbagicha 29.12.02

   Completion date of Registration form 5.1.03

   Total time =14 days

2) *Name of organization*: Labtech Trading Co.

   Category : Importer

   Application date 30.11.02

   Listing date in Motijheel Division 01.12.02

   Date of document transferred from Divisional office to Head office at Segunbagicha 04.12.02

   Completion date of Registration form 15.12.02

   Total time = 16 days.

3) *Name of organization*: Saudi Trade International Co.

   Category: Importer

Application date: 23.12.02

Listing date in Motijheel Division: 24.12.02

Date of document transferred from Divisional office to Head office at Segunbagicha 28.12.02

Completion date of Registration form 31.12.02

Total days = 09 days

4) *Name of organization*: M/S Rahman Enterprise

Category: Importer

Application date 27.11.02

Listing date (in Motijheel Division) 27.11.02

Date of document transferred from Divisional office to Head office at Segunbagicha 28.11.02

Completion date of Registration form 02.12.02

Total time = 06 days

5) *Name of organization*: M/S Sunlight Trade International.

Category: Importer

Application date 29.12.02

Listing date in Motijheel Division 29.12.02

Date of document transferred from Divisional office to head office at Segunbagicha: 02.01.03

Completion date of Registration form 08.01.03

Total time = 11 days

6) *Name of organization*: Integrate computer

Category: Normal

Application date 02.01.03

Listing date (in Motijheel Division) 02.01.03

Date of document transferred from Divisional office to Head office at Segunbagicha 04.05.03

Completion date of Registration form 5.1.03

Total time = 04 days

7) *Name of organization*: Meritex

Category: Normal

Application date 01.01.03

Listing date (in Motijheel Division) 01.01.03

Date of document transferred from Divisional office to Head office at Segunbagicha: 02.01.03

Completion date of Registration form 5.1.03

Total time = 05 days

8) Name of organation: Mithila Enterprise

Category: Normal

Application date 29.12.02

Listing date (in Motijheel Division) 29.12.02

Date of document transferred from Divisional office to Head office at Segunbagicha 29.12.02

Completion date of Registration form 01.01.03

Total time = 04 days

9) *Name of organization*: Rita Construction and Engineering

Category : Normal

Application date 22.12.02

Listing date (in Motijheel Division) 22.12.02

Date of document transferred from Divisional office to Head office at Segunbagicha 22.12.02

Completion date of Registration form 31.12.02

Total time = 10 days

~~10)~~ ~~*Name of organization*~~: Star Trading Corporation

Category : Normal

Application date 24.12.02

Listing date (in Motijheel Division) 24.12.02

Date of document transferred from Divisional office to Head office at Segunbagicha 24.12.02

Completion date of Registration form 26.12.02

Total time = 03 days.

4.4 SUMMARY:

In Motijheel Division office VAT registration for normal cases took 4 days on average, whereas importer's category took 9 to 10 days time. For importers' VAT registration a routine investigation (double check) is conducted by the division office before approval. After verification of documents the division (Motijheel) office sends the documents to the Head office. It was told that the importers' registration process takes longer time because of a prior physical check.

4.5 PROBLEMS:

(1) Presently the VAT registration is not done at the Division level. All the 8 Division offices under Dhaka (South) Commissionerate have to contact Dhaka Head office for registration purpose. That's why the registration process becomes comparatively lengthy and the VAT-able organizations have to face unnecessary harassment. For example, any VAT-able organization under Narayanganj division willing to take VAT registration, has to submit all the necessary documents at the Narayanganj VAT division. The divisional officers check those documents

and send it to Dhaka Head office. Head office again verifies the same documents and approves for registration. The'VAT -8' registration form is then sent back to Narayonganj division office. So, the concerned organization has to wait for a long time and has to face administrative difficulties to get the VAT registration.

(2) Even now the VAT registration process is conducted manually. Only the VAT registration form is generated by computers, which are located at the head offices (Commissionerates) centrally.

(3) Although Divisional computerized VAT registration system is under consideration of relevant authorities but it has not been implemented because of administrative inertia.

(4) From the 10 case-studies mentioned earlier it is found that the average duration of VAT registration process is lengthy. Hence, many VAT-able industries feel discouraged to take VAT registration. There exist a lot of complaint also about initial non-coperation.

(5) To complete VAT registration process it is required to get approval of many officials.

4.6 RECOMMENDATIONS

(a) VAT registration process has to be completed at the Division Office level.

(b) VAT registration system should be computerized immediately.

(c) VAT registration procedure is now time consuming and it should be done in 1 or 2 days time.

(d) VAT registration should be made the duty of the Divisional officer. It has to be a pro-active action instead of reactive one.

4.7 PROBLEMS OF A VAT DIVISION

1) Shortage in official staff. The total number of superintendent is 01,inspectors are 04 in number in the Division head office that monitors three circle offices and reports back to the Headquarter.

2) Due to lack of staff, one person has to perform works other than his/her own duties. For this reason each and every administrative work is hampered and becomes lengthy.

3) Revenue collection is conducted by different circle's under Motijheel division. So item- wise revenue collection becomes a hard task. For example, all the chinese restaurants under Motijheel division are distributed in different circles. So if someone wants to know the total number of units and the state of revenue collection from all the chinese restaurants under Motijheel division, it will be a hard task and time consuming matter. Data for registered units are also not readily available in the Division Office.

4) Year- wise total VAT units number, item-wise VAT collection for the previous 5-years were not readily available in Motijheel division office. On investigation it was revealed that the Head office at Segun Bagicha is also not much aware about such crucial statistics.

4.8 RECOMMENDATIONS

(a) Vacant posts of VAT inspectors should be filled up immediately through direct recruitment.

(b) Each and every work should be performed separately by the designated concerned officials.

(c) Item-wise (activity based) collection of VAT should be arranged in Motijheel division. For example, all units of chinese restaurants under Motijheel Division should be supervised by one circle or a group of inspectors.

(d) Year-wise and item- wise VAT collection statistics should be visibly preserved at Motijheel division. Head office officials should make effective office inspections. Lack of supervision from the concerned head office is obviously felt at the Division office.

5. VAT AUDIT

5.1 The main features of successful VAT audit system are as follows:

(1) Taxpayers are selected for audit on the probability that they will be evading tax.

(2) The frequency of a VAT audit is greater than customary for income tax.

(3) The scope of a VAT audit consists primarily of short verification, visits to detect evasion. They are not intended to be complete financial audits. In consequence, they are not as time-consuming nor as comprehensive as a financial audit.

(4) Fraud investigations are conducted by specially trained auditors.

5.2 FINANCIAL AUDIT METHODOLOGY

5.2.1 A typical financial audit is likely to involve the following:

(1) A check of all third party data held in the office under the taxpayer's name against the accounting records. This could include information from other

audits, income files and import data or information collected from customers or associates. The data may also include ~~copies of VAT invoices obtained from~~ audits of other taxpayers.

(2) A review of accounting records for the selected period.

(3) Confirmation of arithmetical accuracy of input or output tax calculation, tracing from the return back to worksheets and accounting records.

(4) A simple check of source documents supporting both input and output tax calculations (bank statements, invoices, deposit slips, cash registers, tapes, etc.)

(5) A check for adjustments for cash and goods taken by proprietors and for the inclusion of cash sales.

(6) A comparison of external data (such as payment schedules from customers) with books of accounts and returns.

(7) A check on exceptional items such as the preparation of self -supply invoices and secondhand goods credits.

(8) A check of invoices for input credits claimed on non-business purchases.

(9) Verification of exempt and zero-rated goods has been correctly accounted for.

(10) Checks on deviations from the standard business operating ratios to establish reasons for significant departures from industry standard.

(11) Sample checks from purchase invoices of inventories. The reasonableness of the latest inventory can be

assessed in light of recent purchases and sales data.

(12) Production records should be reviewed as an aid in assessing the validity of raw material input credits and output tax liability.

(13) Quantify any discrepancy ensure that any avoidance held by the authorities and the explanations provided by the taxpayers are recorded, assess whether or not there are any indications of fraud, and prepare report for supervisor.

5.2.2 The complexity of the task and the importance of properly recording the results are of paramount interest so that violators can be penalized or prosecuted. To make it worthwhile it is necessary to develop checklists and standard recording formats.

5.2.3 However, the scope of a VAT audit consists primarily of short verification visits to detect tax evasion. A short verification is likely to involve only one or two of the items listed above (such as a check of invoice of input credits or a review of accounting of selected period). Nevertheless, there should be a system to ensure that business should be selected from time to time, for a comprehensive financial audit in particular, when a short verification established that the taxpayer was evading VAT repeatedly.

5.3 SELECTION CRITERIA

To maximize the effect of audits in a case, selection system should be developed, taking into account the following:

(1) The largest share of the audit work load should be devoted to large taxpayers. Many countries allocate excessive resources for auditing the larger

taxpayers, because the biggest differences between taxes due and taxes paid can be found in this group and the productivity (additional tax assessment) per case audited is higher as well. However, it should be noted that the audit of the largest taxpayers may be beyond the capability of a typical VAT auditor and in most cases should be conducted by a high level official who should be a qualified accountant with wide experience in auditing.

(2) There should be a system to ensure that businesses that have not been audited for a long time should be selected. The maximum length of time between audit will vary, depending on the nature and size of the business. A maximum period of two years for medium and three years for small business might be appropriate keeping in view the period of demand for any arrear taxes can be issued. In a lapse of three years it is of no use to audit in Bangladesh.

(3) Consideration should be given as to when an audit becomes "statute barred" (e.g., legislation limits the time that a declaration can be reassessed to a specific time).

5.4 AUDIT OF INSURANCE COMPANIES BY PRIVATE AUDITORS:

The detailed audit findings involving some private Chartered Accountant (CA) firms for "insurance" are as follows[9]:It was found that fiscal evasions may source from two forms: by (A) Misrepresentation on recorded facts, and (B) Deliberate purging of transaction from being recorded.

[9] Government involved some private CA firms in 2002 to detect evasions in some service (insurance) and some manufacturing (like re-rolling and cement) sectors.

(A) Evasions by 'misrepresentation' seem to be emanated from practices including but not limited to:

(1) VAT rebate taken on VAT collected on import consignments by export sectors.

(2) VAT rebate taken on co-insurance hiding the VAT collected as leader.

(3) Co-insurance cover notes (CNs), share premium payable to others, not appearing in the collection statement.

(4) Co-insurance Cover Note, CGIL, being leader, premium share paid to other companies but relevant Cover Notes not appearing in the Collection Statement.

(5) Co-insurance premium payable is adjusted against co-insurance premium receivable.

(6) 2.5% service charge imposed when paying co-insurance premium but not taken into account.

(7) VAT-paid premium deposit balance, when policies issued, according to company policy, are transferred to revenue account but cases found to the contrary that premium deposit has not been transferred to revenue upon the issuance of policies, thus taxable income understated. This is a deviation in adopted accounting principle.

(8) In the guise of exempted fire risk for export sector, VAT not collected on flood/cyclone risk.

(9) Claim payment dues adjusted by the premium receivable from the same party and thus the premium income left unrecorded in the books.

(10) Reinsurance with Shadharan Bima, but the corresponding premium income left unrecorded.

(11) Stamp proceeds ~~collected from insured but~~ stamps were not used for policies remaining un-issued.

(12) Open CN issued but the subsequent policies with premium income remain, sometimes, unrecorded.

(13) Records of booth income, business of new branch and closed branch.

(B) Fiscal evasion 'by purging the transactions outright from being recorded' is an act of outright concealment. To achieve this, the practices normally adopted are:

(1) Cover notes and money receipts are issued which remain unrecorded in company's VAT records (collection statement, VAT Register, VAT return). Cases have been found on missing money receipts.

(2) Cover Notes issued on credit to major customers are not recorded, thus VAT and IT evaded, and when the claims are due for payment, 0/s premium lying due against those credit customers have taken adjustment.

(3) Claim paid less towards showing an adjustment against future premium income from customers and thereby VAT-able future premium income remained outside the record.

BUSINESS OF INSURANCE SERVICE

VAT Code 027

TRADITIONAL AUDIT RISK AREAS THAT MAY RESULT IN FISCAL EVASION

TWO BROAD RISK AREAS

Transaction made but Unrecorded, Concealed Outright

Unrecorded collections deposited in unreported bank accounts

Unrecorded collections used in unofficial, secret payments outside the books

Traditional Techniques to survive with concealment:

Branches are unofficially advised to make secret transfers of collections against bank accounts under head office control.
Missing Money Receipts and missing Cover Notes are used for concealed transactions. Missing Cover Notes, not being under pre-number control, is hard to track.
Head Office prepares collection statements of all the branches, remakes necessary documentation so as to conform to the VAT Register.
Central VAT registration in a way came to a help to underpay the VAT while remote earning branches remain outside the local inspection net.
Bank accounts with concealed proceeds are not reported in official accounts and remain outside the books.
Deal with large customers giving adjustment of unrecorded prem. receivable against claim dues
Co-insurance, both receivable and payable unrecorded in the books and adjusted outside.

Fiscal Impact

Concealment of transactions result in outright evasions of VAT, I.T. and Stamp Duty.

Transactions made, recorded but fiscal evasion practiced by misrepresentation/year-end journals

Co-insurance Leader, VAT collected but misrepresented in VAT register and rebate taken

VAT collected on import consignment of export sector misrepresented in VAT register as being export and rebate taken.

VAT not collected on import consignment of export sector

Stamp Duty collected but not used; tied in the premium deposit.

Cover Notes or Open CN issued with minor or no premium recorded but the subsequent policies/ bills that collect substantial premium under the Open Cover may remain unrecorded.

With the guise of VAT exemption on FIRE risk on export sector, VAT remains uncollected on Flood/ Cyclone risks.

Premium Deposit balances corresponding to Policies issued are not transferred to REVENUE A/C. Year-end journals may retain answers to many such internal actions.

Fiscal Impact

Misrepresentation of transactions result in evasions of VAT, sometimes both VAT and Income tax.

The results obtained by private audits were possible ~~through scrutiny~~ and verification of the following documents:

(1) VAT Register, VAT return and Challan copies in full.

(2) Money receipts, collection statements and Bank statements in full.

(3) Head office petty cash Book and Bankbook.

(4) Co-insurance statement and co-insurance documents file.

(5) Policy register, claim register, claims files.

(6) Cover Note file.

(7) Reinsurance statements.

(8) Accounts Ledger and Trial balance for 2000, annual published accounts for 2000.

(9) Last five annual reports.

(10) Branch files and records of selected branches.

(11) Revenue documentation process flow by branch.

5.5 ROLE OF AUDIT IN VAT

5.5.1 Since VAT is a self-enforcing tax, auditing plays a pivotal role in ensuring collection of due government revenue. Under VAT, the manufacturers and the service renderers self-police their own production system, take credit for the VAT paid on the inputs, determine their VAT liability for a certain period (usually a month), deposit the VAT to the treasury and send the monthly report to the VAT office. Mushak-19 (monthly VAT return) is the basic document for audit. The basic officers for examining the "VAT returns" are Inspectors and Superintendents posted in VAT circles. The guidelines issued by NBR for audit work is of general nature and it does not cover product-specific or service-specific audit techniques. In the past there were attempts to carry out in-depth audits in various VAT Commissionerates and also by the Directorate of Inspection. These audits yielded some sporadic results, but the grass root officials of VAT are yet to mould themselves from "executives" to "auditors" because of lack of professional attitude and knack for auditing. This has created a vacuum in this important arena of VAT. Recently (2002) government has taken a new move to appoint "chartered accountant firms" to carry out audits in order to identify VAT evasions in some service sectors (e.g. insurance, hotels, restaurants, etc.) and also in some manufacturing sectors (e.g. cigarette and cement factories).

5.5.2 PRIVATE AUDITS

Audit findings by private firms' have shown encouraging results. The findings also reflect the moribund nature of VAT officers and points to the areas where for a better management of VAT, more focus is needed for quality auditing. In insurance sector such audits have detected VAT evasion to the tune of Tk.23 crore, out of which Tk. 13 crore has already been realized. The experimental audits done by private companies have yielded substantial results that justify future expansion of such audits in other sectors of VAT. Government can continue such private audits in all the sectors in phases and also orient VAT officials in such audits. These audit reports can be made available to VAT officials for their better orientation. NBR may also regroup VAT audit officials on sector basis (service and manufacturing) thus creating more opportunity for specialization of the job of officials. One such audit report says ".......although a

VAT registration under wrong code (028 for Courier Service) was taken by the company and the monthly VAT return is being filed under right code 027 for insurance service, an application to amend the code to 027 is reportedly lying pending with Motijheel VAT Circle". This also shows that the circle offices are far from detecting evasion and even the routine work of VAT registration was not done properly. The said report has identified traditional audit risk areas that may result in fiscal evasion(stated earlier at para 5.4)

5.6 AUDIT STAFFING

The number of staff required to administer a VAT depends on many factors, The most important ones are;

(i) Level of threshold adopted

(ii) The number of zero- rated goods and services.

(iii) The general level of technology application and extent of computerization.

(iv) The organizational structure.

(v) Absolute size of the operation.

(vi) The processing and compliance system.

(vii) The geographic characteristics.

The ratio of staff to taxpayers varies widely among countries:

(i) 1 Inspector for about 150 taxpayers in the United Kingdom, Ireland, Belgium,

(ii) 1 Inspector for about 250 to 300 taxpayers in Portugal, Sweden and the Netherlands.

(iii) 1 Inspector for about 700 taxpayers in Italy.

VAT authorities in Bangladesh will have to establish their own criteria taking into account the actual staff in charge of the turnover tax, the number of turnover taxpayers, the level of the VAT threshold finally adopted, and the number of VAT taxpayers. In this area the level of the threshold is again a critical issue keeping in view the number of cases of turnover tax and that of cottage industries. After establishing the criteria, the authorities have to appoint and train the needed tax inspectors and support staff.

There were also attempts to train or educate the taxpayers. Some VAT Commissionerates organised seminars for the taxpayers to this end. Given the fact that the regular recruitment to the post of Inspectors was not there for almost two decades, the VAT Inspectors and Superintendents are all over-aged (almost all are above 50 years of age) and the department has become an 'octogenarian club'. Some of the VAT officers are below 50 years of age but they come from lower strata of the office, e.g. MLSS, Sepoys and clerks. There is a large influx of government employees working in other departments who were declared "surplus" by the Ministry of Establishment. All these have created a bottleneck in revenue collection, tax return analysis, auditing or training. Any task or job done by the overaged personnel does not bear the sign of quality. "The taxpayers deserve quality service because the agenda of public reform is now moving on to a focus on 'delivery' and 'quality services' rather than 'modernising government".[10]

6. VAT ADMINISTRATION FUNCTIONING

6.1 NBR's Order No- 12/VAT/99/184 dated 10/06/99 has been circulated to fix up functions and responsibilities of

[10] Public administration.vol.80 No: 4. 2002. Tom ling. "Delivering joined-up government in the discussions, issues and problems." p.615.

the officers and staff at the field level under VAT ~~system.~~

(a) Circle office: Circle office is ~~the core center point~~ of the VAT system. Circle offices are concerned with identification of taxpayers and checking submitted returns. According to the present structure the circle office accommodates 5 to 7 inspectors headed by one superintendent. Inspectors are directly responsible to the Superintendents for their duties.

Inspectors are to monitor the following functions:

i. Revenue collection ,

ii. Implementation of VAT policy ,

iii. Monitoring and examination of VAT returns.

Responsibility of the circle Superintendent.

Superintendent is the chief administrative officer of the circle. He is responsible for the following functions:

(i) Supervision of regular work of the officers (inspectors).

(ii) Correspondence with the taxpayers, Divisional Office and Commissioner's office.

(iii) Supervise the circle inspectors.

(iv) Responsible for any irregularity regarding tax evasion of any unit in the circle.

(b) Divisional Office: The Divisional Officer (Assistant or Deputy Commissioner) is responsible for control and supervision of the circle offices. Divisional office works relating to VAT functions are divided into 4 units. Those are:

Data processing unit

i. Preservation of list of taxpayers.

ii. Enlisted institutions.

iii. Analysis of returns.

Enforcement unit

This unit is related to preservation of list containing name ,address, nature of business of VAT units and also for turnover tax and the cottage industries.

Audit unit

Audit unit is related to the VAT oriented audit operations and their reporting upwards.

Taxpayer's information and service unit.

This unit is related to registration and processing of application for registration.

At present each Division is to be organised in a way so that for each four inspectors one Superintendent is to supervise the data processing job with enforcement unit and the others will be responsible for audit and taxpayer's information and service unit.All the office support staff working in the Divisional Office shall assist in the official work.

The Divisional Office has to submit regular reports to the Commissioner's office. The Circle and the Divisional offices mostly remain busy in reporting their revenue collections as they chase the targets set before them by the NBR.

(c) Office of the Commissioner:

VAT Commissioner is the Chief officer regarding all administrative works under his jurisdiction. He communicates with the and with other government ~~offices in~~ his jurisdiction. The NBR Commissioners organises monthly or ~~fortnightly revenue discussions~~ with the Division and circle offices to maximise revenue collection.

The Commissioner at the Headquarter is assisted by an Additional Commissioner, usually 2 Joint Commissioners, one or more Assistant/Deputy Commissioner, one or more Superintendents, Inspectors and others officers and staff. In line with the division of work at the Circles and Divisions the Commissioner's Office also has the different desks dealing with

(a) Data processing,

(b) Enforcement,

(c) Audit, and

(d) Taxpayers' education service.

Usually a pair of Joint Commissioners are posted at the Head office one being responsible for data processing and taxpayers' information service and the other being responsible for audit and enforcement. The Head office has a relatively large team for revenue collection, administrative management, development, etc. There are a number of functions which are directly or indirectly related to collection of revenue.

6.2 AUDIT JOB AT DHAKA (SOUTH) VAT COMMISSIONERATE

A probe into the audit department of Dhaka (South) VAT Commissonerate showed that the audit tasks conducted by audit and preventive section are mainly routine, special or surprise audit, most of which lack in depth analysis. A good number of them are cursory in nature.On investigation (on 20.01.2003) 3 superintendents and 26 inspectors were found posted for audits under this Commissionerate.

The total number of audits performed in the last 5 years is as follows:

Year	**No. of audits**
1998	139
1999	295
2000	169
2001	45
2002	42 (Special)
2003 (upto June)	24 (General)

Some of the audit reports were studied by the Commission with the following findings:

(1) NIS Marketable Insurance Co.4d.

Audited period : July' 98 to June'99.

Reason for audit : Evasion of VAT.

Penalty imposed on the basis of audit finding : Tk. 2,60,875 arrear of VAT including 2% monthly extra tax Tk. 2,16,976. Total= Tk.4,77,851

(2) MIS Loyad's Insurance Co.Ltd.

Audit duration: February 2001 to June 2002

Reason : Evasion of VAT

Penalty : Tk. 34,19,707

Arrear of VAT Including 2% extra Tax Tk.6,93,527.

Total Tk. 41,13,234

(3) Pioneer steel Re- rolling Mills Ltd.

Audit duration : November' 99to April'2001

Reason: (i) Irrelevant remission case

(ii) Irrelevance in the statement of loss .

~~(4)~~ ~~Dhaka Match industries~~ Co. Ltd.

Duration of Audit: July 1998 to December 2000

Reason: (i) Irrelevance in remission case

(ii) Discord between record paper and actual account

(iii) Different warehouse was used than the one indicated in VAT-8 Form.

6.3 Problems related to audit in the Commissioner's office were:

(1) Insufficient staff in audit section.

(2) There is no specific allocation of staff in audit department of Dhaka (South). The picture in other Commissionerates is also not different either.

(3) Maximum audit staff are not well trained nor well motivated. They got some briefings before their audit operations from the senior officials.

(4) Some cases show that audits were not perfectly investigated within the specific time period. A special audit was ordered for 42 insurance companies in June'99. The duration for this task was setup from June'99 to June 2002. But no report was submitted within that period. So the time was extended upto 25th January 2003.But it is almost impossible to submit the reports within the either hurridly fixed short period of time. In this way , audit process becomes time consuming and bear barren results for the inefficient performance of the audit staff.

(5) Some audit reports remain incomplete due to transfer of the concerned officers in the half way of report

making period. Officers remain busy is pursuing their transfers whenever they come to audit unit.

6.4 RECOMMENDATIONS

(a) Direct employment of VAT Audit Officers in a different category of officials should be undertaken immediately.

(b) Specific allocation of sufficient staff in audit section of Dhaka (South) should be done.

(c) All staff of audit department should be trained.

(d) Respective controlling officers should be aware of the audit reports and ask the audit staff about their progress in auditing from time to time.

(e) Transfer system of audit staff should be organized on the basis of progression of audits.

6.5 Manpower in Motijheel VAT Division

The audit picture is almost the same in other six VAT Commissionerates. Lack of specialized skill has been felt acutely. Total staff posted in Motijheel Division comprise of one Superintendent and three Inspectors appeared to be very insufficient to manage 27151 VAT units, 825 turnover units and 103 cottage industries supervision (till 22/08/2003). The average age of the Inspectors being over or near to 50 years the agility or initiative demanded by their job could never be met.

Information of VAT Superintendent and Inspectors in Motijheel Division office.

TABLE-X.1

Sl. No.	Name	Desig-nation	Date of Birth	Educational Qualification	Training	Appointment / Promotion	Joining date in Motijheel Division
1	Z.H.M. Shajahan	Superin-tendent	1.05.1950	M. A.	1.Foundation Training 2.Condensed & Comprihen-sive Accounting 3.Asycuda++ 4. Narcotics control law	1988	10.12.2002
2	Selim Osman	Inspector	31.12.1951	M.Com.	1.Foundation Training 2.VAT & Customs	11.5.1978	21.12.2002
3	Md. Rayhan Uddin	Inspector	17.02.1955	M.A.	1.Customs Trainning 2.Basic Accounting Training 3.WTO Valuation Agreement Course	15.2.1994	18.12.2002

Summary of the table: We found that the average age of inspectors in the Motijheel division office is 49 years. All have post graduate education. They are all trained in VAT procedure. Out of the three inspectors posted two are promoted from lower office support staff.

Total VAT units under Motijheel division are 27,151. But only one Superintendent and 4 inspectors at the Division headquqrer are of course no match to stand before the challenging job of revenue collection and monitoring. This leaves no space for taxpayers service. It becomes difficult for those 4 personnel to investigate the huge number of units. VAT Inspectors are expected to be energetic and agile to investigate each and every unit under the Division. The sheer number of inspectors compared to the number of units can easily speak of the poor quality of the performed job. In reality it seemed that the mercy and magnanimity of the taxpayers are meeting the targets of VAT collections.

6.6 RECOMMENDATIONS

(a) There is an acute need to allocate more employees or staff in this Division to accelerate working procedure.

(b) Fresh graduates from universities with finance/audit background should be appointed immediately to enhance the efficiency and better taxpayer service in this sector

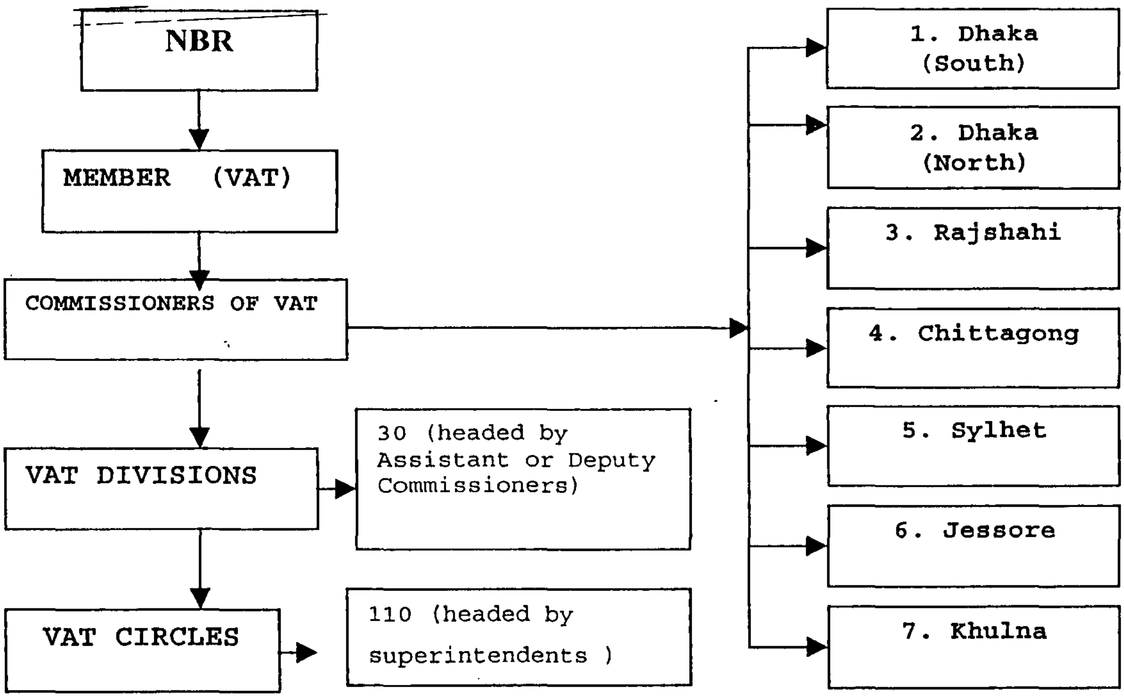
(c) The Motijheel Division needs to be upgraded to a Commissioner's office considering its annual revenue collection (860 cr. Taka in 2002-03).

ADMINISTRATIVE ORGANIZATION OF VAT

.1 The existing VAT administration of Bangladesh is the legacy of old excise structure. Since its introduction in 1991 the excise and customs officials and staff of NBR have manned the VAT administration. Hence the present system of VAT has been subjected to be administered by the old officials most of whom could not reorient themselves with the new system. The organization of VAT administration is as follows:

Figure-X.2

ORGANIZATION OF VAT



The lowest echelon (circle office) reports tax collection and monitors the performances of the manufacturing and the service units which is reported upwards to the VAT Divisions and to the Commissioner's offices in turn. Thus the VAT commissioners are not in close touch with the grass root offices. This decreases the efficiency of the commissioners' office performance. Again the number of circles being more than one hundred, it is also very difficult to infuse momentum in all of them at a certain time. The number of such offices can be reduced drastically by merging them with Division offices. This will increase efficiency and accountability of the Assistant/Deputy Commissioners as well as the Superintendents and the VAT Inspectors. The number of Division offices can be increased to fifty from the present number of thirty. Alternatively reorganisation or upgrading of the circle offices and manning them with an Assistant Commissioner will increase the capability of direct supervision and monitoring by the Assistant/Deputy commissioners. This will reduce government's cost and make the VAT administration more transparent and dynamic. The division offices can be equipped with adequate number of computers and headed by Deputy Commissioners so that the VAT Commissioner's office can be linked to the VAT Division offices through Wide Area Networking (WAN), now an available technology with NBR. Thus, the present field administration of VAT can be transformed from a three-tier to two-tier revenue reporting organisation at the field level.

6.7.1 GEOGRAPHIC VAT ADMINISTRATION

The present VAT administration machinery is of geographical nature, i.e. the commissionerates cover all production/manufacturing units and service sectors in a certain area. For example, the whole of Rajshahi administrative Division is under one VAT Commissioner. Similarly the Sylhet administrative Division is under another VAT Commissioner. This concept can be recast on the basis of activity-code, i.e. there can be a Commissioner's office to deal with "Cottage Industry and Turnover Tax". One Commissioner's office can be designated with specific manufacturing and service units to be covered under construction services and construction related activities. Thus the geographical coverage remaining the same (whole of Bangladesh), some of the Commissioners can have job specialization. However, this proposed change will be a total departure from the present VAT administrative practice and hence should be carefully studied and can be experimented first with (a) Commissioner for Cottage Industries and Turnover Taxes, and (b) Commissioner for service sectors and manufacturing units related to "Construction Industries". This will also lessen the present burden of the existing seven Commissioners of VAT to a great extent and help them concentrate on the manufacturing units under VAT. If these two Commissioners offices yield successful results then the concept can go for further expansion. In case of difficulty to cover the whole of Bangladesh by one Commissioner's office, there can be regional offices of the same office of subordinate status. This proposal is not aimed at simply increasing the present administrative structure. The present manpower can be rearranged from the existing offices for the Commissioner's office for "Construction Service and related manufacturing". Instead of creating posts of commissioners for the proposed offices immediately, two existing Additional Commissioners can be entrusted to carry out the stated job. The proposed office, be it a Commissioner's office or of subordinate status, the "construction and construction related VAT office" can function viably for the reasons stated below. It has been identified that such an office could deal with around 29 different types of construction related manufacturing activities and services. The construction industry has expanded significantly in the last ten years. It is logical to assume that when the mainstream industry grows, the components should follow suit. As for example, if cement production rises, the production of bricks and sanitary wares should also have a positive trend. The VAT administration can identify the major items growth trends (production/sales) and look for similar trend lines in the sectors which are of corollary nature. This can be useful to monitor due VAT collection. NBR data show that VAT revenue from domestic sanitary wares production in 1997-8 was Tk.4.54 crore, whereas VAT earned from this sector in 2001-2 came down to Tk.3.78 crore. NBR data also shows that VAT collected from cement production in the last 5 years have increased by about 5 folds, whereas VAT for non-ceramic bricks in the same period grew only by 50%. This shows a yawning gap between the amount of VAT collected from cement production and that from non-ceramic bricks. In the same period VAT collected from paints and varnishes have registered a growth of about 90%. Such analysis at the level of Commissioner's office will help directing the field offices to concentrate on relevant areas for proper collection of VAT. There are at present about 2,94,000 VAT registered units throughout Bangladesh. Out of this, the number of construction service and construction related other services/ manufacturing units are around 1,79,000 and hence comprise about 60% of the total VAT registered units. The workload thus justifies creation of a separate VAT office for the "construction services, construction related other services and manufacturing." Whenever such an office starts functioning, the officials can easily get themselves acquainted with construction rules or formulas with a target of using them in VAT analysis. The following Table shows the VAT collected from various constructions related sectors/services from 1997-8 to 2001-2. BBS data shows that construction sector grew at 7.9% in FY 2002, when VAT revenue from cement manufacturing increased at 8.76%, but VAT revenue from sanitary wares declined by 11.70% in FY 2002. However, VAT from the construction services' related 29 items increased by 9.40% in FY 2002 compared to that of the previous year.

TABLE-X.2

VAT REVENUE FROM CONSTRUCTION SERVICE AND CONSTRUCTION RELATED OTHER SERVICES /MANUFACTURES.

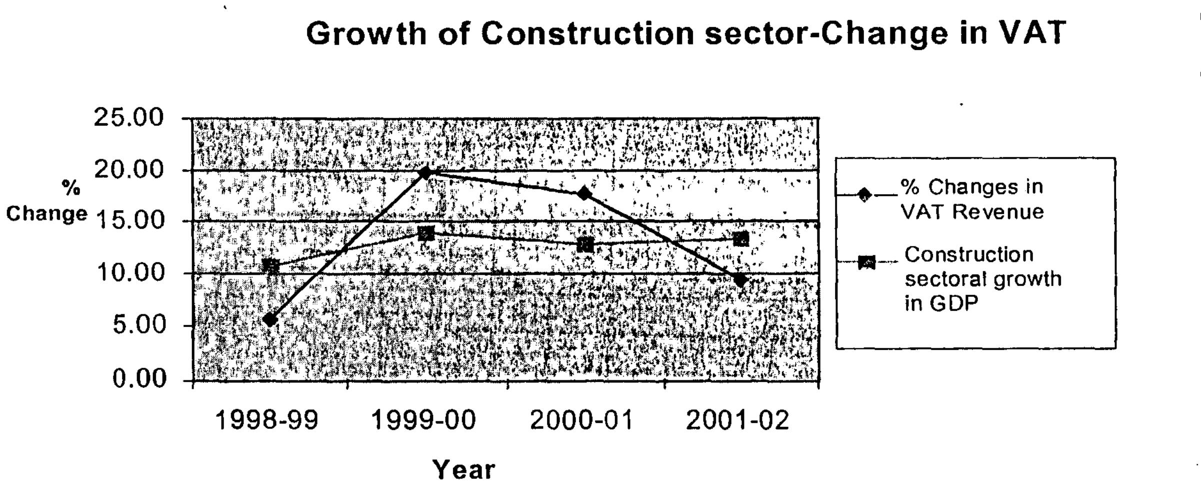
SL. No.	Items	Amount of revenue (in cr. Tk.)				
		1997-98	1998-99	1999-00	2000-01	2001-02
	VAT (Domestic)					
1	Cement	19.62	34.21	64.76	86.66	94.26
2	MS Product	21.92	21.08	22.69	28.23	31.48
3	Steel / GI Pipe	2.55	4.56	3.34	3.34	3.17
4	PVC Pipe	1.29	1.18	1.74	1.87	4.15
5	Paints and Varnishes	7.67	8.49	9.68	11.37	13.11
6	Ceramic Products	5.42	4.54	3.75	2.85	4.68
7	Electrical Goods	1.93	3.33	6.71	6.15	11.22
8	Electric Fans and Parts	2.46	2.48	2.84	4.36	3.97
9	Wires and Cables	4.86	3.76	5.25	1.15	12.82
10	Sanitary Ware	4.54	4.85	4.15	4.28	3.78
11	Aluminum Fittings	0.74	2.16	1.83	2.05	5.5
12	Ceramic Bricks	1.12	1.03	1.09	3.65	3.05
13	Non-Ceramic Bricks	14.29	14.73	15.89	15.13	22.4
14	Wooden furniture	0.34	0.34	0.30	0.20	0.30
15	Marble Stone	0.15	0.24	0.29	0.29	0.33
16	Scrap	0.17	0.24	11.27	16.3	16.49
17	Iron and Iron Products	0.39	0.61	0.53	1.01	4.05
18	G.I Wire	0.66	0.58	0.45	0.36	0.47
19	Steel Ingot	0.85	0.59	0.91	0.76	1.09
20	Bathtub and jacuji	0.03	0.2	0.05	0.29	0.57
21	Basin, Commode, water tap, Bathroom fittings.	0.62	1.4	2.89	3.04	7.84
22	Air conditioners	3.94	0.3	0.24	0.4	0.08
23	Construction Firms	266.78	268.51	316.55	382.41	383.75
24	Land Development Agency	3.65	2.5	2.39	3.83	3.4
25	Real Estate Development Agency	1.13	4.71	3.83	4.46	12.38
26	Architect/Interior designer/Interior Decorator.	0	0	0.03	0.02	0.01
	SD (Domestic)					
27	Ceramic Products	0.01	2.57	0.35	0.28	0.63
28	Sanitary Ware	0.35	0.48	1.28	1.19	0.83
29	Tiles	0.36	0.52	0.9	3.74	5.13
	Total	**367.84**	**390.19**	**485.98**	**589.67**	**650.94**

Source: NBR.

We can observe from the figure below that our present tax enforcement mechanism is much less productive, and in some cases it is inefficient to find out the sectoral interrelation of growth. From the following Figure it is clear that from 1998- 89 to 2001-02 VAT revenue growths was not correlated with that of construction sector's contribution to GDP.

Figure-X.3

COMPARISON OF CONSTRUCTION SECTORAL GROWTH WITH CHANGE IN VAT.



6.7.3 RECOMMENDATION

(a) The Commission recommends creation of a separate VAT office for the "construction services, construction related other services and manufacturing".

7. STREAMLINING OF VAT RULES AND ORDERS

7.1 At present the VAT Act and Rules, 1991, SROs and General Orders have a published interpretation containing about two thousand printed pages[11]. There are examples where the operation of a single VAT-able service or activity is covered by a number of orders and SROs. This has created non-transparency in law, orders and procedures of VAT. For example, the following VAT SROs and Standing Orders affect business of insurance:

SL.	SRO and Standing Order	Brief Impact on Insurance

[11] VAT Law, Rules and General Orders. A compilation of orders from 1991 to 2001. Customs, Excise & VAT club, Sylhet, 2001 (compiled by Dr. Rafiqul Islam).

No.	No. and Date	Business
1	SRO 168/1995 dt.20.9.95	Bill form(~~carrying the VAT~~ registration No.) issued by insurer against insurance services considered as valid VAT Invoice
2	SRO 167/1995 DT.20.9.95	Head office of Insurance company shall take the central registration
3	SRO 146/1999 DT. 10.6.99	Premium on Bangladeshi Ocean going vessel covering the marine-HULL risk is VAT-exempt
4	SRO 149/1999 DT.10.6.99	Premium on export sector covering fire risk and risk at export stage is VAT-exempt. Premium on EPZ units is VAT-exempt
5	SO 01/Mushak/2001 dated 18.2.01	Insurance company to mention insured name, policy no. in the Treasury Challan before depositing to Bangladesh Bank
6	SO 1(13) Mushak (Pari: and prattyarpan)/90 dated 14.1.99	Insurance companies collect VAT on import of raw materials by 100% export sector. After exports have been made with those imported materials, exporter to claim refund of VAT paid on such imports. VAT on other marine, fire, misc. must also be collected.

		In default, uncollected VAT shall be realized from insurance company.
7	SO 05/Mushak/99 dated 21.3.99	15% VAT applicable on all insurance policies excepting on life insurance. VAT is applicable on health insurance.
8	SO 2(2) Mushok-Nee: Ba:/95/36(11) dated 20.1.98	Rebate of VAT on insurance premium paid as inputs by a registered producer/service provider can be taken only upon the supply of VAT-able manufactured goods or rendering of VAT-able service. Land, building, office equipments are not being defined as input, rebate of VAT paid on insurance on these assets can not be taken.
9	SO 06/Mushok/98 dated 19.11.98	Rebate/Refund of VAT on insurance premium paid as input by exporter manufacturer can be taken
10	SO 09/Mushok/97 dated 24.4.97	If insurance company makes any refund (full or part) of VAT linked to such refund shall be taken adjustment in next VAT return. In these cases, money receipt must be taken back and cancelled. For any difference,

		a new money receipt shall be given to the insured.
~~11~~	~~SO 9/Mushok/93~~ dated 8.11.1993	Rebate of VAT paid on Insurance premium as input by manufacturer can be taken against supply of VAT-able goods.

From above, it may be observed that the office orders affecting a single service activity are numerous, complex and hence are not transparent. NBR may take up the task of compressing one order for one service or one activity (for example, the eleven SROs and SOs for insurance service can be compressed into one order). This task of streamlining of rules and laws can be done separately by NBR, since this will involve a huge amount of editorial tasks.

7.2 Due to changes brought in by the Finance Act 2000 in the Second Schedule of the VAT Act 1991, the definitions of VAT-able services have become ineffective and the teeth of law have become blunt. The change in the Second Schedule of the VAT Act 1991 has changed the coverage pattern. As a result of the change now a negative list has replaced the earlier positive list of VAT-able services. Consequently, definition of some VAT-able services are not available in the Second Schedule. Services like, Event Management, Light and Sound Show remain not defined (identified)in the VAT law. In the absence of any specific definition of these and some other services, VAT is not being collected from the renderers of such services.

Recently Government has lost a case at the High Court level which was related to a definition regarding the activities of 'Survey Company'. In this case due to apparent incorrect wording in the definition, Government may lose VAT revenue to the tune of some Tk.100 (one hundred) crore. This again illustrates that tinkering with legal matters might be very expensive for the exchequer.

7.3 RECOMMENDATIONS

(a) NBR should take up the task of compressing **"one order for one service or one activity"** (for example, the eleven SROs and SOs for insurance service can be compressed into one order) and thus streamline the VAT rules and orders.

(b) The teeth of law must be sharpened and it is very important to strengthen the definitions of the VAT-able services, with a view to collect due VAT from this sector and also to make the VAT able services transparent to the taxpayers as well as to the tax collectors.

(c) The VAT forms should also be reexamined to make them up-to-date.

8. IMMEDIATE MEASURES FOR HARD TO TAX AREAS

8.1 The experience of VAT administration in its first decade in Bangladesh shows that the (a) sweetmeat shops, (b) hotels and restaurants and some other service sectors are 'hard to tax' areas. Value addition in these fields is high, but either (i) VAT is not collected or (ii) collected VAT is not passed on to government treasury in full. In order to combat the situation government can introduce **'VAT stamps'** of different denominations (Taka one, Two, ...,One hundred, etc). The hotels/restaurants and the sweetmeat shops shall buy the 'VAT Stamps' in advance and affix them to the 'original cash memos' ~~(in case of hotels and restaurants) and~~ to the sweetmeat packaging boxes. Any check by the VAT officials of these shops/restaurants can ensure proper collection of VAT. This system can be experimented first in Dhaka and other Divisional headquarters.

8.2 RECOMMENDATION

(a) Government can introduce 'VAT stamps' of different denominations for 'hard to tax ' areas, such as, sweetmeat shops, hotels, and restaurants.

9. PITFALLS IN VAT REVENUE REPORTING

9.1 Presently the monthly VAT revenue payment/collection is reported on a sector basis by the circle offices upward (to Division and Commissioner's offices). From these reports the commissioners office or NBR can see, for example, how much revenue has been collected from the cigarette industries sector. But from these gross and lumped figures it can not be readily ascertained "who has paid how much", meaning which particular industry has paid how much of VAT in a particular period of time. So the present revenue reporting system should be recast in such a way so that collected VAT revenues can be easily identified against each respective VAT registration number also. This will make the monitoring system stronger and more transparent. The following table identifies a few service/manufacturing sectors where VAT collection has fallen in 2001-02 compared to what was collected in 1997-98.

Table-X.3

VAT yield from selected services/ manufacture in 1997-98 and 2001-02.

(figures in 000 Tk.)

Item / Service	1997- 98	2001-02
Ceramic products	5.42	4.68
Carpets	0.45	0.32
Wood & Wood products	3.49	3.03
Telecom. Equipment	6.63	0.21
Fishing nets	0.54	0.26
G.I wire	0.66	0.47
Socks	0.30	0.25
Spectacles & frames	12.21	0.08
Garage, Workshop and dockyard	2.99	1.50
Cinema Halls	6.72	4.22
Courier Services*	3.34	1.50
Air-conditioned Bus	0.38	0.22

*** From courier service Tk.7.05 crore was collected as VAT in 1998-99.**

9.2 Though the above noted manufacturing / service sectors have grown (carpet and cinema halls may be exceptions) in the past five years the corresponding growth has not been reflected in VAT revenue. The revenue statement of VAT for the first quarter (July-Sept) ~~of 2000 01 as compared to that of 2001-02~~ shows that the total collection has increased by Tk.384 crore, but VAT collection from the following items/ services during the same period has declined: POL products, sugar, jute and jute manufactures, steel / G I pipe, PVC pipe, wireless receiving sets, soap, detergents, electric battery, biscuits, vegetables oil, mechanically propelled vehicles, matches, metal containers, electric goods, wires and cables, sodium silicate, tire and tubes, insulation boards, sanitary wares, foot wares , ceramic bricks, glucose/ dextrose, condensed milk, asbestos, spare parts, wood and wood articles, lever springs , molasses, fishing nets, scrap, steel ingot, synthetic fiber , spectacles and frames, advertising agency, land development agency, cinema halls, gold / silversmith, consulting and supervisory firms, izaradars (lease holders), air conditioned launch services, satellite cable operators, mechanical saw mills, architects/ interior decorators/ designers, etc. It is interesting to note that about one-third of the total VAT-able sectors (service and product) showed negative growth of VAT in the first quarter of FY 2003 compared to the same period of FY 2002. There is little justification for this fall in VAT collection. National Accounts Statistics (May, 2000) of the Bangladesh Bureau of Statistics (BBS) shows that during the last five years the construction sector grew by 8-12 percent, industrial sector by 7-9 percent and service sector by 8-9 percent.

9.3 The VIS (VAT Information System) activity list of NBR shows that there are only 12 sweetmeat producers and only 629 sweetmeat shops are registered with the VAT authority. This data do not corroborate with the public perception of the total number of sweetmeat producers and sweetmeat shops in the country. The data of VIS, NBR need to be validated further and it can lead to meaningful dialogue between NBR and BBS. The recent BBS Industrial Survey Report (2002) can also be of use to NBR. The National Board of Revenue needs to cultivate closer interaction with the Bureau of Statistics (BBS) and other concerned agencies in order to strengthen its statistical database on local manufacturing and service sectors.

9.4 RECOMMENDATIONS

(a) Revenue reporting system should be recast on the basis of VAT registration numbers. This will make the monitoring system stronger and more transparent.

(b) NBR may work closely with BBS for checking statistical facts.

10. VAT RECEIPTS AND CHALLAN'S MONTHLY LOTTERY

10.1 At present VAT covers the retail sale. The retailers can collect 1.5 % VAT on sales, alternatively, they can also opt for paying fixed amount of VAT.It is noteworthy that most of the buyers are not interested to take and retain the buyer's cash memo and in many cases the sellers also do not issue them for obvious reasons. It has been observed that some sellers claim higher price (VAT inclusive) from buyers who demand the cash memo and lower price (VAT exclusive) from buyers who do not claim them. Some countries have adopted "lottery of cash memos/VAT challans" in order to encourage the buyers to obtain and retain the memos. Under the system the buyers will have an extra incentive to obtain and retain the purchase slip/cash memo/VAT challan. Arrangments can be made by the VAT department or the NBR whereby the buyers may retain the photocopy and send the original one to the VAT office (say, to NBR). VAT office may conduct a lottery and the lucky numbers may be awarded different types of prizes (something like a raffle draw)~~. Entailing some cost this will~~ encourage the buyers to obtain and retain cash memos. This will also increase VAT consciousness among the consumers. After the lottery is done, the VAT officials may check the cash memos/challans to see whether the seller has collected the due amount of VAT at sales point and it can further be checked whether the seller has passed on the collected VAT to the government. This will deter some of the manufacturer's practice of issuing more than one VAT challan with the same number to evade payment of VAT. Such lotteries can be carried out for a particular chain shop (like Arong) or for a particular commodity or service (like sweetmeat shops, Chinese restaurants, etc.) in a particular time. In depth checking of cash memos and VAT challans may also lead to useful audits and fruitful investigations by the department.

10.2 RECOMMENDATION

(a) Lottery on cash memos/VAT challans can be introduced in order to encourage the buyers to obtain and retain the memos. The VAT officials may check the cash memos/challans to see whether the seller has collected the due amount of VAT at sales point.

11. ADMINISTRATIVE REFORMS AT THE TOP

11.1 Reform is an ongoing process and at present there are a number of Technical Assistance Projects aiming at modernization of the NBR (Customs, VAT and Direct Taxes). NBR can free the functional Members from the responsibility of implementation of these projects and give the responsibility of 'projects' to a particular

Member/Commissioner, who can monitor the implementation of such projects. The Member/Commissioner (Project and Reform) may report to a Steering Committee to be headed by the Chairman of NBR. Representatives from private sectors, like, FBCCI, Universities and Civil Society, and also from stakeholders of the output of such projects may be co-opted in the Steering Committee. This will create dynamism in project implementation and also bring in transparency in reforms of procedures, laws and related issues. The vacant position of Member (VAT audit) should also be filled up immediately to invigorate audit works. Long stalled recruitment of audit inspectors from amongst the fresh university graduates can start without further delay. The present Director General's office for audit and inspection can be recast as VAT audit, intelligence and investigation office. This office should focus on VAT audit matters only (the customs audits should go to Customs Valuation & Audit Office).

11.2 RECOMMENDATIONS

(a) NBR can bestow the responsibility of 'projects' to a particular Member/Commissioner to monitor implementation.

(b) Member (VAT audit) post may be filled up quickly.

(c) DG (Inspection and Audit) office may be reinforced to carry out VAT audits.

(d) Arrangements should be made to recruit fresh VAT auditors/officials/inspectors.

(e) Re-arrangement in the administrative jurisdictional structure should be done on the basis of revenue collection. For example: In the financial year 2000-2001,total collection of the Commissionerate of Rajshahi, Khulna, Sylhet were TK. 476.45 crore, 135.13 crore, and 617.22 crore respectively. Whereas, total collection of the Motijheel division during the financial year 2001-2002, ~~and 2002-2003~~ was 688.84crore and TK.859.67 crore respectively. From the earned revenue judgement it is logical to rearrange Motijheel division or like divisions into full-fledged VAT Commissionerates.

12. POTENTIAL OF VAT REVENUE IN BANGLADESH

12.1 GDP estimation by production method: In the BBS Statistical Yearbook 2002 the total Bangladesh economy has been divided into 15 mutually exclusive industry / activity sectors to estimate the GDP of our economy. The sectoral value added originating from that particular industry /sector was derived by using the net earning (gross earning minus intermediate consumption). Only 9 sectors out of those 15 sectors, like, (i) Mining and Quarrying, (ii) Manufacturing, (iii) Electricity, Gas and Water supply, (iv) Construction, (v) Wholesale and Retail Trade, (vi) Hotel and Restaurants, (vii) Transport, Storage & Communication (viii)Financial Intermediations (ix) Real state, Renting & Business Activities were considered in order to find out the potential VAT in Bangladesh. The rest 6 sectors, like (i) Agriculture and Forestry, (ii) Fishing, (iii) Public Administration and Defense, (iv) Education, (v) Health and Social work, (vi) Community, Social work and personal services are not presently under VAT coverage. If we calculate standard 15 percent VAT on all value addition of the selected sectors, we get an approximate idea of the potential VAT in our economy. We may formulate the following formula:

$$PV = \sum_{i=1}^{9} SVA * \frac{15}{100}$$

Where: PV = Potential Value Added Tax.

i =Selected VAT covered sectors.

SVA =Yearly Value Added of the selected sectors.

By using the above formula, we get the following table:

Table-X.4

Potential VAT and VAT Collection By NBR

(Cr. Tk)

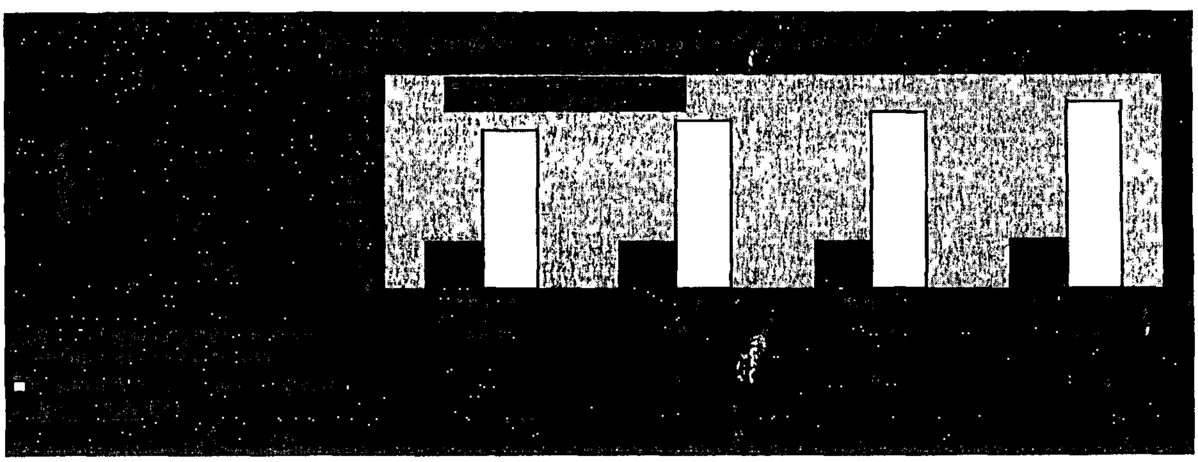
Sector	96-97	97-98	98-99	99-2000
a) INDUSTRY	**6300.81**	**6824.81**	**7160.55**	**7602.06**
1. Mining and Quarrying	259.29	274.22	277.83	304.16
2.Manufacturing	3881.93	4213.62	4348.23	4555.19
3. Electricity, Gas and Water supply	367.10	374.48	396.95	423.87
4. Construction	1792.50	1962.50	2137.55	2318.85
b) SERVICE	**8449.37**	**8894.94**	**9389.30**	**9947.21**
5. Wholesale and Retail Trade	3260.61	3455.73	3680.66	3949.23
6. Hotel and Restaurants	154.04	164.04	174.96	187.10
7. Transport, storage & Communication	2291.97	2422.35	2565.29	2721.33
8. Financial Intermediations	396.98	417.90	440.48	464.70
9. Real state, Renting & Business Activities	2345.78	2434.92	2527.92	2624.85
Total Potential VAT at constant market price (base: 1995-1996)	**14750.18**	**15719.75**	**16549.85**	**17549.27**

market price (base: 1995-1996)				
VAT Collection By NBR at ~~constant market price~~ (base:1995-96)	4208.81	4227.64	4278.98	4473.05

Note: Potential VAT has been accounted twice: at para 12 and 14. In para 12 this estimate has been done based on the BBS data (Statistical Year Book,2002) with minimum number of sectors and here the VAT compliance rate was not considered in calculation. But in para 14 the Potential VAT model has been constructed considering the data of disagregated sectors of "Household Expenditure Survey, 2003" (BBS) and also the VAT compliance rate which was 46 percent.

This above table can be graphically presented as follows:

Figure-X.3



Source: 1. Estimated from different volumes of *Statistical Yearbook of Bangladesh*, BBS

2. Estimated from *Annual Report 1999-2000*, NBR

3. Interim Report of the Revenue Reform Commission, January 2003, p-108

13. VAT MANAGEMENT INFORMATION SYSTEM (VMIS)

13.1 VAT Management Information System (VMIS) is a customized and comprehensive system for capturing and reporting data relating to the administration of Value Added Tax. The system has been developed under the 'Strengthening and Modernizing of VAT Administration' Project funded by DFID and developed by Price Waterhouse Coopers. This development was followed from the earlier VAT Information System (VIS) developed under ETAC Project (funded by WB).

The VMIS has modules for (i) VAT registration, (ii) capturing data relating to Value Declaration (Mushak 1), (iii) Challans-Mushak 11 (including credit/debit challans) as well as (iv) VAT Returns and (v) Treasury challan data. The system also includes modules for tracking seizure of goods, audits, revenue target allocation and a number of systems and maintenance utilities. In addition, the system includes modules for generation of dynamic and standardized reports and this feature is said to be considered as its strongest feature.

13.2 The system has been developed on Oracle 8i database engine (the most up-to-date database software) using Oracle Developer 6i forms and report-writing tools and is designed to run on Windows 98 or Windows 2000 Professional client stations.

13.3 Some of the advantages of this system are said to be:

(a) The VMIS has been designed to be operated at Division Offices for primary data capture, and report generating from Divisions, Commissionerates and at the NBR office. For example, if anyone at a Commissionerate level wishes to examine data of a Circle or Division level, this system will provide the answers much faster.

(b) It provides current VAT registration particulars, history of changes in registration details. Any kind of duplicity, like double VAT ~~registration of the~~ company/factory / organization can be easily detected.

(c) It contains details about the VAT registered company such as, business profile, history of past business profile, current and previous approved values for calculation of VAT on the manufactured goods, details about VAT returns for the previous 24 months, treasury deposits, etc.

(d) It provides a history of any seizure action taken against any particular VAT registered unit.

(e) Duplicate proprietorship can be detected from the list of TIN (Taxpayers Identification Number), ERC (Export Registration Certificate) and IRC (Import Registration Certificate) numbers recorded in this system.

(f) List of audits undertaken by a specific office between specified dates, together with status on realisation of fines/penalties resulting from audits is kept carefully and can be retrieved from this system.

13.4 The main problem of the developed software is elsewhere. It is the sheer lack of interest to use the system by its clientele. The historical data are yet to be entered into the system and unless the task of huge data entry is undertaken with utmost priority, the developed system can not be of any help or use to the VAT administration. The developed module remains yet to be tested and maintained at the field level. It is said that 'any computerised system is as good as its users are' and a system which is not in use is no good at all.

13.5 RECOMMENDATION

(a)NBR must gear up to use VMIS and harness the potential of a computerised system.

14. VAT MODEL

14.1 Value Added Tax (VAT) has established itself as an effective and pro- market efficient tool of revenue collection. After its introduction in 1991 it has become the second most important source of revenue to the government. Though at the first stage 15 % VAT was said to be a little bit high but the rate is now well adjusted to the taxpayers. In a way, the policy makers are now trying to bring the entire prospective sectors or commodities under the VAT net so that the potential VAT revenue can be properly harnessed. The following model was developed to calculate the potential VAT revenue in Bangladesh with the help of "Harvard Model on Tax Analysis and Revenue Forecasting".

Table-X.5

The Tax Rate and the Taxable Proportion for each Commodity or category under VAT in 1999-2000

1	2	3	4	5	6	7	8	9	10	11	12
	Commodities or Categories	**Avge.Yearly HH Exp. at Retail Price (2000)**	**Retail Margin (%)**	**Wholesale Margin (%)**	**Taxable Portion (%)**	**Tax Rate (%)**	**Tax Base Inclusive of Tax**	**Tax Base Exclusive of Tax**	**VAT Taxable portion**	**VAT Base**	**Potential VAT Revenue**
Consumers : (HIES' 2003)		Cr. Tk.					Cr. Tk.	Cr. Tk.		Cr. Tk.	Cr. Tk.
1	Housing and House Rent	11931	0	0.1	0.5	0.15	10846	10484	0.5	5766	937
2	Food	72381	0	0.1	0.2	0.15	65801	64905	0.2	14279	2321
3	Beverages	318	0	0.1	1	0.15	290	271	1	298	48
4	Tobacco Products	2193	0	0.1	1	0.15	1994	1865	1	2052	334
5	Clothing & Footwear	8325	0	0.1	0.5	0.15	7568	7316	0.5	4024	654
6	Furniture	1703	0	0.1	0.8	0.15	1548	1467	0.8	1291	210
7	Paper & printing	719	0	0.1	1	0.15	654	612	1	673	109
8	Consumer's durable (TV,Radio,CD) and non-durables	1218	0	0.1	1	0.15	1108	1036	1	1140	185
9	Electricity	1604	0	0.1	1	0.15	1459	1364	1	1501	244
10	Gasoline	485	0	0.1	1	0.15	441	412	1	454	74
11	Fire Wood & Kerosine	4029	0	0.1	0	0.15	3663	3663	0	0	0
12	Communication and Transportations	6568	0	0.1	0.3	0.15	5971	5850	0.3	1931	314
13	Personal Care,Personal effects, Educational,	14610	0	0.1	0.15	0.15	13282	13146	0.15	2169	353

The Tax Rate and the Taxable Proportion for each Commodity or category under VAT in 1999-2000 (continued)

1	2	3	4	5	6	7	8	9	10	11	12
	Commodities or Categories	**Avge.Yearly HH Exp. at Retail Price (2000)**	**Retail Margin (%)**	**Wholesale Margin (%)**	**Taxable Portion (%)**	**Tax Rate (%)**	**Tax Base Inclusive of Tax**	**Tax Base Exclusive of Tax**	**VAT Taxable portion**	**VAT Base**	**Potential VAT Revenue**
	Investment : (BBS'2002 : Table 9.12)	Cr. Tk.					Cr. Tk.	Cr. Tk.		Cr. Tk.	Cr. Tk.
1	Machinery and equipment	4000	0	0.1	0	0.15	3636	3636	0	0	0
2	Residential Construction	78	0	0.1	0.45	0.15	71	69	0.45	34	6
3	Non-residential Construction	1022	0	0.1	1	0.15	929	869	1	956	155
									Total=	989.8	161
Intermediate Inputs Acquired by the Following Industries :											
1	Agriculture	3575	0	0.1	0	0.15	3250	3250	0	0	0
2	Mining	1849	0	0.1	0	0.15	1681	1681	0	0	0
3	Manufacture	27870	0	0.1	0.1	0.15	25336	25162	0.1	2768	449
4	Construction	14098	0	0.1	0.1	0.15	12816	12728	0.1	1400	227
5	Transportation & communications	15794	0	0.1	0.2	0.15	14359	14163	0.2	3116	506
6	Trades	23363	0	0.1	0.25	0.15	21239	20879	0.25	5742	932
7	Finance & Insurance	2918	0	0.1	0.75	0.15	2653	2523	0.75	2081	338
8	Real Estate, Rent and Others	16911	0	0.1	0.9	0.15	15374	14475	0.9	14330	2325
Government :									Total=	29437	4776
1	Mining Products and manufacturing	1241	0	0.1	0.05	0.15	1128	1124	0.05	68	12
2	Food (Subsidy, TR, VGD)	1170	0	0.1	0.1	0.15	1064	1056	0.1	128	22
3	Housing and Community services	672	0	0.1	0.1	0.15	611	607	0.1	73	13
4	Paper, Printing (Contingent and other exp.)	1750	0	0.1	0.75	0.15	1591	1513	0.75	1373	236
5	Machinery and Equipment	2884	0	0.1	0	0.15	2622	2622	0	0	0
6	Fuel and energy	1	0	0.1	1	0.15	1	1	1	1	0
7	Chemical Products	16	0	0.1	0.7	0.15	15	14	0.7	12	2
8	Communication and Transportation	1668	0	0.1	0.4	0.15	1517	1476	0.4	714	123
9	Business and Personal Services (Expenditure Not classified)	3720	0	0.1	0.2	0.15	3382	3336	0.2	807	139
10	Other economic affairs and services and Services	169	0	0.1	0.1	0.15	154	153	0.1	18	3
11	General public Services	3522	0	0.1	1	0.15	3202	2995	1	3624	622
									TOTAL=	6820	1170
1	Consumer	152969									
2	Busines	111478									
3	Governmnet	16815									

14.2 ASSUMPTIONS OF THIS MODEL:

Here, we have covered the expenditures incurred by (i) ~~the consumers, (ii) business, and (iii) government for~~ different commodities and services, like, food, housing and house rent, clothing, footwear, and so on. We have used the data of the different commodities or sectors from the Bangladesh Bureau of Statistics (BBS) Report (2000), Economic Review 2002 and Household Income and Expenditure Survey, 2000 (Published in May 2003). Since some data were not available as required by the model, we took recourse to the following assumptions:

(a) We have used 10 % trade margins both for retail and wholesale trade.

(b) Under the Business expenditure, the expenditure in machinery and equipment was treated as investment and we have imputed value as 40,000 million Taka, taking Government expenditure for the same as 28,842 million Tk.

(c) For the sake of simplicity, we have treated 80 % of the GDP contribution for each sector, like Agriculture, Mining, Manufacture, Construction, Transportation and Communication, Trades, Finance, Insurance and other expenditures on the intermediate inputs acquired by the different industries (assuming average value addition as 20%).

14.3 ANALYSIS OF DATA:

All the data or relevant information are accounted for the year 2000 in determination of potential VAT revenue in Bangladesh.

The following variables are used to determine the potential VAT:

(a) Average yearly Consumer expenditures at Retail Price (2000) in Million Tk =per household expenditures * 12 months* 24.53 million HH (Column 3)

(b) Retail Margin (%) = 10 % [Column (4)]

(c) Wholesale Margin = 10% [Column (5)]

(d) Taxable Portion (%) for different types of commodities are counted from the present tax structure as defined[Column (6)]

(e) Tax Rate or VAT is same for every commodity, 15%[Column (7)]

Based on the information of the variables the following calculations and equations were specified in the following way:

(f) Tax base inclusive of tax [Column (8)]= VAT Base/[1+(Retail Margin)]/ [1+(Whole sale Margin]

(g) Tax base exclusive of Tax = Tax Base Exclusive of Tax / [1+(Taxable Portion)*Tax Rate *VAT Compliance] [Column (9)]

(h) VAT-able portion =Tax Base Exclusive of Tax * Taxable Portion * Tax Rate [Column (10)]

(i) VAT Base = Tax Base Exclusive of Tax * [1+ (Retail Margin)]*[1+ (Whole sale margin)]* VAT-able portion [Column (11)]

For the Government sectors, the expenditures in Chemical Products was calculated to consider the 10 % and 20 % annual expenditures of both the Ministry of Industry and Science and Information as well.

Annual growth rate of-

(a) **Personal expenditure** has been broken down from the aggregate four years household (HH) expenditures that is **4.2 %**, as the Survey on Household Income and Expenditure.

(b) **Investment and Intermediate Input growth rate** is **4 %** (Economic Review, 2002),

(c) **Government expenditure** is **10 %**

(d) **Inflation** is **4 %**

Finally the equation for calculating the **Potential VAT Revenue**

= VAT Base * (1+ Growth Rate) * (1 + Inflation Rate) * VAT tax rate

Methodology to calculate VAT compliance:

We have got the VAT compliance or Compliance Co-efficient[12] to be 45%. The mathematical equation of the Compliance Co-efficient is

CC = VAT / t * PB

Here,

CC = Compliance Co-efficient

VAT= Actual VAT Revenue Collected

t = VAT Rate

PB = Potential VAT Base

14.4 Result:

In the financial Year 1999-00 the actual VAT collection was **5174.87** Cr. Tk. and the estimated potential VAT base is equivalent to **75493** crore Tk, VAT is 15 % and finally we got the calculated Compliance coefficient is **46 %.** Thus the potential VAT revenue in Bangladesh stood at **12,291** Cr. Tk. in 1999-2000, whereas the final collection of VAT in the same year was **5,174.87 cr.** Tk. with VAT compliance@ 46 %.

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[12] " Value Added Tax Administration and its Potential in Bangladesh", written by Dr. Rafiqul Islam in Third Issue of the Journal " Fiscal Frontiers", published by BCS (Customs) Association. Dhaka,1996.

Note: Potential VAT has been accounted twice at para 12 and para 14. In chapter 9 this estimate has been done based on the BBS data with minimum number of sectors and here the VAT compliance rate was not considered in calculation. But in this chapter 15 the Potential VAT model has been constructed considering the data of desegregated sectors of "Household Expenditure Survey, 2003" (BBS) and also the VAT compliance rate which was 46 percent.

14.5 RECOMMENDATION

(a) NBR must gear up collection of VAT to narrow the gap between potential VAT and actual collection.

15. COMPUTERIZATION AT NBR

15.1 The computer section at NBR is now working under different functional wings. There is no specific person in the overall charge of this department. A number of 125 computer personnel are engaged at NBR and in its field offices of customs, VAT and income tax. There are 505 computers under NBR and its 44 field offices. Out of them 420 computers including 7 servers are functioning and 85 computers are out of service. There are 334 printers, out of which 289 are effective and 45 are out of service. The computer section uses operating systems like windows 9x, NT, UNIX, Windows 2000. Package softwares like Ms Office, Lekhani, Oracle, application softwares for TIN system, ASYCUDA, oracle, are used.

15.2 The allocation for maintenance of the computer equipments was TK. 15 lacks for the year (2002-03). Mentionable that the maintenance allocation was TK. 30 lacks in the previous year (2001-02). There is no clearcut vision or sense of direction of computerisation at the NBR amongst its various components. All the developments in computerization are mainly adhoc and sporadic in nature.

15.3 REVENUE REPORTING SYSTEM OF RESEARCH AND STATISTICS WING

Research and Statistics (R&S) wing is with the National ~~Board of Revenue since its inception. This wing is~~ engaged basically in collection of revenue statistics, co-ordination and preservation of data for NBR. This wing prepares about 80 types of reports/papers (fortnightly, monthly, quarterly, half-yearly and annually) on the basis of collected revenue data. The prepared reports are also used by other financial or non-financial institutions like Finance Ministry, Commerce Ministry, Bangladesh Bank and Bangladesh Bureau of Statistics as well as by many other national institutions. Besides these, NBR reports are used for making various estimates for the national budget. Apart from this, International Monetary Fund (IMF), World Bank (WB), International Development Agency (IDA), Asian Development Bank (ADB) also use the above mentioned data/reports.

At present Research and Statistics Wing has a pool of 45 officials & staff.

Name of Post	**Number**
Director	01
Deputy-Director	01
Assistant-Director	04
Research Officer	03
Statistical Officer	03
Statistical Investigator	12
Other Officials	21
Total	45

Compared to its tasks assigned the Research and Statistics wing is facing dire quality manpower scarcity. The Taxation Enquiry Commission (1979) proposed a total number of 39 officials for the wing. The Enam Committee (1983) proposed for a reduction of 40% from the recommended manpower by the Taxation Enquiry Commission. At present some of the very important tasks remain unfinished due to manpower scarcity. The manpower quality also needs to be enhanced by induction of new officials who are better trained and who has the skill of manipulating computers and statistics. Tax Data analysis is of paramount importance if we want to see the trend of revenue collection, development of different industries, their trends of VAT payments, import trends, etc. Thus the revenue statistics need not only to be reported regularly but the same also should be scrutinized and analyzed for mitigating queries which might trigger bigger investigations in some cases. Thus the integration of Research, Statistics and Computer manpower is the demand of the future tax administration (customs, VAT, income tax, non-NBR taxes and non-Tax revenues) of Bangladesh.

15.4 RECOMMENDATIONS

(a) The Computer section and the Research and Statistics (R&S) wing of NBR should be brought under one umbrella. At present it is necessary to reinforce statistics and the computer wing for betterment of data related functions. With this end in view the Commission recommends establishment of an Information Management Wing (IMW) under the structure of National Board or Revenue merging the computer personal with the research and statistics personnel creating their future line promotion prospect. This wing has to be headed by a Member (IM).

(b) The research jobs may be outsourced to the research organizations, Universities or professional experts to get quality jobs done. NBR can supply data for their use.

15.5 ONE NUMBER FOR TIN AND BIN

15.5.1 International Monetary Fund in its report: "Bangladesh Establishing a large taxpayer unit and rationalizing taxpayer identification" prepared by Allan Firestone and John M. Jordan (June-1999), recommended for establishing of large taxpayer unit (LTU) to provide staff specialization in the areas of:- (1) taxpayers' services including the provision of information and legal interpretation to taxpayer to promote compliance with the relevant legislation and the self assessment system.(2) revenue accounting to track each taxpayers filling, assessment and payment record; (3) enforcement actions to collect tax arrears or to pursue taxpayers who are delinquent in filing returns, and (4) taxpayer's audit to verify the correct reporting of sales or income. This was proposed to increase taxpayers' services at a single point and to increase monitoring by the taxing authority with specialized skills. I.M.F mission in 1994 also issued its recommendations in this line. Both I.M.F and World Bank urged NBR to appoint a full time senior manager for this. Little progress in this end could be reported till now.

15.5.2 NBR could not set up an effective LTU since 1999 either for direct taxes or for VAT because the effort was directed for a single LTU combining both VAT and income taxes. Experiences of other countries for setting up of LTU for VAT and LTU for direct taxes proved to be very successful.

In Argentina, a special system to monitor the largest taxpayers (the two Thousand Taxpayer System, or DOSMIL) was established in 1991, and began monitoring the 900 largest taxpayers in the Buenos Aires metropolitan area. The system was subsequently extended to other offices and, by 1994, operated in about 130 offices throughout Argentina and covered about 2,450 taxpayers. This system now includes more than 300,000 taxpayers, although the largest 2,450 of these account for approximately 51 percent of the total revenue. The large taxpayer system in its entirety handles approximately 77 percent of the total revenue. During the period 1990-1994 VAT collection rose from 2.1 percent of GDP to 6.3 percent of GDP, an increase which is partially attributed to the implementation of these reforms.

In Uruguay, the monitoring of 5,000 medium-size taxpayers with a new computer system beginning in 1990 resulted in a 22 percent real increase in the taxes collected from this group in the same year. In Paraguay, the control of 1,000 medium-size taxpayers with new systems resulted in a 36 percent increase in real tax collection from 1994 to 1995 for this taxpayer group, and a 22 percent increase in total tax revenue.

15.5.3 Hungary's experience is also instructive in this respect. In 1995, the VAT registration threshold was raised from Ft 500,000 to Ft 1 million. In addition, the filings and payment requirements for businesses with an annual VAT liability of less that Ft 1 million were changed from a monthly to a quarterly basis. These measures significantly reduced the number of VAT returns filed monthly and eliminated the filing requirements for more that 100,000 small businesses which accounted for insignificant amounts of VAT revenues. As a result, the tax administration's paper work load was reduced and the tax administration was able to devote more resources to controlling noncompliance.

~~15.5.4 In Bolivia, an important aspect of the 1985 tax reform~~ was the introduction of a special regime for small taxpayers. Simplified schemes were established which allow small business to comply with the VAT and income taxes in a very simple manner. Under these schemes, small taxpayers go to any bank and pay a lump sum according to the specific category under which they are registered. These taxpayers do not need to fill out any tax return forms. In 1990 more than 200,000 taxpayers, equivalent to more than 50 percent of all taxpayers, were registered under these simplified schemes.

During the last decade many countries have successfully modernized their tax collection system, improved the accuracy of the taxpayer register, and computerized much of the tax collection process. However, many do not have effective audit programs to control the underreporting of taxes. In Denmark, which has a strong and sophisticated audit programme, the compliance rate is one of the highest in the world reaching more than 95 percent for the VAT.

15.5.5 In the Bangladesh context these cross-country experiences could be used to redistribute the present VAT administration manpower into three broad categories: (a) for the small and medium enterprises ; (b) for the big enterprises (LTU); (c) the rest manpower can be devoted to audit works. Establishing of LTU for VAT will free the departmental efforts that are now wasted running after the small fries. The LTU for VAT may be headed at a senior level by a grade-II officer. With increased revenue earnings from the LTU it will be easy to set the small enterprises free from the tax-clutches till they become large enough to pay taxes.

15.5.6 The use of one unique tax number for identification of taxpayers for income tax, VAT and customs was referred by I.M.F missions in 1994 and 1998. The commission has considered this issue. The Income tax Ordinance of 1984 (section-184) requires for registration of taxpayers and issuance of certificates. The VAT law of 1991(section-15) requires taxable persons to be registered and issued a business identification number. At present neither income tax nor VAT revenue reporting system is based on the taxpayers' numbers. Neither VAT nor income tax reports revenues from independent databases in an atmosphere of automation. All the tax returns (yearly for income tax and monthly for VAT) are manual driven and before going for one number identity of all the taxpayers, the VAT and Income tax departments should put a thrust for automation of their respective databases. Before this is done unification of the VAT number and TIN will only create further confusion. The ultimate solution should lie first in building up of revenue reporting databases separately for these two departments. It has been observed that the present numbers are only numbers and do not help in interacting or interchanging taxpayers' data or status. Furthermore, in a report by a tax consultant of NBR in October 1998 it was mentioned that a preliminary check has shown that there were around ten thousand duplicate numbers in TIN database of 300,000 taxpayers. There are around 300,000 BIN in existence whereas the quantum of TIN is 12,00,000. Tinkering with this number will mean nothing in terms of tax collection or tax effort or enhancing taxpayer service. Hence the idea of amalgamating the two numbers (TIN and BIN) should be postponed and the resources should be channelled to other areas for their optimal use.

~~15.5.7 RECOMMENDATIONS~~

(a) Regroup the VAT manpower in three different categories of administration: (i) One for the small and medium enterprises, (ii) One for the big enterprises (LTU), and (iii) The rest for audit related works. Each of these groups can be headed by a Member at NBR.

(b) Compatible databases for TIN and BIN has to be developed first. For this a fully computerized Data Centre can be developed at NBR. Amalgamation of "TIN" and " BIN" (numbers) should be taken up after these databases have been developed. This will help to form a Central Intelligence Unit (CIU) at the NBR level. In order to acheive this, high-end computers can be used in the central intelligence unit for data mining.

The NBR DATA CENTER will comprise of -

(i)VIS - 300,000 VAT Units' information

(ii)TIN - 1.4 Milln. Tax payers' information

(iii)CIS - information of more than 100 Customs stations

(iv)Banking and other data of financial transactions.

This will help to investigate and undertake future plans for use of central data for revenue intelligence.

(c) VAT is a highly technical subject. It touches commerce, trade and industry, who are very important players of our economy. Unless the VAT people are well qualified, assessment of VAT as well 'as Government revenue will suffer. As such people who are engaged in this work should be placed in appropriate scales of pay.

16. POSSIBLE AREAS OF VAT EXPANSIONS

16.1 The existing exemptions under VAT are very limited. The SRO No. 123-L/2002/348-VAT dated. 06 June. 2002 lists the VAT exempted goods and services. The said SRO reveals that most of the exemptions exist in areas of rural agriculture sector, health and medicine, agro-based industrial activities and the IT sector only. However, there is some room for further squeezing down the exempted areas, thereby expanding the net of VAT.

16.2 In its Interim Report (January 2003) the Commission recommended for imposition of VAT on 13 items at imports and domestic manufacturing level. The Commission also recommended for bringing 18 more services under VAT net.

16.3 The Commission has reviewed the existing VAT exemptions at import stage and domestic manufacture.

(a) At import and domestic manufacturing level VAT exemptions on the following products can be withdrawn immediately applying the standard rate of 15%.

(i) Polyethylene terephthalelate chips-Textile/Filament grade

(ii) Ion-exchanges based on polymers of heading Nos. 39.01 to 39.13 in Primary forms.

(iii) Plastic film metalised/coated with aluminum dust/yarn grade lacquered -2 micron thickness (165 mm-170 mm. breadth and roll of 6000 m.-7000 m.)

(iv) Match splint

(v) Flat rolled product not hot rolled (in coil havingthickness of 1.6mm or more but less than 3 mm.)

(vi) Cellular/Mobile telephone

(vii) Cards incorporating an electronic integrated circuits (smart cards)

(viii) Polyester staple fiber

(ix) Nylon staple fiber

(x) Synthetic top

(xi) Acrylic staple fiber

(xii) Modacrilic staple fiber

xiii) Domestic production/manufacturing of ball point pens.

(b) The service sector has further been examined by the Commission and in this Final Report 7 more services have been indentified bringing the total to 25, as follows:

Types of services	**Proposed Rate**
(i) Decorators and caterers outside metropolitan and district city areas	@ fixed monthly VAT*
(ii) Dental care centers	@ fixed monthly VAT*
(iii) Legal services	VAT @ 15%
(iv) Commercial coaching centers	@ fixed monthly VAT*
(v) Money exchange institutions	VAT @ 15%
(vi) Credit card fee	VAT @ 15%
(vii) Discount card fee	VAT @ 15%

(viii)Translation Service	@fixed monthly VAT*
(ix) Notary Public service	@Fixed monthly VAT*
(x) Major tailoring services	@ Fixed monthly VAT*
(xi)Building floor cleaning organizations / maintenance service	VAT @ 15%
(xii)Pest control organizations	VAT @ 15%
(xiii)Light and (or) sound exhibition	VAT @ 15%
(xiv)Educational institutions run on commercial basis	@fixed monthly VAT*
(xv) Physicians (specialists)	@fixed monthly VAT*
(xvi)Immigration advisors	@ fixed monthly VAT*
(xvii)Community centers	@ fixed monthly VAT*
(xviii)Air-conditioned barber shops	@ fixed monthly VAT*
(xix) Broadband data Transmission service	VAT @ 15%
(xx) Pre-paid calling cards, including voice over internet protocol (VOIP) enabled ones	VAT @15%
(xxi) Event Management Service	VAT @15%
(xxii)Light and sound events	VAT @15%
(xxiii)Theme park (amusement) entry	VAT @15%
(xxiv) Aquarium fish	VAT @15%
(xxv) Pets like dogs, cats, birds including wild animals held as pets and where a veterinary	VAT @15%

certificate is essential for pets.	

* For the convenience of tax realization fixed rate of VAT has been proposed.

16.4 RECOMMENDATION

(a) The above-mentioned 13 products and 25 services (at para 16.3) be brought under VAT net immediately. The VAT net should be expanded every year.

CHAPTER-XI
LAND DEVELOPMENT TAX

1. INTRODUCTION

1.1 In a developing country like Bangladesh any reform of its revenue system cannot ignore the issue of resource mobilization for achieving the developmental goals. Gross domestic savings hovered between 17% and 18% of the GDP in recent years in Bangladesh. In neighboring India gross domestic savings as percentage of GDP were 21. Pakistan, however, had a dismal savings performance. Savings as percentage of GDP in Pakistan were 11 and 12 respectively in the years 1990 and 2000. In contrast to low growth economies like India, Pakistan and Bangladesh, Malaysia's gross domestic savings were 34% and 47% of GDP in 1990 and 2000 respectively. South Korea achieved similar robust savings ratios, which were 37% and 31% of GDP in 1990 and 2000 respectively. Both Malaysia and South Korea are high growth economies. China, another high growth economy, made gross domestic savings to the tune of 38% and 40% in 1990 and 2000 respectively. Savings performance of highly developed countries like the United States and the United Kingdom had been less than 20% of the GDP in the years 1990 and 2000. Japan succeeded in saving 34% of the GDP in 1990, but its savings ratio came down to 28% in 2000. All these figures indicate that savings ratio has correspondence with the stage of economic development. With low savings ratio poor developing countries cannot expect to make significant amount of investment to give a big push to their stagnant economies and break the vicious circle of poverty and underdevelopment at a faster rate. The countries of South Asia demonstrate this. On the other hand, high growth rate is possible with high savings ratio. South Korea, Malaysia, China and other newly industrialized countries have proved this point. When countries reach the pinnacle of development consumption spree reins the urge for saving and thrift. Moreover, at higher levels of development, age profile of the population changes resulting in a greater proportion of retired and old people among the population. The old and retired people being net dis-savers, savings ratio in highly developed countries goes down. Japan has been maintaining a high savings ratio alongside its road to growth and development, but in the recent years its saving ratio has shown a downward trend as Japan reels under the burden of aged people. In order to hasten the speed of development and to reduce dependence on foreign assistance, Bangladesh has to explore all the avenues of resource mobilization including land development tax.

1.2 There is no disagreement about the necessity of public investment in order to maintain the tempo of growth in agriculture within the existing agrarian structure. Despite population growth Bangladesh's dependence on food grain imports had been by and large steady during the last two decades. Except few abnormal years food imports never exceeded 25 lakh tons during this period. One such abnormal year was 1998-99 when a prolonged and stubborn flood visited the country. The success that has been achieved in the food grain sector had been possible due to irrigation and HYV led agricultural growth strategy. This strategy necessitated huge public investments in major and minor irrigation schemes, research for the development of high yielding varieties of agricultural crops and direct subsidy to the agricultural sector. Tiny peasant holdings with little investable surplus compel the state to stay engaged in the agricultural sector.

1.3 Whether the Government can perform this developmental role in agriculture depends on the availability of finance. The experience so far indicates that the Government has to depend on external resources (foreign aid and loans) for financing a large proportion of such investment. But foreign loan has to be repaid ultimately. Moreover, in a world where development partners have their own priorities, it cannot be expected that foreign aid would automatically flow in. So it is very much desirable that more internal resources be mobilized to finance development projects. From the point of view of the equity principle of taxation, it is also desirable that investable resources should be provided by the beneficiaries of public investment, i.e., in this case, by the agriculture sector itself.

2. HISTORICAL CONTEXT

2.1 Historically speaking, the agricultural sector had been bearing the burden of state expenditure in the subcontinent since antiquity. A share of the produce of the soil had been apportioned to meet the state expenses. The situation was more glaring in the ancient and mediaeval periods when productive activities of the country were mostly based in land. Conditions changed with the diversification of the economy towards the modern sectors like manufacturing and services. In the writings of Manu it is found that the main source of state revenue was a share of the gross produce of all land varying according to inherent capacities of soil and labour cost involved in generating a quantum of output. Normally the share varied between one-twelfth and one-sixth, but it could rise up to one fourth in times of emergency. In the Vedic period a compulsory levy in kind called *bali* used to be realized by the king or his agent from individual proprietors of land.

2.2 According to Kautilya's *Arthasastra* land revenue was fixed at one-sixth of the gross produce. A centralized ~~revenue administration was entrusted with the~~ responsibility of revenue collection, land survey, maintaining soil classification records etc. This system continued in the later Hindu periods, although the rate of land tax varied from time to time.

2.3 The Muslim rulers did not bring any fundamental change in the agricultural taxation system, which had been in vogue since the ancient times. However, the rate of revenue was raised to one-third and sometimes to one-half of the gross produce. Sher Shah introduced a standardized method of land revenue assessment, i.e., standard yield of each staple crop was calculated for each class of land -- good, middle and inferior and one-third of the average yield was realized in kind as revenue from each class of land. Emperor Akbar improved the assessment criterion by classifying land into four grades. The settlements were to be held after every ten years during which revenue demands were kept fixed. This system of revenue settlement went into disintegration during the later Mughal rulers and totally collapsed after the death of Emperor Aurangzeb.

2.4 In the year 1793 the British rulers introduced the system of Permanent Settlement in Bengal after experimenting several models. Under the Permanent Settlement most of the land in Bengal was sliced into estates of various sizes and their ownership was vested in proprietors called *zamindars* who were made responsible for payment of land revenue to the state. The arrangement was also given legal cover. The revenue demand was fixed at a lumpsum estimated at 9/10th of what the *zamindars* collected from actual tillers of the soil at that time. The revenue was fixed in perpetuity. The *zamindars* were given hereditary possession on land on condition of paying this sum, irrespective of what they could realise from the cultivators in future.

2.5 In the initial years many *zamindars* defaulted in meeting revenue obligations to the Government as the tenants evaded paying land revenue to the *zamindars*. Many *zamindaris* were auctioned out due to default. The *zamindars* created several layers of intermediary rights between them and the tenants such as *talukdars, patnidars, dar-patnidars, se-patnidars* and so on in order to hedge this risk. The revenue obligation of the *zamindars* to the Government became light with price inflation and reclamation of land. There was practically no check on the squeeze of the peasantry by several right holders on land and the peasants were rack rented and virtually ruined. In 1900, according to Mukherjee, the revenue demand of the Government in Bengal was Rs. 3.90 crores. But according to the Cess Report of the Revenue Board, the *zamindars* obtained Rs. 16.5 crores. The *rayats* were paying 30 times more to the tenure holders than their due to the Government. This was over and above the extra-legal *(abwab)* exactions imposed on them.

2.6 The British rulers introduced *zamindari* system with the avowed intention of creating a class of husbands men in line with the gentleman farmers of England who proved their worth through investment in land improvement and better tillage practices. The expectations were belied by the actual behaviour of the *zamindars* who preferred to be absentees in Calcutta and led a life of wasteful expenditure. Bengal turned into a 'landlords' paradise'. The essential difference between the English gentleman farmers and the Bengal *zamindars* was that the former emerged out of the social dynamics of the English society, while the latter was just transplanted into

Bengal society. These *zamindars* found no incentive for land improvement.

~~3. LAND DEVELOPMENT TAX IN BANGLADESH~~

3.1 The present land revenue system of Bangladesh sprang out of the East Bengal State Acquisition and Tenancy Act passed in 1950. The Act abolished all rent receiving interests between the Government and the *rayats* and turned *rayats* into direct tenants of the Government. Thus the Act established a direct contact between the taxpayer and the Government. Section 100 of the Act provided that rent for any class of agricultural land can be assessed at a rate not exceeding one-tenth of the average price of the produce. For non-agricultural land the maximum rent was fixed at 0.25 per cent of the value of land, if it is used for commercial and industrial purposes. The maximum rate as provided by the Act was, however, never realised by the Government from the landowners. In fact, even after the abolition of the *zamindari* system in 1952 the landowners were paying the same amount of revenue as they used to pay for the state during the *zamindari* period. Since then a number of Ordinances were passed by which landowners were made to pay other taxes over and above the land revenue. These are:

(i) Finance Ordinance (Third), 1958 which imposed a development and relief tax;

(ii) Basic Democracies Order, 1959, which imposed a local rate for the local bodies;

(iii) Finance Act, 1967, which imposed an additional development and relief tax;

(iv) Land Development Tax Ordinance, 1976.

3.2 Before the independence of Bangladesh total revenue demand of the government for agricultural land was Tk.

6.47 per acre: Tk. 3.75 as land revenue and Tk. 2.72 as other taxes.

3.3 In 1972 the government exempted all owners having land up to 25 *bighas* (8.25 acres) from paying land revenue by a Presidential Order. However, the revenue demand on landholdings above 25 *bighas* remained unchanged : Tk. 6.45 per acre was being collected from owners of holdings above 25 *bighas* and Tk. 2.72 per acre from all owners of land up to 25 *bighas* as other taxes. In 1976, the Land Development Tax Ordinance was passed by which land revenue and other taxes were merged together to be called 'land development tax'. For agricultural land the rate was fixed at Tk.3 per acre for a family holding up to 8.25 acres of agricultural land, and at Tk. 15 per acre for a family holding more than 8.25 acres. For non-agricultural land, the rate was fixed at Tk. 300 per acre of land used for residential purposes and Tk. 1500 per acre of land used for commercial and industrial purposes, for urban areas. For rural areas the tax for non-agricultural land was fixed at Tk. 150 and Tk. 300 per acre respectively, for residential and commercial purposes. Moreover, at that time an agricultural income tax with Tk. 12,600 per annum as exemption limit was in vogue. With respect to agricultural income tax the relevant portion of the Budget Speech (1976-77) of the Adviser in charge of the Ministry of Finance may be quoted, " Before liberation income from agriculture was being taxed under a Provincial law. But after the liberation there is no justification for continuing the practice of taking such income separately from income from other sources. For, from the point of view of equity and general principles of taxation it is desirable that a person's income from all sources should be aggregated and taxed. Further, the present exemption of agricultural income has afforded a wide scope for evasion of tax under the general income tax law. In view of these and also ~~the imperative need of mobilizing internal resources for~~ development, it is necessary to bring the income of rich agriculturists within the purview of taxation under the income tax law. In doing so, however, it has been decided to allow liberal allowances and deductions so that the incentive to produce more is not impaired in any way. Keeping these considerations in view and also in consideration of practical difficulties, it has also been decided that 60 per cent. of the gross income from agriculture will be allowed generally as expenses in cases where no books of account are maintained. In order to give relief to the agriculturists with smaller income it has further been decided to exempt the first Tk. 3,600.00 of net agricultural income after deduction of expenses. It is worth mentioning here that this is in addition to the general income exemption of Tk. 9,000.00 under the Income Tax Act. In consequence of these liberal allowances for cultivation and other expenses for raising the agricultural produce as aforesaid, no person having only agricultural income will be required to pay tax up to a net annual income of Tk. 12,600.00. This will mean that only the rich agriculturists will be required to pay tax on their agricultural income. Even they will have the benefit of paying tax at low rates on the lower slabs of income."

3.4 The Adviser in charge of the Ministry of Finance in his Budget Speech (FY 1976-77) further said, " At present the different dues such as rent, education cess, development tax, etc., are collected under different heads and separate receipts and deposited through different chalans (treasury receipts).Not only the tenants but also the Government have to face much complexity and unnecessary work on account of these. As a remedy, it has been decided that all these dues will be collected and deposited under one head of account and this integrated revenue head will be known as the 'Land Development Tax'.

3.5 The existing rates of rent on land were fixed a long time ago; but although the value of land and its income went up many times since then, the rates of rent remained unchanged at the same low levels. Further, after the exemption of rent on holdings of up to 25 bighas, the due revenue from the remaining land at such low rates is not sufficient even to meet the costs of administration. But while on the one hand the administrative set-up is necessary for preparation, maintenance and constant updating of the land records, the country needs a lot of revenue resources for economic development particularly for the development of the rural economy. Therefore, it is imperative that while the poorer agriculturists continue to be exempted from payment of rent, the affluent ones as well as the owners of urban non-agricultural land yielding much higher incomes be assessed at comparatively higher rates varying with their income and ability on a reasonable basis.

3.6 Taking all aspects of the matter into consideration it has been decided to fix the consolidated and rationalized land development tax as follows:-

A.URBAN NON-AGRICULTURAL LAND

(1) Cities of Dacca, Narayangonj, Chittagong and Khulna-

(a) Commercial and Industrial land- Tk. 500 per bigha.

(b) Residential and other land- Tk. 100 per bigha.

(2) Other urban areas-

(a) Commercial and Industrial land- Tk. 100 per bigha.

(b) Residential and other land- Tk. 50 per bigha.

However, the urban non-agricultural land for which the existing rates are higher than the above rates will continue to be charged at the existing rates.

B. AGRICULTURAL LAND

(1) Holdings of above 25 bighas- Tk. 5 per bigha.

(2) Holdings of up to 25 bighas will continue to enjoy the present exemption of rent and in their cases, only the other dues at their present rates will be collected as the 'Land Development Tax'.

3.7 The above steps are expected to yield an amount of Tk. 13.48 crores from urban non-agricultural land and Tk. 2.82 crores from agricultural land in the next financial year and more in the subsequent financial years."

3.8 While making his budget speech for FY 1982-83, the then Minister of Finance and Planning termed the provision of tax collection introduced by the Land Development Tax Ordinance, 1976 as unrealistic. Justifying his claim the Minister said, " Most of the landed properties are controlled by a limited number of people. Farmers having four to six bighas of land are considered to be self sufficient, while those having land exceeding fifteen bighas are considered to be surplus farmers and fairly rich. But a person owning lands upto 25 bighas is required to pay land development tax at Tk. 1 only per bigha. This state of affairs needs a radical change. The rate of tax on land should be progressive and the landowners should pay a tax at an increased rate. The best way is to impose tax on the basis of productivity of land. But this can not be done because of the dearth of necessary documents and administrative machinery." Giving due credence to the long felt need to enhancing the rate of land development tax an enhancement of rate wasproposed with effect from 1-7-82. He proposed three rates for urban land—one for Dhaka, Chittagong and Khulna, another for District towns and yet another for the rest of the towns. He further proposed differential rates for residential and commercial lands. Different slabs were prescribed for agricultural land, namely, up to 6 bighas, then 6 to 15, in excess of 15 to 30, in excess of 30 to 45, in excess of 45 to 75 and exceeding that quantum of land being highest slab. This was how progressiveness was sought to be introduced in land development tax structure. In a land scarce country like Bangladesh where land is a source of wealth and power in rural areas, there are good reasons for making land development tax progressive. Moreover, when land reform is difficult to introduce, progressive land development tax provides an alternative. To be more precise, land tax is an alternative to land reform. Land tax relates to land ownership only and may be imposed even when the government does not invest any resource in land development. On the other hand, land development tax presupposes expenditure on land development. In the case of land development tax the owners of land pay for the benefits accruing from land development activity of the government. It was estimated that revenue collection from land development tax would be around Tk. 45 crores for the FY 1982-83.

3.11 While placing the budget for the FY 1984-85, the then Adviser for Finance floated the idea of imposing irrigation tax. Conceptually, irrigation cannot be separated from broader land development activity. But, the Advisor, Finance called for a special treatment for the lands developed through large-scale gravity flow irrigation system. However, the idea of irrigation tax has a long history. In the Budget for 1983-84, a decision was announced that water rates would be levied for completed projects under Water Development Board. In fact, the law for imposing water rates in gravity flow ~~irrigation project areas was at first enacted in 1963~~ Because of administrative and procedural complications in the matter of levy and collection, the old Ordinance was repealed and a new Ordinance was enacted in 1983. It was estimated that from this source additional revenue of Tk. 8 crore would be generated in 1984-85.

3.12 In his Budget speech for the annual budget 1985-86, the then Finance Adviser emphasised the need for enhancing the rates for land development tax. Rising administrative costs, rising value of land and rising income from the output of land were cited as justifications for this enhancement. Lands used for commercial and industrial purposes in 29 upazillas in Dhaka, Chittagong and Khulna regions were now to bear land development tax at the rate of Tk. 100 instead of Tk. 60 per decimal. Lands for residential and other purposes were to bear land tax at the rate of Tk. 20 instead of Tk. 12 per decimal. In the like manner, land development tax on non-agricultural land in the municipal areas of old districts and other areas was to be raised by 50% to 100%. For these areas land development tax was imposed earlier at a maximum rate of Tk. 10 and a minimum rate of Tk. 3 per decimal. The Finance Adviser expected this hike in land development tax would fetch an additional revenue of Tk. 9.58 crores. However, nothing was said about land development tax on agricultural lands in the rural areas. The matter was left for the Budget of FY 1987-88. The Finance Adviser mentioned in his Budget speech for the FY 1987-88 that the last enhancement of land development tax on agricultural land was made in the FY 1982-83. Therefore, enhancement of land development tax on agricultural land was felt to be necessary considering increased price of agricultural produce, cumulative increase in investment in the agricultural sector and the need for increased contribution from agricultural land towards internal resource mobilisation. There were six slabs for the collection of land development tax on a progressive basis since FY 1982-83. The experience showed that this arrangement created administrative complications and the owners of large holdings tended to evade tax. In order to simplify the system and to check evasion, the Finance Adviser proposed reduction of tax slabs from six to four. The lowest demand for land development tax on agricultural land was revised upward from Tk 1 to Tk. 2.

3.13 Later on land development tax rates were revised with effect from the first day of Baishak 1400 (B.S.) / 14th April 1993. Agricultural holdings of 8.26 acre and above were taxed at the rate of Tk. 1.00 for each decimal of land. Land used for commercial and industrial purposes were to pay Tk. 125 per decimal in Dhaka (Kotwali, Mirpur, Mohammadpur, Sutrapur, Ramna, Dhanmondi, Tejgaon, Cantonment, Uttara, Sabujbag, Demra, Motijheel, Gulshan, Tongi, Keranigonj, Joydebpur, Narayangonj, Bandar, Fatulla and Siddhirgonj thana areas), Chittagong (Kotwali, Panchlaish, Chandanaish, Doublemooring, Sitakunda, Bandar, Hathajari, Pahartali and Rangunia thana areas) and Khulna (Kotwali, Daulatpur, Dighalia and Phooltala thana areas). In the abovementioned cities land used for residential and other non-commercial purposes was to be taxed at the rate of Taka 22.00 per decimal. In all *pourasabhas* in the old district headquarters land for commercial and industrial purposes was to be taxed at the rate of Tk. 22.50, and land used for residential and other non-commercial purposes was to be taxed at the rate of Tk. 6.50 per decimal. In all areas other than the aforementioned areas, land used for commercial purposes was to be taxed at the rate of Tk. 17.00 and land used for residential and other non-commercial purposes was to be taxed at the rate of Tk. 5.25 per decimal. The Gazette notification issued with a view to revising land development tax rates pointed out that this revision was necessary for simplification of rates (through merger of slabs) and bringing uniformity in the rate of taxes on agricultural land. Moreover, locational advantage of lands also was taken into consideration.

3.14 In another notification issued by the Land Ministry on 30th April 1995, land development tax was further revised. The notification claimed that the decision was taken with due consideration to classification, actual use and locational advantage. Land holding up to 8.25 acres of agricultural land was exempted from the payment of land development tax. Agricultural land holdings above 8.25 acres and up to 10.00 acres were to pay at the rate of Tk. 0.50 per decimal. Agricultural holdings above 10.00 acres were to pay at the rate of Tk.1.00 per decimal. Land development tax in case of non agricultural land used for industrial and commercial purposes is to be imposed at the rate of Tk. 125 per decimal for lands in Kotwali, Mirpur, Mohammadpur, Sutrapur, Lalbagh, Sabujbag (former Motijheel), Demra, Gulshan, Cantonment, Uttara (former Gulshan), Tongi and Keranigonj thanas within Dhaka district. The same rate applies to non agricultural land used for industrial and commercial purposes in Bandar, Fatulla and Siddhirgonj thanas of Narayangonj district; Joydebpur thana of Gazipur district; Kotwali, Panchlaish, Doublemooring, Sitakunda, Bandar, Hathazari, Pahartali and Rangunia thanas of Chittagong district; and Kotwali, Daulatpur, Dighalia (former Daulatpur) and Fultala thanas of Khulna district. Lands used for residential and other non agricultural purposes in thanas mentioned above in the districts of Dhaka, Narayangonj, Chittagong and Khulna are to pay land development tax at the rate of Tk. 22.00 per decimal. Land development tax at the rate of Tk. 22.00 per decimal is to be realised for land used for industrial and commercial purposes in the *pourasabhas* of all other districts and lands used for residential and other non agricultural purposes in the same places are to bear land development tax at the rate of Tk. 7.00 per decimal. Lands used for industrial and commercial purposes in the *pourasabhas* other than district headquarters are to be assessed at the rate of Tk. 17.00 per decimal and lands used for residential and other non agricultural purposes in these district headquarters are to be assessed at the rate of Tk. 6.00 per decimal. Lands used for industrial and commercial purposes and lands used for residential and other non agricultural purposes are to be assessed at the rate of Tk. 15.00 and Tk. 5.00 respectively in the areas not yet declared as *pourasabhas*.

4. WEAKNESSES OF THE 1995 LAND DEVELOPMENT TAX ASSESSMENT SYSTEM

4.1 The revised assessment system for land development tax came into force from the 1st of Baishak 1402 (B.S.). This assessment system is full of complexities and provides scope for discretion and corruption. For example, the provision of assessment as agricultural land for lands having houses with pucca plinth in areas not yet declared as *pourasabhas*; the provision of assessment as agricultural land for lands used for agricultural purposes or fallow lands in metropolitan and *pourasabha* areas; and the provision of differential assessment of lands for residence, factory structures and orchards as residential, industrial and agricultural lands respectively in the industrial areas will give rise to complications, confusions and abuse of discretionary ~~powers by the concerned officials.~~

Table XI.1

Collection of Land Development Tax

(crore Tk.)

Financial Year	Collection from Individual holdings	% Collection over demand	Collection from Institutional holdings	% Collection over demand	Total Collection	% Over total demand
1998-99	87.12	81.46%	34.27	6.28%	121.39	18.60%
1999-00	102.20	79.97%	30.78	5.63%	132.98	19.70%
2000-01	98.76	89%	34.96	5.05%	133.72	16.66%
2001-02	98.68	94.03%	34.53	5.03%	133.21	16.82%
2002-03	106.69	93.33%	48.26	6.98%	154.96	19.23%

Source: Ministry of Land.

Note:

1. Individual holdings: Land owned by individual owners (urban and rural).
2. Institutional holdings: Land occupied by Government/ Semi-government/ Non-government institutions.

The table above shows the trend in land development tax collection during the last five financial years. The rate of collection over demand on individual holdings is reasonably satisfactory and it has been more satisfactory during last two financial years. But, the rate of collection from institutions like educational institutions, government and semi-government institutions indicates a sorry state of affair. The reason for this poor performance is not difficult to understand. It is a well-known fact that government and semi-government institutions are very irregular in paying their dues to the utility service providing concerns. So is the case with land development tax. Considering the sensitivity attached with them, it is very difficult to apply punitive and legal measures against these institutions for non-payment of land development tax, though they enjoy the benefits of government's development activities. It is now high time that some stringent measures like postponing government grants and other supports should be adopted for correcting the behaviour of these institutions. It may be noted that failure on the part of these institutions has brought down the overall rate of collection to less than 20% of the total demand. A hundred per cent success in collection would have driven up the collection to Tk. 806 crores, which is 2.44% of total revenue collected in FY 2002-03. So, there is ample scope for tightening up the belt so far as land development tax is concerned.

5. ADMINISTRATIVE EFFICIENCY AND PROPOSED REFORM

5.1 A major consideration regarding taxation system is administrative efficiency. According to this principle the taxation system should be such that the tax can be easily collected so that the cost of collection is nominal. *Final Report of the Taxation Enquiry Commission, 1979* found the cost of collection of land revenue to be very high. The Commission opined that the high cost of collection was due to existence of a separate revenue department for collecting this tax. The department has a multi-tier system with the Ministry of Land Revenue at the top and *Tahsil* offices at the bottom, which collect taxes from the landowners with the help of peons. The system does not work well, and the department is reputedly inefficient and corrupt. However, the Taxation Enquiry Commission did not see any viable alternative at that time and mentioned about the possibility of involving the Union Parishads as suggested by some quarters. According to recent newspaper reports the Government has taken initiatives to modernise the collection of land development tax. If implemented, this move will make the system of land revenue collection by the *Tahsildars* redundant. The sources in the Land Ministry said that the said tax would be collected through different branches of the scheduled banks. With this objective the Land Ministry is going to launch a programme of land development tax collection through the banking channel in six *upazillas* in six divisions from January 1, 2004. However, a high degree of mass awareness is the precondition for the success of this programme. It may be noted that the field level employees of the Land Ministry sans back up of modern technology collected Tk. 13.32 crore in FY 2001-02 as land development tax from the agricultural holdings. Through gearing up this back dated administrative machinery land development tax collection from the same source was raised to Tk. 34.96 crores in 2002-03. Land Ministry is optimistic about the possibility of enhancing land development tax collection from the agricultural holdings to above Tk. 100.00 crores through the banking channel. The optimism of the Ministry is not unfounded as the branches of the scheduled banks are spread over the entire nook and corner of the country.

5.2 It may be noted that there is a great deal of ambiguity with respect to data on land development tax. Land Ministry data for land development tax does not give the breakdown for the tax collected from agricultural land and urban non-agricultural land. It also does not give the breakdown for commercial and non-commercial sources. The data for revenue income from land revenue as provided in the *Bangladesh Economic Survey- 2003* published by the Ministry of Finance shows that Tk. 197 crores, Tk. 215 crores, Tk. 266 crores, Tk. 214 crores, Tk. 214 crores and Tk. 326 crores were collected as land revenue in the

FY 1997-98, 1998-99, 1999-2000, 2000-2001, 2001-2002 and 2002-2003 respectively. This is at variance with the data on land development tax as supplied by the Land Ministry. The land development tax figures supplied by the Ministry of land are much lower than land revenue figures shown in the *Bangladesh Economic Survey*. This variation leads to the hunch that land revenue is a wider source compared with land development tax. However, it suffices to say that there is much scope to improve the presentation of statistics with greater details for the sake of transparency and rigorous presentation of policy prescriptions.

6. CONCEPTUAL ISSUES

6.1 Some amount of conceptual clarity is called for with regard to land development tax. During the ancient and mediaeval periods, kings and emperors collected tax against the output of land. During the British period, rent was paid to the landlord for the usufruct right over land. However, land development tax in contemporary Bangladesh is conceived as a tax on incremental benefit derived from land by the landowners due to state investment in land. Gains that have been achieved in the form of enhanced cropping intensity, yield growth, marketing of crops, subsidy to the growers and diffusion of new high yielding varieties would not have been possible without the commitment of the state. Therefore, the farmers in the rural areas and urban landowners enjoying unearned income from land should bear a portion of the cost of the state engagement. The equity principle of taxation also demands that beneficiaries should bear the burden of investment that has made these benefits possible. It may be noted at this point that land development tax should not be confused with agricultural income tax or land property income tax. Here in this case it is not income from agriculture or income from land property that is being taxed, rather it is a tax on the ~~incremental benefits accrued to individuals~~ due to developmental activities of the state. It is true that annual investment of the state in rural and urban land development is many times more than what is beingcollected as land development tax. Therefore, there is room for further upward revision of land development tax. But such upward revision is likely to be resisted by the incidence and impact bearers, if proper awareness is not created and development activities are not made transparent.

7. IRRIGATION TAX

7.1 In addition to land development tax the Commission recommends that the government should actively consider the imposition of irrigation tax in the command areas of big irrigation project like Chandpur Irrigation Project, Muhuri Irrigation Project, DND Project, Meghna- Dhanagoda Project, Ganges- Kobadek Project and North Bengal Tube-well Irrigation Project etc. The Commission recommends that 3% of the estimated value of incremental output of crops may be collected as irrigation tax in these areas.

8. ADMINISTRATIVE PRECONDITION

8.1 The Commission is of the opinion that proper land development tax administration presupposes proper titles of land ownership to the individual owners. In this regard the Commission recommends that the programme of awarding certificate of land ownership to the real owners should be implemented on an urgent basis. Once COL (certificate of land ownership) is ensured, land disputes would be reduced to a minimum and huge resources would be diverted from unproductive activities like litigation towards productive investment.

9. LOGIC OF HIGHER DIFFERENTIAL TREATMENT

9.1 In Bangladesh 82,000 hectares of land is substituted by non-agricultural uses fróm agriculture every year. This is a very disquieting phenomenon both from the point of view of food security and environmental sustainability. On the other hand, it may be argued that landowners are not irrational in changing use of land from agricultural to non-agricultural activities. Such changes are taking place in a market environment where non-agricultural use brings forth higher financial return compared with agricultural use. But, this market logic loses its appeal when viewed from the perspective of social costs and benefits. Therefore, land development tax should also be viewed more as an instrument of guiding land allocation between agricultural and non-agricultural uses rather as a revenue-generating instrument. Through this instrument of land development tax disincentive should be created for diverting land for non-agricultural uses. Widening the spread between land development tax on agricultural land use and non-agricultural land use can acheive this objective. This means taxing non-agricultural use at a further higher rate. Therefore, the Commission has recommended a higher differential between tax on agricultural land and tax on land used for non-agricultural purposes.

10. RECOMMENDATIONS

(i) The Commission is of the opinion that the 1995 notification on land development tax is full of complications and confusions, which breed corruption and abuse of discretionary power by the land officials. Moreover, the rules for assessment as laid down in the notification seek too much in preciseness. Such precision is not administratively feasible to achieve. Therefore, the Commission recommends that this notification be revised in a ~~manner that land development tax can be assessed on~~ the basis of broader categories like urban versus rural, agricultural versus industrial or commercial uses.

(ii) The Commission is also of the opinion that land development tax can be revised further upward. But before any such revision mass awareness has to be built and institutional arrangements should be at place to ensure development expenditures transparent. Currently agricultural landowners owning land up to 8.25 acres, in the rural areas are not required to pay land development tax and for the landowners owning more than 8.25 acres land rent and land development tax are merged together. It is known to all that, landowners owning land up to8.25 acres have been exempted from paying rent in 1972. This was a historic decision of the government and it came as a sequel to the victory of our liberation war and in fulfillment of the pledge of the political leadership. A feeling of emotion is associated with this decision and there is no scope for changing this decision. In a land scarce country like Bangladesh 2.5 acres of agricultural land is sufficient to sustain a family of five persons. It is, therefore, proposed that landowners with more than 2.5 acres of agricultural land should be subjected to pay land development tax. It should be noted here that land development tax is not to be confused with land rent. Land development tax was last revised in 1995. It is now high time that land development tax rates should be revised upward considering price increase and greater administrative cost. In 1995 two slabs of land development tax on agricultural land were introduced. Landowners owning agricultural land land above 8.25 acres and up to 10 acres currently pay land development tax at the rate of Tk. 0.50 per decimal and agricultural landowners owning in excess of 8.25 acres pay Tk. 1.00 per decimal as the marginal rate. It is now proposed that landowners owning land above 2.50 acres and up to 5.50 acres be taxed at the rate of Tk. 0.50 per decimal. Landowners owning agricultural land above 5.50 acres and up to 8.25 acres should be taxed at the rate of Tk. 0.50 per decimal for the slab 2.51-5.50 acres and Tk. 1.00 per decimal for the slab 5.51-8.25 acres. Landowners owning agricultural land above 8.25 acres be taxed at the rate of Tk.0.50, Tk. 1.00 and Tk. 1.50 per decimal repectively for the slabs 2.50-5.50 acres, 5.51-8.25 acres and 8.25 + acres. Thus, there will be three slabs for paying land development tax on agricultural land and within each slab tax will be proportional to quantum of land.

(iii) The Commission recommends that the differential rate of land development tax on land used for residential purposes and for commercial and industrial uses should be continued. Land used for commercial and industrial purposes in the cities and towns like Dhaka, Narayangonj, Chittagong, Khulna and Rajshahi areas should be taxed at the rate of Tk. 300 per decimal and land used for residential purposes in these cities and towns should be taxed at the rate of Tk. 60.00 per decimal. Land used for commercial and industrial purposes in the municipal areas of other district headquarters should be taxed at the rate of Tk. 60.00 per decimal and land used for residential purposes in these towns should be taxed at the rate of Tk. 25.00 per decimal. Commercial and ~~industrial land in the municipalities other than~~ district headquarters should be taxed at the rate of Tk. 35.00 per decimal and residential land in these municipalities should be taxed at the rate of Tk. 20.00 per decimal. Industrial and commercial land in the urban centres, which have not been declared as municipalities, should be taxed at the rate of Tk. 30.00 per decimal. Residential land in these places should be taxed at the rate of Tk. 15.00 per decimal. The Commission feels that the proposed upward revision of land development tax should not be considered unbearable. Because, as early as in 1985-86 land development tax on industrial and commercial land in 29 upazillas of Dhaka, Chittagong and Khulna was Tk. 100.00 per decimal. At that time residential lands in these places were taxed at the rate of Tk.20.00 per decimal. The justification for this enhancement is derived from the fact that land value and incomes from land have gone up many times by now.

CHAPTER-XII

NON-TAX REVENUE

1.1 MAJOR PROBLEMS OF NTR

The major receipt accounts of Non Tax Revenue (NTR) are subdivided into more than a hundread sub- heads. The NTR cell is located in the Ministry of Finance with a skeleton number of officers and staff. NTR is classified by 150 economic codes which are spread over 56 Ministries/Divisions. Collection process of NTR involves 72 Directrates/ Departments. The NTR cell has no authority to reinforce the field offices to achieve their respective targets. There was not much attention for NTR till recent past (2002), when some NTR rates were recast. Present NTR cell lacks proper access to computer facilities and frequent differences exist between Ministry-data and Comptroller and Auditor General's (C&AG) data. For transparency, the MOF can issue an order specifiying all the rates of NTR. Alternatively, NTR cell can be shifted from the MOF to the IRD alongwith its personnel so that all the tax and non-tax policy matters remain under one umbrella. Ministry of Finance or the NBR should have a Tax Analysis Wing (TAW) to monitor and analyse the collection of NBR and non-NBR taxs. Similarly, NBR should quicken the establishment of a Data Centre for analysis of revenue data for monitoring, intelligence and investigation,which would serve the purpose of tax intelligence also.

Table-XII.1

Proportion of Non-Tax revenue to Total Revenue in ~~Selected Countries~~

(Percentage)

	Fiscal Year		
Country	1998	1999	2000
Bangladesh	20.11	19.52	19.19
Bhutan	55.65	60.72	55.25
India	23.01	24.88	25.24
Nepal	18.14	17.72	16.12
Pakistan	7.5	14.11	23.3
SriLanka	15.81	13.6	-

Sources: Ministry of Finance, Consolidated Fund Receipts, Annual Budget

1.2 The contribution of non-tax revenue to total revenue varies in the South Asian countres. The contribution is lowest in Sri Lanka. Non-tax revenue makes highest contribution in Bhutan where the share of non-tax revenue varied from 55 percent to 60 percent during the period from FY 1998 to FY 2000. The average share in Bangladesh is around 20 percent. The reason for extraordinary share of non-tax revenue in Bhutan is its high sales revenue it gets from Chukha hydropower plant.

1.3 **LEASE MONEY FROM LAND AND APPURTENANTS**

One imporantant source of NTR is the receipt from leasing out of hats and bazars, estates, jalmahals, ponds, balu mahals, and rental money from requisitioned or abandoned properties,etc. The flaws of the present leasing out process cause huge loss of revenue. If the process of sale of tender documents could be changed and the bidding could be done by floating the tender documents on a website as almost all the districts have access to electronic media to defeat the cartel and coersion, the loss of revenue could be avoided.

1.4 STRENTHENING OF POSTAL DEPARTMENT

Postal department is a service oriented revenue earner. The service rendered by this department is not up to mark. Therfore, a chunk of probable postal income has been taken away by the courier service providers. The main reason is the eroding reliability on the postal service. Regaining public confidence through service quality is the only way to increase the income of postal department. Introduction of new value added demand driven service products (eg. swift money order, quick letter and document delivery etc.) is required for augmenting its earnings and survival of the department. The manpower in the postal department should be increased in line with increase in clientele group.

1.5 LAND REGISTRATION

In the area of NTR, a good amount of revenue is realized as document registration fee. Recently, the Government has reduced the stamp duty and withdrew VAT to give a boost to the housing sector. As a result, the cost of registration fee and stamp duty, etc. has come dawn to 13.5% on the asset's value from the previous incidence of 30%.

SRO no 171 law/2002 and SRO no 204/law/2002 were issued for determining land and flat valuation for the purpose of registration. The notification for Market Value Determination Rule, 2002 is full of discretionary powers. Section 4 of this rule stipulates that for any structures, buildings, flats and apartments, the price declared by the seller shall be accepted without any proof. This section is not rational and makes the Government revenue totally vulnerable to the whims of the seller. Usually the price quoted by the seller is much less than the market price. Taking advantage of this position, the Sub-Registrar raises a lot of objections and ultimately ~~the valuation is finalized through~~ negotiation among the three parties involved- buyer, seller and the registration authority, and this invariably gives rise to corruption.

In order to avoid hassles and harassment of the buyers and also to protect the Government interest, it is recommended that a fixed rate (area wise) should be declared for flats, buildings, etc, on the basis of information regarding cost of construction of flats in the country.

As per section 5 of the SRO mentioned earlier, the market value of land has to be determined on the basis of the deed valuations of the preceding year, which are also under-valued. So it is a futile exercise carried out on the basis of wrong data, and the result is a cyclic under-valuation. In order to secure due revenue, the valuation process should be recast and made discretion free and transparent to common people, taking into consideration the average mouza-wise market price of land. The Government earned Tk 734.00 crore from the sale of non-judicial stamp in FY 2002-03 and almost half the amount from registration fee. The recommended change in the valuation process will bring in transparency and undoubtedly increase Government revenue from the registration of lands, flats and buildings. Simple readjustments in the benchmark value (market value) of land will increase the collection of duties and fees. A conservative estimate shows that an increase of market value of land by only 25% will augment Government revenue to the tune of about Tk 300 crore. If the duties and fees are lowered, keeping the land valuation right, the net revenue earning will certainly increase as the present "market value" determined by the committee is much lower than the real market value.

At present, a person has no legal or administrative redress, if the Sub-Registrar refuses to register any document. This absolute authority is also breeding corruption.

At present, a buyer has to deposit in cash registration fee @3.5% of the value of land/structure etc. at the Sub-Registrar's office. This creates inconvenience and security problems. Rules should be changed to allow the buyer to deposit the money through challans or bank drafts.

2. **RECOMMENDATIONS**

(i) Changes have to be brought in for abolishing the discretionary power of the Sub-Registrar and simplifying registration procedure, which should be published in the media for the sake of transparency and good governance.

(ii) An outright 25% increase of the land valuation should be made to justify and rationalize land valuation.

(iii) A minimum value for the flats and buildings (area-wise) should be notified and published for the purpose of registration.

(iv) If any Sub-Registrar's office refuses to register any document, the concerned person should be allowed to do it in the office of the District Registrar. Laws amd rules should be changed to allow the agrieved person to have the document registered in the office of the District Registrar.

(v) The provision of depositing cash registration fees should be abolished for the sake of convenience and safety. Rule should also be changed to allow the buyer to deposit the money through challans or bank drafts.

3. RADIO AND TELEVISION LICENSE

3.1 **Background:** At present Televisions (TV) operated in households or on commercial basis are to be licensed by the Bangladesh Television Authority. The Wireless Act, 1933 requires any TV (home, commercial, computer embedded, car TV, etc) reception apparatus is to be licensed. These licenses are to be kept at home or at the premises where these televisions are operated. Usually TV owners apply for these licenses after their purchases and the license fees are collected at Banks. Licenses are for one-year time and are to be renewed every year. Usually a great number of TV owners do not bother to keep or obtain licenses, let alone their renewing every year. Again renewals are full of hassles because the licensees after depositing licenses and fees have to wait for 2-3 month's time before they can collect the issued/renewed licenses from the bank booth, wherein they deposit the same.

3.2 The era of information technology with technical advancement and development in the field of electronics has made Radio/TV cheaper and handy. Some emergency charger lamps and even sun hats have radios fitted with them. So, it is virtually impossible to detect a radio set to see whether it is licensed or not. The TV/ radio manufactures are penetrating vertically and horizontally to all the segments of our society to sell their product. All the modern cars are coming with fitted Radio/TV and other electronic gadgets. But the license of a car Radio/TV is never heard of to have been issued. It is now hard to find a home without a radio. A "Para and Mahalla" without a television is unimaginable, even at the remotest part of the country.

3.3 A Television owner has to possess a license, issued u/s 3 (3) of the Television Receiving Apparatus (Possession and Licensing) Rules, 1970 made under the Wireless Telegraphy Act, 1933 (Act XVII of 1933).If a holder does not possess or renew license, that would not debar him or her from using the apparatus . The detection of defaulters through checking millions of households by a handful number of inspectors is a herculean task and next to impossible. So the common practice is general non-compliance.

3.4 Another side of the story involves licensing hassles. Owner of a TV has to deposit the document, with fees to some specific branch of Janata Bank. The issuance / renewal absorbing the inbuilt inefficiency of a nationalized commercial bank ends up in some cases 30 days. So a holder must visit the Bank at least twice. This is a discouragement for renewing or owning any license.

3.5 In order to do away with the yearly renewal of TV licenses, the Commission proposes to make the initial licenses valid for subsequent years throughout the life of the TV set. This will remove the hassles of renewing the license every year. The present rate of yearly renewal fee is however required to be adjusted for enhancement of life period of the licenses. The present rate structure is shown at Appendix-XII.A and the government's income from the licenses from TV and Radio is shown at Tables-XII.2 and XII.3.

3.6 The issuance and renewal of Radio license is done, under The Wireless Telegraphy (Possession) Rules 1957, by the Postal Department is less troublesome, albeit that also takes near about one hour. This process combined with the laxity to administer the licensing obligation has created virtually a license free regime. The whole procedure has pushed the users of Radio to compulsory non-compliance of the system. If the licensing provision of the radio is waived from the revenue point of view the Government will apparently be loser. But the loss of about Taka 50 lac will directly save the administrative expenses for licensing to the tune of about Taka 30 lac. The value of information aired and used by the general mass cannot be ignored, because that is a dynamic force behind the socio-economic change.

3.7 At present black and white television (BWTV) sets are not imported and are manufactured in the country. The users of BW TV are the people of the lower income group and are particularly from the rural areas. The spread of TV in rural areas will certainly reduce the cost of health and education; improve agriculture, will strengthen the Government efforts of upliftment without any expenditure in the form of direct investment.

3.8 The price variation of a CTV due to screen area and technical difference is so big that a low cost TV owner has to pay an amount equal to the price of TV as license fee in 10 years while a state-of-art TV owner pays only a trifling amount compared to the price of his TV. Though it is inequitous, equity is not an important issue in the matters of NTR.

3.9 Another important point is that the average technical/service life of a TV/Radio/STVR is generally not more than 5 to 7 years and the rapid transition of technology is making older electronic gadgets redundant very fast.

3.10 No exact data as to the total number of TV sold per year is available. However, the propensity to use electronic gadgets is increasing fast in the country. Since the existing number of colour television (CTV) license is over 6 lacs and the number of BWTV license is also around 6.5 lacs, the actual number of televisions in Bangladesh may be around 20 lacs, considering a large number of unlicensed ones.10% of these may need yearly replacement and another 10% may be procured newly every year bringing the total number of yearly requirement of licenses to be issued at around 4 lacs, half of which would be BWTV and the other half CTV.

3.11 Considering the above proposition if the license fee for a CTV is fixed @ Tk. 1500.00 (equivalent to 3 years present license fee) the income from license each year would be about (200,000 x 1500.00) Taka 30 crore.

3.12 The present yearly fee for a BWTV license is Tk. 200. But since the owners of BWTV are from the lower income group and most of the BWTV are produced in Bangladesh and sold at prices ranging from Tk. 2000 to Tk. 4000 depending on their band, the license fee is being proposed to be kept at a bearable level of the common man. The Commission, therefore, proposes the license fee for BW TV to be fixed at Tk. 300. The yearly income from BWTV license would be around (200,000X300) Taka 6 crore, considering the proposed license fee for each BWTV @ Tk 300.00.

3.13 So, It is evident that the license fees would be a steady source of revenue to the Government (around Tk. 36 crore a year). All TV owners including the old ones may be given a lifetime license.

3.14 RECOMMENDATIONS

(i) A one-time license for a CTV may be issued @ Tk 1500.00 at the time of selling; for each BWTV @ Tk 300.00, whether commercial, residential or for any other use.

(ii) The burden of collection of license fees may be shifted to the dealers for administrative ~~convenience. It is much easier to check the selling~~ register than to knock at the doors of millions. The cash memo may be treated as the license. The Licensing authority may issue a general guideline to this effect specifying the format and design of cash memos for selling TV.

(iii) The provision for obtaining radio license may be waived forthwith.

(vi) VCR should be exempted from licensing obligation.

(i) Existing CTV owners may be given the one-time license on payment of Tk. 500.00. This license may be of the type presently in force.

(ii) Existing BW TV owners may also be given the one time license on payment of Tk. 200.00.

3.16 These recommendations were placed before the Government in May 2003. Recommendations under (i)and(ii) were adopted by the Government through budget measures for FY2003-04.

TABLE-XII.2

INCOME FROM TV LICENSE (Taka)

YEAR	LICENSE FEE (RESIDENTIAL)	LICENSE FEE (COMMERCIAL)	TOTAL
1997-98	15,15.79,309.00	42,39,163.00	15,58,18,000.00
1998-99	12,70,95,426.00	54,47,385.00	13,20,43,000.00
1999-00	13,78,92,819.00	51,19,853.00	14,30,13,000.00
2000-01	12,25,17,708.00	55,08,187.00	12,80,26,000.00*
2001-02	28,11,47,430.00	64,25,256.00	28,75,72,000.00**

* B/W-***1,99,266***; CTV-***2,24,888***; VCR-***2880***; STVR-***149***

B/W-*6,34,976***; CTV-***6,17,358***; VCR-***4068***; STVR-***120***

TABLE-XII.3

INCOME FROM WIRELESS (RADIO) LICENSE (Taka)

YEAR	LICENSE FEE (Tk.)
1996-97	49,75,030.00
1997-98	23,75,811.00
1998-99	69,90,800.00
1999-00	27,58,475.00
2000-01	
2001-02	43,29,243.00*

*THE LICENSE FEE IS REALIZED AGAINST 1,31,796 WIRELESS RECEIVING APPARATUS

G-1567

LIBRARY
Bangladesh Public Administration
Training Centre, Savar, Dhaka

APPENDIX-XII.A

গণপ্রজাতনী বাংলাদেশ সরকার
তথ্য ~~মন্ত্রণালয়~~
জাসক-১ শাখা
বাংলাদেশ সচিবলায়,
ঢাকা।

নং-তম/৩(৩)/৯১-টিভি(অংশ)/৫৮(৩), তারিখঃ-২২-০৯-১৯৯৫ ইং।

বিজ্ঞপ্তি

টেলিভিশন রিসিভিং এপারেটাস (পজেশন এন্ড লাইসেন্সিং) রুলস-১৯৭০ (সংশোধিত) এর ৩(৩) এবং ৮ নং ধারা অনুযায়ী সরকার নিম্মলিখিত লাইসেন্স ফি ও সারচার্জের হার নির্ধারণ ও আদায়ের সিদ্ধান্ত গ্রহণ করেছে।

ক্রমিক নং	সেটের প্রকারভেদ	লাইসেন্সের শ্রেণী	ফি'র হার (টাকায়)		মন্তব্য
			মাসিক	বাৎসরিক	
(ক)	সাদা-কালো টিভি	আবাসিক	২২/-	২০০/-	
(খ)	রংঙ্গীন টিভি	আবাসিক	৪৫/-	৫০০/-	
(গ)	ভিসিআর	আবাসিক	৪৫/-	৫০০/-	
(ঘ)	স্যাটেলাইট টিভি রিসিভার				
	(১) একক সংযোগ	আবাসিক	-	২০০০/-	
	(২) দু'টি থেকে দশটি পর্যন্ত সংযোগ	আবাসিক	-	১০০০০/-	
(ঙ)	টিভি/ভিসিআর/এসটিভিআর/ প্রস্তুতকারক/সংযোজনকারী/আমদানী কারক	বাণিজ্যিক	৫০০/-	৬০০০/-	
(চ)	টিভি/ভিসিআর/এসটিঅিআর/ব্যবসায়ী	বাণিজ্যিক	৯৭৪/-	২০০০/-	
(ছ)	হোটেল রেস্টুরেন্ট অথবা অন্যত্র স্থানে বাণিজ্যিক উদ্দেশ্যে ব্যবহৃত টিভি সেট	বাণিজ্যিক	৯০০/-	১২০০/-	
(জ)	টিভি/ভিসিআর/এসটিভিআর মেরামতকারী/যন্ত্রাংশ বিক্রেতা	বাণিজ্যিক	৭৫/-	৯০০/-	
(ঝ)	এস টিভিআর সংযোগঃ-				
(১)	(এগারো বা তদুর্ধ) বিভাগীয় শহর এলাকার জন্য	বাণিজ্যিক	৬২৫০/- (ত্রৈমাসিক)	২৫০০০/-	সংশোধিত লাইসেন্স ফি তারিখ ১৫ জৈষ্ঠ্য ১৪০৪, ২৯শে মে ১৯৯৭
(২)	শিক্ষা প্রতিষ্ঠান, হাসপাতাল এবং ক্লিনিকের ক্ষেত্রে উপরোক্ত (১) তে উল্লেখিত সংযোগের জন্য।	বাণিজ্যিক	৩১২৫/-	১২৫০০/-	
(৩)	বিভাগীয় এলাকার বাহিরে ১১ বা তদুর্ধ সংযোগের জন্য	বাণিজ্যিক	২৫০০/-	১০০০০/-	
(৪)	বিভাগীয় এলাকার বাহিরের শিক্ষা প্রতিষ্ঠান, হাসপাতাল এবং ক্লিনিক এর ক্ষেত্রে (১) তে উল্লেখিত সংযোগের জন্য।	বাণিজ্যিক	১২৫০/-	৫০০০/-	

ANNEXURE-A

LIST OF DIFFERENT CHAMBERS/ASSOCIATIONS/ORGANIZATIONS/PERSONS WHO TOOK PART IN DISCUSSIONS WITH THE REVENUE REFORM COMMISSION

Sl no.	Name of the organization	Meeting date	Delegation members
1.	Federation of Clearing and Forwarding Association	19/01/2003	1. Md. Sayeduzzaman Khan- Chittagong. 2. Abdul Awal, Dhaka. 3. Sheikh Md. Farid, Dhaka 4. Md .Salamatullah, Advisor, Chittagong C&F Association.
2.	The Federation of Bangladesh Chambers of Commerce and Industry.	20/01/2003	1. M A Rouf Chowdhury Director FBCCI 2. M. Yunus, Chairman, Income tax Standing Committee 3. Manirul Huda Co-Chairman, Income tax Sub-Committee 4. Amir Hossain Khan Co-Chairman, VAT Sub Committee 5. Manjur Ahmed
		5/02/003	6. Amir Hossain Khan Co- Chairman, VAT Sub Committee 7. Manjur Ahmed
3.	Bangladesh Jute Mills Association.	21/01/2003	1. Md. Nurul Islam Patwari, Chairman 2. M Tulha Vice Chairman 3. Keman T Rahman 4. Md. Serajul Huq Khan, Secretary 5. Choudhury Samsuddoha

4.	Dhaka Chamber of Commerce Industries.	22/01/2003	
5.	Bangladesh Specialized Textile Mills and Power loom Industries Association	26/01/2003	1. Alhaj Muhammad Sahzada Mia, President 2. Md. Abdul Ohid Mozumder, Vice President 3. Alhaj Abdul Sattar, Vice President 4. Monowar Hussain Shova, E.C Member 5. Shah Rezaul Mahmud, Secretary
6.	Foreign Investors' Chamber of Commerce and Industries	27/01/2003	1. W R. Bhuyan 2. Jahangir Bin Alam Secretary 3. Dr.Qayyum Khan 4. Sazzad Rahim Chowdhury, finance Member 5. Alan King, Committee Member 6. Nasser S. Zahedee, Committee Member.
7.	Chittagong Chamber of Commerce and Industries.	28/01/2003	1. Kamal Mustafa Choudhury Director 2. Md. Abdul Wadud Chairman Chittagong Tax Lawyers Association 3. S. Joha Choudhury, Member Chittagong Tax Lawyers Association 4. Syed Jamal Ahmed, Director

8.	American Chamber of Commerce	30/01/2003	1. Aftabul Islam, President 2. A. S. M Mainuddin Monem, Director ~~Finance, AML,~~ Member 3. Habibullah N. Karim Chairman IT Committee 4. A Gafur, Executive Director 5. M. Mushtaque Ahmed, FCA Chairman, Taxation sub committee 6. A. K. Chowdhury, F.C.A, Manager and Tax Partner, Hoda Vasi & Co
9.	Bangladesh Textile Mills Association	03/02/2003	1. M. A. Awal, Chairman BTMA. 2. A. H. Sarker, Vice Chairman, BTMA 3. Jahangir Alamin, Member, EC, BTMA 4. Anwarul Huq, Vice Chairman BTMA 5. Schaukat Husein, Secretary General, BTMA.
10.	Poultry Industries Association of Bangladesh.	04/02/2003	1. Md. Kaiser Rahman, Secretary General, BPI 2. Dr. M. M. Khan Member, Bangladesh Poultry Industries Association. President AWCAB. 3. Syed S. Kaiser Kabir Managing Director BRAC- Renata Agro Industry. 4. Shahryar Hussain Quality Feeds Ltd.

11.	Customs Administration Modernization Project	16/02/2003	1. Mr. Faiz Khan Chief Technical Advisor CAM 2. Mr. Stephen Muller Deputy Chief Technical Advisor
12.	Dhaka Stock Exchange Ltd.	17/02/2003	1. Ahmed Iqbal Hasan, Chairman 2. Khwaja Ghulam Rasul, Vice Chairman 3. Ahmed Rashid, Councilor. 4. Saiful Islam , Member 5. Aminul Islam, Research Officer
13.	BCS (Taxation) Association	10/02/2002	1. Kazi Delwar Husain Commissioner of Tax. 2. Ashim Kumar Roy Commissioner of Tax. 3. Md. Humayun Kabir Bhuiya, Commissioner of Tax. 4. Md Emdadul Haque, Chairman, BCS (Taxation) Association and Commissioner of Tax 5. Mahbubur Rahman Secretary General, BCS (Taxation) Association. 6. Md. Mahmudur Rahman, Research Secretary, BCS(Taxation) Association and Second Secretary, NBR.

14	RIRA PROJECT	6/02/2003	1. John Maler, RIRA Consultant. 2. M Mustafizur Rahman, RIRA ~~Consultant.~~ 3. M. Abdur Sattar, RIRA Consultant. 4. David Crawford, Team Leader, RIRA 5. Harry Troche, RIRA Consultant. 6. Md. Imdadul Huq. Consultant.
15	National Board of Revenue	14-11-2002	1. Manzur Mannan, Member(Customs) 2. Muhammad Sahabuddin, Commissioner, Benapole Custom House 3. Muhammed Alam, Commissioner Dhaka Custom House 4. Md. Abdul Mannan Patwary, Commisioner, Mongla Custom House 5. Stephen Muller Deputy Chief Technical Advisor 6. Md. Enayet Hossain Addll. Commissioner 7. Md. Firoz Shah Alam, Implementation Manager, CAM 8. Prokash Dewan Joint Commissioner Custom House, Chittagong. 9. Helaluddin Ahmed Commissioner Bond Commissionerate, Dhaka. 10. Md. Atiqur Rahman Khan, First Secretary (Customs), NBR

		23/11/2002	1. Md. Delwar Hussain, Member (Income Tax Policy)NBR 2. Md. Sazzad Hossain Member (Income Tax Administration.) 3. Md. Humayun Kabir Bhuyun, Income Tax Commissioner 4. Md. Mahmudur Rahman Second Secretay, NBR 5. Md. Ruhul Amin Second Secretay, NBR 6. Aminur Rahman First Secretary, NBR
16.	National Board of Revenue	1/12/2002	1. Dr. Shoaib Ahmed Chairman, NBR 2. Muhammed Delwar Hossain, Member,NBR
17.	Barisal Chamber of Commerce and Industries	5/6/2003	1. Mr. Shafiul Alam Chakladar, Member, Executive Committee, BCCI
18.	Women Entrepreneurs' Association of Bangladesh	10/06/2003	1. Mrs. Nasreen Awal Mintoo, President, WEAB
19.			1. Mr. Ali Reza Khan, Ex-Member, NBR.

ANNEXURE-B

~~LIST OF THE~~ RESPONDENTS TO THE QUESTIONNAIRE CIRCULATED BY THE COMMISSION

Serial No	Respondent's name and address
1.	Union Export Import Co. Ltd. Suit # 05-01, "City Heart" 67, Naya Paltan, VIP Road Dhaka-1000.
2.	Mr. Motiur Rahman Sabuj
3.	Mr. Mokbul Ahmed Deputy Chief Bangladesh Tariff Commission.
4.	Mr. Mir Mahmud Ali General Secretary Bangladesh corrugated carton & Accessories Manufacturers & Exporters Association.
5.	Mr. Afzal Husain Pramanik 231/7, Satarkul Purba Baddah,Dhaka.
6.	Mr. Abdul Khalek 114 No Berain Boss Street, Dhaka-1211. Phone-011-832701
7.	Anonymous
8.	Dr. Tofail Ahmed Professor Department of Public Administration University of Chittagong.
9.	Hon'ble Minister, Ministry of Jute Government of the People's Republic of Bangladesh Phone-7165148

10.	Mr. M. Ataul Hoque, FCA House # 21, Road # 126 Gulshan-1, Dhaka.
11.	Mr. Enait Hussain Khan Phone-019-3447290
12.	Mr. Sayed Jahangir Kabir Executive Engineer P.W.D Purta Bahban.
13.	Professor Rokshana Begam Principal Government Tularam College Narayangonj.
14.	Pabitra Kumar Mujumdhar Steno typist Office of the Deputy Commissioner of Tax Panchagar circle, Panchagar.
15.	Anonymous
16.	Mr. Salim Ahmed Managing Director Elite Chemical Industries Ltd.
17.	Md. Shamsul Alam Additional Deputy Commissioner (Revenue) Nawabgonj.
18.	East West University
19.	Amzad Husain Tajma President, Bogra Chamber of Commerce & Industry, Bogra.
20.	Anonymous
21.	Sheikh Sahidul Islam Secretary General , Jatia Party.
22.	A. Government Official
23.	Director (Admin)

	Health & Family Welfare.
24.	Anonymous
25.	Mr. Ali Rahmatullah 124/A Elephant Road 3rd floor, Dhaka-1205.
26.	Mr. Mahmudul Karim Managing director Fareast Finance & Investment Ltd.
27.	BCS (Tax) Academy
28.	Md. Hassan Ali Dhali Mohakhali Geo- Satellite Station.
29.	General Secretary Bangladesh Motor Parts Tyare Tube Merchant Association.
31.	Mr. Md. Abul Bashar Additional Commissioner Rajshahi Division
32.	Mr. Jafar Alam President Bangladesh Ship Breakers Association, Chittagong
33.	Mr. Imtiaz Hussain 3/6 AB Tejgaon I /A Dhaka.
34.	Mr. A B Siddique Company Secretary Chittagong Stock Exchange Ltd.
35	Md. Kabir Raza Assistant General Manager Square Textile Mills Ltd.
36.	Secretary Bangladesh Milk & Dairy Producers Association
37.	Mr. Md. Israil Hossan Secretary, Khulna Chamber of Commerce & Industry.
38.	Md. Humayun Kabir Bhuiyan

	Commissioner of Taxes, Tax zone-5, Dhaka
39	Anonymous
40	Mr. Aftab Hussain Deputy Commissioner, Panchagar
41.	Principal Chandpur Govt. College, Chandpur
42.	Md. Mozahid Kabir Prime Bank Ltd. Head Office Dhaka
43.	Mr. M. Muniruzzaman Khandaker Tax Consultant, The City Bank Ltd.
44.	Mr. Almasuz Zaman Second Secretary, NBR
45.	Mr. Shuk Chand Roy Commissioner of Taxes, Tax-zone-Rajshahi
46.	President BCS (Technical Education)
47.	Mr. Fahria Masum Lecturer, Department of Economics Dhaka University.
48.	Mr. Khandaker Muhammad Istiak Lecturer, Department of Economics University of Khulna.
49	Mr. Tasnim Shiddika Lecturer, Department of Economics University of Khulna.
50.	Mr. Amir Hussain Khan FBCCI
51.	Dr. Nural Anowar Line Director (UMIS) D.G. Mohakhali, Dhaka-1212
52.	Mr. A. T. M. Sarwar Hussain

	Commissioner, Customs, Excise & VAT Chittagong Commissionerate, Chittagong
53.	~~Md. Sazzad Hussain~~ Member (Tax), NBR
54.	Mr. Alauddin Choudhury Director General Custom Intelligence & Investigation Office, Dhaka.
55.	Mr. Abdul Mannan Patwari Commissioner Customs, Excise And VAT, Khulna Commissionerate, Khulna
56.	Mr. Muhammed Nurul Islam Additional Deputy Commissioner (Revenue), Sunamganj
57.	Md. Anwarul Kabir Talukder State Minister, Ministry of Finance and Planing Government of the People's Republic of Bangladesh.
58.	Md. Akhter Hussain Samrat Prime Finance and Investment Ltd.
59.	Senior Assistant Secretary (Admin-1) Ministry of Shipping Ph-8616168
60.	Senior Assistant Secretary (Sec-4) Ministry of Industries Government of the People's Republic of Bangladesh.
61.	Principal M A Ali College, Kagmari, Tangail
62.	Md. Ziaul Haque Khandhaker Managing Director Investment Corporation of Bangladesh.
64.	Mr. M Nijamee C/O Bengal Bay Agencies Ltd. House # 63 (2nd floor) Road # 1 Block # 1

	Bonani Model Town, Dhaka.
65	Mr. H. K. Dey Professor, Department of Economics University of Chittagong, Chittagong-4331.
66.	Anonymous
67.	Senior Assistant Secretary Ministry of Textile
68.	Prime Minister's Secretariat Old Sangsad Bhaban
69.	Senior Assistant Secretary (Admin-1) Ministry of Local Govt. Rural Development and Cooperative.
70.	Mr. M I Khan President, Taxes Appellate Tribunal Segun Bagicha- Dhaka Ph-8315735/8315734
71.	Principal Feni Govt. College, Feni.
72.	Mr. M R Khan 7/2/A Dilkusha C/A, Dhaka
73.	Professor Dr. Kazi Ahmed Nabi Department of Economics University of Chittagong
74.	Dr. Syed Md. Atahar, Professor, Department of Management University of Chittagong.
75.	Dr. Muhammad Abdul Mannan Chowdhury Professor, Department of Economics University of Chittagong
76.	Sylhet Chambers of Commerce & Industry Sylhet
77.	Mr. Azizul Islam

	Ex. Member, N.B.R
~~78.~~	Ministry of Social Welfare Govt. ~~of the people's Republic of~~ Bangladesh Bangladesh Secretariate, Dhaka.
79.	Director General Social Welfare Department
80.	Executive Secretary Bangladesh National Social Welfare Council
81.	Mr. M Ishaque Bhuyan (Joint Secretary) Managing director National Handicapped Development foundation, Dhaka.
82.	Mr. Md. Aziz Hassan. Deputy Commissioner Rajshahi
83.	Dr. A Z M Jahid Hossain Secretary General Bangladesh Medical Association
84.	Commodore (RTD) M. K. Alam BN Chairman, Mongla Port Authority.
85.	Mujahidul Islam Selim, General Secretary, Central Committee Bangladesh Communist Party.
86.	Md. Abdul Mannan Patwari Commissioner Customs, Excise & VAT Commissionerate, Jessore,
87.	Mr. Joakim Madbar Senior Vice President National Bank Ltd.
88.	Md. Sirajul Haque Chowdhury Director (Admin/Establishment) Bureau of Anti Corruption.
89.	Mr. Abdul Haque Managing Director Haq's Bay Automobile Ltd.

90.	Hazi Siddik, Hazi Abdul Khaleque Chak Bazar, Dhaka
91.	Shahabuddin Nagori Commissioner (Current Charge) Customs Valuations & Audit Directorate, Dhaka.
92.	Md. Shirajuddullah Secretary The Sylhet Chamber of Commerce & Industry.
93.	Ministry of Social Welfare
94.	Mr. Ali Ahmed Commissioner Customs, Excise & VAT Commissionerate 248/2 Housing Asset, Upashahar, Rajshahi.
95.	Senior Assistant Secretary Ministry of Woman & Children Affairs
96.	Mr. M. R. Das Deputy Registrar University of Chittagong
97.	Mr. Shaokat Hussain Secretary General Bangladesh Textile Mills Association
98.	Mr. Mustafizur Rahman khan Secretary The Dhaka Chamber of Commerce & Industry
99.	Assistant Secretary ERD, Ministry of Finance. Ph-9119683
100.	Anonymous
101.	Director of Accounts Rajshahi University
102	Mr. Mehedi Hassan Additional Deputy Commissioner (Revenue), Sylhet. Ph-716367

103.	Senior Assistant Secretary Ministry of Law, Justice and Parliamentary Affairs.
104.	Senior Assistant Secretary Ministry of Commerce Government of the People's Republic of Bangladesh.

ANNEXURE-C

রাজস্ব সংস্কার কমিশনের প্রশ্নাবলী

১. সাধারন বিষয়

১.১ বাংলাদেশের কর ব্যবস্থা এমন ভাবে সাজানো উচিত:

(১) যাতে সরকারের ক্রমবর্ধমান ব্যয় নির্বাহের জন্য যথেষ্ট পরিমান রাজস্ব আহরণ করা যায়;
(২) অর্থনৈতিক কল্যান ও প্রবৃদ্ধির হার বর্ধিত করা যায়;
(৩) আয় ও করভার সমভাবে বন্টন নিশ্চিত করা যায়;
(৪) কর আদায় সহজীকরণের জন্য কর প্রশাসনকে উন্নত করা যায়; এবং
(৫) কর ফাঁকি ও দুর্নীতি রোধ করা যায়। অথবা
(৬) উক্ত প্রস্তাবনাসমুহের একাধিকের সমন্বয়।

আপনি কি এ বিষয়ের সংগে একমত পোষন করেন? এছাড়া আপনার আর কোন পরামর্শ আছে কি?

১.২ বিগত বছরসমুহে বৈদেশিক সাহায্য ও অনুদানের পরিমান কমে যাওয়ার পরিপ্রেক্ষিতে অভ্যন্তরীন সম্পদের উপর দেশকে বেশী নির্ভর করতে হচেছ। কিভাবে দেশীয় উৎস থেকে অধিকতর সম্পদ সংগ্রহ করা যায় বলে আপনি মনে করেন:

(১) রাজস্ব বাড়িয়ে বাজেট উদ্বৃত্ত বৃদ্ধি করে;
(২) সরকারী খরচ কমিয়ে বাজেট উদ্বৃত্ত বাড়িয়ে;
(৩) ব্যক্তিগত সঞ্চয় উৎসাহিত করে।

১.৩ বর্তমান কর জিডিপি অনুপাত প্রায় ৯ শতাংশ। এটা কম বলে মনে করা হয়। আপনি কি মনে করেন যে এই অনুপাত বৃদ্ধি করার জন্য :

(১) বর্তমান করের হার বৃদ্ধি করতে হবে;
(২) কর ভিত্তিকে সম্প্রসারিত করতে হবে;
(৩) করের নতুন ক্ষেত্র সন্ধান করতে হবে।

এ বিষয়ে আপনার মতামত দিন।

২. আয় কর

২.১. আপনি কি বর্তমান আয়কর কাঠামো পরিবর্তনের কোন পরামর্শ দেবেন ? আপনার সুপারিশ কি কি?

২.২ ব্যক্তিগত আয়কর অব্যাহতির সীমা নির্ধারনের মাপকাঠি কী হওয়া উচিত বলে আপনি মনে করেন? এই মাপকাঠি কি-

(১) মাথাপিছু আয়,

(২) গৃহস্থালির গড় ব্যয়,
(৩) প্রতিবেশী দেশগুলোতে এর যে পরিসীমা আছে সে রকম; অথবা
(৪) অন্য কোন মানদন্ড বা উপরের মানদন্ড গুলোর কোন কোনটির সমন্বয়।

যুক্তিসহ আপনার মতামত প্রদান করুন।

২.৩ আপনি কি মনে করেন যে ব্যক্তিগত আয়ের কর অব্যাহতির সীমা মাথাপিছু মোট জাতীয় উৎপাদনের ভিত্তিতে হওয়া উচিৎ? যদি একমত হন, তাহলে কর অব্যাহতির সীমা নির্ধারনে নীচের কোন মানদন্ডটি সঠিক হবে বলে আপনি মনে করেন :

(১) মাথা পিছু মোট জাতীয় উৎপাদনের ৩ গুন ;
২) মাথাপিছু মোট জাতীয় উৎপাদনের ৪ গুন ;
৩) মাথাপিছু মোট জাতীয় উৎপাদনের ৫ গুন।

২.৪ সরকারের রাজস্ব আয় বৃদ্ধির লক্ষ্যে আরও বেশী সংখ্যক ব্যক্তিকে আয়করের আওতায় এনে করের ভিত্তি বাড়ানো উচিৎ বলে আপনি মনে করেন ?

(১) হ্যাঁ ☐ (২) না ☐

২.৫ নিম্মোক্ত লক্ষ্য সমূহ অর্জনের জন্য প্রান্তিক কর হারের লক্ষ্য কি হওয়া উচিৎ ?

(১) সঞ্চয় ও মুলধন গঠনকে উৎসাহিত করা;
(২) কর ফাঁকির প্রবণতা নিরুৎসাহিত করা;
(৩) কাজ করার প্রণোদনা বৃদ্ধি করা।

২.৬ আপনি কি মনে করেন যে আয়কর অধ্যাদেশ ১৯৮৪ এর ষষ্ঠ তফসিলের ' **বি** ' অংশে উল্লেখিত বিনিয়োগ ছাড় মূলধন গঠন ও সঞ্চয়ের পরিমাণ বাড়ানোর জন্য যথেষ্ট? আপনার কি মনে হয় যে এই ছাড় প্রয়োজনের চেয়ে বেশী? অনুগ্রহ করে মতামত দিন।

২.৭ "বর্তমান আয়কর আইনে করযোগ্য আয় নির্ধারনে প্রচুর অব্যাহতি বিবেচনা করা হয়। এইসব অব্যাহতির অনেক গুলোই প্রত্যাহার করা প্রয়োজন"। এই বক্তব্যের সাথে আপনি কি একমত ?

(১) হ্যাঁ ☐ (২) না ☐

যদি একমত হন, তাহলে সুনির্দিষ্টভাবে কোন কোন অব্যাহতি বিলোপের জন্যে আপনি সুপারিশ করবেন।

২.৮ বর্তমান আয়কর আইনে বিভিন্ন ধরনের ছাড় দেয়া হয়। এগুলোর মধ্যে কোনটি বহাল রাখা উচিৎ বলে আপনি মনে করেন।

২.৯ অভিযোগ আছে যে ডাক্তার, আইনজীবী, করউপদেষ্টা, একাউন্টেন্ট এবং অন্যান্য পেশাজীবীরা ব্যাপক কর ফাঁকি দিচ্ছেন। আপনি কি এই বক্তব্যের সাথে একমত?

(১) হ্যাঁ ☐ (২) না ☐

~~যদি একমত হন,~~ তাহলে এ ধরনের কর ফাঁকি রোধ করার জন্য আপনি কী ব্যবস্থা গ্রহনের প্রস্তাব করবেন?

২.১০ আপনি কি মনে করেন যে সহজীকরণ ও প্রশাসনিক সুবিধার জন্য কর কাঠামোতে প্রয়োজনীয় পরিবর্তন এনে কোন প্রকার অব্যাহতি ছাড়াই সকল আয়কে করযোগ্য বিবেচনা করা উচিত?

২.১১ আপনি কি মনে করেন বর্তমান কর্পোরেট আয়কর কাঠামো সাধারনভাবে পুঁজি গঠনে সহায়ক?

(১) হ্যাঁ ☐ (২) না ☐

এই কর কাঠামো পরিবর্তনের জন্য আপনার কোন পরামর্শ আছে কি? অনুগ্রহ করে আপনার মতামত দিন।

২.১২ পুঁজি বাজারে অংশগ্রহণে আরও অধিক কোম্পানীকে প্রণোদিত করার লক্ষ্যে তালিকাভুক্ত পাবলিক লিমিটেড কোম্পানী ও প্রাইভেট লিমিটেড কোম্পানীর মধ্যে ৫ শতাংশ কর পার্থক্য কি যথেষ্ট বলে আপনি মনে করেন?

২.১৩ আপনি কি মনে করেন যে লেনদেনের ক্ষেত্রে পাবলিক লিমিটেড কোম্পানীসমূহ প্রাইভেট লিমিটেড কোম্পানীর চেয়ে অধিক স্বচছ এবং নিরীক্ষনের জন্য অধিক উম্মুক্ত ?

২.১৪ বর্তমানে ২৫০০০/- টাকা পর্যন্ত লভ্যাংশ আয়করমুক্ত। আপনি কি মনে করেন যে পুঁজিবাজারে ঝুকিপুর্ন বিনিয়োগের জন্য এই সীমা যথেষ্ট উৎসাহব্যাঞ্জক ?

২.১৫ যদি ৫ বৎসরের কম সময় কোন সম্পদ ধারণ করা হয়, সেক্ষেত্রে ঐ সম্পদের জন্য ব্যক্তির মোট মূলধনী লাভের উপর সাধারণ করযোগ্য আয়ের হার আরোপ কি যুক্তিযুক্ত? আপনার মতামতের পক্ষে যৌক্তিকতা উল্লেখ করুণ।

২.১৬ আপনি কি মনে করেন যে বর্তমান রিটার্ণ ভিত্তিক আয়কর নির্ধারণ পদ্ধতি সন্তোষজনক?

(১) হ্যাঁ ☐ (২) না ☐

যদি উত্তর না হয় তবে কী বিকল্প প্রস্তাব করবেন?

২.১৭ বর্তমানে ষ্টক এক্সচেঞ্জের তালিকাভুক্ত যেসব কোম্পানী ২০ শতাংশের উপর লভ্যাংশ ঘোষনা করে সেগুলোকে ১০% কর রেয়াতের সুবিধা প্রদান করা হয় । যে সব কোম্পানী এর চেয়ে বেশী লভ্যাংশ ঘোষনা করেন তাদের কি বর্ধিত হারে রেয়াত প্রদান করা উচিত?
উদাহরণস্বরুপ বলা যায়, ৩০% শতাংশের অধিক হারে ঘোষিত লভ্যাংশের জন্য একটি কোম্পানীকে বর্ধিত হারে কর রেয়াতের সুবিধা দেয়া যায় ।

২.১৮ আপনি কি মনে করেন কর অবকাশ সুবিধা চালু রাখার কোন যৌক্তিকতা আছে?

(১) হ্যাঁ ☐ (২) না ☐

২.১৯ বর্তমানে কোন স্বনির্ধারণী করদাতা যদি বিগত বৎসরের নিরুপিত করযোগ্য আয়ের চেয়ে ২০% শতাংশ বেশী আয় দেখান সেক্ষেত্রে তার রিটার্ণ অডিট আওতামুক্ত রাখা হয়। এ রীতি কি চালু থাকা উচিত কিংবা বর্ধিত আয়ের হারটি পরিবর্তন করা উচিত? যদি তাই চান, তাহলে কেন তা চান?

২.২০ আপনি কি মনে করেন যে স্বেচছাকর নির্ধারণ পদ্ধতিতে একজন করদাতাকে জীবনযাত্রার মান সম্পর্কিত ঘোষনাপত্র দাখিল করতে বলা উচিৎ?

(১) হ্যাঁ ☐ (২) না ☐

২.২১ অপব্যবহারের রক্ষাকবচসহ স্বেচছাকর নির্ধারণ স্কীমকে আরও আকর্ষনীয় করে তুলতে আপনার কোন প্রস্তাব আছে কি?

২.২২ আয়কর কর্মকর্তাগনের স্বেচছাধীন ক্ষমতা আরও খর্ব করার প্রয়োজন আছে বলে কি আপনি মনে করেন ? এই ক্ষমতা বাতিল বা সীমিত করার জন্য কোন সুনির্দিষ্ট ক্ষেত্রের কথা উল্লেখ করতে পারেন কি?

২.২৩ শুনানীর মাধ্যমে কর নির্ধারণ বিষয়ে আয়কর আইনের বিধান করদাতাদের যথেষ্ট হয়রাণির কারন ঘটায় এবং এর ফলে করদাতারা রিটার্ন দাখিল করতে নিরুৎসাহিত হন, কিংবা রিটার্নে সঠিক আয় দেখাতে করদাতারা উৎসাহিত হন না। আপনি কী এই বক্তব্যের সংগে একমত?

(১) হ্যাঁ ☐ (২) না ☐

আপনার কোন বিকল্প প্রস্তাব থাকলে বলুন।

২.২৪ আপনি এ ধরনের একটি পদ্ধতি পছন্দ করবেন যাতে সব দাখিলকৃত রিটার্ন চূড়ান্ত হবে এবং রিসিটসমূহ নির্ধারনী আদেশ বলে গন্য হবে। কর নির্ধারনকারী কর্মকর্তাগণ কেবল মাত্র উচচ ঝুঁকিপুর্ণ রিটার্ন গুলোর কর পুনর্নির্ধারণ/নিরীক্ষা করবেন।

(১) হ্যাঁ ☐ (২) না ☐

২.২৫ এরুপ ব্যবস্হায় কোন পদ্ধতিতে পুনর্নিরীক্ষার নির্বাচন সম্পন্ন করা যেতে পারে বলে আপনি প্রস্তাব করেন :

(১) দৈব চয়ন পদ্ধতির মাধ্যমে রিটার্ণসমূহের একটি পূর্ব নির্ধারিত শতাংশ;

(২) কম্পিউটার দ্বারা পূর্ব নির্ধারিত নির্বাচন পদ্ধতির ভিত্তিতে (ঝুঁকি ব্যবস্থাপনা) অভিধারনা।

২.২৬ (ক) আয়কর, কাষ্টমস,ভ্যাট, এক্সাইজ এবং অন্যান্য কর প্রদানের ক্ষেত্রে একজন করদাতার একটি মাত্র কর পরিচিতি নম্বর থাকা উচিত বলে আপনি মনে করেন কী ?

(১) হ্যাঁ ☐ (২) না ☐

(খ) প্রত্যেক করদাতাকে কি একটি কর আইডি কার্ড দেয়া যেতে পারে ?

২.২৭ আপনি কি মনে করেন কর প্রশাসন কম্পিউটারাইজড ~~এবং স্বয়ংক্রিয় হওয়া উচিত, কারন এতে~~ করে :

(১) দ্রুত, সঠিক এবং হয়রানিমুক্ত কর প্রশাসন নিশ্চিত হবে;
(২) কর প্রশাসন ব্যবস্থা স্বচছ ও নৈর্ব্যক্তিক হবে;
(৩) কর কর্মকর্তাদের স্বেচছাধীন ক্ষমতা হ্রাস পাবে;
(৪) কাষ্টমস, ভ্যাট ও আয়করের স্বয়ংক্রিয় পদ্ধতির দ্বারা যাচাই ও সামঞ্জস্যতা বিধান সম্ভব হবে।

২.২৮ উৎসে কর কর্তনের নিয়মের আওতা কি বাড়ানো উচিৎ ?

(১) হ্যাঁ ☐ (২) না ☐

যদি উত্তর হ্যাঁ হয়, তাহলে উৎসে কর কর্তনের আয়ের সুত্র ও ক্ষেত্রসমূহ চিহ্নিত করুন যাতে এই নিয়ম প্রয়োগ করা যায়।

২.২৯ সাধারণভাবে ধারণা করা হয়ে থাকে যে কর ফাঁকির বিষয়টি অত্যন্ত ব্যাপক এবং প্রায়শঃই ঘটে থাকে। আপনি কী এই ধারনা সমর্থন করেন?

(১) হ্যাঁ ☐ (২) না ☐

২.৩০ আপনি কি মনে করেন করদাতা বা অন্য কেউ চাইলে তাঁদের করদাতা সনাক্ত আইডি কার্ড দেয়া উচিত, যাতে করদাতার নম্বর ,নাম, ঠিকানা, স্বাক্ষর ও ছবি থাকবে?

(১) হ্যাঁ ☐ (২) না ☐

২.৩১ অধিক সংখ্যক লোককে করের আওতায় আনার জন্যে, সরকারের এমন আইন করা উচিৎ হবে যাতে নিম্মোক্ত যে কোন ক্রয় বা লেনদেনের ক্ষেত্রে টিআইএন/কর সনাক্ত আইডি কার্ড দেখানো আবশ্যক হবে :

(১) ফ্ল্যাট, দোকান ক্রয় বা রেজিষ্ট্রিকরন;
(২) জমিসহ টেকসই পণ্য, যেমন: গাড়ী, রঙিন টিভি, ডিপ ফ্রিজ, ওয়াশিংমেশিন, শীতাতপ নিয়ন্ত্রণ যন্ত্র এবং স্টেরিও সেট ক্রয়;
(৩) কমিউনিটি সেন্টার ভাড়া করা;
(৪) বাসা, ফ্ল্যাট,দোকান এবং জমি ভাড়া দেয়া বা নেয়ার জন্য যেখানে মাসিক তাড়ার পরিমান পাঁচ হাজার টাকার উর্ধে।

২.৩২ আপনি কি মনে করেন যে আয় গোপন বা অন্য কোন কারনে একটি কর নির্ধারনকৃত নথি পুনরায় খোলার সময়সীমা নিম্মোক্তভাবে নির্ধারণ করা যায় :

(১) কর ধার্যের বৎসর হতে ১ বৎসর;
(২) কর ধার্যের বৎসর হতে ২ বৎসর;
(৩) কর ধার্যের বৎসর হতে ৩ বৎসর ।

২.৩৩ কর প্রশাসনের উপর আস্থা বৃদ্ধির জন্যে কী কী ব্যবস্থা গ্রহন করা প্রয়োজন বলে আপনি মনে করেন? অনুগ্রহ করে সবিস্তারে আপনার অভিমত ব্যক্ত করুন। আপনি কি বর্তমান কর প্রশাসন ব্যবস্থায় কোন পরিবর্তন চান?

৩. আমদানী শুল্ক

৩.১ শুল্ক আইনে কোন পরিবর্তনের জন্য আপনার কোন পরামর্শ আছে কি? যদি থাকে তাহলে অনুগ্রহ পূর্বক বর্ননা করুন।

৩.২ আপনি কি মনে করেন যে চার স্তরবিশিষ্ট শুল্ক কাঠামোর (৭.৫%, ১৫%,২২.৫% ও ৩২.৫%,) স্থলে তিন স্তরবিশিষ্ট কাঠামো চালু করা যায় (১০%,২০%,৩০%)?

৩.৩ কাস্টমস ডিউটি, ভ্যাট, অবকাঠামো উন্নয়ন সারচার্জ, সম্পুরক শুল্ক, অগ্রিম আয়কর, আয়কর, এই ধরনের কর/ ডিউটি বহুমুখিতা সম্পর্কে আপনার মতামত কি?

(১) আপনি কি এই বহুমুখিতা কমানো সমর্থন করেন?
(২) দেশীয় শিল্পের ক্ষেত্রে এ ধরনের বহুমুখিতা হ্রাস কি প্রভাব ফেলতে পারে?

৩.৪ কাঁচামাল,মধ্যবর্তী পণ্য ও তৈরী পন্যের ক্ষেত্রে একই হারে ডিউটি আরোপ সম্পর্কে আপনার মতামত কি?

৩.৫ আপনি কি বর্তমান শুল্ক কাঠামোতে কোন অসংগতি দেখছেন? অনুগ্রহ করে অসংগতিগুলো সুনির্দিষ্টভাবে উলেখ করুন।

৩.৬ আপনি কি মনে করেন নিম্নলিখিত ক্ষেত্রসমূহে বিভিন্ন হারে শুল্ক আরোপ হওয়া উচিতঃ

(১) মৌলিক কাঁচামাল
(২) মধ্যবর্তী পণ্য
(৩) আংশিক তৈরি পণ্য
(৪) তৈরী পণ্য।

যদি আপনার উত্তর ইতিবাচক হয় তাহলে এর পক্ষে যুক্তি উল্লেখ করুন।

৩.৭ নিম্নলিখিত দ্রব্যগুলির মধ্যে আমদানি শুল্ক হারের পার্থক্য কি হওয়া উচিত বলে আপনি মনে করেন?

(১) মৌলিক কাঁচামাল ও তৈরী পণ্য,
(২) মধ্যবর্তী পণ্য ও তৈরী পণ্য।

৩.৮ ব্যবহারকারী ভিত্তিক শুল্ক হার সম্পর্কে আপনার মতামত কি? এগুলো কি বৈষম্যমুলক? এ ধরনের শুল্ক হার কি বিকৃতি সৃষ্টি করে ও দুর্নীতিকে উৎসাহিত করে?

৩.৯ সরকার অথবা রাজস্ব বোর্ড কর্তৃক প্রাকৃতিক দুর্যোগের ফলে নিত্য প্রয়োজনীয় পণ্যের স্বল্পতাহেতু জরূরী পরিস্থিতি ছাড়া প্রজ্ঞাপণ জারী করে শুল্কহার পরিবর্তনের ক্ষমতা রহিত করা উচিত কি?

(১) হাঁ ☐ (২) না ☐

৩.১০ আপনি কি মনে করেন কাস্টমস কর্মকর্তাগণকে অনেক স্বেচ্ছাধীন ক্ষমতা দেয়া হয়েছে? অনুগ্রহ পুর্বক তদসংশ্লিষ্ট আইনকানুন, বিধি বিধান ও প্রক্রিয়া সনাক্ত করুন এবং স্বেচ্ছাক্ষমতা দূর করার পন্থা উল্লেখ করুন।

৩.১১ প্রাক জাহাজীকরন পরিদর্শন পদ্ধতির উন্নতি কল্পে আপনার কোন পরামর্শ আছে কি? অনুগ্রহ করে বিস্তারিত বর্ণনা করুন।

৩.১২ আপনি কি মনে করেন যে প্রাকজাহাজীকরণ পরিদর্শন কোম্পানীসমূহ ভূয়া মূল্য ও পরিমান ঘোষনা রোধে যথাযথভাবে কার্যকর হয়েছে? প্রাকজাহাজীকরণ পদ্ধতির আওতার প্রত্যায়িত চালানে কোন প্রকার কম/বেশী মূল্য দেখানোর ঘটনা আপনি জানেন কি?

৩.১৩ আপনি কি মনে করেন পিএসআই পদ্ধতির পরিবর্তে বিভিন্ন জার্নাল ও অন্যান্য সূত্র হতে গৃহীত মূল্য সম্বলিত একটি ডাটা বেস কাস্টমস কম্পিউটারে স্থাপন করা যায় এবং পণ্যের ঘোষিত মূল্যের দশ শতাংশ হেরফের বিনা প্রশ্নে গ্রহণ করা যায়?

(১) হ্যাঁ ☐ (২) না ☐

৩.১৪ আপনি কি মনে করেন পোষাক প্রস্তুতকারী প্রতিষ্ঠানসমূহ বিশেষ বন্ডেড অয়্যারহাউস সুবিধার অপব্যবহার করছে?

(১) হ্যাঁ ☐ (২) না ☐

যদি উত্তর হ্যাঁ সূচক হয় তাহলে উদাহরণ দিন এবং প্রতিকারের উপায় বর্ননা করুন।

৩.১৫ আপনি কি মনে করেন যে কুটনৈতিক বন্ডেড অয়্যারহাউস থেকে শুল্কমুক্ত ভোগপণ্য স্হানীয় বাজারে প্রবেশ করছে? যেখানে দূতাবাসসমূহের দ্রব্যাদি শুল্কমুক্ত আমদানির জন্য নিজস্ব কমিশার আছে, সেক্ষেত্রে কুটনৈতিক বন্ডেড অয়্যারহাউস সুবিধা বন্ধ করে দেয়া কি যুক্তিযুক্ত হবে না?

৩.১৬ আপনি কি এমন কোন পণ্য সনাক্ত করতে পারেন, যার উপর এন্ট্রিডামপিং ডিউটি আরোপ করা উচিত? জানা থাকলে নাম উলেখ করুন। আপনি কেন এই প্রয়োজনীয়তা অনুভব করছেন ব্যাখা করুন।

৩.১৭ আপনি কি এমন কোন আমদানী পণ্য সম্পর্কে জানেন যে গুলো রপ্তানিকারী দেশে ভর্তূকী সুবিধা পায়। জানা থাকলে রপ্তানিকারী দেশ এবং পণ্যের নাম উল্লেখ করুন।

৩.১৮ ডামপিং মুল্যে ভর্তূকিযুক্ত পণ্য বাজারজাত করা হয়ে থাকলে তা রোধকল্পে কোন ব্যবস্হা নেয়া হচেছ না কেন? কারন :

(১) এরূপ ব্যবস্থা গ্রহণের জন্য কোন আইন/ নিয়ম বিদ্যমান নেই
(২) সরকার উদাসীন,

(৩) ক্ষতিগ্রস্ত পক্ষ এ বিষয় তাদের ভূমিকা সম্পর্কে অবগত নন এবং তাদের পক্ষ থেকে অভিযোগ না করা হলে আধা বিচারিক ব্যবস্হা নেয়া যায় না।

৩.১৯ আপনি কি মনে করেন যে দেশীয় উৎপাদন নেই এমন পণ্যের উপর আরোপিত সম্পুরক শুল্ক প্রকৃতপক্ষে আমদানি শুল্কের নামান্তর? যদি তা হয়, তাহলে কি তা বাতিল করার সুপারিশ করেন? সেক্ষেত্রে রাজস্ব ক্ষতি কিভাবে কাটিয়ে উঠা যাবে? অনুগ্রহপূর্বক এইসব পণ্যের নাম উলেখ করূন।

৩.২০ আপনি কি মনে করেন যে খেলাপী বা ফাঁকি দেয়া রাজস্ব আদায়ের ক্ষেত্রে প্রচলিত আইন যথেষ্ট নয়? এ প্রসংগে আপনি কি কোন প্রশাসনিক, আইনগত কিংবা আর্থিকভাবে কার্যকর ব্যবস্থার কথা উল্লেখ করতে পারেন?

৩.২১ অসম প্রতিযোগিতার কারনে কিছু শিশু শিল্পকে সীমিত সময়ের জন্য প্রতিরক্ষণ দেয়া দরকার বলে মনে করা হয়। অনুগ্রহ করে এই ধরনের কয়েকটি শিল্পের নাম সহ তাদের প্রতিরক্ষণে আপনার প্রস্তাবনা উল্লেখ করুন।

৩.২২ বিশ্বায়নের সুফল উন্নয়নশীল দেশগুলোর জন্য সমতাভিত্তিক নয় বলে একটি বহুল প্রচলিত ধারনা আছে। কিভাব এই সমস্যার মোকাবেলা করা যায়?

৩.২৩ বর্তমান শুল্ক প্রশাসনযন্ত্র আপনার বিবেচনায় অপর্যাপ্ত মনে হয় কি? এর উন্নয়নে কোন প্রস্তাবনা আছে কি?

৩.২৪ সি এন্ড এফ প্রতিষ্ঠানসমুহের কাজের মান সন্তোষজনক বলে আপনি মনে করেন কি? যদি সন্তোষজ্জনক মনে না করেন তাহলে এর উন্নতি কল্পে আপনার পরামর্শ কী?

৩.২৫ আপনি কি মনে করেন যে প্রশাসনিক দক্ষতা বৃদ্ধিকল্পে জাতীয় রাজস্ব বোর্ডকে একটি পুর্নাংগ বিভাগ বা মন্ত্রণালয়ে উন্নীত করা উচিত? জাতীয় রাজস্ব বোর্ডের প্রদত্ত সেবার মান বৃদ্ধিকল্পে আপনার অভিমত দিন।

৪. মূল্য সংযোজন কর (ভ্যাট)

৪.১. আপনি কি মনে করেন যে বর্তমানে ভ্যাটের আওতা সরকারের উন্নয়ন ও প্রশাসনিক ব্যয় নির্বাহের তীব্র চাহিদার পরিপ্রেক্ষিতে পর্যাপ্ত? যদি তা মনে না করেন তাহলে অনুগ্রহ করে আওতা বাড়ানোর জন্য নতুন পণ্য বা সেবার নাম উল্লেখ করুন।

৪.২ আপনি কি ভ্যাটের ১৫ শতাংশ বর্তমান হার যুক্তিসংগত মনে করেন? এই হার কি পরিবর্তন করা যায়? হারটি কী হওয়া উচিত এবং কেন?

৪.৩ বর্তমানে সেবার ক্ষেত্রে তিনটি সংকুচিত ভিত্তি রয়েছে? এগুলোকে কমিয়ে একটি সংকুচিত ভিত্তি করা যায় কি? সংকুচিত ভিত্তি কত হতে পারে ? কেন?

৪.৪ বর্তমানে বেশকিছু সেবার ক্ষেত্রে ভ্যাট অব্যাহতি দেয়া আছে। এর মধ্যে-

(১) সব্জী এবং খাদ্য ~~শস্যের কাটিং এবং প্যাকেজিং (২) প্রশিক্ষন কেন্দ্র~~ (৩) কোচিং সেন্টার (৪) গবেষণা প্রতিষ্ঠান (৫) পুস্তক মূদ্রন, (৬) ম্যাগাজিন (৭) খবরের কাগজ (৮) যাদুঘর (৯) আর্টগ্যালারী (১০) চিড়িয়াখানা (১১) বোটানিক্যাল গার্ডেন (১২) গলফ ক্লাব (১৩) শুটিং ক্লাব (১৪) ফ্লাইং ক্লাব (১৫) প্রদর্শনী (১৬) মানিচেঞ্জার (১৭) স্টক এন্ড সিকিউরিটি ব্রোকারস (১৮)ক্রেডিট কার্ড (১৯) ডিসকাউন্ট কার্ড (২০) পোষ্টাল সার্ভিস (২১) জনশক্তি রপ্তানীকারক (২২) ট্যুর অপারেটর (২৩) পেষ্ট কন্ট্রোল অর্গানাইজেশন (২৪) সাদাকালো ফটোগ্রাফি (২৫) ফটোকপি (২৬) লেমিনেশন ও ব্লু প্রিন্ট অর্গানাইজেশন, ইত্যাদি। এ ধরনের ভ্যাট অব্যাহতি থাকা কি আপনি যুক্তিযুক্ত মনে করেন? যদি যুক্তিযুক্ত না হয়, কোন অব্যাহতি গুলো প্রত্যাহার করা উচিত এবং কেন? জ্ঞান বিস্তার, শিক্ষা ও প্রশিক্ষণ সংশ্লিষ্ট সেবার অব্যাহতি বজায় রাখা উচিত বলে অনেকে মনে করেন। আপনি কি এই মত সমর্থন করেন?

৪.৫ বর্তমানে বার্ষিক ২০ লক্ষ টাকা পর্যন্ত উৎপাদনী মূল্যসম্পন্ন প্রতিষ্ঠানের জন্য VAT প্রযোজ্য নয়। এ সব প্রতিষ্ঠানের ক্ষেত্রে ৪% হারে Turn Over Tax প্রযোজ্য। Turn Over Tax এর আওতা বাড়ানো বা কমানো সম্পর্কে আপনার মতামত ব্যক্ত করুন।

৪.৬. একটি সুনির্দিষ্ট পরিমান টার্ণওভার কর আরোপ আপনি সমর্থন করেন কী ? এ ধরনের ব্যবস্থা কি কর আদায়ে জটিলতা হ্রাস করবে?

৪.৭. বর্তমান VAT পদ্ধতিতে কুটির শিল্পে কোন VAT আদায় করা হয় না। এ গুলো হলঃ

(১) যে ক্ষেত্রে যন্ত্রপাতির মূল্য ৭.৫ লক্ষ টাকা পর্যন্ত;
(২) প্রতিষ্ঠানটি লিমিটেড কোম্পানী না হলে;
(৩) বার্ষিক টার্ণওভারের পরিমান ২০ লক্ষ টাকার নিম্নে;
(৪) কোন ব্র্যান্ড নামের পণ্য উৎপাদন করে না।

কুটির শিল্পের ক্ষেত্রে ভ্যাট অব্যাহতি চালু থাকা কি উচিত? কেন?

৪.৮ VAT এর টাকা এবং এতদসংক্রান্ত কাগজপত্র জমা দিতে আপনাকে কি একাধিক অফিসে যেতে হয়? কতগুলো অফিসে আপনাকে যেতে হয়? একটি মাত্র অফিসে এ কাজ সম্পন্ন করা যায় কি? কিভাবে ?

৪.৯ মূল্য সংযোজন করদাতা হিসাবে আপনি কি কোন প্রকার হয়রানি ও ঝামেলার শিকার হয়েছেন, যা আপনার ক্রটি-বিচ্যুতিজনিত কারনে হয়েছে বলে আপনি মনে করেন না। যদি হয়ে থাকে তাহলে

আপনার অভিজ্ঞতা বর্ননা করুন। অনুগ্রহ করে এর প্রতিকার কিভাবে ও কি প্রক্রিয়ায় হতে পারে বলে আপনি মনে করেন?

৪.১০ ব্যাপকভাবে ধারনা করা হয় যে কোন কোন করদাতা বিরাট অংকের VAT ফাঁকি দেন। এ ধরনের সুনির্দিষ্ট কর ফাঁকির কোন বিষয় আপনার নজরে এসেছে কি? সংক্ষেপে বর্ণনা করুন।

৪.১১ উপকরণের জন্য দেয়া ভ্যাট উৎপাদিত পন্যের উপর আরোপ্য ভ্যাট এর সংগে সমন্বয় করা হয়। আপনি কি মনে করেন যে কোন কোন ক্ষেত্রে উপকরণের জন্য দেয়া ভ্যাটের সমন্বয় অর্জন করা কঠিন? এরুপ সম্ভ্যাব্য ক্ষেত্রগুলো কী কী? এর সমাধানের উপায় কি হতে পারে বলে আপনি মনে করেন?

৪.১২ অভিযোগ রয়েছে যে মূল্য সংযোজন কর ব্যবস্থায় করদাতাদের বিবিধ প্রকার কাগজপত্র সংরক্ষন করতে হয়। আপনি কি এই বক্তব্যের সংগে একমত পোষন করেন? প্রতিকারের উপায় সম্পর্কে মতামত দিন।

৪.১৩ কোন কোন পণ্যের সম্পুরক শুল্ক প্রত্যাহার বা হার পরিবর্তন করা যেতে পারে? আপনার মতামতের পক্ষে যুক্তি প্রদর্শন করুন।

৪.১৪ বর্তমানে কয়েকটি রপ্তানিকৃত পন্যের বিপরীতে ব্যাংক হতে শুল্ক কর প্রত্যর্পন পাওয়া যায়। পণ্যগুলো হচেছ-

(১) চামড়া (২) পাট জাত দ্রব্যাদি (৩) পাটের কার্পেট (৪) ইউরিয়া সার (৫) সিরামিক পণ্য (৬) মেলামাইন পণ্য (৭) ট্রান্সফার পেপার (৮) টি চেস্ট (৯) ছাপানো ক্যালেন্ডার (১০) স্টেইনলেস স্টিল কাটলারিজ (১১) সিগারেট (১২) নিউজপ্রিন্ট (১৩) ফার্নেস অয়েল (১৪) ন্যাপথা (১৫) কার্ডপিন, ইত্যাদি।

৪.১৫ ৪.১৪এ উল্লিখিত ব্যবস্থার উন্নয়নে আপনার কোন সুনির্দিষ্ট প্রস্তাব আছে কী? থাকলে বর্ণনা করুন।

৪.১৬ মূল্য সংযোজন কর প্রশাসনকে উন্নত করার জন্যে আপনার কোন পরামর্শ থাকলে উলেখ করুন।

৪.১৭ মুল্য সংযোজন কর সম্পর্কিত আইন/বিধি /বিধান বা আদেশের কোন পরিবর্তন, পরিবর্ধন বা অবলোপন সম্পর্কে আপনার কোন প্রস্তাব আছে কি? প্রস্তাব থাকলে বর্ণনা করুন।

৫. কৃষি

৫.১ একটি মতবাদ আছে যে জিডিপিতে অবদানের অনুপাতে কৃষিখাত থেকে কর আদায় করা হয়না। এই খাতকে করের আওতায় আনার লক্ষ্যে আপনার প্রস্তাব আছে কি?

৫.২ কৃষিখাত পরোক্ষ করের একটি বিরাট বোঝা বহন করছে এবং তাই কৃষিকে অধিকতর করের আওতাভুক্ত করা যথাযথ নয়। এই মত আপনি কি সমর্থন করেন?

~~৫.৩~~ বড় জমি ও বাগান মালিকদের নিকট হতে অতিরিক্ত রাজস্ব আদায়ের সুযোগ আছে বলে কি আপনি মনে করেন?

(১) হ্যাঁ ☐ (২) না ☐

৬. দানকর

৬.১ আপনি কি মনে করেন দান কর আইনটির অধীনে ছাড়ের মাত্রা :

(১) অপর্যাপ্ত
(২) অতিরিক্ত
(৩) স্বাভাবিক

এ বিষয়ে আপনার সুপারিশ প্রদান করুণ।

৭. পরিবেশ

৭.১ পরিবেশ দুষনমূলক অর্থনৈতিক কর্মকান্ড নিরুৎসাহিত করতে কর আরোপ আপনি সমর্থন করেন কি? যদি করেন তাহলে পরিবেশ দুষন হয় এমন কয়েকটি ক্ষেত্র চিহ্নিত করুন।

৭.২ পরিবেশ বান্ধব অর্থনৈতিক কর্মকান্ডের জন্য কর প্রণোদনা প্রদান করা উচিত মনে করেন কি? এ ধরনের কয়েকটি কর্মকান্ডের নাম উল্লেখ করতে পারেন কি? কি আকারে এ ধরনের প্রণোদনা প্রদান করা যায়?

৮. এন জি ও

৮.১ সরকার এনজিওদের বাণিজ্যিক কার্যক্রমকে করের আওতায় এনেছে। সরকারের সিদ্ধান্ত বাস্তবায়ন পদ্ধতির উন্নতিকল্পে আপনার কোন বিশেষ সুপারিশ আছে কি? আপনার মতামত দিন।

ANNEXURE-D

QUESTIONNAIRE ISSUED BY THE ~~REVENUE REFORM~~ COMMISSION

1. GENERAL

1.1 The tax system of Bangladesh should be designed to:

- (i) mop up sufficient revenue for meeting government's growing expenditure;
- (ii) increase economic welfare and growth;
- (iii) ensure equitable distribution of income and tax burden;
- (iv) improve tax administration for easy collection of taxes; and
- (v) curb tax evasion and corruption;

  or
- (vi) any combination of them.

Do you agree? Have you any other suggestion?

1.2. In view of declining foreign aid and grants over the years, the country has to depend more on internal resources. Do you suggest to mobilize more domestic resources by:

- (i) enhancing budgetary surplus by enhancing revenue?
- (ii) raising budgetary surplus by reducing government expenditure?
- (iii) encouraging private savings?

1.3. Present tax GDP ratio is approximately 9%. It is considered low. Do you think that the ratio should be raised by:

- (i) increasing the rates of the existing taxes;
- (ii) broadening the tax base;
- (iii) finding new areas for taxation.

Please give your views.

2. INCOME TAX

2.1 Do you suggest any change in the present income tax structure? If so, please give your recommendation.

2.2 What should be the criteria for determination of the personal income tax exemption limit?
Should it be:

- (i) per capita income,
- (ii) average household expenditure,

(iii) maintenance of minimum standard of living,
(iv) such limits in neighboring countries,
(v) any other criteria or any combination of the above.

Please give your views with justification.

2.3 Do you think that the exemption limit of personal income tax be fixed in relation to per capita GDP? If you agree with this, which of the following you consider appropriate in fixing the exemption limit:

(i)	3.0	times	of	percapita	income
(ii)	4.0	"		"	"
(iii)	5.0	"		"	"

2.4 To mobilize more revenue for the Government, do you think that the base of income tax needs to be broadened to bring more people under the tax net?

(i) yes ☐
(ii) no ☐

2.5 What in your view, should be the goal of fixing the highest marginal tax?

(i) encourage saving and capital formation,
(ii) discourage the tendency of tax evasion,
(iii) provide incentive to work.
(iv) reduce inequity in income distribution. Please mention an appropriate marginal tax rate which is consistent with the goal suggested by you.

2.6 Do you consider that the present level of investment allowances under part 'B' of the sixth schedule to the Income Tax Ordinance, 1984 adequate as a measure for promoting capital formation and savings? Or, do you consider the allowances are more than necessary? Please give your views.

2.7 "The present income tax laws abound in exemptions to arrive at taxable income. There is need for withdrawal of most of these exemptions." Do you agree with this statement?

(i) yes ☐
(ii) no ☐

Please suggest specific exemptions do you suggest to be withdrawn?

2.8 The present income tax laws allow various allowances. Which ones of these should be discontinued?

2.9 It is alleged that there is a high degree of tax evasion in the case of doctors, lawyers, tax-advisers, accountants, consultants and other professionals. Do you agree?

(i) yes ☐

(ii) no ☐

~~If you agree, what measures would you~~ suggest to check such evasion?

2.10 Do you support the view that, for simplification and administrative ~~convenience, all~~ income without any exemption be treated as taxable income with suitable adjustment of income tax structure?

2.11 Do you think that the present structure of corporate income tax is generally conducive to capital formation?

(i) yes ☐
(ii) no ☐

Do you suggest any change in the present structure? Please give your views.

2.12 Do you think the present tax difference of 5% between a listed public limited company and a private limited company is a sufficient incentive to bring more companies to the capital market?

(i) yes ☐

(ii) no ☐

If you do not agree, please suggest the desired differential.

2.13 Do you think that public limited companies are more transparent in their transactions and exposed to the public scrutiny than the private limited companies?

(i) yes ☐

(ii) no ☐

2.14 Dividend income upto Taka 25,000/- is tax-free. Do you think this limit is enough to encourage investors to undertake risk related investment in the capital market?

(i) yes ☐

(ii) no ☐

If your answer is negative, please suggest the tax-free limit of dividend income.

2.15 Is there any justification for taxation of capital gains of individuals at the rate applicable to total income, if the period of retention of the capital asset is less than five years? Please give justifications.

2.16 Do you consider the present method of assessment of income tax on the basis of returns satisfactory?

(i) Yes ☐

(ii) no ☐

If not, what changes do you suggest for improvement and simplification?

2.17 At present the companies listed with the stock exchanges get tax rebate of 10% if they declare more than 20% dividend. Do you want a higher tax rebate be given to the companies paying higher rate.

2.18 Do you think, there is any rationale for continuing with tax-holiday facilities?

(iii) yes ☐
(iv) no ☐

Please justify your answer.

2.19 At present, if an assessee submits his income tax return under self-assessment scheme by showing 20% higher income than the income last assessed, his return is kept out of audit. Do you want this practice be continued or the incremental income rate be changed? If so, why?

2.20 Do you think that the assessees under self-assessment should be asked to submit the standard of living statement alongwith the return?

(v) yes ☐
(vi) no ☐

2.21 Do you have any suggestion to make self-assessment scheme more attractive with a safeguard that the scheme is not misused?

2.22 Do you think it is necessary to further curtail discretionary powers of tax officials? Can you give any specific area where the discretionary power be withdrawn or made limited?

2.23 The provision of income tax law relating to assessment after hearing is alleged to result in considerable harassment to taxpayers and consequently act as a disincentive to file income tax returns or to show correct income in the tax returns

(i) yes ☐
(ii) no ☐

Do you agrée with the statement? If not, what alternative would you suggest?

2.24 Would you favour a system in which all returns be regarded as final, and receipts thereof as assessment orders? Should high risk returns be reassessed / audited by the assessing officer?

2.25 In such a system, would you suggest that the selection for reassessment / audit will be made by:

(i) random selection of a predetermined percentage of returns by the officers;

~~(ii)~~ ~~the computer on~~ the basis of a pre-determined selection criterion (risk management concept);

(iii) combination of (i) and (ii).

2.26 (i) Do you think that there should be one uniform national tax identification number for Income Tax, Customs, VAT, Excise and other taxes?

(ii) If you agree with the above, do you think that the taxpayers be issued a Tax ID card?

2.27 Do you think that the tax administration should be automated/ computerized, because it will:

(i) ensure quick, accurate and hassle-free tax administration,

(ii) make the system transparent and impersonal,

(iii) reduce the discretion of tax officers,

(iv) facilitate verification/reconciliation with the automated system of customs, VAT and income tax.

2.28 Do you suggest further expansion of the rule of deduction of tax at source?

(i) yes ☐

(ii) no ☐

If yes, please identify those sources of income or areas where such rule may be applied.

2.29 It is generally perceived that evasion is quite rampant and widespread. Do you subscribe to this view? Please suggest measures to curb such widespread evasion.

2.30 Do you think that all income tax assessees and whoever else wants it should be granted a 'Tax ID card' bearing taxpayers number, name, address, signature and photograph?

(i) yes ☐

(ii) no ☐

2.31 Do you think that in order to bring more people under the tax net, the Government should make a law making it compulsory for any one to produce one's TIN /Tax ID card for the following purchases / transactions:

(i) purchase and registration of land, building, flat, and shop,

(ii) purchase of durable goods like car, colour TV, deep fridge , washing machine, air-conditioner and stereo set,

(iii) renting of community centres, and

(iv) renting in or out of house , flat, shop and land exceeding Tk 5000/- per month.

2.32 Do you think that the existing time limit for reopening of an assessed tax file by the tax authority for detection of concealment of income or for any other reason be reduced to:

(i) 1 year from the assessment year,
(ii) 2 years from the assessment year,
(iv) 3 years from the assessment year.

2.33 What measures you want be taken in order to increase confidence of the taxpayers on the tax administration? Please elaborate your views. Do you suggest any change in the present tax administration system?

3. IMPORT DUTIES

3.1 Do you have any suggestion for amendments to the Customs Act? If yes, please state them.

3.2 Do you think the four tier customs tariff structure (7.5%, 15%, 22.5% and 32.5%) be replaced by a three tier system (10%, 20% and 30%)?

3.3 What is your opinion about multiplicity of duties and taxes, such as, customs duty, VAT, infrastructure development surcharge, supplementary duty, advance income tax, etc.

(i) Do you advocate reduction of multiplicity?
(ii) How would such reduction affect domestic industries?

3.4 How do you view the proposition that the same rate of duty should apply on all raw materials, intermediate products and the finished goods?

3.5 Do you find any anomaly in the existing tariff structure? Please specify the anomalies, as such as possible.

3.6 Do you think that there should be different rates of duty on:

(i) basic raw materials,
(ii) intermediate goods,
(iii) semi-finished goods,
(iv) finished goods.

If yes, please give reasons.

3.7 What should be the customs duty rate differential between:

(i) basic raw materials and finished goods,
(iii) intermediate products and finished goods.

3.8 What do you think about the user specific rate of duty? Are they not discriminatory? Do they create distortion and give rise to misdeclaration and corruption? Please explain.

3.9 Do you think that the government / NBR's power to change duty rates through SRO should be abolished, excepting in emergency situations, such as, shortage of ~~necessities due to~~ natural calamities.

3.10 Do you think that the customs officials have been ~~vested with too many discretionary~~ powers? Please specify the areas where they have been vested with too many discretionary powers through laws, rules and procedures and suggest the ways and means to remove them.

3.11 Do you have any suggestion to improve PSI operation? Please state in detail.

3.12 Do you think that the PSI companies have put an effective check on wrong declaration of value or quantity? Do you know of any instance of under/over invoicing in PSI certified consignments?

3.13 Do you think it desirable to replace PSI with a comprehensive data base in customs computer, which can be built from information in various journals or other sources? Can the prices declared within 10% margin of this data base be accepted without question?

(i) yes ☐
(ii) no ☐

3.14 Do you think the special bonded warehouse facility given to the ready-made garment industry is being misused?

(iii) yes ☐
(iv) no ☐

If yes, cite instances and suggest remedial measures.

3.15 Do you think that the duty free consumer goods stored in the diplomatic bonded warehouses find their way into the domestic market? Should they be closed, specially when many embassies have their own commissars importing duty free items for their mission?

3.16 Can you identify items on which anti dumping duty should be imposed? If yes, please name them and explain why do you think that it is being exported at a dumping price?

3.17 Do you know of any imported goods, which are subsidized by the exporting countries? If yes, please name the items and the countries.

3.18 If there are subsidized imports at dumping price, why no action is being taken? Is it because:

(i) there is no law/rule for taking such action,
(ii) government is indifferent,
(iii) affected party is unaware of its role in the matter and no quasi-judicial action can be taken without complaint filed by the affected party.

3.19 Do you think that supplementary duty on goods having no domestic production is as good as customs duty? If yes, do you recommend abolition of such supplementary duty? How do you propose to recoup the consequential loss of revenue?

3.20 Do you consider that the existing legal provisions are inadequate to recover the defaulted or evaded revenue? Can you think of any recovery measure legal, administrative or financial, which can be effective?

3.21 Due to uneven playing field, it is widely felt that some infant domestic industries should be protected for a limited period of time. Please name these industries and give your suggestion for protecting them.

3.22 It is widely perceived that the benefits of globalization do not accrue to the developing countries equitably. Please suggest measures to circumvent them.

3.23 Do you consider that the existing customs enforcement machinery is inadequate? Do you have any suggestion for improvement?

3.24 Do you think that the quality of the service of the C&F agents is satisfactory? If not, give your suggestions for its improvement.

3.25 Do you think that the NBR should be made a full-fledged Ministry/Division of the Government or an independent autonomous authority to improve its performance level?
Give your suggestions for the improvement of the quality of services rendered by NBR.

4. VAT

4.1 Do you think that the present coverage of VAT is adequate in view of pressing development and administrative expenditure of the Government? If not, please name the items and services, which can be brought within VAT net.

4.2 Do you think that the present rate of 15% VAT is justified? Should this rate be revised? To what extent? Why?

4.3 At present there are three truncated bases in VAT for service sectors. Do you think that there could be only one truncated base? What should be the rate? Why?

4.4 VAT exemption in a number of services exists at present. Some of them are: cutting and packaging of vegetables and food grains, training centre, coaching centre, research institution, printing of books, news paper and magazine, museum, art gallery, zoo, botanical garden, golf club, shooting club, flying club, exhibition, spread of financing, money changer, stocks and securities broker, credit card, discount card, postal service, manpower exporter, tour operators, pest control organizations, black and white photography, photocopy, lamination and blue print organization, etc.

Do you think the above exemptions are justified? Which of these exemptions should be withdrawn? Why? Should the knowledge and skill development area be kept outside ~~VAT net?~~

4.5 VAT is not payable by the manufacturing units where the ~~annual turnover is less than~~ Taka twenty lakhs. Such units pay four percent turnover tax. Do you think that the limit of turnover should be increased/decreased/ kept unchanged? Why?

4.6 Do you think that there should be a fixed amount of turnover tax? Would such a measure decrease tax collection hassles?

4.7 Under the present VAT system, cottage industries are exempted from VAT, if

(i) the value of the plant and machinery of the unit is less than 7.5 lakh taka,
(ii) it is not a limited company,
(iii) its annual turnover is less than 20 lakh taka, and
(iv) it does not produce brand products.

Should such exemption continue? Why?

4.8 When you have to pay VAT do you have to visit more than one office to pay and deposit the document of payment? How many offices you have to visit? Can it be reduced to one office? How?

4.9 As a value added taxpayer did you experience any harassment or suffering which you consider was not due to your fault? If yes, state briefly what did you encounter. Please suggest remedial measures or procedures.

4.10 There is a widespread perception that huge VAT is evaded by some taxpayers. Have you noticed any specific evasion case? Please enumerate in brief.

4.11 Value added tax paid on any input is to be adjusted with the payable VAT at output level. Do you think that there are some inputs for which it is difficult to claim adjustment? What are the probable cases? Please suggest measures through which such problem can be overcome.

4.12 It is alleged that the main problem the taxpayers face in VAT is to keep too many documents. Do you agree with it? If yes, please suggest remedial measures.

4.13 Please name the items for which supplementary duty payable alongside VAT can be abolished or changed? Please give reasons in favour of your opinion.

4.14 At present under duty drawback system many exported items enjoy flat rate of rebate/refund of duties from Banks. Some of these are:

Leather, jute goods, jute carpet, urea fertilizer, ceramic goods, melamine goods, transfer paper, tea chest, printed calendar, stainless steel cutleries, cigarette, newsprint, furnace oil, naptha, card pin, etc.
Do you think that some other items can be added to this list? Which ones? Why?

4.15 Can you suggest any innovative improvement of duty drawback system (through Bank or Duty Exemption And Drawback Office)? Please elaborate.

4.16 Do you have any suggestion to improve VAT administration? Please elaborate.

4.17 Please suggest any improvement, change, addition/deletion in the VAT law/rule/orders, etc.

5. LAND AND AGRICULTURE

5.1. There is a view that the agriculture sector is not taxed in proportion to its contribution to GDP. Do you suggest that this sector should be further taxed? If so, how?

5.2. There is another view that agriculture bears the major burden of the indirect taxes, and as such, agriculture should not be taxed further. Do you support this view?

(i) yes ☐
(ii) no ☐

5.3. Do you think that there is scope for raising additional revenue from big landholders and plantation owners?

(i) yes ☐
(ii) no ☐

6. GIFT TAX

6.1 Do you consider the exemptions under gift tax law are

(i) insufficient,
(ii) excessive,
(iii) normal.

Please give your recommendation.

7.ENVIRONMENT

7.1. It is necessary to discourage polluting activities through imposition of taxes. Do you agree? If yes, please mention the activities.

7.2 Do you think that the economic activities taking care of environmental quality should get tax incentives? Can you name such activities? In what form, such incentives may be given?

8.**NGO**

8.1 The government has brought the commercial activities of the NGOs under tax net. Do you have any suggestion to improve the modalities of implementation of this decision? Please give your view.

A FEW WORDS ABOUT NTR APPENDIX

The Revenue Reform Commission attempted to compile and furnish complete data about the various rates of Non Tax Revenue (NTR). Despite earnest efforts from the Commission, the full data could not be collected from the administering Ministries, Departments and Organizations since the same were also not readily available with these bodies. This is a clear indication to the quality of the state of NTR governance. The volume of the data appended herewith is mainly to indicate the importance and spread of the NTR in various pockets of Government machinery.

The Commission thinks that the correct and complete compilation of this incomplete data would be the first step for creating a road map. The Commission would humbly urge the relevant Government apex organization i.e. the Ministry of Finance to compile and publish a total and comprehensive list of the innumerable rates prevailing in various fields of NTR. The Commission recommends that such a comprehensive list of rates be published from a single point of the Government (preferably from the Ministry of Finance). Such a list will definitely indicate the follow up works involved in reshaping the prevailing rates with suitable amendments as be deemed necessary by the Government from time to time. Correction notifications, which are issued separately and sporadically at present, be discontinued and in such cases the original notification should be issued afresh. This will help to ease the existing complicacy at present.

The Commission, however, does not certify the authenticity of the rates mentioned in the tables (Appendix-A). This compilation is indicative in nature and is based on the data supplied by different Government organizations from time to time. Data integrity could not be probed due to lack of sufficient time for the same.

ANNEXURE - E

মন্ত্রণালয় / দপ্তর	প্রকার / খাত	টাকা জমা / হিসাবভূক্ত করার কোড নং	প্রযোজ্য আইন	পূর্বের হার	বর্তমান হার (যে সন হতে কার্যকরী)	আদায়ের পরিমান আদায়ের অংকসমূহ হাজার টাকায়		মন্তব্য
						২০০০-২০০১	২০০১-২০০২	
১	২	৩	৪	৫	৬	৭	৮	৯
১। স্বরাষ্ট্র মন্ত্রণালয় (ক) বহিরাগমন ও পাসপোর্ট অধিদপ্তর।		১/২২৭৫/০০০০/১৮৪৬		**পরিশিষ্ট-১ ও ২**	**পরিশিষ্ট- ১ ও ২**	১৫৩,৮৫,৩৬.০০	১৪৪,৫০,০৮.০০	
খ) অস্ত্র আইন	<u>প্রাথমিক অনুমোদনের জন্য।</u> ১। পিস্তল/রিভলভার/রাইফেল	১/২২৭৫/০০০০/১৮৫৯	Arms Act 1878 Arms Rule 1924 এস আর ও নং এ ৯৬-আইন/২০০২		৪,০০০/-			
	২। শটগান				২,০০০/-			
	৩। ১ও ২ ছাড়া অন্য যে কোন অস্ত্র।				৮০০০/-			
	<u>নবায়নের ক্ষেত্রে</u> ১। পিস্তল/রিভলভার/রাইফেল				২০০০/-			
	২। শটগান				৮০০/-			
	৩। ১ ও ২ ছাড়া অন্য যে কোন অস্ত্র				৪০০/-			

মন্ত্রণালয় / দপ্তর	প্রকার / খাত	টাকা জমা / হিসাবভূক্ত করার কোড নং	প্রযোজ্য আইন	পূর্বের হার	বর্তমান হার (যে সন হতে কার্যকরী)	আদায়ের পরিমান আদায়ের অংকসমূহ হাজার টাকায়		মন্তব্য
						২০০০-২০০১	২০০১-২০০২	
১	২	৩	৪	৫	৬	৭	৮	৯
৩। পরিবেশ ও বন মন্ত্রণালয়। ক) পরিবেশ অধিদপ্তর।	পরিবেশ গত ছাড় পত্র/নবায়ন ফি শিক্ষা প্রতিষ্ঠান বা প্রকল্প (বিনিয়োগকৃত অর্থ)।	১/৪৫৪১/০০০০/২৬৮১	পরিবেশ সংরক্ষণ বিধিমালা, ১৯৯৭।	ক) ১-১০ লক্ষ ১,৫০০/- খ) ১০ লক্ষ-১ কোটি ৩,০০০/- গ) ১-৫০ কোটি ৫,০০০/- ঘ) ৫০ কোটির উর্দ্ধে ১,০০০০০/-	ক) ১-৫ লক্ষ ১,৫০০/- খ) ৫-১০ লক্ষ ৩,০০০/- গ) ১০-৫০ লক্ষ ৫,০০০/- ঘ)৫০ লক্ষ-১ কোটি ১০,০০০/- ঙ) ১-৫০ কোটি ২৫,০০০/- চ) ৫০ কোটির উর্দ্ধে ১,০০০০০/-	৪৮৪১.০০	৫৪৯৭.০০	বর্তমান পরিবেশগত ছাড় পত্র নবায়ন ফি বর্নিত ফি এর এক চতুর্থাংশ।
	অনুরোধে গবেষণাগারে পানির ও বায়ু বিশ্লেষণ বাবদ প্রাপ্তি।	১/৪৫৪১/০০০০/২৬৮১		পরিশিষ্ট - ৫	পরিশিষ্ট ৬			
খ) প্রধান বন সংরক্ষকের দপ্তর।	১। বন বিভাগের কতিপয় বনজ সম্পদের রয়্যালটি হার।				পরিশিষ্ট ৭	৪৬৪.০০	৩৯৬.০০	
	২। বনজ সম্পদের কতিপয় জ্বালানী ও অন্যান্য সম্পদের রয়্যালটি হার।				পরিশিষ্ট ৮			
	৩। ঢাকা, টাংগাইল ও ময়মনসিংহ বন বিভাগের আওতাধীন রেস্ট হাউজ, কটেজ ও পিকনিক স্পট সমূহের দৈনিক ভাড়ার হার।				পরিশিষ্ট ৯			
	৪। পার্লউড বাগান বিভাগ, বান্দর বান এর বিশ্রামাগারে দৈনিক ভাড়ার হার।				পরিশিষ্ট ১০			
	৫। ভাওয়াল জাতীয় উদ্যানের প্রবেশ ফি।				ঐ			
	৬। নোয়াখালী মাইজদিস্থ পরিদর্শন বাংলোর ভাড়ার হার।				পরিশিষ্ট ১১			
	৭। অপ্রধান বনজদ্রব্যের অনুমোদিত রাজস্ব হার।				পরিশিষ্ট ১২			
	৮। বিবিধ করের অনুমোদিত রাজস্ব হার।				পরিশিষ্ট ১৩			
	৯। প্রমোদ ভ্রমন ফি।							

মন্ত্রণালয় / দপ্তর	প্রকার / খাত	টাকা জমা / হিসাবভূক্ত করার কোড নং	প্রযোজ্য আইন	পূর্বের হার	বর্তমান হার (যে সন হতে কার্যকরী)	আদায়ের পরিমান আদায়ের অংকসমূহ হাজার টাকায়		মন্তব্য
						২০০০-২০০১	২০০১-২০০২	
১	২	৩	৪	৫	৬	৭	৮	৯
৪। শিল্প মন্ত্রণালয় ক) প্রধান বয়লার পরিদর্শকের অফিস।		১১/৩৯৩১/২০১৫	বয়লার রুলস ১৯৬১ ইং অনুযায়ী এস. আর ও নং ৩৩৩- আইন/২০০০ তাং ০৬-১১-০০ এবং এস. আর ও নং ৩৩৪- আইন/২০০০ তাং ০৬-১১-২০০০ ইং।		তাং ০৬-১১-০০ এবং	৫৭৫৯.০০	৮৮৭২.০০	
	(i) For Boiler rating not exceeding 100 Sq. Ft.				1800 -			
	(ii) For boiler rating exceeding 100 Sq. Ft. but not exceeding 300. Sq. Ft.				2400/-			
	(iii) For boiler rating exceeding 300 Sq. Ft. but not exceeding 500 Sq. Ft.				3300/-			
	(iv) For boiler rating exceeding 300 Sq. Ft. but not exceeding 700 Sq. Ft				3500 -			
	(v) For boiler rating exceeding 700 Sq. Ft. but not exceeding 900 Sq. Ft.				4000.-			
	(vi) For boiler rating exceeding 900 Sq. Ft. but not exceeding 1100 Sq. Ft.				4200/-			
	(vii) For boiler rating exceeding 1100 Sq. Ft. but not exceeding 2000 Sq. Ft.				4500 -			
	(viii) For boiler rating exceeding 2000 Sq. Ft but not exceeding 4000 Sq. Ft.				4800 -			
	(ix) For boiler rating exceeding 4000 Sq.Ft. but not exceeding 6000 Sq. Ft.				5100/-			
	(x) For boiler rating exceeding 6000 Sq. Ft. but not exceeding 8000 Sq. Ft.				5300/-			
	(xi) For boiler rating exceeding 8000 Sq. Ft. but not exceeding 10000 Sq. Ft.				5500 -			
	(xii) For boiler rating above 10000 Sq. Ft.				5700/-			

(খ) পেটেন্ট অফিস।	খ) পেটেন্ট অফিসের বিভিন্ন প্রকারের সরকারী ফি।	১/৩৯৩৩/০০০০/১৮৪১(কপির ইট)।	Patent and design Rules, 1933. No. S.R.O. 354-2/48 date. 4.7.84		পরিশিষ্ট ১৪	৭২৪.০০	৭৪৬.০০	
(গ) ট্রেড মার্কস রেজিস্ট্রি অফিস।	ট্রেড মার্কস রেজিস্ট্রি অফিসের বিভিন্ন সরকারী ফি।	১-৩৯৩৫-০০০০-১৮৩১	The Revised Trade Marks Rules, 1963 শিল্প মন্ত্রণালয়ের প্রজ্ঞাপন নং এস. আর ও ২৫১-আইন/২০০১ তাং ০৯-০২০০১ ইং।		পরিশিষ্ট ১৫	৩১৭.১৩১৫/-	৬২০.৬৬৪৫/-	

মন্ত্রণালয় / দপ্তর	প্রকার / খাত	টাকা জমা / হিসাবভূক্ত করার কোড নং	প্রযোজ্য আইন	পূর্বের হার	বর্তমান হার (যে সন হতে কার্যকরী)	আদায়ের পরিমান আদায়ের অংকসমূহ হাজার টাকায়		মন্তব্য
						২০০০-২০০১	২০০১-২০০২	
১	২	৩	৪	৫	৬	৭	৮	৯
৫। তথ্য মন্ত্রণালয় ক) বি. টি. ভি	১। টেলিভিশনের লাইসেন্সের ফিঃ	১-৩৩৫৩-০০০১-১৮৫৬	দি টেলিভিশন রিসিভিং এপারেটাস (পজেশন এন্ড লাইসেন্সিং) রুলস, ১৯৭০	বাৎসরিক	বাৎসরিক	১২৮০২৫.০০	২৮৭৫৭২.০০	
	ক) সাদাকালো।			২০০/-	২৫০/-			
	খ) রঙ্গীন।			৪০০/-	৫০০/-			
	গ) ভি. সি. আর।			৭৫০/-	৫০০/-			
	ঘ) স্যাটেলাইট টিভি ভি. সি. আর							
	(১)একক সংযোগ।			-	২.০০০/-			
	(২) দুটি থেকে দশটি পর্যন্ত সংযোগ।			-	১০.০০০/-			
	ঙ) টি ভি/ ভিসিআর/ এসটিভিয়ার প্রস্তুতকারী/সংযোজনকারী/আমদানী কারক,			-	৬.০০০/-			
	চ) টিভি/ভিসিআর/এসটিভিআর ব্যবসায়ী।				২.০০০/-			
	ছ) হোটেল/রেস্টুরেন্ট অথবা অন্যত্র স্থানে বাণিজ্যিক উদ্দেশ্যে ব্যবহৃত টিভি সেট।				১.২০০/-			
	জ) টিভি/ভিসিআর/এসটিভিআর মেরামত কারী যন্ত্রাংশ বা খুচরা যন্ত্রাংশ বিক্রেতা।				৯০০/-			
	(ঝ) ১। এসটিভিআর সংযোগ ১১ বা তদুর্দ্ধ বিভাগীয় শহর এলাকার জন্য।				২৫০০০/-			
	২। বিভাগীয় শহর এলাকা শিক্ষা প্রতিষ্ঠান হাসপাতাল এবং ক্লিনিকের জন্য।				১২.৫০০/-			
	৩। বিভাগীয় এলাকার বাইরে ১১ বা তদুর্দ্ধ।				১০.০০০/-			
	৪। বিভাগীয় এলাকার বাইরে শিক্ষা প্রতিষ্ঠান হাসপাতাল এবং ক্লিনিকের ক্ষেত্রে।				৫.০০০/-			

সংশোধিত সার চার্জ

ক্রমিক নং	টেলিভিশন রিসিভিং এ্যাপারেটাস ও উহাদের ব্যবহার	লাইসেন্সের শ্রেণী	সারচার্জের হার (টাকায়) গ্রাহক কর্তৃক স্বেচ্ছায় লাইসেন্স কর্তৃপক্ষ কর্তৃক আবেদনের ক্ষেত্রে খেলাপী হিসাব সনাক্ত হলে।		
			মাসিক	বাৎসরিক	
(১)	এসটিভিআর সংযোগ (১১) বা তদুর্দ্ধ সংখ্যা বাণিজ্যিক বিভাগীয় শহর এলকার জন্য।		টাঃ ৫০০	টাঃ ৬,০০০	টাঃ ২০,০০০
(২)	বিভাগীয় শহর এলকায় শিক্ষা প্রতিষ্ঠান, হাসপাতাল এবং ক্লিনিক এর ক্ষেত্রে উপরের (১) তে উল্লেখিত সংযোগের জন্য।		টাঃ ৩৫০	টাঃ ৪,০০০	টাঃ ১২.৫০০
(৩)	বিভাগীয় এলাকার বাহিরে ১১ বা তদুর্দ্ধ সংযোগের জন্য		টাঃ ৩০০	টাঃ ৩,৬০০	টাঃ ১০,০০০
(৪)	বিভাগীয় এলাকার বাহিরের শিক্ষা-প্রতিষ্ঠান হাসপাতাল এবং ক্লিনিকের ক্ষেত্রে (১)-তে বর্ণিত সংযোগের জন্য		টাঃ ১৫০	টাঃ ১,৮০০	টাঃ ৫.০০০

এই সংশোধিত এসটিভিআর এর বাণিজ্যিক লাইসেন্স ফি ও সারচার্জের হার ১৯৯৩ সন থেকে পরিচালিত প্রতিষ্ঠানসমুহের ক্ষেত্রে পুর্ব নির্ধারিত লাইসেন্স ফি ও সারচার্জের স্থলে কার্যকরী হবে এবং বকেয়া ফি প্রদানের ক্ষেত্রে লাইসেন্স কর্তৃপক্ষ কর্তৃক প্রদত্ত সময়- সীমার মধ্যে সারচার্জ প্রযোজ্য হবে।

মন্ত্রণালয় / দপ্তর	প্রকার / খাত	টাকা জমা / হিসাবভূক্ত করার কোড নং	প্রযোজ্য আইন	পূর্বের হার	বর্তমান হার (যে সন হতে কার্যকরী)	আদায়ের পরিমান আদায়ের অংকসমূহ হাজার টাকায়		মন্তব্য
						২০০০-২০০১	২০০১-২০০২	
১	২	৩	৪	৫	৬	৭	৮	৯
	খ) I) বিজ্ঞাপন ফিঃ II) প্যাকেজ অনুষ্ঠানের রেয়াতের হার।	১/৩৩৫৩/০০০১/২০২১	বিজ্ঞাপন সম্প্রচার আইন	সরকার অনুমোদিত রেটকার্ড অনুযায়ী	১৯৯৭ থেকে অনুমোদিত রেটকার্ড অনুযায়ী। **পরিশিষ্ট ১৬ পরিশিষ্ট ১৬/১**	৪০০৯১৬.০০	৪৭৩৩৪২.০০	
	গ) অন্যান্য সেব া অফিস	১/৩৩৫৩/০০০১/২০৭১				৪২৯.০০	৫০৩.০০	

মন্ত্রণালয় / দপ্তর	প্রকার / খাত	টাকা জমা / হিসাবভূক্ত করার কোড নং	প্রযোজ্য আইন	পূর্বের হার	বর্তমান হার (যে সন হতে কার্যকরী)	আদায়ের পরিমান আদায়ের অংকসমূহ হাজার টাকায়		মন্তব্য
						২০০০-২০০১	২০০১-২০০২	
১	২	৩	৪	৫	৬	৭	৮	৯
গ) বাংলাদেশ বেতার			The wireless Telegraphy (possession) Rules, 1957.			-	-	২০০৩ - ২০০৪ সালের বাজেটে রেডিও লাইসেন্স বাতিল করা হয়েছে।
	রেডিও লাইসেন্স ফি ঃ	১/৩৩৫১/০০০০/১৮৬১		১০%	২০% (জুলাই ১৯৮০ সাল হতে কার্যকর।)			
	বাণিজ্যিক বেতার অনুষ্ঠান হতে প্রাপ্তি।	১/৩৩৫১/০০০০/২০১৩		-	রেটচার্ট পরিশিষ্ট-১৬/২ (২০/৭/০২ হতে কার্যকরী।)	৮.৮০.৫২.০০	৯.০৭.৫৭.০০	
	সরকারী যানবাহনের ব্যবহার।	১/৩৩৫১/০০০০/২০৩৭				১৮.০০	৬.০০	
	টেন্ডার ও অন্যান্য দলিল পত্র।	১/৩৩৫১/০০০০/২৩৬৬				৬৪.০০	৮৮.০০	
	অব্যবহৃত দ্রব্যাদি স্কাপ ইত্যাদি। বিবিধঅবাণিজ্যিক বিক্রয়	১/৩৩৫১/০০০০/২৩৭১				৩৭৩.০০	৭.০০	
	অতিরিক্ত প্রদত্ত টাকা আদায়।	১/৩৩৫১/০০০০/২৩৭৬				৩৩.০০	২৬.০০	
	বিবিধ রাজস্ব প্রাপ্তি।	১/৩৩৫১/০০০০/২৬৭১				২৩.০০	-	
	অন্যান্য সেবা ও ফিসঃ							
	(ক) বি বি সি	১/৩৩৫১/০০০০/২৬৮১ ১/৩৩৫১/০০০০/২০৭১			ট্রান্সমিটার চার্জ প্রতি ঘন্টা ১০ পাঃ বিদ্যুৎ চার্জ প্রতি মাসে ৫০০ পাঃ ১/৩/২০০০ হতে কার্যকর।	২২৬.০০ -	৭০.০০ ২.৮৮৭.০০	
	(খ) মেট্রোওয়েভ লিমিটেড				প্রতি ঘন্টায় ট্রান্সমিটার চার্জ ১০৫০/- বিদ্যুৎ চার্জ প্রতি ঘন্টায় ১৬০/- ১/৬/২০০০ হতে কার্যকর।			
	(গ) ভয়েস অব আমেরিকা				১ম বছর ৬০০০০ ডলার ২য় বছর ৭৫০০০ ডলার ৩য় বছর ৯০০০০ ডলার ৪র্থ বছর ১০৫০০০ ডলার ৫ম বছর ১২০০০০ ডলার	১২,৭৪.০০	২৭২৭.০০	

মন্ত্রণালয় / দপ্তর	প্রকার / খাত	টাকা জমা / হিসাবভূক্ত করার কোড নং	প্রযোজ্য আইন	পূর্বের হার	বর্তমান হার (যে সন হতে কার্যকরী)	আদায়ের পরিমান আদায়ের অংকসমূহ হাজার টাকায়		মন্তব্য
						২০০০-২০০১	২০০১-২০০২	
১	২	৩	৪	৫	৬	৭	৮	৯
৬। জ্বালানী ও খনিজ সম্পদ বিভাগ। ক) বিস্ফোরক অধিদপ্তর	ক) আমদানির লাইসেন্স ফি ঃ (অ) সমুদ্রপথে।	১/৪২৩২/০০০০/২৬৮১	The Explosives Rules, 1940 (১৯৮৭ সাল পর্যন্ত।)		লাইসেন্স প্রতি ২.০০০/-			
	(আ) আকাশ বা স্থল পথে।				টন প্রতি ও ইহার অংশ বিশেষ ৫০০/-			
	(খ) পরিবহন লাইসেন্স ফি ঃ				লাইসেন্স প্রতি ২০০/-			
	(গ) বিস্ফোরক প্রস্তুতকরণ ফি ঃ				কেজি প্রতি ৫/- হারে সর্বনিম্ন ২০০/-			
	(ঘ) অধিকারে রাখিবার লাইসেন্স ফি ঃ অ. ৮ শ্রেণীর প্রত্যেক শ্রেণীর ক্ষেত্রে আ. অতিরিক্ত ক্ষেত্রে				প্রথম ১০০ শত কেজি ৫০০/- অতিরিক্ত প্রতি ১০০ শত কেজি বা ইহার অংশ বিশেষ ৩০০/-			
	(ঙ) বিক্রয়ের লাইসেন্স ফি ঃ				লাইসেন্স প্রতি ২০০/-			
	(চ) এল ফরমে লাইসেন্সকৃত ম্যাগাজিনে লাইসেন্সকৃত ধারণ ক্ষমতার অতিরিক্ত মজুদের জন্য অনুমতি ফি ঃ				অ. প্রথম ৩০ দিন ২০০০/- আ. পরবর্তী প্রতি ৩০ দিন বা ইহার অংশ বিশেষ ২০.০০০/-			
	২। (ক) গ্যাস সিলিন্ডার আমদানির লাইসেন্স ফিঃ	১/৪২৩২/০০০০/২৬৮১	গ্যাস সিলিন্ডার বিধিমালা, ১৯৯১।		অ. প্রথম ১০০ টি ১০০/- আ. অতিরিক্ত প্রতি ১০০ টি বা ইহার অংশ বিশেষ ৫০/-			
	(খ) সিলিন্ডার ছয় শ্রেণীর গ্যাস পূরণের লাইসেন্স ফি ঃ				প্রত্যেক শ্রেণীর গ্যাস ১.০০০/-			
	(গ) গ্যাস পূর্ণ সিলিন্ডার অধিকারে রাখিবার লাইসেন্স ফি ঃ							

	অ. তরলীকৃত পেট্রোলিয়াম গ্যাসের জন্য ঃ				১০০ হইতে অনধিক ৫০০ কেজি ১০০/- অতিরিক্ত প্রতি ৫০০ কেজি বা ইহার অংশ বিশেষ ৫০/-			
	আ. দ্রবীভূত অ্যাসিটিলিনের ক্ষেত্রে ঃ				১০ টির বেশী কিন্তু ১০০ টির বেশী নহে-১০০/- অতিরিক্ত প্রতি ১০০ টি বা তদপেক্ষা কম সংখ্যক-৫০/-			
	ই. তরলীকৃত পেট্রোলিয়াম এবং দ্রবীভূত অ্যাসিটিলিন গ্যাস ব্যতীত অন্য কোন প্রজ্বলনীয় কিন্তু অবিষাক্ত গ্যাসের ক্ষেত্রে ঃ				১০০ কেজির বেশী কিন্তু ৫০০ কেজির বেশী নহে-১০০/- অতিরিক্ত ৫০০ কেজি বা ইহার অংশ বিশেষের জন্য-৫০/-			
	ঈ. বিষাক্ত গ্যাসের ক্ষেত্রে ঃ				৫ টি সিলিন্ডারের বেশী কিন্তু ১০০ টি সিলিন্ডারের বেশী নহে-১০০/- অতিরিক্ত প্রতি ১০০টি বা ইহার অংশ বিশেষ-৫০/-			
	উ. অবিষাক্ত ও অপ্রজ্বলনীয় গ্যাসের ক্ষেত্রে ঃ				২০টির বেশী কিন্তু ১০০টির বেশী নহে-১০০/- অতিরিক্ত প্রতি ১০০টি বা ইহার অংশ বিশেষ-৫০/-			
	৩। অনুমোদন/অনুমতি প্রদানের ফি ঃ ক. গ্যাসধার নির্মানের ক্ষেত্রে ঃ খ. ভাল্ব বা অন্যকোন যন্ত্রাংশ নির্মানের ক্ষেত্রে	১/৪২৩২/০০০০/২৬৮১	গ্যাসধার বিধিমালা, ১৯৯৫।		প্লান্ট প্রতি ২,৫০০/- প্লান্ট প্রতি ৫০০/-			
	৪। (ক) গ্যাসাধার আমদানির লাইসেন্স/পারমিট ফি ঃ				গ্যাসাধার প্রতি ১,০০০/-			
	(খ) গ্যাসাধারে গ্যাস মজুদ লাইসেন্স ফি ঃ অ. ১,০০০ লিটার হইতে অনুর্দ্ধ ১০,০০০ লিটার জল ধারণ ক্ষমতাসম্পন্ন গ্যাসাধারের ক্ষেত্রে ঃ আ. ১০,০০০ লিটারের উর্দ্ধে কিন্তু অনুর্দ্ধ ৪০,০০০ লিটার জল ধারণক্ষমতা সম্পন্ন প্রতিটি				গ্যাসাধার প্রতি ১,০০০/-			

	গ্যাসাধারের ক্ষেত্রে ঃ ই. ৪০.০০০ লিটারের উর্দ্ধে জল ধারণক্ষমতা সম্পন্ন গ্যাসাধারের ক্ষেত্রে ঃ				গ্যাসাধার প্রতি ১.৫০০/- গ্যাসাধার প্রতি ২.০০০/-			
	(গ) গ্যাসাধারে গ্যাস পরিবহন লাইসেন্স ফি ঃ অ. অনুর্দ্ধ ১০.০০০ লিটার জলধারন ক্ষমতা সম্পন্ন গ্যাসাধারের ক্ষেত্রে ঃ আ. ১০.০০০ লিটারের উর্দ্ধে কিন্তু অনুর্দ্ধ ৪০.০০০ লিটার জল ধারণক্ষমতা সম্পন্ন গ্যাসাধারের ক্ষেত্রে ঃ ই. ৪০.০০০ লিটারের উর্দ্ধে জল ধারণ ক্ষমতাসম্পন্ন প্রতিটি গ্যাসাধারের জন্য .				গ্যাসাধার প্রতি ৫০০/- গ্যাসাধার প্রতি ১.০০০/- গ্যাসাধার প্রতি ১.৫০০/-			
	৫ উচচচাপ গ্যাস পাইপলাইন স্থাপনের অনুমোদন ফি ঃ	১/৪২৩২/০০০০/২৬৮১	প্রাকৃতিক গ্যাস নিরাপত্তা বিধিমালা. ১৯৯১ ।		কিলোমিটার প্রতি বা ইহার অংশ বিশেষ-১০০/-			
	৬। পরীক্ষণ ফি ঃ ক. পেট্রোলিয়াম ট্যাংকের বজ্রসহ পরীক্ষা ঃ	১/৪২৩২/০০০০/২০১৭	The Petroleum Rules. 1937. (১৯৮৯ পর্যন্ত সংশোধিত)|		প্রতিটি ৬০/-			
	খ. পেট্রোলিয়াম পরিবাহী ট্যাংকের গ্যাসমুক্ত পরীক্ষা ঃ				প্রতিটি ৩০০/-			
	৭। লাইসেন্স ফি ঃ ক. আমদানি ও মজুদের যৌথ লাইসেন্সের ক্ষেত্রে ঃ				প্রতি ১০০০ লিটার বা ইহার অংশ বিশেষের জন্য ২০ টাকা হারে সর্বনিম্ন ১০০/- সর্বোচচ ৭.০০০/- ।			
	খ. সড়কপথে ট্যাংকে পরিবহনের ক্ষেত্রে ঃ	১/৪২৩২/০০০০/২৬৮১	The Petroleum Rules, 1937 (১৯৮৯ পর্যন্ত সংশোধিত)|		ট্যাংক প্রতি সর্বোচচ ৫.০০০ লিটারের জন্য ২০০/- ট্যাংক প্রতি পরবর্তী প্রতি ১.০০০ লিটার বা ইহার অংশ বিশেষ- ২৫/-			
	গ. জলপথে পেট্রোলিয়াম পরিবহনের ক্ষেত্রে ঃ				ট্যাংকার প্রতি অনুর্দ্ধ ৪০০ টন- ৫০০/- ট্যাংকার প্রতি অতিরিক্ত প্রতি ১০০ টন বা ইহার অংশ বিশেষ ৫০/-			
	৮। মজুদ লাইসেন্স ফি ঃ	১/৪২৩২/০০০০/২৬৮১	The Calcium Carbide Rules, 1937 (১৯৮৯ পর্যন্ত সংশোধিত)|		প্রতি ১২৫ কেজি ১০০/- পরবর্তী প্রতি ১০০ কেজি বা ইহার অংশ বিশেষ-৪,০০০/-			

মন্ত্রণালয়/দপ্তর	প্রকার/খাত	টাকা জমা/হিসাবভূক্ত করার কোড নং	প্রযোজ্য আইন	পূর্বের হার	বর্তমান হার (যে সন হতে প্রযোজ্য)	আদায়ের পরিমান আদায়ের অংকসমূহ হাজার টাকায়		মন্তব্য
						২০০০-২০০১	২০০১-২০০২	
১	২	৩	৪	৫	৬	৭	৮	৯
	ক) টোল আদায় সেতু	১/৫০৪১/০০০১/২২১১				৩২০৪৫৩.০০	৪৩৮৮৭৭.০০	
৭। যোগাযোগ মন্ত্রণালয়।	১. মেঘনা এবং গোমতি সেতু ঃ							
	১. ট্রেইলার			-	১০০০			
	২. ট্রাক/বাস/ট্যাংকলরী			১৯৫	৪০০/-			
	৩. মিনিবাস/কোস্টার			৭০	১৫০/-			
	৪. কার/জীপ			২৫	৫০/-			
	৫. বেবী টেক্সী/টেম্পু			১৪	২০/-			
	৬. মটর সাইকেল			৫	১০/-			
	৭. মাইক্রো-পিকআপ			৩৭	৭০/-			
	২. বুড়ীগঙ্গা সেতু ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী			৮৮/-	১৩২/-			
	২. মিনিবাস/কোস্টার			৩১/-	৪৬/৫০			
	৩. কার/জীপ			১৩/-	১৯/৫০			
	৪. বেবী টেক্সী/টেম্পু			৮/-	১২/-			
	৫. মটর সাইকেল			৩/-	৪/৫০			
	৩. শহীদ রফি সেতু (ধল্যা সেতু) ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী			৮৮/-	১৩২/-			
	২. মিনিবাস/কোস্টার			৩১/-	৪৭/-			
	৩. কার/জীপ			১৩/-	২০/-			
	৪. বেবী টেক্সী/টেম্পু			৮/-	১২/-			
	৫. মটর সাইকেল			৩/-	৫/-			
	৪. অঙ্গারিয়া বেইলি সেতু ঃ							
	১. ট্রাক/বাস							
	২. মিনিবাস			২৫/-	৩৮/-			
	৩. কার/জীপ			১৯/-	২৮/-			
	৪. বেবী টেক্সী/টেম্পু			৮/-	১২/-			
	৫. মটর সাইকেল			৭/-	১১/-			
				৩/-	৫/-			

	৫. সিংড়া সেতু ঃ ১. ট্রাক/বাস/ট্যাংকলরী ২. মিনিবাস/কোস্টার ৩. কার/জীপ ৪. বেবী টেক্সী/টেম্পু ৫. মটর সাইকেল			 ১৯/- ১৩/- ১৩/- ৭/- ৩/-	 ২৯/- ২০/- ২০/- ১১/- ৫/-			
	৬. হযরত শাহ্ আমানত (রহঃ) সেতু ঃ ১. ট্রাক/বাস/ট্যাংকলরী/মিনি ট্রাক ২. মিনিবাস/কোস্টার/কার/ ৩. জীপ/পিকআপ/মাইক্রো। ৪. টেম্পু ৫. বেবীটেক্সী ৬. মটরসাইকেল			১৯/- ১৩/- ৭/- ৪/- ১/-	২৯/- ২০/- ১১/- ৬/- ২/-			
	৭. হাটুভাংঙ্গা সেতু ঃ ১. ট্রাক/বাস/ট্যাংকলরী ২. মিনিবাস/কোস্টার ৩. কার/জীপ ৪. বেবী টেক্সী/টেম্পু ৫. মটর সাইকেল			 ৩৮/- ১৯/- ১৫/- ৮/- ৩/-	 ৫৭/- ২৯/- ২৩/- ১২/- ৫/-			
	৮. মোল্লাহাট সেতু ঃ ১. ট্রাক/বাস/ট্যাংকলরী ২. মিনিবাস/কোস্টার ৩. কার/জীপ ৪. বেবী টেক্সী/টেম্পু ৫. মটর সাইকেল			 ৩২/- ১৯/- ৮/- ৭/- ৩/-	 ৪৮/- ২৯/- ১২/- ১১/- ৫/-			
	৯. সাতপাড় সেতু ১. ট্রাক/বাস/ট্যাংকলরী ২. মিনিবাস/কোস্টার ৩. কার/জীপ ৪. বেবী টেক্সী/টেম্পু ৫. মটর সাইকেল			 ৩২/- ১৯/- ৮/- ৭/- ৩/-	 ৪৮/- ২৯/- ১২/- ১১/- ৫/-			
	১০. শেরপুর সেতু ঃ ১. ট্রাক/বাস/ট্যাংকলরী ২. মিনিবাস/কোস্টার ৩. কার/জীপ/মাইক্রোবাস/পিক আপ			 ১৯/- ১৩/- ১৩/-	 ২৯/- ২০/- ২০/-			

	৪. টেম্পু ৫. বেবীটেক্সী ৬. মটরসাইকেল			৭/- ৪/- ২/-	১১/- ৬/- ৩/-			
	১১. লামাকাজী সেতু ঃ ১. ট্রাক/বাস/ট্যাংকলরী ২. মিনিবাস/কোস্টার ৩. কার/জীপ/মাইক্রোবাস/পিক আপ ৪. টেম্পু ৫. বেবীটেক্সী ৬. মটরসাইকেল			 ১৯/- ১৩/- ১৩/- ৭/- ৪/- ২/-	 ২৯/- ২০/- ২০/- ১১/- ৬/- ৩/-			
	১২. শেওলা সেতু ঃ ১. ট্রাক/বাস/ট্যাংকলরী ২. মিনিবাস/কোস্টার ৩. কার/জীপ/মাইক্রোবাস/পিক আপ ৪. টেম্পু ৫. বেবীটেক্সী ৬. মটর সাইকেল			 ৩৮/- ২৫/- ১৫/- ৭/- ৭/- ৩/-	 ৫৭/- ৩৮/- ২৩/- ১১/- ১১/- ৫/-			
	১৩. আহসানমারা সেতু ঃ ১. ট্রাক/বাস/ট্যাংকলরী ২. মিনিবাস/কোস্টার ৩. কার/জীপ/মাইক্রোবাস/পিকআপ ৪. টেম্পু ৫. বেবীটেক্সী ৬. মটর সাইকেল			 ১৯/- ১৩/- ১৩/- ৭/- ৪/- ২/-	 ২৯/- ২০/- ২০/- ১১/- ৬/- ৩/-			
	১৪. মান্দা সেতু ঃ ১. ট্রাক/বাস/ট্যাংকলরী ২. মিনিবাস/কোস্টার ৩. কার/জীপ ৪. টেম্পু ৫. বেবীটেক্সী ৬. মটরসাইকেল			 ১৯/- ১৩/- ৭/- ৪/- ৪/- ২/-	 ২৯/- ২০/- ১১/- ৬/- ৬/- ৩/-			
	১৫. মহাদেবপুর সেতু ঃ ১. ট্রাক/বাস/ট্যাংকলরী ২. মিনিবাস/কোস্টার ৩. কার/জীপ ৪. টেম্পু ৫. বেবীটেক্সী ৬. মটরসাইকেল			 ১৯/- ১৩/- ৭/- ৪/- ৪/- ২/-	 ২৯/- ২০/- ১১/- ৬/- ৬/- ৩/-			
	১৬. নজিরপুর সেতু ঃ							

	১. ট্রাক/বাস/ট্যাংকলরী			১৯/-	২৯/-			
	২. মিনিবাস/কোস্টার			১৩/-	২০/-			
	৩. কার/জীপ			৭/-	১১/-			
	৪. টেম্পু			৪/-	৬/-			
	৫. বেবীটেক্সী			৪/-	৬/-			
	৬. মটরসাইকেল			২/-	৩/-			
	১৭. গড়াই সেতু (কামারখালী) ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী			৫০/-	৭৫/-			
	২. মিনিবাস/কোস্টার			২৫/-	৩৮/-			
	৩. কার/জীপ			১৩/-	২০/-			
	৪. টেম্পু			৪/-	৬/-			
	৫. বেবীটেক্সী			৪/-	৬/-			
	৬. মটরসাইকেল			১/-	২/-			
	১৮. চীন মৈত্রী সেতু ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী			৪৪/-	৬৬/-			
	২. মিনিবাস/কোস্টার			৩২/-	৪৮/-			
	৩. কার/জীপ			১৯/-	২৯/-			
	৪. টেম্পু/বেবীটেক্সী			১২/-	১৮/-			
	৫. মটরসাইকেল			৯/-	১৪/-			
	৬. মাইক্রোবাস/পিকআপ			২/-	৩/-			
	১৯. মোহনপুর সেতু ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী			১৯/-	২৯/-			
	২. মিনিবাস/কোস্টার			১৩/-	২০/-			
	৩. কার/জীপ			-	-			
	৪. টেম্পু/বেবীটেক্সী			১৩/-	২০/-			
	৫. মটরসাইকেল			-	-			
	২০. দেবীগঞ্জ করতোয়া সেতু ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী			২০/-	৩০/-			
	২. মিনিবাস/কোস্টার			১৫/-	২৩/-			
	৩. কার/জীপ			-	-			
	৪. টেম্পু/বেবীটেক্সী			১৫/-	২৩/-			
	৫. মটরসাইকেল			৫/-	৮/-			
	৬. মাইক্রোবাস/পিকআপ			২/-	৩/-			
	২১. বলেশ্বর সেতু ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী			৬৩/-	৯৫/-			
	২. মিনিবাস/কোস্টার			৩২/-	৪৮/-			
	৩. কার/জীপ			১৩/-	২০/-			
	৪. টেম্পু/বেবীটেক্সী			৭/-	১১/-			
	৫. মটরসাইকেল			-	-			
	৬. মাইক্রোবাস/পিকআপ			২৫/-	৩৮/-			

	২২. তারা সেতু ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী			১৯/-	২৯/-			
	২. মিনিবাস/কোস্টার			১৩/-	২০/-			
	৩. কার/জীপ			১৩/-	২০/-			
	৪. টেম্পু/বেবীটেক্সী			৪/-	৭/-			
	৫. মটরসাইকেল			২/-	৩/-			
	৬. মাইক্রোবাস/পিকআপ			২৫/-	৩৯/-			
	২৩. তুলসীখালী ও মরিচা সেতু ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী							
	২. মিনিবাস/কোস্টার			১৫৭/-	২৩৬/-			
	৩. কার/জীপ			১০৬/-	১৫৯/-			
	৪. টেম্পু/বেবীটেক্সী			৩২/-	৯৩/-			
	৫. মটরসাইকেল			২৬/-	৩৯/-			
	৬. মাইক্রোবাস/পিকআপ			১৬/-	২৪/-			
				৬/-	৯/-			
	২৪. ২৪.ধরলা ফেরীঘাট ঃ	১/৫০৪১/০০০১/২০৩৯				১২৯১৯৪.০০	১৫০০৯৫.০০	
	১. মিনিবাস/কোস্টার			৪৪/-	৬৬/-			
	২. কার/জীপ			১৫/-	২৩/-			
	৩. বেবীটেক্সী/টেম্পু			১/-	২/-			
	৪. মটরসাইকেল			৩/-	৫/-			
	২৫.জামালপুর শেরপুর ফেরীঘাট ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী			৮৮/-	১৩২/-			
	২. মিনিবাস/কোস্টার			৩৮/-	৫৭/-			
	৩. কার/জীপ			২২/-	৩৩/-			
	৪. বেবীটেক্সী/টেম্পু			১৩/-	২০/-			
	৫. মটরসাইকেল			৩/-	৫/-			
	৬. পিকআপ/মাইক্রোবাস			৩২/-	৪৮/-			
	২৬.ফিরিঙ্গীবাজার ফেরীঘাট ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী			১১৩/-	১৭০/-			
	২. মিনিবাস/কোস্টার			৩৮/-	৫৭/-			
	৩. কার/জীপ			১৫/-	২৩/-			
	৪. বেবীটেক্সী/টেম্পু			৯/-	১৪/-			
	৫. মটরসাইকেল			৩/-	৫/-			
	৬. পিকআপ/মাইক্রোবাস			২৫/-	৩৮/-			
	২৭.রসুলপুর ফেরীঘাট ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী			৯০/-	১৩৫/-			
	২. মিনিবাস/কোস্টার			৩৫/-	৫৩/-			
	৩. কার/জীপ			১৫/-	২৩/-			
	৪. বেবীটেক্সী/টেম্পু			-	-			
	৫. মটরসাইকেল			-	-			

	৬. পিকআপ/মাইক্রোবাস			২৫/-	৩৮/-			
	২৮.কাজীরটেক ফেরীঘাট ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী			৬৯/-	১০৪/-			
	২. মিনিবাস/কোস্টার			৫০/-	৭৫/-			
	৩. কার/জীপ			১৩/-	২০/-			
	৪. বেবীটেক্সী/টেম্পু			৮/-	১২/-			
	৫. মটরসাইকেল			-	-			
	৬. পিকআপ/মাইক্রোবাস			২৫/-	৩৮/-			
	২৯.শেরপুর ফেরীঘাট ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী/মিনি ট্রাক/বাস			৫০/-	৭৫/-			
	২. মিনিবাস/কোস্টার/কার/জীপ/পিকআপ/মাইক্রো			৩৮/-	৫৭/-			
	৩. টেম্পু			১০/-	১৫/-			
	৪. বেবীটেক্সী			১০/-	১৫/-			
	৫. মটরসাইকেল			৮/-	১২/-			
	৬. পিকআপ/মাইক্রোবাস			১৯/-	২৯/-			
	৩০.অড়িয়াল খাঁ ফেরীঘাট ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী			৮৮/-	১৩২/-			
	২. মিনিবাস/কোস্টার/কার/জীপ/পিকআপ/মাইক্রোবাস			৬৩/-	৯৫/-			
	৩. টেম্পু			২২/-	৩৩/-			
	৪. বেবীটেক্সী			১৩/-	২০/-			
	৫. মটরসাইকেল			৪/-	৬/-			
	৬. পিকআপ/মাইক্রোবাস			৩৮/-	৫৭/-			
	৩১.রূপগঞ্জ ফেরীঘাট ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী			৮৮/-	১৩২/-			
	২. মিনিবাস/কোস্টার			৩২/-	৪৮/-			
	৩. কার/জীপ			১৩/-	২০/-			
	৪. বেবীটেক্সী/টেম্পু			৮/-	১২/-			
	৫. মটরসাইকেল			৩/-	৫/-			
	৬. পিকআপ/মাইক্রোবাস			২৫/-	৩৮/-			
	৩২. ডেমরা তারাবো ফেরীঘাট ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী			৮৮/-	১৩২/-			
	২. মিনিবাস/কোস্টার			৩২/-	৪৮/-			
	৩. কার/জীপ			১৩/-	২০/-			
	৪. বেবীটেক্সী/টেম্পু			৮/-	১২/-			

	৫. মটরসাইকেল			৩/-	৫/-			
	৬. পিকআপ/মাইক্রোবাস			২৫/-	৩৮/-			
	৩৩. কর্চা ফেরীঘাট ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী			১৪৪/-	২১৬/-			
	২. মিনিবাস/কোস্টার			৪৪/-	৬৬/-			
	৩. কার/জীপ			২২/-	৩৩/-			
	৪. বেবীটেক্সী/টেম্পু			১৩/-	২০/-			
	৫. মটরসাইকেল			৭/-	১১/-			
	৬. পিকআপ/মাইক্রোবাস			৪৪/-	৬৬/-			
	৩৪. ইন্দুরকানী							
	১. ট্রাক/বাস/ট্যাংকলরী			৬৩/-	৯৫/-			
	২. মিনিবাস/কোস্টার			৩২/-	৪৮/-			
	৩. কার/জীপ			১৩/-	২০/-			
	৪. বেবীটেক্সী/টেম্পু			৭/-	১১/-			
	৫. মটরসাইকেল			৭/-	১১/-			
	৬. পিকআপ/মাইক্রোবাস			২৫/-	৩৮/-			
	৩৫. কাপাসিয়া ফেরীঘাট ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী			৮৮/-	১৩২/-			
	২. মিনিবাস/কোস্টার			৩১/-	৫৭/-			
	৩. কার/জীপ			১৩/-	২০/-			
	৪. বেবীটেক্সী/টেম্পু			৮/-	১২/-			
	৫. মটরসাইকেল/রিক্সা/ভ্যান			৩/-	৫/-			
	৩৬. বালিরটেক ফেরীঘাট ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী			৫৫/-	৮৩/-			
	২. মিনিবাস/কোস্টার			৩৫/-	৫৩/-			
	৩. কার/জীপ			৬/-	৯/-			
	৪. বেবীটেক্সী/টেম্পু			৪/-	৬/-			
	৫. মটরসাইকেল			৩/-	৫/-			
	৬. পিকআপ/মাইক্রোবাস			২৫	৩৮/-			
	৩৭. মুক্তারপুর ফেরীঘাট ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী/ মিনিট্রাক/বাস			৮৮/-	১৩২/-			
	২. মিনিবাস/কোস্টার			৩২/-	৪৮/-			
	৩. কার/জীপ			১৩/-	২০/-			
	৪. টেম্পু			৮/-	১২/-			
	৫. বেবীটেক্সী			৮/-	১২/-			
	৬. মটরসাইকেল			৩/-	৫/-			
	৩৮. এলাসিন ফেরীঘাট ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী			৮১/-	১২২/-			
	২. মিনিবাস/কোস্টার			৩৮/-	৫৭/-			
	৩. কার/জীপ			১৫/-	২৩/-			

	৪. বেবীটেক্সী/টেম্পু			৯/-	১৪/-			
	৫. মটরসাইকেল			৩/-	৫/-			
	৩৯. রূপসা ফেরীঘাট ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী			৮৮/-	১৩২/-			
	২. মিনিবাস/কোস্টার			৩৮/-	৫৭/-			
	৩. কার/জীপ			১৯/-	২৯/-			
	৪. বেবীটেক্সী/টেম্পু			১৩/-	২০/-			
	৫. মটরসাইকেল			৩/-	৫/-			
	৬. পিকআপ/মাইক্রোবাস			৩২/-	৪৮/-			
	৪০. জেলখানা ফেরীঘাট ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী			৮৮/-	১৩২/-			
	২. মিনিবাস/কোস্টার			৩৮/-	৫৭/-			
	৩. কার/জীপ			১৯/-	২৯/-			
	৪. বেবীটেক্সী/টেম্পু			১৩/-	২০/-			
	৫. মটরসাইকেল			৩/-	৫/-			
	৬. পিকআপ/মাইক্রোবাস			৩২/-	৪৮/-			
	৪১. ঝপর্ঝপিয়া ফেরীঘাট ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী			৮৮/-	১৩২/-			
	২. মিনিবাস/কোস্টার			৩৮/-	৫৭/-			
	৩. কার/জীপ			১৯/-	২৯/-			
	৪. টেম্পু/বেবীটেক্সী			১৩/-	২০/-			
	৫. মাইক্রোবাস/পিকআপ			৩২/-	৪৮/-			
	৬. মটরসাইকেল			৩/-	৫/-			
	৪২. শিবসা ফেরীঘাট ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী			৮৮/-	১৩২/-			
	২. মিনিবাস/কোস্টার			৩৮/-	৫৭/-			
	৩. কার/জীপ			১৯/-	২৯/-			
	৪. টেম্পু/বেবীটেক্সী			১৩/-	২০/-			
	৫. মাইক্রোবাস/পিকআপ			৩২/-	৪৮/-			
	৬. মটরসাইকেল			৩/-	৫/-			
	৪৩. বয়রা ফেরীঘাট ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী			৮৮/-	১৩২/-			
	২. মিনিবাসস/কোস্টার			৩৮/-	৫৭/-			
	৩. কার/জীপ			১৯/-	২৯/-			
	৪. টেম্পু/বেবীটেক্সী			১৩/-	২০/-			
	৫. মাইক্রোবাস/পিকআপ			৩২/-	৪৮/-			
	৬. মটরসাইকেল			৩/-	৫/-			
	৪৪. নড়াটানা ফেরীঘাট ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী			৬৩/-	৯৫/-			
	২. মিনিবাস/কোস্টার			৩২/-	৪৮/-			

	৩. কার/জীপ			২৫/-	৩৮/-			
	৪. টেম্পু/বেবীটেক্সী			১৩/-	২০/-			
	৫. মটরসাইকেল			৩/-	৫/-			
	৪৫. মুনিগঞ্জফেরীঘাট ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী			৮৮/-	১৩২/-			
	২. মিনিবাস/কোস্টার			৩৮/-	৫৭/-			
	৩. কার/জীপ			৩২/-	৪৮/-			
	৪. টেম্পু/বেবীটেক্সী			১৯/-	২৯/-			
	৫. মটরসাইকেল			৩/-	৫/-			
	৪৬. মোড়লগঞ্জ ফেরীঘাট ঃ							
	৬. ট্রাক/বাস/ট্যাংকলরী			৬৩/-	৯৫/-			
	৭. মিনিবাস/কোস্টার			৩২/-	৪৮/-			
	৮. কার/জীপ			২৫/-	৩৮/-			
	৯. টেম্পু/বেবীটেক্সী			১৭/-	২৬/-			
	১০. মটরসাইকেল			৩/-	৫/-			
	৪৭. মানিকখালী ফেরীঘাট ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী			৮৮/-	১৩২/-			
	২. মিনিবাস/কোস্টার			৬৮/-	১০২/-			
	৩. কার/জীপ			১৯/-	২৯/-			
	৪. টেম্পু/বেবীটেক্সী			১৩/-	২০/-			
	৫. মটরসাইকেল			৩/-	৫/-			
	৪৮. পাটগাতী ফেরীঘাট ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী			৩২/-	৪৮/-			
	২. মিনিবাস/কোস্টার			১৯/-	২৯/-			
	৩. কার/জীপ			৮/-	১২/-			
	৪. টেম্পু/বেবীটেক্সী			৭/-	১১/-			
	৫. মটরসাইকেল			৩/-	৫/-			
	৪৯. কালনা ফেরীঘাট ঃ							
	৬. ট্রাক/বাস/ট্যাংকলরী			৩২/-	৪৮/-			
	৭. মিনিবাস/কোস্টার			১৯/-	২৯/-			
	৮. কার/জীপ			৮/-	১২/-			
	৯. টেম্পু/বেবীটেক্সী			৭/-	১১/-			
	১০. মটরসাইকেল			৩/-	৫/-			
	৫০. বাগুড়িয়া ফেরীঘাট ঃ							
	১১. ট্রাক/বাস/ট্যাংকলরী			৩২/-	৪৮/-			
	১২. মিনিবাস/কোস্টার			১৯/-	২৯/-			
	১৩. কার/জীপ			৮/-	১২/-			
	১৪. টেম্পু/বেবীটেক্সী			৭/-	১১/-			
	১৫. মটরসাইকেল			৩/-	৫/-			
	৫১. টুংগীপাড়া ফেরীঘাট ঃ							
	১৬. ট্রাক/বাস/ট্যাংকলরী			৩২/-	৪৮/-			
	১৭. মিনিবাস/কোস্টার			১৯/-	২৯/-			

	১৮. কার/জীপ			৮/-	১২/-			
	১৯. টেম্পু/বেবীটেক্সী			৭/-	১১/-			
	২০. মটরসাইকেল			৩/-	৫/-			
	৫২. ফেঞ্চুগঞ্জ ফেরীঘাট ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী			৩৮/-	৫৭/-			
	২. মিনিবাস/কোস্টার			২৫/-	৩৮/-			
	৩. কার/জীপ			১৩/-	২০/-			
	৪. টেম্পু/বেবীটেক্সী			৭/-	১১/-			
	৫. মাইক্রোবাস/পিকআপ			১৫/-	২৩/-			
	৬. মটরসাইকেল			৩/-	৫/-			
	৫৩. কালনী ফেরীঘাট ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী			৩৮/-	৫৭/-			
	২. মিনিবাস/কোস্টার			২৫/-	৩৮/-			
	৩. কার/জীপ			১৩/-	২০/-			
	৪. টেম্পু/বেবীটেক্সী			৭/-	১১/-			
	৫. মাইক্রোবাস/পিকআপ			১৫/-	২৩/-			
	৬. মটরসাইকেল			৩/-	৫/-			
	৫৪. চন্দনপুর ফেরীঘাট ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী			৩৮/-	৫৭/-			
	২. মিনিবাস/কোস্টার			২৫/-	৩৮/-			
	৩. কার/জীপ			১৩/-	২০/-			
	৪. টেম্পু/বেবীটেক্সী			৭/-	১১/-			
	৫. মাইক্রোবাস/পিকআপ			১৫/-	২৩/-			
	৬. মটরসাইকেল			৩/-	৫/-			
	৫৫. ছয়হারা ফেরীঘাট ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী			৩৮/-	৫৭/-			
	২. মিনিবাস/কোস্টার			২৪/-	৩৬/-			
	৩. কার/জীপ			১৩/-	২০/-			
	৪. টেম্পু/বেবীটেক্সী			৭/-	১১/-			
	৫. মটরসাইকেল			৩/-	৫/-			
	৫৫. দোয়ারিকা ফেরীঘাট ঃ							
	৬. ট্রাক/বাস/ট্যাংকলরী			৬৩/-	৯৫/-			
	৭. মিনিবাস/কোস্টার			৩২/-	৪৮/-			
	৮. কার/জীপ			১৩/-	২০/-			
	৯. টেম্পু/বেবীটেক্সী			৮/-	১২/-			
	১০. মটরসাইকেল			৩/-	৫/-			
	৫৬. শিকারপুর ফেরীঘাট ঃ							
	১. ট্রাক/বাস/ট্যাংকলরী			৬৩/-	৯৫/-			
	২. মিনিবাস/কোস্টার			৩২/-	৪৮/-			
	৩. কার/জীপ			১৩/-	২০/-			
	৪. টেম্পু/বেবীটেক্সী			৮/-	১২/-			
	৫. মটরসাইকেল			৩/-	৫/-			

	৫৭. দপদপিয়া ফেরীঘাট ঃ ১. ট্রাক/বাস/ট্যাংকলরী ২. মিনিবাস/কোস্টার ৩. কার/জীপ ৪. টেম্পু/বেবীটেক্সী ৫. মটরসাইকেল			 ৬৩/- ৩২/- ১৩/- ৮/- ৩/-	 ৯৫/- ৪৮/- ২০/- ১২/- ৫/-			
	৫৮. কীর্তনখোলা ফেরীঘাট ঃ ১. ট্রাক/বাস/ট্যাংকলরী ২. মিনিবাস/কোস্টার ৩. কার/জীপ ৪. টেম্পু/বেবীটেক্সী ৫. মটরসাইকেল			 ৬৩/- ৩২/- ১৩/- ৮/- ৩/-	 ৯৫/- ৪৮/- ২০/- ১২/- ৫/-			
	৫৯. পটুয়াখালী ফেরীঘাট ঃ ১. ট্রাক/বাস ২. মিনিবাস/কোস্টার ৩. মাইক্রোবাস ৪. কার/জীপ ৫. টেম্পু/বেবীটেক্সী ৬. মটরসাইকেল			 ৬৩/- ৩২/- ২৫/- ১৩/- ৮/- ৩/-	 ৯৫/- ৪৮/- ৩৮/- ২০/- ১২/- ৫/-			
	৬০. লেবুখালী ফেরীঘাট ঃ ১. ট্রাক/বাস ২. মিনিবাস/কোস্টার ৩. মাইক্রোবাস ৪. কার/জীপ ৫. বেবীটেক্সী ৬. মটরসাইকেল			 ৬৩/- ৩২/- ২৫/- ১৩/- ৮/- ৩/-	 ৯৫/- ৪৮/- ৩৮/- ২০/- ১২/- ৫/-			
	৬১. সুবিদখালী ফেরীঘাট ঃ ১. ট্রাক/বাস ২. মিনিবাস/কোস্টার ৩. মাইক্রোবাস ৪. কার/জীপ ৫. বেবীটেক্সী ৬. মটরসাইকেল			 ৬৩/- ৩২/- ২৫/- ১৩/- ৮/- ৩/-	 ৯৫/- ৪৮/- ৩৮/- ২০/- ১২/- ৫/-			
	৬২. বগা ফেরীঘাট ঃ ১. ট্রাক/বাস ২. মিনিবাস/কোস্টার ৩. মাইক্রোবাস ৪. কার/জীপ ৫. বেবীটেক্সী ৬. মটরসাইকেল			 ৬৩/- ৩২/- ২৫/- ১৩/- ৮/- ৩/-	 ৯৫/- ৪৮/- ৩৮/- ২০/- ১২/- ৫/-			
	৬৩. খেপুপাড়া ফেরীঘাট ঃ ১. ট্রাক/বাস			 ৬৩/-	 ৯৫/-			

	২. মিনিবাস/কোস্টার			৩২/-	৪৮/-			
	৩. মাইক্রোবাস			২৫/-	৩৮/-			
	৪. কার/জীপ			১৩/-	২০/-			
	৫. বেবীটেক্সী			৮/-	১২/-			
	৬. মটরসাইকেল			৩/-	৫/-			
	৬৪. পায়রাকুঞ্জ ফেরীঘাট ঃ							
	১. ট্রাক			১০০/-	১৫০/-			
	২. বাস			৮৮/-	১৩২/-			
	৩. কোস্টার			৪৪/-	৬৬/-			
	৪. মাইক্রোবাস			২৫/-	৩৮/-			
	৫. কার/জীপ			১৫/-	২৩/-			
	৬. বেবীটেক্সী			৯/-	১৪/-			
	৭. মটরসাইকেল			৩/-	৫/-			
	৬৫. হাজীপুর ফেরীঘাট ঃ							
	১. ট্রাক/বাস			৬৩/-	৯৫/-			
	২. মিনিবাস/কোস্টার			৩২/-	৪৮/-			
	৩. মাইক্রোবাস			২৫/-	৩৮/-			
	৪. কার/জীপ			১৩/-	২০/-			
	৫. বেবীটেক্সী			৮/-	১২/-			
	৬. মটরসাইকেল			৩/-	৫/-			
	৬৬. মুহীপুর ফেরীঘাট							
	১. ট্রাক/বাস			৬৩/-	৯৫/-			
	২. মিনিবাস/কোস্টার			৩২/-	৪৮/-			
	৩. মাইক্রোবাস			২৫/-	৩৮/-			
	৪. কার/জীপ			১৩/-	২০/-			
	৫. বেবীটেক্সী			৮/-	১২/-			
	৬. মটরসাইকেল			৩/-	৫/-			
	৬৭. গলাচিপা ফেরীঘাট							
	১. ট্রাক/বাস			৬৩/-	৯৫/-			
	২. মিনিবাস/কোস্টার			৩২/-	৪৮/-			
	৩. মাইক্রোবাস			২৫/-	৩৮/-			
	৪. কার/জীপ			১৩/-	২০/-			
	৫. বেবীটেক্সী			৮/-	১২/-			
	৬. মটরসাইকেল			৩/-	৫/-			
	৬৮. গাজীপুর ফেরীঘাট							
	১. ট্রাক/বাস			৬৩/-	৯৫/-			
	২. মিনিবাস/কোস্টার			৩২/-	৪৮/-			
	৩. মাইক্রোবাস			২৫/-	৩৮/-			
	৪. কার/জীপ			১৩/-	২০/-			
	৫. বেবীটেক্সী			৮/-	১২/-			
	৬. মটরসাইকেল			৩/-	৫/-			
	৬৯. উলানিয়া ফেরীঘাট							

	১. ট্রাক/বাস			৬৩/-	৯৫/-			
	২. মিনিবাস/কোস্টার			৩২/-	৪৮/-			
	৩. মাইক্রোবাস			২৫/-	৩৮/-			
	৪. কার/জীপ			১৩/-	২০/-			
	৫. বেবীটেক্সী			৮/-	১২/-			
	৬. মটরসাইকেল			৩/-	৫/-			
	৭০. ষাটপাকিয়া ফেরীঘাট		৬৩/-	৯৫/-				
	১. ট্রাক/বাস/ট্যাংকলরী		৩২/-	৪৮/-				
	২. মিনিবাস/কোস্টার		২৫/-	৩৮/-				
	৩. কার/জীপ		১৩/-	২০/-				
	৪. বেবীটেক্সী		৬/-	১২/-				
	৫. মটরসাইকেল		৩/-	৫/-				
	৭১. ভেড়ামারা পাকশী ফেরীঘাট							
	১. ট্রাক/বাস/ট্যাংকলরী							
	২. মিনিবাস/কোস্টার			১৪৪/-	২১৬/-			
	৩. কার/জীপ			৪৪/-	৬৬/-			
	৪. টেমপু/ববীটেক্সী			২২/-	৩৩/-			
	৫. মটরসাইকেল			১৪/-	২০/-			
				৭/-	১১/-			
	৭২.গড়াই ফেরীঘাট							
	১. ট্রাক/বাস/ট্যাংকলরী			৮৮/-	১৩২/-			
	২. মিনিবাস/কোস্টার			৩২/-	৪৮/-			
	৩. কার/জীপ			১৩/-	২০/-			
	৪. টেমপু/ববীটেক্সী			৮/-	১২/-			
	৫. মটরসাইকেল			৩/-	৫/-			
	৭৩. নড়াইল ফেরীঘাট							
	১. ট্রাক/বাস/ট্যাংকলরী			৫০/-	৭৫/-			
	২. মিনিবাস/কোস্টার			৩২/-	৪৮/-			
	৩. মাইক্রোবাস/পিকআপ			২৫/-	৩৮/-			
	৪. কার/জীপ			১৩/-	২০/-			
	৫. বেবীটেক্সী			৮/-	১২/-			
	৬. মটরসাইকেল			৩/-	৪/-			
	৭৪. কালিয়া ফেরীঘাট							
	১. ট্রাক/বাস/ট্যাংকলরী			১৪৪/-	২২৬/-			
	২. মিনিবাস/কোস্টার			৪৪/-	৬৬/-			
	৩. মাইক্রোবাস/পিকআপ			৪৪/-	৬৬/-			
	৪. কার/জীপ			২১/-	৩৩/-			
	৫. টেম্পু/বেবীটেক্সী			১৩/-	২০/-			
	৬. মটরসাইকেল			৫/-	৮/-			

	৭৫. এলাংখালী ফেরীঘাট							
	১. ট্রাক/বাস/ট্যাংকলরী			৩২/-	৪৮/-			
	২. মিনিবাস/কোস্টার			১৯/-	২৮/-			
	৩. মাইক্রোবাস/পিকআপ			১৩/-	২০/-			
	৪. কার/জীপ			৮/-	১২/-			
	৫. টেম্পু/বেবীটেক্সী			৭/-	১১/-			
	৬. মটরসাইকেল			৩/-	৫/-			
	৭৬. আশুগঞ্জ ভৈরব ফেরীঘাট							
	১. ট্রাক/বাস							
	২. ট্যাংকলরী			১১৩/-	১৭০/-			
	৩. মিনিবাস/কোস্টার			৬০০/-	৯০০/-			
	৪. মাইক্রোবাস			৩৮/-	৫৭/-			
	৫. কার/জীপ			২৫/-	৩৮/-			
	৬. টেম্পু/বেবীটেক্সী			২৫/-	৩৮/-			
	৭. মটরসাইকেল			৯/-	১৪/-			
				৩/-	৫/-			
	৭৭. বাঞ্চারামপুর হোমনা ফেরীঘাট							
	১. ট্রাক/বাস/ট্যাংকলরী			১১৫/-	১৭৬/-			
	২. মিনিবাস/কোস্টার			৪০/-	৬০/-			
	৩. মাইক্রোবাস/পিকআপ			২৫/-	৩৮/-			
	৪. কার/জীপ			১৫/-	২৩/-			
	৫. টেম্পু/বেবীটেক্সী			১০/-	১৫/-			
	৬. মটরসাইকেল			২০/-	৩/-			
	৭৮. কুন্ডা ফেরীঘাট							
	১. ট্রাক/বাস/ট্যাংকলরী			-	-			
	২. মিনিবাস/কোস্টার/মাইক্রো			৮/-	১২/-			
	বাস			৮/-	১২/-			
	৩. কার/জীপ			৫/-	৮/-			
	৪. টেম্পু/বেবীটেক্সী			৩/-	৫/-			
	৫. মটরসাইকেল			২/-	৩/-			
	৬. চালকসহ সাইকেল			৩/-	৫/-			
	৭. চালকসহ রিক্সা							
	৭৯. চাঁদপুর ফেরীঘাট							
	১. ট্রাক/বাস/ট্যাংকলরী			১১৩/-	১৭০/-			
	২. মিনিবাস/কোস্টার			৩৮/-	৫৭/-			
	৩. মাইক্রোবাস/পিকআপ			২৫/-	৩৮/-			
	৪. কার/জীপ			১৫/-	২৩/-			
	৫. টেম্পু/বেবীটেক্সী			৯/-	১৪/-			
	৬. মটরসাইকেল			৩/-	৫/-			
	৮০. ইচলী ফেরীঘাট							

	১. ট্রাক/বাস/ট্যাংকলরী ২. মিনিবাস/কোস্টার ৩. মাইক্রোবাস/পিকআপ ৪. কার/জীপ ৫. টেম্পু/বেবীটেক্সী ৬. মটরসাইকেল			১১৩/- ৩৮/- ২৫/- ১৫/- ৯/- ৩/-	১৭০/- ৫৭/- ৩৮/- ২৩/- ১৪/- ৫/-				
	৮১. ইসলী ফেরীঘাট ১. ট্রাক/বাস/ট্যাংকলরী ২. মিনিবাস/কোস্টার ৩. মাইক্রোবাস/পিকআপ ৪. কার/জীপ ৫. টেম্পু/বেবীটেক্সী ৬. মটরসাইকেল			 ১১৩/- ৩৮/- ২৫/- ১৫/- ৯/- ৩/-	 ১৭০/- ৫৭/- ৩৮/- ২৩/- ১৪/- ৫/-				
	৮২. টংগী আশুলিয়া সড়ক ১. ট্রাক/বাস ইত্যাদি ২. জীপ/পিকআপ/মাইক্রোবাস/কার ৩. টেম্পু/মটোরিক্সা ৪. মটরসাইকেল	১/৫০৪১/০০০১/২২২১		 ৪০/- ১৫/- ১০/- ৪/-	 ৫০/- ৩০/- ২০/- ১০/-		২,৩০.৪৯.০০		

মন্ত্রণালয় / দপ্তর	প্রকার / খাত	টাকা জমা / হিসাবভুক্ত করার কোড নং	প্রযোজ্য আইন	পূর্বের হার	বর্তমান হার (যে সন হতে কার্যকরী)	আদায়ের পরিমান আদায়ের অংকসমূহ হাজার টাকায়		মন্তব্য
						২০০০-২০০১	২০০১-২০০২	
১	২	৩	৪	৫	৬	৭	৮	৯
যোগাযোগ মন্ত্রণালয় খ) বাংলাদেশ রেলওয়ে	যাত্রী মালামাল বিবিধ পার্শ্বেল	১/৫০৩১/০০০০/৩১০১ ১/৫০৩১/০০০০/৩১১১ ১/৫০৩১/০০০০/৩১২১ ১/৫০৩১/০০০০/৩১৩১	রেলওয়ে এ্যাক্ট ১৮৯০		সংযুক্ত পরিশিষ্ট - ১৭	১৫৬৫৭১৬.০০ ১৩১৪০২৬.০০ ৬৭৭৫৯৭.০০ ১০৬৫৯২.০০ ৩৬৬৩৯৩১.০০	১৫৮৯১৬৩.০০ ১৪৬৫৮৬২.০০ ৭৩৩০৭৭.০০ ৯৫৮৮৩.০০ ৩৮৮৩৯৮৫.০০	

মন্ত্রণালয় / দপ্তর	প্রকার / খাত	টাকা জমা / হিসাবভূক্ত করার কোড নং	প্রযোজ্য আইন	পূর্বের হার	বর্তমান হার (যে সন হতে কার্যকরী)	আদায়ের পরিমান॥ আদায়ের অংকসমূহ হাজার টাকায়		মন্তব্য
						২০০০-২০০১	২০০১-২০০২	
১	২	৩	৪	৫	৬	৭	৮	৯
৮। মৎস্য ও পশুসম্পদ মন্ত্রণালয়।	১। টীকা ও ঔষধ	১/৪৪৪১/০০০০/২৩১১				২৮৪৩১.০০	৩১৬৭৮.০০	
(ক) পশুসম্পদ অধিদপ্তর	ক) তড়কা				প্রতি মাত্রা ০.২০			
	খ) গলা ফুলা				প্রতি মাত্রা ০.৪০			
	গ) বাদলা				প্রতি মাত্রা ১.০০			
	ঘ) কলেরা				প্রতি মাত্রা ০.২০			
	ঙ) রানীক্ষেত				-			
	আর ডি ভি				প্রতি মাত্রা ০.১০			
	বিসিআর ডিভি				প্রতি মাত্রা ০.১০			
	চ) ফাউল পক্স				প্রতি মাত্রা ০.১৫			
	ছ) পিজিয়ন পক্স				প্রতি মাত্রা ১০.০০			
	জ) জলাতংক							
	এল, ই, পি				প্রতি মাত্রা ২০.০০			
	এইচ, ই, পি				প্রতি মাত্রা ২০.০০			
	ক্ষুরারোগ (বাইভেলেন্ট)				প্রতি মাত্রা .১২৫			
	ডাকপ্লেগ				প্রতি মাত্রা ০.২৫			
	২। গরু বিক্রি, দুধ বিক্রি, মাখন, ঘি, মাঠা ও অন্যান্য।	১/৪৪৪১/০০০০/২৩৩৩				৪১২১০.০০	৪,৬৮৪৩.০০	
	ক) ঘি				১ কেজি ২৮০.০০			
	খ) মাখন				১ কেজি ২৫০.০০			
	গ) ক্রীম (ননী)				১ লিটার ১৬০.০০			
	ঘ) কোয়ার্ক				১ কেজি ৫০.০০			
	ঙ) ঘোল				১ লিটার ৪.০০			
	চ) স্কীমড মিলস				১ লিটার ৩.০০			
	৩। একদিন বয়সের মুরগির বাচ্চা	১/৪৪৪১/০০০০/২৩৩৫			প্রতিটি টাকা = ৮.০০	৭৫২৫৩.৯৪৪/-	৫৯৭১৫.২৫৮/-	
	(১) মুরগীর ডিম ঃ- (ক) বছরের মে থেকে অক্টোবর মাস পর্যন্ত।				প্রতি হালি টাকা = ১২.০০			
	(খ) বছরের নভেম্বর থেকে এপ্রিল মাস পর্যন্ত।				প্রতি হালি টাকা = ১১.০০			
	২। মোরগ মুরগীর বিষ্টা।				প্রতি বস্তা টাকা = ১৫.০০			
	(ক) মোরগ			প্রস্তাবিত মুল্য	বর্তমান মুল্য			
	১। ০-১ দিন বয়স			৯/-	৭/-			
	২। ২-২৮ দিন বয়স			১৫/-	১১/-			
	৩। ২৯-৪২ দিন বয়স			৩০/-	২০/-			
	৪। ৪৩-৭০ দিন বয়স			৪০/-	৩০/-			
	৫। ৭১-৯০ দিন বয়স			৪৫/-	৪০/-			

				প্রস্তাবিত মুল্য	বর্তমান মুল্য			
	৬। ৯১-১১০ দিন বয়স			৬০/-	-			
	৭। ১১১-১২৬ দিন বয়স			৬৫/-	-			
	৮। ১২৭-১৪০ দিন বয়স			৮০/-	-			
	৯। ১৪১ এর উর্দ্ধে			১০০/-	৮০/-			
	(খ) মুরগী			প্রস্তাবিত মুল্য	বর্তমান মুল্য			
	১। ০-১ দিন বয়স			৯/-	৭/-			
	২ ২-২৮ দিন বয়স			১৫/-	১১/-			
	৩। ২৯-৪২ দিন বয়স			৩০/-	২০/-			
	৪। ৪৩-৭০ দিন বয়স			৪০/-	৩০/-			
	৫। ৭১-৯০ দিন বয়স			৫০/-	৪০			
	৬। ৯১-১১০ দিন বয়স			৬৫/-	৫০/-			
	৭। ১১১-১২৬ দিন বয়স			৭৫/-	৬০/-			
	৮। ১২৭-১৪০ দিন বয়স			১০০/-	৮০/-			
	৯। ১৪১ এর উর্দ্ধে			১২৫/-	১০০/-			
	৪। কৃত্রিম প্রজনন ফি এবং সিমেনের মুল্য	১/৪৪৪১/০০০০/২৩৭৬				২১৫৩০.০০	২৪৩৩৮.০০	
	(ক) ১। তরল সিমেন দ্বারা কৃত্রিম প্রজনন ফি ঃ				১৫/-			
	২। হিমায়েত সিমেন দ্বারা কৃত্রিম প্রজনন ফিঃ				৩০/-			
	(খ) অধিদপ্তর বহির্ভুত সংস্থা সমুহের জন্য।							
	১। তরল সিমেন (প্রতিমাত্রা)				১৫/-			
	২। হিমায়েত সিমেন				৪০/-			
	৩। কৃত্রিম প্রজনন উপকরনাদি ক্রয়মুল্য অনুসারে।							
	৫। সদর দ্বার বহিঃপার্কিং, টয়লেট, হাতি, ঘোড়া, ভ্রমন আরোহন, ছিপদিয়া মাছ ধরা ইত্যাদি।	১/৪৪৪১/০০০০/২৩৩৬				১.৬৩,৭২.০০	১,৪৮,৭৪.০০	
	৬। অন্যান্য।	১/৪৪৪১/০০০০/২৩৬৬			-	-	১.৫৩.০৫	

মন্ত্রণালয় / দপ্তর	প্রকার / খাত	টাকা জমা / হিসাবভূক্ত করার কোড নং	প্রযোজ্য আইন	পূর্বের হার	বর্তমান হার (যে সন হতে কার্যকরী)	আদায়ের পরিমান আদায়ের অংকসমূহ হাজার টাকায়			মন্তব্য
১	২	৩	৪	৫	৬	২০০০-২০০১	২০০১-২০০২		৯
খ) মৎস্য অধিদপ্তর।									
	সেবা বাবদ প্রাপ্তি।	১/৪৪৩১/০০০০/২০০০							
	সরকারী যানবাহন ব্যয়ে	১/৪৪৩১/০০০০/২০৩৭				-	৮.০০		
	মৎস্য শিকার ফি	১/৪৪৩১/০০০০/২০৪৭				১২.০০	৯৯.০০		
	অন্যান্য সেবা ও ফি	১/৪৪৩১/০০০০/২০৭১				-	১৭.০০		
	ভাড়া ও ইজার	১/৪৪৩১/০০০০/২১০০				-	-		
	ভাড়া আবাসিক	১/৪৪৩১/০০০০/২১১১				৬৮.০০	৩৭.০০		
	অবানিজ্যিক বিক্রয়	১/৪৪৩১/০০০০/২৩০০				-	-		
	মৎস্য ও মৎস্যজাত দ্রব্যাদি	১/৪৪৩১/০০০০/২৩২৬				৮৪১৮৫.০০	৫৮৮৯৮.০০		
	টেন্ডার ও অন্যান্য দলিল পত্র	১/৪৪৩১/০০০০/২৩৬৬				৫৫১.০০	৪৫১.০০		
	অব্যাহতি দ্রব্যাদি স্ক্রাপ সংক্রান্ত	১/৪৪৩১/০০০০/২৩৭১				১৩.০০	১৪২.০০		
	বিবিধ অবানিজ্যিক বিক্রয়	১/৪৪৩১/০০০০/২৩৭৬				৫১৪.০০	৮০৮.০০		
	কর ব্যতীত অন্যান্য রাজস্ব প্রাপ্তি	১/৪৪৩১/০০০০/২৬০০				-	-		
	অতিরিক্ত প্রদত্ত টাকা আদায়	১/৪৪৩১/০০০০/২৬৭১				১৭১০.০০	১১৭৫.০০		
	বিবিধ রাজস্ব ও প্রাপ্তি	১/৪৪৩১/০০০০/২৬৮১				৩০০৬৯.০০	১১৭৭৬.০০		

মন্ত্রণালয়/ দপ্তর	প্রকার/খাত	টাকা জমা/হিসাবভুক্ত করার কোড নং	প্রযোজ্য আইন	পূর্বের হার	বর্তমান হার (যে সন হতে কার্যকর)	আদায়ের পরিমান আদায়ের অংকসমুহ হাজার টাকায়		মন্তব্য
						২০০০-২০০১	২০০১-২০০২	
১	২	৩	৪	৫	৬	৭	৮	৯
৯। (ক) গণপূর্ত মন্ত্রণালয়।								
	লাইসেন্স ফি।	১/৩২৫১/০০০০/১৮৫৪				১১১.০০	৫৪৪.০০	
	ট্রান্সফার ফি	১/৩২৫১/০০০০/১৮৬৬				১০৫৪.০০	-	
	অন্যান্য ফি সমুহ	১/৩২৫১/০০০০/১৮৭৬				১২৫১.০০	১২৭২.০০	
	জরিমানা ও দন্ড	১/৩২৫১/০০০০/১৯০১				৯৯১.০০	৬৮৬.০০	
	বাজেয়াপ্ত করণ	১/৩২৫১/০০০০/১৯১১				১৬৪.০০	২০৭.০০	
	ভাড়া ও ইজারা ভাড়া অনবাসিক	১/৩২৫১/০০০০/২১০১				১৯.০০	১০৩৮৭.০০	
	ভাড়া আবাসিক	১/৩২৫১/০০০০/২১১১				৪০৩৫.০০	৪৫৪২.০০	
	ভাড়াটে বাড়ীর ভাড়া	১/৩২৫১/০০০০/২১১৩				৮.০০	১২৬.০০	
	পরিত্যাক্ত বাড়রি ভাড়া	১/৩২৫১/০০০০/২১১৫				২৭.০০	১৩৬৫১.০০	
	গ্যাস বাবদ আদায় (তিতাস)	১/৩২৫১/০০০০/২১১৭				১৫২৮.০০	২০১১.০০	
	গ্যাস বাবদ আদায় (বাখরাবাদ)	১/৩২৫১/০০০০/২১১৯				১৫৪.০০	১৪৬.০০	
	গ্যাস বাবদ আদায় (জালাবাবাদ)	১/৩২৫১/০০০০/২১২১				১.০০	২১৫.০০	
	পানির পয়ঃপ্রণালী বাবদ	১/৩২৫১/০০০০/২১২৩				২৬৩.০০	২৩৩.০০	
	বিদ্যুৎ বাবদ আদায়	১/৩২৫১/০০০০/২১২৫				৪৮.০০	২৯৪.০০	
	পৌর কর বাবদ আদায়	১/৩২৫১/০০০০/২১২৭				৪২.০০০	৬১.০০	
	জমি বিক্রয়	১/৩২৫১/০০০০/৩৬০১				১৫৮৬.০০	৫৭০৩০.০০	
	পরিত্যাক্ত সম্পদ বিক্রয়	১/৩২৫১/০০০০/৩৬১১				৪৪০৯.০০	৪০৩৮৪.০০	

মন্ত্রণালয় / দপ্তর	প্রকার / খাত	টাকা জমা / হিসাবভূক্ত করার কোড নং	প্রযোজ্য আইন	পূর্বের হার	বর্তমান হার (যে সন হতে কার্যকরী)	আদায়ের পরিমান আদায়ের অংকসমূহ হাজার টাকায়		মন্তব্য
						২০০০-২০০১	২০০১-২০০২	
১	২	৩	৪	৫	৬	৭	৮	৯
১০ (ক) বানিজ্য মন্ত্রণালয়।	১ যানবাহন ভাড়া। ২ সিডিউল বিক্রি। ৩ দরপত্র বিক্রি.	১৭/১৭০১/০০০১/২০৩৭ ১৭/১৭০১/০০০১/২৬৮১ ১৭/১৭০১/০০০১/৩৬৩১			০.২ প্রঃ কিঃ ২০০/- প্রতি দরপত্র বিবিধ।		৩৮৭৭.৫০ ৪০০০.০০ ২৫০০.০০	৩১/০৭/২০০২ হতে কার্যকরী।
খ) আমদানী ও রফতানী প্রধান নিয়ন্ত্রকের দপ্তর	আমদানী রেজিস্ট্রেশনেরসার্টিফিকেট	১/১৭৩১/০০০১/১৮০১	1. Import and Export (Control) Act. 1950. 2. The importers and Exporters and indentors (Registration) order. 1981.					
	রেজিস্ট্রেশন ফিস ঃ Value ceiling of annual Import :- ক) ১.০০.০০০/- টাকা পর্যন্ত।				১,০০০/-			
	খ) ৫০.০.০০/- টাকা।				২.০০০/-			
	গ) ১৫.০০.০০০/-টাকা।				৩,০০০/-			
	ঘ) ৫০.০০.০০০/-টাকা।				৬,০০০/-			
	ঙ) ১.০০.০০.০০০/-টাকা।				১০,০০০/-			
	চ) ১.০০.০০.০০০/-টাকা উর্দ্ধে।				১৫,০০০/-			
	নবায়ন ফি ঃ- ক) টাকা ১.০০.০০০.০০/-				১.০০০.০০/-			
	খ) টাকা ৫,০০.০০০.০০/-				২,০০০.০০/-			
	গ) টাকা ১৫.০০,০০০.০০/-				৩,০০০.০০/-			
	ঘ) টাকা ৫০.০০.০০০.০০/-				৫,০০০.০০/-			
	ঙ) টাকা ১.০০.০০০,০০/-				৮,০০০.০০/-			
	চ) টাকা ১.০০.০০.০০০/-উপরে।				১০,০০০.০০/-			
	২ ইনডেনটোর রেজিস্ট্রেশন সার্টিফিকেট।				২০,০০০.০০/-			

	৩। এক্সপোর্ট রেজিস্ট্রেশন সার্টিফকেট				৩,০০০.০০/-			
	৪। নবায়ন ফি ঃ ক) ইভেনটোর রেজিস্ট্রেশন সার্টিফিকেট। খ) এক্সপোর্ট রেজিস্ট্রেশন সার্টিফিকেট।				 ১০,০০০.০০/- ২,০০০.০০/-			
(গ) বীমা অধিদপ্তর।	১। জীবন বীমা প্রতিনিধি অস্থায়ী লাইসেন্স।	১/১৭৩৩/০০০০/১৮০৬			৫০/-(১৯৯৩ ইং)	১৮০৪১.০০	-	-
	২। সাধারণ বীমা প্রতিনিধি অস্থায়ী নতুন লাইসেন্স।				৭৫/-(১৯৯৩ ইং)			
	৩ সাধারণ বীমা প্রতিনিধি অস্থায়ী নবায়ন লাইসেন্স।				১৫০/-(১৯৯৩ ইং)			
	৪ সাধারণ বীমা/জীবন বীমা প্রতিনিধি নিয়োগকারীর সদনপত্র নতুন/নবায়ন				২০০/-(১৯৯৩ ইং)			
	৫ বীমা জরিপকারীর সনদপত্র নতুন/নবায়ন				৫০/-(১৯৫৮ ইং)			
	৬ বীমা কোম্পানীর রেজিস্ট্রেশন জীবন বীমা।				১০,০০০/-(১৯৮৪ ইং)			
	৭ বীমা কোম্পানীর রেজিস্ট্রেশন জীবন বীমা সাধারন বীমা (প্রত্যেক শ্রেণীর)				১০,০০০/-(১৯৮৪ ইং)			
	৮ বীমা কোম্পানীর রেজিস্ট্রেশন জীবন বীমা সাধারণ বীমা নবায়ন প্রিমিয়াম আয়ের উপর প্রতি হাজার।				১.৫০/-(১৯৮৪ ইং)			
	৯ সাধারণ বীমা কোম্পানীর অফিসের লাইসেন্স ফি প্রতিটি শাখা।				১,০০০/-(১৯৮৪ ইং)			
	১০। বীমাকারীর বিভিন্ন অনিয়মের সর্বোচ্চ জরিমানা।				১০,০০০/-(১৯৮৪ ইং)			
	১১। বীমাকারীর বিভিন্ন অনিয়মের সর্বনিম্ন জরিমানা।				৫০০/-(১৯৮৪ ইং)			
ঘ) সরবরাহ ও পরিদর্শন অধিদপ্তর।	সরবরাহ ও পরিদর্শন সেবা।	১/১৭৩৯/০০০১/২০২৫	Manual of office procedure (purchase) Chapter - IX		১। স্থানীয় পণ্য ক্রয় কার্যে ২% ও পরিদর্শন কার্যে ১% বিদেশ হতে পণ্য ক্রয় ও পরিদর্শন কার্যে ৩$\frac{১}{২}$ % ফিস।			
	সরকারী যানবাহনে ব্যবহার।	১/১৭৩৯/০০০১/২০৩৭	বাণিজ্য মন্ত্রণালয় প্রজ্ঞাপন নং বাম/২(২৬)/৯৭/সরঃ ও প বি/৩০০ তাং ৪/১২/৯৭		০.২০ (প্রতি মাইল) ০.৩০ (প্রতি মাইল)			
	টেন্ডারের সিডিউল বিক্রয়।	১/১৭৩৯/০০০১/২০৬৬						

	৫০.০০০/- পর্যন্ত। ৫০.০০০/-থেকে ১.০০.০০০/- পর্যন্ত। ১.০০.০০০/-থেকে ৫.০০,০০০/- পর্যন্ত। ৫,০০,০০০/-থেকে ১০.০০,০০০/- পর্যন্ত।				১০০/- ১৭৫/- ৪৫০/- ৪৫০/- +১০০ প্রতি এক লক্ষ বা তার ভগ্নাংশের জন্য।		
	৪। ঠিকাদার নিবন্ধন ফিস ঃ ১ম শ্রেণী ২য় শ্রেণী ৩য় শ্রেণী ৪র্থ শ্রেণী ৫ম শ্রেণী ও বহুমেয়াদী প্রকল্প প্রি-কোয়ালিফিকেশন ফি।	১/১৭৩৯/০০০১/২৩৬৬			২.০০০/- ১.৫০০/- ৯০০/- ৬০০/- ৩০০/- ২.০০০/-		
ঙ) যৌথ মূল কোম্পানী ও ফার্মসমুহের পরিদপ্তর।	১। শেয়ার-মুলধন সম্পন্ন কোম্পানী কর্তৃক প্রদেয় ফিস ঃ	১/১৭৩৪/০০০০/১৮১৬	i) কোম্পানী আইন, ১৯৯৪ ইং।				
	(১) কোম্পানীর নামিক শেয়ার - মুলধন অনাধিক বিশ হাজার টাকা হলে উহা নিবন্ধনের জন্য।				১২০.০০		
	(২) বিশ হাজার টাকার অধিক হইলে উহা নিবন্ধের জন্য ১২০/- টাকা ফিস ছাড়াও নামিক মুলধনের পরিমান অনুযায়ী নিম্ন হারে ফিস দিতে হবে ঃ						
	(ক) প্রথম বিশ হাজার টাকার উর্দ্ধে পঞ্চাশ হাজার টাকা পর্যন্ত প্রতি দশ হাজার টাকা বা উহার অংশ বিশেষ জন্য ফিস।				৬০.০০		

	(খ) প্রথম পঞ্চাশ হাজার টাকার উর্দ্ধে দশ লক্ষ টাকা পর্যন্ত প্রতি দশ হাজার টাকা ব উহার অংশ বিশেষের জন্য ফিস।				১৫.০০			
	(গ) প্রথম দশ লক্ষ টাকার উর্দ্ধে পঞ্চাশ লক্ষ টাকা পর্যন্ত প্রতি দশ হাজার টকা বা উহার অংশবিশেষের ফি সন				৮.০০			
	(ঘ) প্রথম পঞ্চাশ লক্ষ টাকার উর্দ্ধে যে কোন পরিমান টাকা পর্যন্ত প্রতি লক্ষ টাকা ব উহার অংশ বিশেষের জন্য ফিস।				১৫.০০			
	(৩) কোম্পানীর নিবন্ধনের পর বর্ধিত শেয়ার মূলধনের জন্য একই হারে ফিস প্রদেয় হইবে যেন কোম্পানীর নিবন্ধনের সময়ই বর্ধিত শেয়ার মূলধন মূলশেয়ার মূলধনের অংশ ছিল।							
	(৪) নিবন্ধনের ক্ষেত্রে এই আইন যেসকল কোম্পানীকে ফিস প্রদান হইতে অব্যাহতি দেওয়া হইয়াছে সেই সকল কোম্পানী ব্যতীত, যে কোন বিদ্যমান কোম্পানী নিবন্ধনের জন্য সেই পরিমান ফিস প্রদেয় হইবে, যাহা একটি নতুন কোম্পানী নিবন্ধনের জন্য প্রদেয় হয়।							
	(৫) রিসিভার কর্তৃক রেজিস্টারের যে সংঘ স্মারক বা সারাংশ কিংবা কোম্পানী অবলুপ্তির ক্ষেত্রে লিকুইডেটর কর্তৃক রেজিষ্টারের নিকট প্রয়োজনীয় যে বিবৃতি দাখিল করতে হয় তা ব্যতীত, এই আইনের অধীন প্রয়োজনীয় বা অনুমোদিত যে কোন দলিল দাখিলের জন্য ফিস।				২০.০০			
	(৬) এই আইনের অধীন প্রয়োজনীয় বা অনুমোদিত কোন কিছু রেজিস্টার কর্তৃক লিপিবদ্ধ করানোর জন্য ফিস।				২০.০০			
	(৭) বন্ধক ডিবেঞ্চার ও চার্জ নিবন্ধনের জন্য ফিস ঃ ক) বন্ধক ডিবেঞ্চার ও চার্জের দ্বারা নিশ্চয়তা বিধানকৃত (Secured) অর্থের মোট পরিমান অনধিক পাঁচ লক্ষ টাকা হওয়ার ক্ষেত্রে ফিস।				৫০.০০			

	খ) প্রথম পাঁচ লক্ষ টাকার উর্দ্ধে পঞ্চাশ টাকা পর্যন্ত, প্রতি পাঁচ লক্ষ টাকা বা ইহার অংশ বিশেষের জন্য ফিস।				৪০.০০			
	গ) প্রথম পঞ্চাশ লক্ষ টাকার উর্দ্ধে যে কোন পরিমান টাকা পর্যন্ত প্রতি পাঁচ লক্ষ টাকা বা ইহার অংশ বিশেষের জন্য ফিস।				২০.০০			
	ঘ) বন্ধক ও চার্জের নিবন্ধন বহি পরিদর্শনের ফিস।				১০.০০			
	ঙ) রিসিভার নিয়োগ নিবন্ধনের ফিস।				২০.০০			
	(৮) বন্ধক বা ডিবেঞ্চার কিংবা চার্জ নিবন্ধনের পর নিশ্চয়তা বিধানকৃত অর্থ বর্ধিত হলে বর্ধিত যে কোন অর্থ নিবন্ধনের ক্ষেত্রে প্রতি পাঁচ লক্ষ টাকা বা উহার অংশ বিশেষের জন্য একই হারে ফিস প্রদেয় হবে যেন বর্ধিত অর্থের অংশ ছিল।							
	২। শেয়ার- মূলধনবিহীন কোন কোম্পানী এবং ধারা ২৮ এর অধীন প্রদত্ত লাইসেন্সর ভিত্তিতে নিবন্ধনকৃত কোম্পানী কর্তৃক প্রদেয় ফিস ঃ-							
	১) সংঘবিধি অনুসারে কোন কোম্পানীর সদস্য সংখ্যা অনধিক ২০ সদস্য হলে, উক্ত কোম্পানী নিবন্ধনের ফিস।				২০০.০০			
	২) সংঘবিধি অনুসারে কোন কোম্পানীর সদস্য সংখ্যা ২০ এর অধিক কিন্তু ১০০ এর অনাধিক না হলে, উক্ত কোম্পানী নিবন্ধনের ফিস।				৫০০.০০			
	(৩) সংঘবিধি অনুসারে কোন কোম্পানীর সদস্য সংখ্যা ১০০ এর অধিক কিন্তু অসীমিত বলে উহাতে উল্লেখিত না থাকলে উক্ত কোম্পানী নিবন্ধনের জন্য উপরোক্ত ৫০০.০০ টাকা ফিস এবং তৎসহ প্রথম ১০০ জন সদস্যের পর হতে প্রতি ১০০ কিংবা এর কম সংখ্যক সদস্যের জন্য ফিস				৫০.০০			
	(৪) সংঘবিধিতে কোন কোম্পানীর সদস্য অসীমিত বলে উল্লেখ থাকলে				১৫০০.০০			

	উক্ত কোম্পানী নিবন্ধনের ফিস							
	(৫) কোম্পানী নিবন্ধনকরণের পর উহার সদস্য বর্ধিত হলে উক্ত বৃদ্ধি নিবন্ধনের জন্য উপরের ক্রমিক নং (১) ও (২) ও (৪) নির্ধারিত হারে ফিস প্রদেয় হবে, যেন কোম্পানী নিবন্ধনের সময় বর্ধিত জনসংখ্যা সংবিধিতে উল্লেখ ছিলঃ তবে শর্ত থাকে যে কোন কোম্পানীকে উহার সদস্য ফিস হিসাবে ধরে সর্বসাকুল্যে ১৫০০.০০ টাকার অধিক ফিস প্রদান করতে হবেনা।							
	(৬) নিবন্ধনের ক্ষেত্রে এই আইনের অধীনে যে সকল কোম্পানী ফিস প্রদান হতে অব্যহতি দেয়া হয়েছে সে সকল কোম্পানী ব্যতীত যে কোন বিদ্যমান কোম্পানী নিবন্ধনের জন্য সেই পরিমান ফিস প্রদেয় হইবে, যা একটি নতুন কোম্পানী নিবন্ধনের জন্য প্রদেয় হয়।							
	৮। এই আইনের অধীন প্রয়োজনীয় বা অনুমোদিত কোন বিষয় রেজিষ্টারের কর্তৃক লিপিবদ্ধকরণের জন্য ফিস				২০.০০			
	৯। বন্ধক, ডিবেঞ্চার ও চার্জ নিবন্ধনের জন্য ঃ (ক) বন্ধক, ডিবেঞ্চার ও চার্জের দ্বারা নিশ্চয়তা বিধানকৃত অর্থের মোট পরিমান অনধিক পাঁচ লক্ষ টাকা হওয়ার ক্ষেত্রে ফিস।				৫০.০০			
	(খ) প্রথম পাঁচ লক্ষ টাকার উর্দ্ধে পঞ্চাশ লক্ষ টাকা পর্যন্ত, প্রতি পাঁচ লক্ষ টাকা বা ইহার অংশ বিশেষের জন্য ফিস।				৪০.০০			
	(গ) প্রথম পঞ্চাশ লক্ষ টাকার উর্দ্ধে যে কোন পরিমান টাকা পর্যন্ত, প্রতি পাঁচ লক্ষ টাকা বা ইহার অংশ বিশেষের জন্য ফিস।				২০.০০			
	(ঘ) বন্ধক ও চার্জের নিবন্ধন বহি পরিদর্শনের ফিস।				১০.০০			
	(ঙ) রিসিভার নিয়োগ নিবন্ধনের ফিস।				২০.০০			

	(১০) বন্ধক ডিবেঞ্চার বা চার্জ প্রথম বার নিবন্ধনের পর নিশ্চয়তা বিধানকৃত (Sccured)অর্থ বর্ধিত যে কোন অর্থ নিবন্ধনের জন্য প্রতি পাঁচ লক্ষ টাকা বা ইহার অংশ বিশেষের জন্য একই হারে ফিস প্রদেয় হবে, যে বর্ধিত অংশ মুল অর্থের অংশ ছিল।							
	(৩) বাংলাদেশের বাহিরে গঠিত যে কোম্পানীর ব্যবসার স্থল বাংলাদেশে আছে সেই কোম্পানী কর্তৃক প্রদেয় ফিস ঃ-							
	(১) রিসিভার কর্তৃক রেজিস্টারের নিকট যে সংঘ-স্মারক, সংঘবিধি বা সারাংশ অথবা কোম্পানী অবলুপ্তির ক্ষেত্রে লিকুইডেটর কর্তৃক রেজিস্টারের নিকট প্রয়োজনীয় যে বিবৃতি দাখিল করিতে হয় তাহা ব্যতীত, এই আইনের অধীনে প্রয়োজনীয় বা অনুমোদিত যে কোন দলিল দাখিলের ফিস নিম্নরূপ ঃ-							
	(ক) সংঘ-স্মারক ও সংঘবিধি দাখিলের জন্য ফিস।				১০০.০০			
	(খ) অন্যান্য দলিল দাখিলের জন্য ফিস।				১০.০০			
	২। বন্ধক, ডিবেঞ্চার ব' চার্জ নিবন্ধনের জন্য -							
	(ক) বন্ধক, ডিবেঞ্চার বা চার্জের দ্বারা নিশ্চয়তা বিধানকৃত (Sccured) অর্থের মোট পরিমান অনধিক পাঁচ লক্ষ টাকা হওয়ার ক্ষেত্রে ফিস।				৫০.০০			
	(খ) প্রথম পাঁচ লক্ষ টাকার পর হইতে পঞ্চাশ লক্ষ টাকা পর্যন্ত, প্রতি পাঁচ লক্ষ টাকা বা উহার অংশ বিশেষের জন্য ফিস				৪০.০০			
	(গ) প্রথম পঞ্চাশ লক্ষ টাকা হইত যে কোন পরিমান টাকা পর্যন্ত, প্রতি পাঁচ লক্ষ টাকা বা উহার অংশ বিশেষের জন্য ফিস।				১০.০০			
	(ঘ) বন্ধক, চার্জ ও নিবন্ধন বহি পরিদর্শনের ফিস।				২০.০০			

	(ঙ) রিসিভার নিয়োগ নিবন্ধনের ফিস।				২০.০০			
	(৩) বন্ধক, ডিবেঞ্চার বা চার্জ প্রথমবার নিবন্ধনের পর নিশ্চয়তা বিধানকৃত (Sccured) অর্থ বর্ধিত হইলে, বর্ধিত যে কোন অর্থ নিবন্ধনের ক্ষেত্রে ঃ- প্রতি পাঁচ লক্ষ টাকা বা উহার অংশ বিশেষ বিক্রয়ের জন্য একই হারে ফিস প্রদেয় হইবে, যেন বর্ধিত অর্থ মুল অর্থের অংশ ছিল।							
	৪। সাধারন ঃ-							
	(১) নথিপত্র পরিদর্শন, সত্যায়িত অনুলিপি ইস্যুকরণ ইত্যাদির জন্য প্রদেয় ফিস ঃ-							
	(ক) নথিপত্র পরিদর্শনের ফিস				১০.০০			
	(খ) নিগমিতকরণ প্রত্যায়নপত্রের অনুলিপির জন্য ফিস।				১৫.০০			
	(গ) কোম্পানীর কার্যাবলী আরম্ভের সনদের অনুলিপির জন্য ফিস				১৫.০০			
	(ঘ) সর্বনিম্ন ফিস দশ টাকা প্রদান সাপেক্ষ, দলিলের নকল গ্রহনের জন্য প্রতি একশত শব্দ বা উহার অংশ বিশেষের জন্য এক টাকা করিয়া ফিস দিতে হইবে				১৫.০০			
	(ঙ) প্রত্যেক দলিলের জন্য সর্বনিম্ন ফিস পাঁচ টাকা ফিস প্রদান সাপেক্ষ যে কোন দলিলের নকল মুল দলিলের সহিত মিলাইয়া দেখার জন্য প্রতি একশত শব্দ বা উহার অংশ বিশেষের জন্য .৫০ পয়সা করিয়া ফিস দিতে হইবে।							
	২. কোম্পানীর নাম কিংবা নিবন্ধকৃত কোম্পানীর নাম পরিবর্তনের প্রস্তাব নিবন্ধন করার জন্য কোন প্রস্তাব পাওয়া গিয়াছে কি না সেই তথ্য রেজিস্টারের নিকট হইতে জানিবার জন্য প্রতি দরখাস্তের জন্য ফিস---				৫.০০			
	৩। এই আইনের অধীনে যাহার দাখিলকরণ বা নিবন্ধন প্রয়োজন হয় বা তদধীনে যাহার দাখিলকরণ বা নিবন্ধন অনুমোদিত এই রূপ কোন							

	দলিল বা বিবরণী বা অন্য কোন বিষয় নির্ধারিত সময় অতিবাহিত হওয়ার পর রেজিস্টারের নিকট দাখিল বা নিবন্ধনের জন্য ফিস। সর্বোচ্চ পাঁচশত টাকা সাপেক্ষে, প্রত্যেক দিনের বিলম্বের জন্য এক টাকা করিয়া বিলম্ব ফিস দিতে হইবে							
	i) সমিতির ক্ষেত্রে ঃ 1. For registration of a society .		Society Registration (Amendment)Ordinance. 1978.		250.00			
	2. For filing of any document by this Act required or authorised to be filed, other than the memorandum required to be filed with the registrar				10.00			
	3. For inspection of documents.				5.00			
	4. For copy of certificate of incorporation.				10.00			
	5. For copying documents.				Taka 1.00 for each one hundred words or part thereof. subject to the minimum of Taka 10.00 for each document.			
	6. For comparing documents				Poisa 50 for each hundred words or part thereof. subject to the minimum or Taka 5.00 for each document.			
	(iii) অংশীদারী ব্যবসার ক্ষেত্রে ঃ Application for Registration.		Partnership Act, 1932.		Taka 10.00			
	Recording of alterations in firm name and principal place of business,				Taka 4.00			

	Noting of closing and opening of branches,				Taka 4.00			
	Noting of changes in names and addresses of partners.				Taka 4.00			
	Recording of changes in and Rectification of mistakes dissolution of a firm.				Taka 4.00			
	Amendment of register by order of Court.				Taka 4.00			
	Inspection of Register and filed documents.				Taka 1.00 and 50 poisa.			
	Copies from the Register of firms.				Taka 50 poisa for each hundred words of part thereof.			

মন্ত্রণালয় / দপ্তর	প্রকার / খাত	টাকা জমা / হিসাবভুক্ত করার কোড নং	প্রযোজ্য আইন	পূর্বের হার	বর্তমান হার (যে সন হতে কার্যকরী)	আদায়ের পরিমান আদায়ের অংকসমূহ হাজার টাকায়		মন্তব্য
						২০০০-২০০১	২০০১-২০০২	
১	২	৩	৪	৫	৬	৭	৮	৯
১১. স্বাস্থ্য ও পরিবার কল্যান মন্ত্রণালয়। (ক) পরিবার পরিকল্পনা অধিদপ্তর।	স্বাস্থ্য ও পরিবার পরিকল্পনা। সেবা বাবদ মাতৃসদন ও শিশু প্রশিক্ষণ ঃ- এ্যাম্বুলেন্স	১/২৭৮১/০০০০/২০২৩			প্রতি কিঃমিঃ প্রতি ১০/-	৩৪.১৬	৫১.২২	
	আল্ট্রাসোনোগ্রাম (আপার এবডোমেন) চার্জ।				প্রতি ১১০/-			
	আল্ট্রাসোনোগ্রাম (লোয়ার এবডোমেন) চার্জ				প্রতি ১১০/-			
	আল্ট্রাসোনোগ্রাম (হোল এবডোমেন) চার্জ।				প্রতি ২২০/-			
	এক্সরে চার্জ।				প্রতি ৫৫/-			
	ই. সি. জি চার্জ।				প্রতি ৬৬/-			
	ব্লাড গ্রুপিং আর এইচ ফ্যাক্টর।				প্রতি ৮০/-			
	ভিডি আর এল-।				প্রতি ৬০/-			
	ব্লাড সুগার।				প্রতি ৫০/-			
	সিরাম বিলরুবিন।				প্রতি ৬০/-			
	হিমোগ্লোবিন।				প্রতি ৩০/-			
	ব্লাড ফর টিসি. ডিসি।				প্রতি ১০০/-			
	হেমোগ্লোবিন. ইএসআর-				প্রতি ৫০/-			
	ইউরিন ফর আর/ই।				প্রতি ৫০/-			
	স্টুল ফর আর/এম/ই .				প্রতি ৫০/-			
	আউট ডোর ফি।				প্রতি ৫/-			
	ইনডোর ভর্তি ফি।				প্রতি ৬/-			
	কেবিন ভাড়া কেবিন (প্রতিদিন) ভাড়া = ১১০/- খাবার = ৩০/-				১৪০/-			
	পেইং বেড (প্রতিদিন) ভাড়' = ২৭/৫০ খাবার = ৩০/-				৫৭/৫০ টাকা			
	কেবিন রোগী অপারেশন চার্জ।				৫৫০/-			
	পেইং রোগী অপারেশন চার্জ।				২২০/- টাকা হারে।			
(খ) স্বাস্থ্য অধিদপ্তর।	১. হাসপাতাল ভাড়া।	১/২৭১১/০০০০/২১১২				৮৩৪৬৯.০০	১০১৯০০.০০	
	২. ঔষধ ও টিকা।	১/২৭১১/০০০০/২৩১১				৪৭৫২.০০	১৯৩.০০	

(গ) ড্রাগ এ্যাডমিনিস্ট্রেশন।	১. এ্যালোপেথিক ঔষধ প্রস্তুতকরণ বায়োলজিকাল লাইসেন্স ফি ঃ (ক) প্রোডাক্টের সংখ্যা ৩০ টির বেশী হলে। (খ) প্রোডাক্টের সংখ্যা ৩০টি বা তার কম হয়।	১/২৭১১/০০০০/১৮৬৩	স্মারক নং- জনস্বাস্থ্য-১/ঔষধ-৯/১৪/২০৪ তাং ১৩/৬/৯৪।	১০.০০০/- ৫.০০০/-	১৩.০০০/- ৬.৫০০/-	৫৫২২০.০০	-	
	প্রতি ২ (দুই) বৎসর অন্তর নবায়ন ফি। (ক) যদি প্রোডাক্টের সংখ্যা ৩০টি বা তার কম হয়।			১০.০০০/-	১৩.০০০/-			
	২. নন বায়োলজিক্যাল লাইসেন্স। (ক) প্রোডাক্টের সংখ্যা ৩০টির বেশী হয় । (খ) প্রোডাক্টের সংখ্যা ৩০টির বেশী বা তার কম হয়।			৫.০০০/- ২.৫০০/-	৬,৫০০/- ৩,২৫০/-			
	প্রতি ২ (দুই) বৎসর অন্তর নবায়ন ফি। (ক) প্রোডাক্টের সংখ্যা ৩০টির বেশী হয় । (খ) প্রোডাক্টের সংখ্যা ৩০টি বা তার কম হয় ।			৫.০০০/- ২.৫০০/-	৬.৫০০/- ৩,২৫০/-			
	৩. এ্যালোপ্যাথিক ঔষধ পাইকারী বিক্রয়ের লাইসেন্স ফি। ক. নতুন ফি খ. নবায়ন ফি (প্রতি ২ বৎসর অন্তর)। গ. মালিক পরিবর্তন ফি।			২.৫০০/- ২.৫০০/- ৫.০০০/-	৩,২৫০/- ২.৯৯০/- ৬.৫০০/-			
	৪. এ্যালোপ্যাথিক ঔষধ খুচরা বিক্রয়ের লাইসেন্স ফি। নতুন ফি। ক. মেট্রোপলিটন ও পৌরএলাকা।			১,০০০/-	১.৩০০/-			

	খ. মেট্রোপলিটন ও পৌর এলাকার বাহিরে। নবায়ন ফি প্রতি দুই বৎসর অন্তর ঃ- ক. মেট্রোপলিটন পৌর এলাকায় । খ. মেট্রোপলিটন ও পৌর এলাকার বাহিরে। মালিক পরিবর্তন ফি ঃ ক. মেট্রোপলিটন ও পৌর এলাকায়। খ. মেট্রোপলিটন ও পৌরএলাকার বাহিরে।			৫০০/- ১,০০০/- ৫০০/- ২,০০০/- ১,০০০/-	৬৫০/- ১,৩০০/- ৬৫০/- ২,৬০০/- ১,৩০০/-			
	৫. রিসাইপি পরীক্ষা বাবদ প্রতি রিসাইপি ঃ-			১,০০০/-	১,৩০০/-			
	৬. আমদানী ও স্থানীয়ভাবে প্রস্তুত ঔষধের টেস্টিং ফি ঃ- ক. ফার্মাকোপিয়াতে অর্ন্তভূক্ত ঐ প্রকার প্রিপারেশন স্যাম্পল প্রতি ফি ঃ খ. ফার্মাকোপিয়াতে অর্ন্তভূক্ত নহে ঐ প্রকার প্রিপারেশন স্যাম্পল প্রতি ফি ঃ গ. প্রথম টেস্টিং এ বাতিলকৃত ঔষধের পুনঃ টেস্টিং ফিঃ			১,০০০/- ৫,০০০/- ২,০০০/-	১,৩০০/- ৬,৫০০/- ২,৬০০/-			
	৭. এ্যালোপ্যাথিক ঔষধের রিসাইপি মূল্যায়ন ফি প্রতি আইটেম।			১,০০০/-	১,৩০০/-			
	৮. প্রোডাক্ট প্রতি লাইসেন্স অর্ন্তরভূক্ত করণ বা রেজিস্ট্রেশন							
	ফি বা নবায়ন ফি। ক. প্রতি প্রোডাক্ট			৫,০০০/-	৬,৫০০/-			

	অর্ন্তরভূক্তকরণ । খ. প্রতি প্রোডাক্টের নবায়ন ফি বাবদ প্রতি ৫ বৎসর অন্তর।			৫,০০০/-	৬.৫০০/-			
	৯. ঔষধের আমদানী লাইসেন্স ফি প্রতি দুই বৎসর অন্তর।			১,০০০/-	১.৩০০/-			
	১০.ইউনানী/আর্য়ুবেদীক ও হোমীওপ্যাথিক ঔষধ প্রস্তুতকরন লাইসেন্স ফি ঃ নবায়ন ফি প্রতি দুই বৎসর অন্তর ।			১,০০০/- ১,০০০/-	১.৩০০/- ১.৩০০/-			
	১১. ইউনানী আর্য়ুবেদীক ও হোমীওপ্যাথিক ঔষধের প্রতি আইটেম লাইসেন্স অর্ন্তভূক্তকরন/রেজিস্ট্রেশন ফি ঃ ক. নতুন ঃ খ. নবায়ন প্রতি আইটেমের জন্য প্রতি পাঁচ বৎসর অন্তর।			৫০০/- ৫০০/-	৬৫০/- ৬৫০/-			
	১২. ইউনানী আর্য়ুবেদীক ও হোমীওপ্যাথিক ঔষধ পাইকারী বিক্রয় লাইসেন্স ফি ঃ ক. নতুন ঃ খ. নবায়ন প্রতি দুই বৎসর অন্তর ঃ গ. মালিক পরিবর্তন ফি ঃ			২,০০০/- ২,০০০/- ২,০০০/-	২.৬০০/- ২.৬০০/- ২.৬০০/-			
	১৩. ইউনানী আর্য়ুবেদীক ও হোমিওপ্যাথিক ঔষধ খুচরা বিক্রয় লাইসেন্স ফি ঃ- ক. নতুন ঃ খ. নবায়ন প্রতি দুই বৎসর অন্তর ঃ			১,০০০/- ১,০০০/-	১.৩০০/- ১,৩০০/-			
	গ. মালিক পরিবর্তন ফি ঃ			১,০০০/-	১.৩০০/-			
	১৪. ইউনানী, আর্য়ুবেদীক ও হোমিওপ্যাথিক রিসাইপ পরীক্ষা ফি ঃ			৩০০/-	৩৯০/-			
	১৫. ইউনানী আর্য়ুবেদীক ও হোমিওপ্যাথিক ঔষধ টেষ্টিং ফি ঃ			৩০০/-	৩৯০/-			

	১৬. ইউনানী আর্য়ুবেদীক ও হোমিওপ্যাথিক প্রতি প্রোডাক্ট লাইসেন্স অন্তর্ভূক্তকরণ ফি ঃ			৫০০/-	৬৫০/-			
	১৭. নিজ ব্যবহারের জন্য অথবা রেজিস্ট্রেশনের জন্য অথবা পরীক্ষা ইত্যাদির জন্য অথবা অন্য কোন প্রয়োজনে (বাণিজ্যিক ছাড়া স্বল্প পরিমানের ঔষধ আমদানীর অনাপত্তি সার্টিফিকেট) ফি ঃ			৩০০/-	৩৩০/-			

মন্ত্রণালয় / দপ্তর	প্রকার / খাত	টাকা জমা / হিসাবভূক্ত করার কোড নং	প্রযোজ্য আইন	পূর্বের হার	বর্তমান হার (যে সন হতে কার্যকরী)	আদায়ের পরিমান আদায়ের অংকসমূহ হাজার টাকায়		মন্তব্য
						২০০০-২০০১	২০০১-২০০২	
১	২	৩	৪	৫	৬	৭	৮	৯
১২. কৃষি মন্ত্রণালয়। (ক) কৃষি বিপনন অধিদপ্তর।	কৃষি পণ্যের বিপনন লাইসেন্স (নন-ট্যাক্স) **লাইসেন্স ফি**	১/৪৩৩১/০০০০/১৮৫৪	Agriculture Markets Regulation Rules 1964.			১৯২৫.০০	১৯৪৪.০০	
	১. পাইকারী বিক্রেতা, আড়দদার, মজুদদার।			৫০/-	২০০/-			
	২. কমিশন, এজেন্ট, ব্রোকার, ডিলার।			৩০/-	১২০/-			
	৩. মাপকারী নমুনাকারী			১০/-	২০/-			
	নবায়ন ফি ঃ - ১. পাইকারী বিক্রেতা, আড়দদার, মজুদদার।			৫০/-	২০০/-			
	২. কমিশন, এজেন্ট, ব্রোকার, ডিলার।			৩০/-	১২০/-			
	৩. মাপকারী নমুনাকারী।			১০/-	২০/-			
(খ) মৃত্তিকা উন্নয়ন ইনস্টিটিউট।	ক) পরীক্ষণ ফি	১/৪৩৩১/০০০০/২০১৭				৫৪.০০	৫৪.০০	
	খ) সরকারী যানবাহন ব্যবহার।	১/৪৩৩১/০০০০/২০৩৭				-	.৪৮৬	
	গ) টেন্ডার ও অন্যান্য দলিল পত্র।	১/৪৩৩১/০০০০/২৩৬৬				১৫.০০	৩১.০০	
	ঘ) অব্যবহৃত দ্রব্য সক্রাপ ইত্যাদি।	১/৪৩৩১/০০০০/২৩৭১				৫৮.০০	৪.০০	
	ঙ) বিবিধ অবাণিজ্যিক বিক্রয়।	১/৪৩৩১/০০০০/২৩৭৬				১২.০০	৫.০০	
	চ) অতিরিক্ত প্রাপ্ত টাকা আদায়।	১/৪৩৩১/০০০০/২৬৭১				-	-	
	ছ) বিবিধ রাজস্ব প্রাপ্তি।	১/৪৩৩১/০০০০/২৬৮১				১.০০	-	
(গ) তুলা উন্নয়ন বোর্ড কৃষি মন্ত্রণালয়।	বাজেয়াপ্ত।	১/৪৩৩১/০০০০/১৯১১				-	.০৪	
	সরকারী যানবাহন ব্যবহার।	১/৪৩৩১/০০০০/২০৩৭				০.১৩	০.১৭	
	কৃষিজাত দ্রব্যাদি।	১/৪৩৩১/০০০০/২৩৪১				৪১.০০	২০.০০	
	উদ্ভিদ ও বীজ/চারা।	১/৪৩৩১/০০০০/২৩৫৬				৭.০০	২.২১	
	টেন্ডার ও অন্যান্য দলিলপত্র।	১/৪৩৩১/০০০০/২৩৬৬				১.৮৮	১.৪৭	
	অতিরিক্ত প্রদত্ত টাকা আদায়।	১/৪৩৩১/০০০০/২৬৭১				০.০১	-	
	বিবিধ রাজস্ব ও প্রাপ্তি।	১/৪৩৩১/০০০০/২৬৮১				০.০৬৭	০.৩০	

(ঘ) বীজপ্রত্যয়ন এজেন্সী কৃষি মন্ত্রণালয়।		১/৪৩৩১/০১০০/২৩৪১				৫১.০০	৯৪.০০		

মন্ত্রণালয় / দপ্তর	প্রকার / খাত	টাকা জমা / হিসাবভূক্ত করার কোড নং	প্রযোজ্য আইন	পূর্বের হার	বর্তমান হার (যে সন হতে কার্যকরী)	আদায়ের পরিমান আদায়ের অংকসমূহ হাজার টাকায়		মন্তব্য
						২০০০-২০০১	২০০১-২০০২	
১	২	৩	৪	৫	৬	৭	৮	৯
১৩। খাদ্য মন্ত্রণালয়।	নবায়ন ফি।	৪৮/৪৮৩১/১৮৫৪	খাদ্য মন্ত্রণালয়ের নোটিফিশেন নং ৩২৬/৪৩০ তাং ১০-০৯-৮৯।		মিল প্রতি নতুন = ১০০/- নবায়ন = ৫০/- ডুপ্লিকেটিং ২০/-			
	জামানত বাজেয়াপ্ত।	৪৮/৪৮৩১/১৯১১	দরপত্র বিজ্ঞপ্তির শর্ত ভংগের করনে জামানত বাজেয়াপ্ত।		ঠিকাদার প্রতি ১০০% বা ক্ষতির পরিমান।			
	সরকারী যানবাহন ব্যবহার।	৪৮/৪৮৩১/২০৩৭	খাদ্য মন্ত্রণালয়ের স্মারক নং ১৩৩(৭) তাং ১৫-৩-৮৩।		কর্মকর্তাদের ব্যক্তিগত ও সরকারী ব্যবহার ২০০/-মাসিক বাসা হতে অফিসে যাতায়াত ঃ কার ০.৩০ টাকা প্রতি মাইল মিনিবাস/মাইক্রোবাস ০.২০ টাকা প্রতি মাইল। ব্যক্তিগত কাজে ১/- প্রতি মাইল।			
	টেন্ডার ও অন্যান্য দলিলপত্র।	৪৮/৪৮৩১/২৩৬৬	খাদ্য মন্ত্রণালয়ের স্মারক নং ১২৬ তাং ২২-৪-৯০ ইং এবং স্মারক নং ৩১৮ তাং ১৩-৯-৯৯ ইং।		ঠিকাদার প্রতি ১। তালিকা ভূক্তির পরিমান ১০০/-। ২। হ্যান্ডেলিং সিডিউল বিক্রয় ৬০০/- দশ লক্ষ টাকা উর্দ্ধে সিডিউল বিক্রি ৪০০/-। ১০ লক্ষ টাকার বেশী মূলের কাজের সিডিউল বিক্রয়=৭৫০ টাকা।			
	অতিথি নিয়ন্ত্রণ বিধি, ১৯৮৪।	৪৮/৪৮৩১/২৬৫১	খাদ্য মন্ত্রণালয়ের স্মারক নং ২৪৭ তাং ২২-০৭-৮৪। অতিথি নিয়ন্ত্রণ বিধি, ১৯৮৪।		১০০ জনের উপরে জনপ্রতি ২৫/- টাকা করে।			

মন্ত্রণালয় / দপ্তর	প্রকার / খাত	টাকা জমা / হিসাবভূক্ত করার কোড নং	প্রযোজ্য আইন	পূর্বের হার	বর্তমান হার (যে সন হতে কার্যকরী)	আদায়ের পরিমান আদায়ের অংকসমূহ হাজার টাকায়		মন্তব্য
						২০০০-২০০১	২০০১-২০০২	
১	২	৩	৪	৫	৬	৭	৮	৯
১৪। ডাক ও টেলিযোগাযোগ মন্ত্রণালয়।	১। সাধারন ডাকটিকেট।	১/৫৪৩১/০০০০/৩২০১	১৮৯৮ পোষ্টাল এ্যাক্ট	ইনভেলাপ ১.০০ পোস্ট কার্ড পরিশিষ্ট -১৮)।	ইনভেলাপ ২.০০ পোস্ট কার্ড- ১.০০ **(পরিশিষ্ট - ১৯)।**	৪৩৮৫৫৭.০০	৪২৪২৪৯.০০	
	২। সার্ভিস ডাক টিকিট।	১/৫৪৩১/০০০০/৩২১১		ইনভেলাপ ১.০০ পোস্ট কার্ড ০.৫০ **(পরিশিষ্ট - ১৮)।**	ইনভেলাপ ২.০০ পোস্ট কার্ড ১.০০ **(পরিশিষ্ট - ১৯)।**	২৪৩৭৫.০০	২৫৮৩৫.০০	
	৩। নগদ আদায়কৃত ডাক মাশুল।	১/৫৪৩১/০০০০/৩২২১		ইনভেলাপ ১.০০ পোস্ট কার্ড ০.৫০ **(পরিশিষ্ট - ১৮)।**	ইনভেলাপ ২.০০ পোস্ট কার্ড ১.০০ **(পরিশিষ্ট - ১৯)।**	৩১৫১২২.০০	২৯৯৫৯৭.০০	
	৪। মানি অর্ডার পোস্টাল অর্ডার।	১/৫৪৩১/০০০০/৩২৩১		১ম ১০ টাকা ০.৫০ টাকা হারে পরবর্তী প্রতি ১০ টাকা ও তার অংশ বিশেষ এর জন্য ০.২৫ টাকা পোস্টাল অর্ডার কমিশন প্রতিটি ০.২০ টাকা হারে **(পরিশিষ্ট ২০)।**	**পরিশিষ্ট ২০** পোস্টাল অর্ডার কমিশন ১০ টাকা পর্যন্ত ০.৫০ টাকা ১০ টাকার উর্দ্ধে ১.০০ টাকা পর্যন্ত।	৮৩১০৪.০০	৯৮২৬৭.০০	
	৫ অন্যান্য ডাক প্রশাসন হইতে প্রাপ্ত।	১/৫৪৩১/০০০০/৩২৩৫	ইউ, পি, ইউ বিধান মতে	**পরিশিষ্ট - ২১**	**পরিশিষ্ট - ২১**	৩০১১৫.০০	৪০৩৮৬.০০	
	৬। বেতার লাইসেন্স ইস্যুর কমিশন	১/৫৪৩১/০০০০/৩২৪১		প্রতিটি লাইসেন্স ৩ টাকা হারে।	প্রতিটি ৩ টাকা হারে **পরিশিষ্ট - ২২।**	৮১৯	৮৪৭	২০০৩ অর্থ বিলে বিলুপ্ত।
	৭ অন্যান্য কমিশন।	১/৫৪৩১/০০০০/৩২৪৩		১ সঞ্চয় ব্যাংক ঃ ১.৫০ প্রতি লেন দেনে জমা উঠানো ও বদলী **(পরিশিষ্ট - ২৩)।** ২ সঞ্চয়পত্র ঃ ১.০০ প্রতি লেনদেনে ক্রয়. উঠানো ও বদলী। (পরিশিষ্ট - ২৩)।	১-৭-৯২ হইতে কার্যকরীসাধারণ হিসাব ২.০০ টাকা প্রতি লেনদেনে জমা. উঠানো ও বদলী। সঞ্চয় ব্যাংক মেয়াদী এবং বোনাস ১% অংকের উপর (পরিশিষ্ট - ২৩)। ২.০০ প্রতি লেনদেনে ক্রয়, উঠানো ও বদলী।	৮৬৩৮৮.০০ ৩২৫১.০০	১৩১৯৭০.০০ ৪৩৮১.০০	
				৩। অডিট চার্জ এসবি/এসসি ওয়ার্ক ঃ- প্রকৃত খরচ	প্রকৃত খরচ	১১৩৮.০০	১৭৭৪.০০	
				৪। নন-জুডিসিয়াল স্টাম্পস ঃ ৫০ টাকা পর্যন্ত ৩.৬৫% ৫০ টাকা হইতে ১০০ টাকা পর্যন্ত ১.৪০% ১০০ টাকার উপরে ১%।	অপরিবর্তিত	২০৬.০০	২৬৬.০০	
				৫। মোটরযান কর ঃ মটর টোকেন জারি ১.৫% নবায়ন ২.৩% **(পরিশিষ্ট -২৩)।**	মটর টোকেন জারি, নবায়ন ৩%। **(পরিশিষ্ট - ২৩)।**	৩৬৩৯৫.০০	৫২০৩৭.০০	
				৬। বিড়ি ব্যান্ড রোল ঃ ১.৩৩%	২% ঐ	৩৩৮১৮.০০	৩৩২৭৪.০০	

				পরিশিষ্ট ২৩				
				৭। তামাক ও আবগারী স্টাম্প ১% পরিশিষ্ট ২৩	১% ঐ	৩.০০	১.০০	
				৮। ফোন কার্ড ১%	২%	১৩৮২.০০	৯২৭.০০	
				৯। প্রাইজবন্ড ঃ ১%	১% নতুন বিক্রি পুরাতন ভাংগানো এবং পুনঃ বিক্রয় ০.৫০%।	১০৪৯.০০	১০৭৮.০০	
				১০। শুল্ক কর ঃ ৮% এবং + বৈদেশিক ডাকঘরের কাস্টম সংক্রান্ত খরচ (পরিশিষ্ট - ২৩)।	**পরিশিষ্ট - ২৩** অপরিবর্তিত।	২১০৬৩.০০	২১৫৯৫.০০	
				১১। ডাক জীবন বীমা ব্যবস্থাপনা খরচ ঃ ডাক জীবন বীমা সম্পুর্ণ খরচ এবং নতুন প্রতিটি বীমার জন্য ২ টাকা এবং বিগত বৎসরের বীমার জন্য ১ টাকা।	**পরিশিষ্ট - ২৩** অপরিবর্তিত।	৭০৫৮২.০০	৭১৭০৩.০০	
				১২। টি এন্ড টি বোর্ডের যৌথ অফিসের খরচ ঃ ০.৮৫ প্রতি বার্তার জন্য। (পরিশিষ্ট - ২৩)।	**পরিশিষ্ট - ২৩** অপরিবর্তিত।	২৬.০০	২৭.০০	
				১৩। স্ট্যাম্পস অফিসের খরচ ঃ ব্যয়ের ডাক বিভাগ ৩৫% অর্থমন্ত্রণালয় ৬৫%।	অপরিবর্তিত।	৪৮১৭.০০	৪৯৮৭.০০	
				১৪। ডেবিট বিল-অডাক বিভাগীয় স্ট্যাম্পস মুদ্রনপুর্ণ ব্যয় ঃ পুর্ণ ব্যয়।	অপরিবর্তিত।	১৩১৯৯.০০	১৩৩৪৮.০০	
	৮। অন্যান্য প্রাপ্তি।	১/৫৪৩১/০০০০/৩২৫১		সরকারী কর্তৃক নির্ধারিত হারে।	বাড়ী ভাড়া ঃ সরকারী ভবনে বসবাসের জন্য কর্তনকৃত ৭.৫% এবং ৫% হারে শ্রেণী বিহীন খাতে প্রাপ্ত অর্থ।	৩১৪৮৩.০০	২৯৮৪৫.০০	

বিটিটিবি কর্তৃক সরকারী খাতে আদায়কৃত অর্থের (এন টি আর) তালিকা ও হার সম্পর্কে তথ্যাদির বিবরণী

মন্ত্রণালয় অধিদপ্তর	প্রকার	টাকা জমা / হিসাব ভূক্ত করার কোড নং	প্রযোজ্য আইন	পূর্বের হার		বর্তমান হার (যে সন হতে কার্য করী)		আদায়ের পরিমান		মন্তব্য
								২০০০-২০০১	২০০১-২০০২	
১	২	৩	৪	৫		৬		৭	৮	৯
খ) ডাক ও টেলিযোগাযোগ মন্ত্রণালয়, বাংলাদেশ তার ও টেলিফোন বোর্ড	(ক) টেলিগ্রাফ	১/৫৪৪১/০০০০/৩৩০১	-	টেলিগ্রাফ চার্জ কপি সংযুক্ত (পরিশিষ্ট - ২৪)		-		২৪৮০০.০০	১১৯০০.০০	
	(খ) টেলিফোন	১/৫৪৪১/০০০০/৩৩১১	টেলিযোগাযোগ আইন - ২০০১	সংস্থাপন চার্জ- (সকল এলাকা)	১৮,৪০০/- টাকা	ঢাকা- চট্রগ্রাম (মাল্টি এক্সচেঞ্জ এলাকা) ১০,০০০/- জেলা সদর ৮,০০০/- উপজেলা ৫,০০০/-	১লা ডিসেম্বর ০২ ১ লা জুলাই ০২ ১ লা জুলাই ০২	১১৪৮২০.০০	১৩৭১৬৯.০০	
				আর্ন্তজাতিক কলচার্জ প্রতি মিনিট						
				আমেরিকান জোন ও পশ্চিম গোলার্ধের দেশসমূহ	৬০.০০ টাকা	৪০.০০ টাকা	১ লা ডিসেম্বর ০১			
				সার্কদেশ ও বার্মা ব্যতিরেকে অন্যান্য মহাদেশের দেশসমূহ	৫০.০০ টাকা	৩০.০০ টাকা	১ লা ডিসেম্বর ০১			
				সার্কদেশ সমূহ বার্মাসহ	৩০.০০ টাকা	২০.০০ টাকা	১ লা ডিসেম্বর ০১			
				অফপিক আওয়ারে উপরোক্ত চার্জ ২৫% কম						
				লোকাল কলচার্জ (ইউনিট)	১.৭০ টাকা (প্রতি কল)	১.৫০ টাকা (প্রতি ইউনিট)	১ লা জুলাই ০১			
				এনডব্লিউডি কলচার্জ (প্রতি মিনিট)						
				০-৫০মাইল	৫.০০ টাকা	৩.০০ টাকা	৮/১২/০১ হইতে			
				৫১-১০০ মাইল	১০.০০ টাকা	৬.০০ টাকা	৮/১২/০১ হইতে			
				১০০ মাইলের উর্দ্ধে	১৫.০০ টাকা	১০.০০ টাকা	৮/১২/০১ হইতে			
	(গ) টেলেক্স -	১/৫৪৪১/০০০০/৩৩২১		টেলেক্স চার্জ কপি সংযুক্ত (পরিশিষ্ট ২৫)		-	-	৩.৩৪০০.০০	১৭০৬০০.০০	
	(ঘ) বিবিধ -	১/৫৪৪১/০০০০/৩৩৩১		১। ইন্টারনেট ঃ সংস্থাপন চার্জ	১.০০০/- টাকা	-	৪/২/২০০২ হইতে	১২৯০০.০০	১৩৫০০.০০	
				কলচার্জ (প্রতিমিনিট)	পিকআওয়ার	০.৫০ টাকা				
					অফপিক আওয়ার	০.৩০ টাকা				
				২। প্রাইভেট অপারেটর ও লিজ্‌ড লাইন ইত্যাদি ঃ	-	-	-	১৪৯০০০০.০০	১৯১০০০০.০০	
							মোট ঃ	১৩০৫০০০০.০০	১৫৮৩০০০০.০০	

মন্ত্রণালয় / দপ্তর	প্রকার / খাত	টাকা জমা / হিসাবভুক্ত করার কোড নং	প্রযোজ্য আইন	পূর্বের হার	বর্তমান হার (যে সন হতে কার্যকরী)	আদায়ের পরিমান আদায়ের অংকসমূহ হাজার টাকায়		মন্তব্য
						২০০০-২০০১	২০০১-২০০২	
১	২	৩	৪	৫	৬	৭	৮	৯
১৫। সংস্কৃতি বিষয়ক মন্ত্রণালয়। ক) কপিরাইট অফিস।	1. For a licence to republish a literary, dramatic, musical or artistic work (Sec - 36).	1/3933/0000/1841	Copyright Ordinance, 1962 (XXXIV)of 1962).		Tk. 800/- Per work.			
	2. For a licence to republish a cinematographer work (Sec - 36).				Tk. 1600/- Per work.			
	3. For a licence to republish a record (Sec – 36).				Tk. 800/- Per work.			
	4. For a licence to perform a Bangladeshi work in public or communicate the work to the public by broadcast (Sec - 36).				Tk. 400/- Per work.			
	5. For an application for a licence to produce and publish a translation of a literary or dramatic work in any language. (Sec - 37).				Tk. 800/- Per work.			
	6. For an application for registration of copyright in a literary, dramatic, musical or artistic work. (Sec - 39).				Tk. 600/- Per work.			
	7. For an application for registration of copyright in a cinematographer work (Sec - 39).				Tk. 800/- Per work.			
	8. For an application for registration of assignment of copyright. (Sec - 40).				Tk. 400/- Per work.			
	9. For an application for registration of copyright in record (Sec - 39).				Tk. 400/- Per work.			
	10. For taking extracts from the register (Sec - 38).				Tk. 150/- Per work.			

	11. For taking extracts from the indexes (Sec - 38).				Tk. 150/- Per work.			
	12. For a certified copy of an extract from the register or the indexes (Sec - 38).				Tk. 150/- Per work.			
	13. For a certified copy of any other public document in the custody of Registered or the Board.				Tk. 150/- Per work.			
	14. For an application for prevention of importation of infringing copies (Sec - 58).				Tk. 800/- Per work.			
	15. Application for registration of changes in particulars of copyright entered in the register. (Sec - 39).				Tk. 100/- Per work.			

মন্ত্রণালয় / দপ্তর	প্রকার / খাত	টাকা জমা / হিসাবভূক্ত করার কোড নং	প্রযোজ্য আইন	পূর্বের হার	বর্তমান হার (যে সন হতে কার্যকরী)	আদায়ের পরিমান আদায়ের অংকসমূহ হাজার টাকায়		মন্তব্য
						২০০০-২০০১	২০০১-২০০২	
১	২	৩	৪	৫	৬	৭	৮	৯
খ) গনগ্রন্থাগার অধিদপ্তর।	ক) মিলনায়তন ভাড়া।	১/৩৪৩৫/০০০০/২৬৮১	১. শাঃ ৪/গগ্র-১১০/৯৫/৬৪১ তাং ১/১/৯৫ ইং। ২. সবিম/শাঃ-১ বিবিধ-১/২০০২/৫২৭ তাং ৬/২/০২।		১। (ক) ৮,৫০০/- পুর্ণ দিবস। (খ) ৫,৫০০/- অর্ধ দিবস। ২। (ক) ২,০০০/- রেয়াতি হারে।			
	খ) সেমিনার কক্ষের সার্ভিস চার্জ।	১/৩৪৩৫/০০০০/২৬৮১			৫০০/- পুর্ন দিবস। ৩০০/- অর্ধ দিবস।			
	গ) ফটোস্ট্যাট।	১/৩৪৩৫/০০০০/২৬৮১	সিপিএল/১৪পি-১৭/৯৫/১৩৪৪/১(১৬) তাং ২৩/৭/৯৬।		০.৭৫ টাকা (প্রতি পৃষ্ঠা)।			
	ঘ) টোকেন হারানো।	১/৩৪৩৫/০০০০/২৬৮১			প্রতি টোকেন ৩০/- টাকা।			

মন্ত্রণালয় / দপ্তর	প্রকার / খাত	টাকা জমা / হিসাবভুক্ত করার কোড নং	প্রযোজ্য আইন	পূর্বের হার	বর্তমান হার (যে সন হতে কার্যকরী)	আদায়ের পরিমান আদায়ের অংকসমূহ হাজার টাকায়		মন্তব্য
						২০০০-২০০১	২০০১-২০০২	
১	২	৩	৪	৫	৬	৭	৮	৯
১৬। পাট মন্ত্রণালয়।	1. Dealer of Jute.	১/৪৩১৩/০০০১/২৬৪১	এস আর ও নং ১২৯-আইন/৯৫- Jute Ordinance. 1962 (LXXIV of 1962) Jute (Licensing and Enforcement) Rules. 1964.	-	TK. 200.00 each..	-	-	
	2. Baler : (a) Kutcha Baler.			-	TK. 3,000.00 each	-	-	
	(b) Pucca Baler :			-	TK. 5,500.00 each		-	
	(c) Aratder :			-	TK. 1,100.00 each	-	-	
	(d) Internal Broker :			-	TK. 1,600.00 each	-	-	
	(e) Export Broker			-	TK. 11,000.00 each.	-	-	
	3. Owner of press:			- -	(a) TK. 11.000.00 for each. (b) TK. 2.500.00 for each.	- -	- -	
	4. Exporter of Jute:			-	TK. 11,000.00	-	-	
	5. Dealer of Jute Manufacturing :			-	(a) TK. 300.00 for each. (b) TK. 1,100.00 for each.	- -	- -	
	6. Manufacturing :			-	(a) TK. 9.000.00 for each. (b) TK. 6,500.00 for each. (c) TK. 4.500.00 for each.	- - -	- - -	
	7. Export of Jute Manufacturing :			-	(a) TK. 11,000.00 for each. (b) TK. 1,100.00 for each.	- -	- -	

মন্ত্রণালয় / দপ্তর	প্রকার / খাত	টাকা জমা / হিসাবভূক্ত করার কোড নং	প্রযোজ্য আইন	পূর্বের হার	বর্তমান হার (যে সন হতে কার্যকরী)	আদায়ের পরিমান আদায়ের অংকসমূহ হাজার টাকায়		মন্তব্য
						২০০০-২০০১	২০০১-২০০২	
১	২	৩	৪	৫	৬	৭	৮	৯
১৭. নৌ পরিবহন মন্ত্রণালয়। (ক) সমুদ্র পরিবহন অধিদপ্তর।	জলযান রেজিস্ট্রেশন	১/৫২৩১/০০০১/১৮২১	নৌ পরিবহন মন্ত্রণালয়ের বিজ্ঞপ্তি নং-নৌ-যান/জা-২/২(১৮)/৯৯-৩৩১ তাং ২৯-০৭-০২ মার্চেন্ট শিপিং অধ্যাদেশ ১৯৮৩ ও অভ্যন্তরীণ নৌ অধ্যাদেশ নং ২ xxii ১৯৭৬ সরকারী যানবাহনের অধিদপ্তরের স্বারক নংটি সি/১৫৪ তাং ১৮/০১/০১ ইং।	নৌ পরিবহন মন্ত্রণালয়ের বিজ্ঞপ্তি নং ১(১)/৯৪-জা-৩-৪০৪ তাং ৩.৮.৯৯ ইং এবং নৌ-যান/জা-২/২(১৮)/৯৯-১৬৪ তাং ২৮.৩০.১ পরিশিষ্ট - ২৬	**পরিশিষ্ট- ২৬**	৩৩৩.০০	৩৭৩.০০	
	ফি জরিমানা ও দন্ড।	১/৫২৩১/০০০১/১৯০১				৫২২.০০	৪৮০.০০	
	পরীক্ষণ ফি,।	১/৫২৩১/০০০১/২০১৭				-	-	
	জরিপ ফিস।	১/৫২৩১/০০০১/২০১৯				৪৩২৫.০০	৪৮৪৭.০০	
	বাতিঘর ও জাহাজ চলাচল।	১/৫২৩১/০০০১/২০২৭				৩৬৫৯৬.০০	৪২৯৬৮.০০	
	পরীক্ষা ফি।	১/৫২৩১/০০০১/২০৩১				২২১৯.০০	৬৪৩৫.০০	
	সরকারী যানবাহনের ব্যবহার।	১/৫২৩১/০০০১/২০৩৭				১১.০০	৩.০০	
	টেন্ডার ও অন্যান্য দলিলপত্র।	১/৫২৩১/০০০১/২৩৬৬				৯.০০	২২.০০	
	বিভিন্ন রাজস্ব প্রাপ্তি।	১/৫২৩১/০০০১/২৬৮১				৬১১৫.০০	৭০১৫.০০	
						৫০১৩০০.০০/-	৬২১৪৩০.০০/-	
(খ) মেরিন একাডেমী চট্রগ্রাম।	প্রি সি ক্যাডেটদের টিউশন ফি।	-	-	-		৪.০০	২০৯২.০০	
	বিভিন্ন সহায়ক কোর্সবাবদ আদায় ঃ- ফেইজ - ৩						১৪৪.০০	
	সিপি এসসি						২৪৪.০০	
	এএফএফ						৪৮৯.০০	
	পিএমএফএ						১১৭.০০	
	জিএমডি এস এস,						৮২৮.০০	
	বি এসএস/পি এসটি						১৮২.০০	
	এফপি/এফএফ						৩০৪.০০	
	ইএফএ						১৫২.০০	
	পিএসএসআর,						৭০২.০০	
	বিআরএমটি,						১৬০.০০	
	ক্যাডেটদের খাদ্য খরচ আদায় ঃ ৩৬ তম ব্যাচ ও ৪র্থ ও ৩৭তম কিস্তি						১০৬.০০	
	৩৭ তম ব্যাচ ২য় কিস্তি						১২২.০০	
	৩৭ তম ব্যাচ ৩য় ও ৩৮ তম ব্যাচ ১ম কিস্তি						১৩১.০০	
	বিবিধ খাতে আদায়							
	বিবিধ আদায়						৩৬৯.০০	

মন্ত্রণালয় / দপ্তর	প্রকার / খাত	টাকা জমা / হিসাবভুক্ত করার কোড নং	প্রযোজ্য আইন	পূর্বের হার	বর্তমান হার (যে সন হতে কার্যকরী)	আদায়ের পরিমান আদায়ের অংকসমূহ হাজার টাকায়		মন্তব্য
						২০০০-২০০১	২০০১-২০০২	
১	২	৩	৪	৫	৬	৭	৮	৯
১৮। বেসামরিক বিমান পরিবহন ও পর্যটন মন্ত্রণালয়।	রেজিস্ট্রেশন ফি হোটেল এন্ড রেস্টুরেন্ট ঃ- ১। এক তারকা হোটেল	১/৫৩০১/০০০১/১৮১৭	বাংলাদেশ হোটেল ও রেস্তোরা অধ্যাদেশ ১৯৮২ ও বিধিমালা ১৯৮৬।		১০০/-	৫৮.০০	৪৮.০০	
	২। দুই তারকা হোটেল				২০০/-			
	৩। তিন তারকা হোটেল				৩০০/-			
	৪। চার তারকা হোটেল				৪০০/-			
	৫। পাঁচ তারকা হোটেল				৫০০/-			
	ঢাকা নারায়নগঞ্জ ও চট্রগ্রামের রেস্তোরা ঃ- ক) আসনসংখ্যা ৩০-৭০ (শীতাতপ নিয়ন্ত্রিত)।				৫০/-			
	খ) আসনসংখ্যা ৩০-৭০ (শীতাতপ নিয়ন্ত্রণবিহীন)।				৫০/-			
	গ) আসনসংখ্যা ৭০ এর উর্দ্ধে (শীতাতপ নিয়ন্ত্রীত)।				৫০/-			
	ঘ) আসনসংখ্যা ৭০ এর উর্দ্ধে (শীতাতপ নিয়ন্ত্রণবিহীন)।				৫০/-			
	অন্যান্য স্থানের রেস্তোরা ঃ- ঙ) আসনসংখ্যা ৩০-৭০ (শীতাতপ নিয়ন্ত্রীত)।				৫০/-			
	চ) আসনসংখ্যা ৩০-৭০ (শীতাতপ নিয়ন্ত্রণবিহীন)।				৫০/-			
	ছ) আসনসংখ্যা ৭০ এর উর্দ্ধে (শীতাতপ নিয়ন্ত্রীত)।				৫০/-			
	জ) আসনসংখ্যা ৭০ এর উর্দ্ধে (শীতাতপ নিয়ন্ত্রণবিহীন)।				৫০/-			
	লাইসেন্স ফি ঃ- এক তারকা হোটেল	১/৫৩০১/০০০১/১৮১৮	বাংলাদেশ হোটেল রেস্তোরা অধ্যাদেশ১৯৮২ ও বিধিমালা ১৯৮৬।		২,০০০/-	১৩২৫.০০	১২২৬.০০	
	দুই তারকা হোটেল				৫,০০০/-			

	তিনতারকা হোটেল				১৫,০০০/-			
	চার তারকা হোটেল				২০,০০০/-			
	পাঁচ তারকা হোটেল				২৫,০০০/-			
	ঢাকা নারায়নগঞ্জ ও চট্রগ্রামের রেস্তোঁরা ঃ- ক) আসনসংখ্যা ৩০-৭০ (শীতাতপ নিয়ন্ত্রিত)।				১,৫০০/-			
	খ) আসনসংখ্যা ৩০-৭০ (শীতাতপ নিয়ন্ত্রণবিহীন)।				৭৫০/-			
	গ) আসনসংখ্যা ৭০ এর উর্দ্ধে (শীতাতপ নিয়ন্ত্রীত)।				২,০০০/-			
	ঘ) আসনসংখ্যা ৭০ এর উর্দ্ধে (শীতাতপ নিয়ন্ত্রণবিহীন)।				১,০০০/-			
	অন্যান্য স্থানের রেস্তোরা ঃ- ক) আসনসংখ্যা ৩০-৭০ (শীতাতপ নিয়ন্ত্রিত)।				৮০০/-			
	খ) আসনসংখ্যা ৩০-৭০ (শীতাতপ নিয়ন্ত্রণবিহীন)।				৪০০/-			
	গ) আসনসংখ্যা ৭০ এর উর্দ্ধে (শীতাতপ নিয়ন্ত্রীত)।				১,০০০/-			
	ঘ) আসনসংখ্যা ৭০ এর উর্দ্ধে (শীতাতপ নিয়ন্ত্রণবিহীন)।				৫০০/-			
	নবায়ন ফি ঃ- এক তারকা হোটেল				৭৫০/-			
	দুই তারকা হোটেল				১,৫০০/-			
	তিন তারকা হোটেল				৪০০০/-			
	চার তারকা হোটেল				৫,০০০/-			
	পাঁচ তারকা হোটেল				৬,০০০/-			

	ঢাকা নারায়নগঞ্জ ও চট্রগ্রামের রেস্তোঁরা ঃ- ক) আসনসংখ্যা ৩০-৭০ (শীতাতপ নিয়ন্ত্রিত)।				৫০০/-			
	খ) আসনসংখ্যা ৩০-৭০ (শীতাতপ নিয়ন্ত্রণবিহীন)।				২৫০/-			
	গ) আসনসংখ্যা ৭০ এর উর্দ্ধে (শীতাতপ নিয়ন্ত্রীত)।				৭৫০/-			
	ঘ) আসনসংখ্যা ৭০ এর উর্দ্ধে (শীতাতপ নিয়ন্ত্রণবিহীন)।				৫০/-			
	অন্যান্য স্থানের রেস্তোরা ঃ- ক) আসনসংখ্যা ৩০-৭০ (শীতাতপ নিয়ন্ত্রিত)।				৩০০/-			
	খ) আসনসংখ্যা ৩০-৭০ (শীতাতপ নিয়ন্ত্রণবিহীন)।				২৫০/-			
	গ) আসনসংখ্যা ৭০ এর উর্দ্ধে (শীতাতপ নিয়ন্ত্রীত)।				৫০০/-			
	ঘ) আসনসংখ্যা ৭০ এর উর্দ্ধে (শীতাতপ নিয়ন্ত্রণবিহীন)।				২৫০/-			

মন্ত্রণালয় / দপ্তর	প্রকার / খাত	টাকা জমা / হিসাবভূক্ত করার কোড নং	প্রযোজ্য আইন	পূর্বের হার	বর্তমান হার (যে সন হতে কার্যকরী)	আদায়ের পরিমান আদায়ের অংকসমূহ হাজার টাকায়		মন্তব্য
						২০০০-২০০১	২০০১-২০০২	
১	২	৩	৪	৫	৬	৭	৮	৯
১৯। (ক) আইন, বিচার ও সংসদ বিষয়ক মন্ত্রণালয়।	1. Application or petition (a)When presented to any officer of the Customs or Excise Department or to any Magistrate by any person having or to dealings with the Government and when the subject matter of such application relates exclusively to those dealings.		i) Court Fees Act, 1870. ii) The Court Fees (Amerdment) Act, 2002.		TK. 4.00			
	b. When containing a complaint or charge of any offence other than an offence for which police officer may, under the Code of criminal procedure, 1898, arrest without warrant, and presented to any Criminal Court, When presented to a Civil, Criminal or Revenue Court, or to a collector, or any revenue officer having jurisdiction equal or subordinate to collector, to any Magistrate in his executive capacity and not otherwise provided for by this Act, or to deposit in Court revenue or rent, or for determination by a Court of the amount of compensation to be paid by a land lord to his tenant.				TK. 5.00			
	(c) When presented to the Chief Revenue or Executive Authority or to a Commissioner, or to any chief officer charged with the executive administration of a Division and not otherwise provided for by this Act.				TK. 5.00			
	(d) (i) When presented to the High Court Division under section 115 of the Code of Civil procedure, 1908, for revision of an order-							
	(a) When the value of the suit to which the order relates does not exceed Taka 1000.00,				TK. 100.00			
	(b) When the value of the suit exceeds Taka 1000.00,				TK. 200.00			
	(c) When presented to the High Court Division otherwise than under that section when presented to the High				TK. 20.00			

	section.							
	2. Application to any Civil Court that records may be called for from another Court. When the Court grants the application and is of opinion that the transmission of such records involves the use if the post.				TK. 5.00			
	3. Applications for leave to sue as a pauper.				TK. 5.00			
	4. Applications for leave to appeal as a pauper.				TK. 5.00			
	5. Plaint or memorandum of appeal in a suit to establish or disprove a right of occupancy.				TK. 10.00			
	(6) Bail. bond or other instrument of obligation given in pursuance of an order made by a Court or Magistrate under any section of the code of Criminal procedure, 1898, or the code of Civil procedure, 1908, and not otherwise provided for by this Act.				TK. 10.00			
	(7) Undertaking under section 49 of the Divorce Act.				TK. 10.00			
	(8) Wakalatnama When presented for the conduct of any one case-				TK. 10.00			
	(a) to any Civil or Criminal Court other than the High Court Division, or to any revenue Court, or to any collector or Magistrate, or other Executive officer, except such as are mentioned in clauses (b) and (c) of this number,							
	(b) to a Commissioner, a collector of Customs and Excise or to any officer charged with the executive administration of a Division not being the Chief Revenue of Executive Authority.				TK. 20.00			
	(c) to the High Court Division or Chief Revenue or Executive Authority.				TK. 20.00			
	9. Memorandum of appeal when the appeal is font from a decree or an order having the force of a decree and is presented.							
	(a) (i) to any Revenue Court or Executive Officer other than the High Court Division or the Chief Revenue or Executive Authority, (ii) to any Civil Court other than the High Court Division.							
	(b) To the Chief Revenue or executive Authority.				TK. 20.00			
	(c) To the High Court Division.				TK. 40.00			
	10. Caveat.				TK. 200.00			

	11. Petition in a suit under the native converts Marriage Dissolution Act, 1866.				TK. 30.00			
	12. Plaint or memorandum of appeal in each of the following suits							
	(i) to alter or set aside a summary decision or order of any of the Civil Courts or of any Revenue Court.				TK. 200.00			
	(ii) to alter or cancel any entry in a register or the names of proprietors of revenue paying estates.				TK. 200.00			
	(iii) to obtain a declaratory decree where no consequential relief is prayed.				TK. 200.00			
	(iv) to set aside an award.				TK. 200.00			
	(v) to set aside and adoption.				TK. 200.00			
	(vi) for partition and separate possession of a share of joint family property or of joint property. or to enforce a right to a share in a any property on the ground that it is joint family property it the plaintiff is possession of the property of which he claims to be a co-partner or co-owner.				TK. 200.00			
	(vii) to obtain a decree for dissolution of marriage or restitution of conjugal rights.				TK. 60.00			
	(viii) Every other suit where it is not possible to estimate at a money value the subject matter in dispute and which is not otherwise provided for by this Act.				TK. 200.00			
	১৩. সালিস আইন, ২০০১ (২০০১ সনের ১ নং আইন) এর যে কোন ধারার অধীন দরখাস্ত।				TK. 200.00			
	14. Agreement in writing stating a question for the opinion of the Court under the code of Civil procedure, 1908.				TK. 200.00			
	15. Every petition under the Divorce Act, except petitions under section 44 of the same Act. and every memorandum of appeal under section 55 of the same Act.				TK. 60.00			
	16. Plaint or memorandum of appeal under the Parsi marriage and Divorce Act, 1865.				TK. 60.00			

মন্ত্রণালয় / দপ্তর	প্রকার / খাত	টাকা জমা / হিসাবভূক্ত করার কোড নং	প্রযোজ্য আইন	পূর্বের হার	বর্তমান হার (যে সন হতে কার্যকরী)	আদায়ের পরিমান আদায়ের অংকসমূহ হাজার টাকায়		মন্তব্য
						২০০০-২০০১	২০০১-২০০২	
১	২	৩	৪	৫	৬	৭	৮	৯
(খ) আইন, বিচার ও সাংসদ বিষয়ক মন্ত্রণালয়।	১. নিকাহ্ রেজিষ্ট্রেশন বাৎসরিক ফিস।		মুসলিম বিবাহ এবং তালাক (রেজিষ্ট্রেশন রুলস), ১৯৭৫ ইং।	সিটি কর্পোরেশন এলাকা- ৪,০০০/- পৌরসভা এলাকা ১,৩০০/- ইউপি এলাকা ৭০০/-	১২,০০০/- ৩,০০০/- ১,০০০/-			
	২. নিকাহ্ রেজিষ্ট্রেশন লাইসেন্স ফিস (প্রতি তিন বৎসর অন্তর)।		ঐ	সিটি কর্পোরেশন এলাকা পৌরসভা এলাকা ইউপি এলাকা	১,০০০/- ১,০০০/- ৫০০/-			

মন্ত্রণালয় / দপ্তর	প্রকার / খাত	টাকা জমা / হিসাবভূক্ত করার কোড নং	প্রযোজ্য আইন	পূর্বের হার	বর্তমান হার (যে সন হতে কার্যকরী)	আদায়ের পরিমান আদায়ের অংকসমূহ হাজার টাকায়		মন্তব্য
						২০০০-২০০১	২০০১-২০০২	
১	২	৩	৪	৫	৬	৭	৮	৯
২০। প্রতিরক্ষা মন্ত্রণালয়। (ক) নৌ বাহিনী।	১। রেশন সামগ্রী।	১/১৯৩৩/০০০১/২৫০১	সেনাসদর পত্র নং ৪৫৭১ /২২/এসটি ৬ বি তারিখ ১৩ জুন ২০০১।		২০০১ সালে কার্যকর।	৬৩২৮৮	৮১৩৭৬	
	২। পোষাক।	১/১৯৩৩/০০০১/২৫০৫	ক) জে এস আই-৩/৮৭ খ) এফ ও-১৫/৮৩		১৯৮৭ সালে কার্যকর।	২৬২৫	৩২০৮	
	৩। যানবাহন।	১/১৯৩৩/০০০১/২৫১১	মন্ত্রীপরিষদ বিভাগ পত্র নং মপ্বি/১পি-১০৪/৭৫-৪৪৩/১(৩০০) তারিখ ২৬ ডিসেম্বর ১৯৭৫ ইং।		১৯৭৫ সালে কার্যকর।	২৯৪	২৪৭	
	৪। অস্ত্রশস্ত্র ও গোলাবারুদ।	১/১৯৩৩/০০০১/২৫২১	-		০	০	০	
	৫। ভবন ভাড়া।	১/১৯৩৩/০০০১/২৫২৫	ক) জে এস আই-৩ এবং ৪/৯৭। খ) পে কমিশন রিপোর্ট-১৯৯৭সাল।		১৯৯৭ সালে কার্যকর	১১৩	১৫২	
	৬। সামরিক খামার।	১/১৯৩৩/০০০১/২৫৩১	-		০	০	০	
	৭। গ্যাস, বিদ্যুৎ ও পানি।	১/১৯৩৩/০০০১/২৫৩৩	ক) কোয়র্টার এন্ড রেন্ট রুলস ১৯৯০।		১৯৯০ সালে কার্যকর	২৮৫	৬৪২	
	৮। অন্যান্য প্রতিরক্ষা প্রাপ্তি।	১/১৯৩৩/০০০১/২৫৪১	বিবিধখাতে প্রাপ্তির/আদায়ের জন্য বিভিন্ন সময়ে জারীকৃত সরকারী আদেশ সমূহ।		০	১৪৬৪০	২১৫৬৭	
খ) পূর্ত পরিচালক ও প্রধান প্রকৌশলী (বিমান)।	প্রতিরক্ষা প্রাপ্তি। বিল্ডিং ভাড়া।	১/১৯৩৪/০১০০/২৫২৫	জাতীয় বেতন স্কেল ১৯৯৭।			২৫০৮.০০	২২৪৩.০০	
	বিদ্যুৎ বাবদ।	১/১৯৩৪/০১০০/২৫৩৩	এম ই এস রেগুলেশন ১৯৬৪ এ্যাপেনডিক্স ও	প্রতি ইউনিট ০.২৮ টাকা হারে ১ম ৩০ ইউনিট, পরবর্তী ইউনিট .০১৬ টাকা হারে।	প্রতি ইউনিট ০.২৮ টাকা হারে ১ম ৩০ইউনিট, পরবর্তী ইউনিট .০১৬ টাকা হারে।	-	-	
	পানি বাবদ।	১/১৯৩৪/০১০০/২৫৩৩	ঐ	ফ্লাট রেইট ৬/- হারে।	-	১০৪৫.০০	৯৩৪.০০	
	গ্যাস বাবদ।	১/১৯৩৪/০১০০/২৫৩৩	বাংলাদেশ তৈল গ্যাস, ও খনিজ সম্পদ মন্ত্রণালয় স্মারক নং-বিজ্বাঘস (প্রাসউ-২)গ্যাস-/২০০২/৬২০ তারিখ ০২-৯-২০০২ ইং।	সিংগেল চুলা ২৭৫/- ডাবল চুলা ৩৫০/-		-	-	
	অন্যান্য প্রাপ্তি।	১/১৯৩৪/০১০০/২৫৪১	প্রযোজ্য নহে।			৬২৭.০০	৫৮০.০০	

গ। প্রতিরক্ষা গোয়েন্দা পরিদপ্তর।	প্রতিরক্ষা বাবদ প্রাপ্তি।	১/১৯৩১/০১০০/২৫০০						
	রেশন সামগ্রী।	১/১৯৩১/০১০০/২৫০১				২৮৫৫.০০	২৯১৬.০০	
	ইউনিফর্ম।	১/১৯৩১/০১০০/২৫০৫				৩৯.০০	২৫.০০	
	সরকারী যানবাহন ব্যবহার।	১/১৯৩১/০১০০/২৫১১				২৮.০০	১৬.০০	
	আর্মস এন্ড এমুন্যাশন।	-				-	-	
	বিল্ডিং ভাড়া।	১/১৯৩১/০১০০/২৫২১				-	-	
	মিলিটারী ফার্ম।	১/১৯৩১/০১০০/২৫৩১				-	-	
	বিভিন্ন ইউটেলেটিজ হইতে আদায়।	১/১৯৩১/০১০০/২৫৩৩				-	-	
	অন্যান্য প্রতিরক্ষা প্রাপ্তি।	১/১৯৩১/০১০০/২৫৪১				৯.০০	৬.০০	
(ঘ) বাংলাদেশ সমরাস্ত্র কারখানা।	রেশন সামগ্রী।	১/১৯৩১/০১০০/২৫০১	প্রতিরক্ষা মন্ত্রণালয় পত্র নং ১সে-১/৮০/৮৬-১৯/১৩ তারিখ ২৫/১/৮৮	চাউল প্রতি কেজি ১.২৫ টাকা আটা প্রতি কেজি ১.২৫ টাকা তৈল প্রতি কেজি ৪.০০ টাকা চিনি প্রতি কেজি ৬.০০ টাকা বর্তমান হার অনুযায়ী।	চাউল প্রতি কেজি ৫.৬৩ টাকা আটা প্রতি কেজি ৪.০৯ টাকা তৈল প্রতি কেজি ১৭.৬৩ টাকা চিনি প্রতি কেজি ১৪.০২ টাকা (১৯৮৮ সন হতে কার্যকরী)।	৮৮৪৬.০০	৮৫৪৫.০০	
	সরকারী যানবাহন ব্যবহার।	১/১৯৩১/০১০০/২০৩৭	এ আই-১/৯০ তারিখ ১০-২-১৯৯০ ইং।		আর্মি ইলেক্ট্রাকসন ১/৯০ মোতাবেক আদায় করা হয়।	৭৩.০০	৭৮.০০	
	আর্মস এন্ড এ্যামুনেশন (অস্ত্রশস্ত্র)।	১/১৯৩১/০১০০/২৫২১	সেনাসদরের পত্র মোতাবেক উৎপাদিত অস্ত্রশস্ত্র সরবরাহ করা হয়। যাহার বিনিময়ে বিওএফ কোন অর্থ গ্রহণ করে না অর্থাৎ সরকারী কোষাগারে কোন অর্থ জমা করা হয়না।		প্রতি আর্থিক সালে এপসি বিও এফ কর্তৃক মুল্য নির্ধারণ করা হয়। প্রতিটি কার্তুজ এর মুল্য ১৫.৯০ টাকা এবং প্রতিটি রাইফেল এর মুল্য ৫০.৯৬১.৪১ টাকা।	২৩০৯.০০	২১৫৩.০০	
	বিল্ডিং ভাড়া।	১/১৯৩১/০১০০/২৫২৫	১৯৯৭ সালের পে কমিশন অনুযায়ী।	-	বেতন স্কেল ১৭৫০-২২৫০ ৫% বেতন স্কেল ২৩৭৫ এর উপরে৭.৫% (১৯৯৭ ইং)।	২৭৬৪.০০	২৬৮৭.০০	১/১৯৩১/০১০০/ ২০৩৭
	বিভিন্ন ইউলেটিজ হইতে আদায় (গ্যাস, বিদ্যুৎ, পানি)।	১/১৯৩১/০১০০/২৫৩৩	সেনাসদরের পত্র মোতাবেক ব্যক্তির নিকট হইতে আদায় করা হয়।	বিদ্যুৎ বর্তমান হার মোতাবেক গ্যাস - সিংগেল - বার্নার ৩২৫/- ডাবল বার্নার ৩৭৫/- পানি ৬.০০ প্রতি মাসে।	বিদ্যুৎ বর্তমান হার মোতাবেক গ্যাস - সিংগেল - বার্নার ৩২৫/- ডাবল বার্নার ৩৭৫/- পানি ৬.০০ প্রতি মাসে।	৩৭৯৩.০০	৩৫২০.০০	
	অন্যান্য প্রতিরক্ষা বাবদ প্রাপ্তি।	১/১৯৩১/০১০০/২৫৪১	ঠিকাদারের নিকট হইতে জরিমানা আদায়, অতিরিক্ত প্রদত্ত টাকা আদায় ইত্যাদি।	-	-	১৩৭.০০	১০৬.০০	
ঙ) বাংলাদেশ আবহাওয়া অধিদপ্তর।	আবহাওয়ার উপাত্ত ও প্রতিবেদন প্রস্তাবিত রেট।				পরিশিষ্ট - ২৭			
চ) বাংলাদেশ বিমান বাহিনী।	প্রতিরক্ষা প্রাপ্তি।							
	রেশন সামগ্রী।	১/১৯৩৪/০০০০/২৫০১				৭,৭৪.৩৫	৮,০৭,২৫	
	পোষাক।	১/১৯৩৪/০০০০/২৫০৫				৭,৭৪	৭.১২	

	যানবাহন।	১/১৯৩৪/০০০০/২৫১১				৬,৩১	৭,০৭	
	জাতিসংঘ থেকে প্রাপ্ত।	১/১৯৩৪/০০০০/২৫৩৫				৭৫	-	
	জাতিসংঘ কর্মসূচীতে মিলিটারী প্রেরণ।	১/১৯৩৪/০০০০/২৫৩৭				১৪,১৯	১,০৮	
	অন্যান্য প্রতিরক্ষা প্রাপ্তি।	১/১৯৩৪/০০০০/২৫৪১				২,০৯,৪৫	১,৭৩,২০	
	অতিরিক্ত প্রদত্ত আদায়।	১/১৯৩৪/০০০০/২৬৭১				১,০৫,৩৩	৪৫,৬৯	

মন্ত্রণালয় / দপ্তর	প্রকার / খাত	টাকা জমা / হিসাবভূক্ত করার কোড নং	প্রযোজ্য আইন	পূর্বের হার	বর্তমান হার (যে সন হতে কার্যকরী)	আদায়ের পরিমান আদায়ের অংকসমূহ হাজার টাকায়		মন্তব্য
						২০০০-২০০১	২০০১-২০০২	
১	২	৩	৪	৫	৬	৭	৮	৯
যোগাযোগ মন্ত্রণালয় (ক) বাংলাদেশ রোড ট্রান্সপোর্ট অথরিটি।	মটর যান কর আইন	১/২২৭৩/০০০০/১০১১	অর্থবিল ২০০২ ১ মটর ভেইকেল রুলস, ১৯৮৪। ২। মটর ভেইকেল অর্ডিন্যান্স, ১৯৮৩ ইং।					
	১। মটর সাইকেল ক) মোটর চালিত বাই সাইকেল- ১। খালি অবস্থায় ওজন ৯০ কেজি পর্যন্ত। ২। খালি অবস্থায় ওজন ৯০ কেজি এর উর্দ্ধে। ৩। ট্রেইলার অথবা সাইড কার টানার জন্য ব্যবহৃত হলে (খ) মটর চালিত ট্রাইসাইকেল। ১। যাত্রী আসন ২-এর অধিক নহে। ২। যাত্রী আসন ২ এর অধিক- ২-আসনের জন্য ৩। ২-এ অতিরিক্ত প্রতি আসনের জন্য।			২০০/- ৪৫০/- ১০০/- ১,০০০/- ১,০০০/- ২১৫/-	৪০০/- ৮০০/- ২০০/- ১,৫০০/- ১,৫০০/- ৩৫০/-			
	২। যাত্রীবাহী মটর যান (ভাড়ায় চালিত নহে)- (ক) যাত্রী আসন অনধিক দুই। (খ) যাত্রী আসন অনধিক তিন। (গ) যাত্রী আসন অনধিক চার। (ঘ) যাত্রী আসন চার এর অধিক (চার পর্যন্ত)। (ঙ) চার এর অধিক অতিরিক্ত প্রত্যেক যাত্রী।			১,০০০/- ২,০০০/- ৩,০০০/- ৩,০০০/- ২৭০/-	২,০০০/- ৩,০০০/- ৪,৫০০/- ৪,৫০০/- ৪০০/-			
	৩। (ক) যাত্রীবাহী মোটরযান (ভাড়ায় চালিত) ট্রাই সাইকেল ব্যতীত।							

	১। যাত্রী আসন ৪ পর্যন্ত। ২। যাত্রী আসন ৪ এর অধিক কিন্তু ৬ এর অধিক নহে। ৩। যাত্রী আসন ৬ এর অধিক কিন্তু ১৫ আসনের উর্দ্ধে নহে ৪। যাত্রী আসন ১৫ এর অধিক কিন্তু ৩০ এর অধিক নহে। ৫। যাত্রী আসন ৩০ এর অধিক এক তলা বাস। ৬। দ্বিতল বাস এবং আর্টিকুলেটেড বাস।			১.৪৫০/- ১.৮০০/- ৩,০০০/- ৩,৭৫০/- ৫,১০০/- ৬,০০০/-	২.৫০০/- ৩.০০০/- ৫.০০০/- ৬,০০০/- ৭.৫০০/- ৮,৭০০/-			
	৪। মালবাহী মোটরযান (ভাড়ায় চালিত নহে)- (ক) সর্বোচ্চ ওজন (মালসহ) ৩৫০০ কিগ্রাম পর্যন্ত। (খ) সর্বোচ্চ ওজন (মালসহ) ৩৫০০ কিগ্রাম এর উর্দ্ধে কিন্তু ৭৫০০ কিগ্রাম পর্যন্ত। ১) ৩৫০০ কিগ্রাম এর জন্য এবং ২) অতিরিক্ত প্রতি ৫০০ কিগ্রাম বা অংশের জন্য (গ) সর্বোচ্চ ওজন (মালসহ) ৭৫০০ কিগ্রাম এর উর্দ্ধে কিন্তু ১২.৫০০ কিগ্রাম পর্যন্ত। ১) ৭৫০০ কিগ্রাম এর জন্য এবং ২) অতিরিক্ত প্রতি ৫০০ কিগ্রাম বা অংশের জন্য			২.০০০/- ২.০০০/- ২৮৫/- ৪,২৮০/- ৬৩০/-	৩,০০০/- ৩.০০০/- ৪২৫/- ৪,৪০০/- ৯০০/-			
	(ঘ) সর্বোচ্চ ওজন (মালসহ) ১২৫০০ কিগ্রামের উর্দ্ধে। ১) ১২৫০০ কিগ্রামের জন্য এবং			১০,৫৮০/-	১৫,৪০০/-			

	২) অতিরিক্ত প্রতি ৫০০ কিলোগ্রাম বা অংশের জন্য।			৭৯০/-	১.১০০/-			
	৫। মালবাহী মোটরযান (ভাড়ায় চালিত)।							
	(ক) সর্বোচ্চ ওজন (মালসহ) ৩৫০০ কিলোগ্রাম পর্যন্ত।			১.২৫০/-	১.৮৭৫/-			
	(খ) সর্বোচ্চ ওজন (মালসহ) ৩৫০০ কিলোগ্রাম এর উর্দ্ধে কিন্তু ৭৫০০ কিলোগ্রাম পর্যন্ত।							
	১) ৩৫০০ কিলোগ্রাম এর জন্য এবং			১,২৫০/-	১,৮৭৫/-			
	২) অতিরিক্ত প্রতি ৫০০ কিলোগ্রাম বা অংশের জন্য।			১২০/-	১৮০/-			
	(গ) সর্বোচ্চ ওজন (মালসহ) ৭৫০০ কিলোগ্রাম এর উর্দ্ধে-							
	১) ১২৫০০ কিলোগ্রাম এর উর্দ্ধে নহে ৭৫০০ কিলোগ্রাম পর্যন্ত।			২.২১০/- ৩০৫/-	৩,৩১৫/- ৪৫০/-			
	২) অতিরিক্ত প্রতি ৫০০ কিলোগ্রাম বা অংশের জন্য			৫.২৬০/-	৭.৮১৫/-			
	(ঘ) সর্বোচ্চ ওজন ১২৫০০ কিলোগ্রাম এর উর্দ্ধে -			৩০৫/-	৪৬০/-			
	১) ১২৫০০ কিলোগ্রাম পর্যন্ত।							
	২) ১২৫০০ কিলোগ্রাম এর উর্দ্ধে প্রতি ৫০০ কেজির জন্য।							
	১। ড্রাইভিং লাইসেন্স ফিস।	১/৫০৪৩/০০০০/১১১১		১০৫/-	১৫০/-			
	২। ড্রাইভিং লাইসেন্স নবায়ন ফিস।							
	(ক) মেয়াদ উত্তীর্ণের ১৫ দিনের মধ্যে।			৬৫/-	১০০/-			
	(খ) মেয়াদ উত্তীর্ণের ১৫ দিন পর।			৮৫/-	১৫০/-			
	৩। কন্ডাক্টর লাইসেন্স ফিস।			৫২.৫/-	৭৫/-			
	৪। কন্ডাক্টর লাইসেন্স নবায়ন ফিস (বার্ষিক)।							
	(ক) মেয়াদ উত্তীর্ণের ১৫ দিনের মধ্যে।			৩২.৫/-	৫০/-			
	(খ) মেয়াদ উত্তীর্ণের ১৫ দিন পর।			৪২.৫/-	৭৫/-			

	৫। গাড়ী চালনা দক্ষতা যাচাই পরীক্ষা ফিস।			৫০/-	১০০/-			
	৬। ড্রাইভিং লাইসেন্সের প্রতিলিপি (প্রতিটি)			৪৫/-	১০০/-			
	৭। শিক্ষানবীশ লাইসেন্স ফিস।			৬০/-	১০০/-			
	৮। শিক্ষানবীশ লাইসেন্স নবায়ন ফিস।			৩০/-	৫০/-			
	৯। ড্রাইভিং স্কুল রেজিস্ট্রেশন ফিস।			৭,০০০/-	১০,০০০/-			
	১০। ড্রাইভিং ইন্সট্রাক্টর লাইসেন্স ফিস।			২০০/-	৫০০/-			
	১১। ড্রাইভারের পি এস ভি ব্যাস (প্রতিটি)।			২০/-	৪০/-			
	১২। কন্ডাক্টারের দক্ষতা যাচাই পরীক্ষা ফিস।			২৫/-	৫০/-			
	১৩। কন্ডাক্টর ব্যাজ ফিস			২০/-	৪০/-			
	১৪। মোটরযান অস্থায়ী রেজিস্ট্রেশন ফিস।			১৪০/-	২৮০/-			
	১৫। ভাড়া খরিদ/দায়বদ্ধ এন্ডোর্সমেন্ট ফিস।			৫০০/-	১,০০০/-			
	১৬। ভাড়া খরিদ/দায়বদ্ধ মালিকানা পরিবর্তন ফিস।			২৫০/-	৫০০/-			
	১৭। পরিবর্তন রেকর্ড করিবার ফিস।			১০০/-	২০০/-			
	১৮। ফিটনেস সার্টিফিকেট (মুল/নবায়ন) ফিস ঃ (ক) ভারী মোটর যান (খ) ভারী মোটরযান ব্যতীত অন্যান্য মোটরযান (গ) মোটরযান পরিদর্শন ফিস (রেজিস্ট্রেশন, মালিকানা বদলি, ফিটনেস ইত্যাদি।)			৩০০/- ১৫০/- ১৫০/-	৬০০/- ৩০০/- ৩০০/-			
	১৯। ফিটনেস সার্টিফিকেট ফিস এর অনুলিপি।			৫০/-	১০০/-			
	২০। মোটরযান নিবন্ধীকরণ ফিস ঃ (ক) মোটর সাইকেল ঃ (১) ইঞ্জিন ক্যাপাসিটি ১০০ সিসি পর্যন্ত। (২) ইঞ্জিন ক্যাপাসিটি ১০০ সিসির উর্দ্ধে। (খ) তিন চাকা বিশিষ্ট মোটর			১,৫০০/- ২,০০০/-	৩,০০০/- ৪,০০০/-			

	গাড়ী (এম সি আর, অটোটেম্পো, ইত্যাদি)ঃ (১) ইঞ্জিন ক্যাপাসিটি ১০০ সিসি পর্যন্ত। (২) ইঞ্জিন ক্যাপাসিটি ১০০ সিসি উর্দ্ধে।			২৭৫/- ৫০০/-	৫৫০/- ১,০০০/-			
	(গ) অসমর্থ লোকের উপযোগী মোটরযান			২০/-	২০/-			
	(ঘ) ভাড়ায় চালিত অমিনিবাস, মিনিবাস, মাইক্রোবাস ইত্যাদি। (১) মাইক্রোবাস (চালকসহ ৩১ আসন পর্যন্ত)।			২,০০০/-	৪,০০০/-			
	(২) আসনসংখ্যা (চালকসহ) ৩১এর অধিক কিন্তু ৫২ (চালকসহ) এর অধিক নহে। (৩) আসনসংখ্যা (চালকসহ) ৫২ এর অধিক ।			৬,০০০/- ৮,৫০০/-	১২,০০০/- ১৫,০০০/-			
	(ঙ) মালবাহী মোটরযান (ট্রাক, ট্যাংকলরী, ট্রাক্টর, ট্রেইলার, ভ্যান, পিক-আপ ইত্যাদি) ভাড়ায় চালিত নহে। (১) সর্বোচ্চ ওজন (মালসহ) ৩৫০০ কিগ্রাম পর্যন্ত। (২) সর্বোচ্চ ওজন (মালসহ) ৩৫০০ কিগ্রাম এর উর্দ্ধ কিন্তু ৭৫০০ কিগ্রাম পর্যন্ত। (৩) সর্বোচ্চ ওজন (মালসহ) ৭৫০০ কিগ্রাম এর উর্দ্ধে কিন্তু ১২৫০০ কিগ্রাম পর্যন্ত। (৪) সর্বোচ্চ ওজন (মালসহ) ১২৫০০ কিগ্রাম এর উর্দ্ধে।			১০,০০০/- ২০,০০০/- ২৫,০০০/- ২৫,০০০/-	২০,০০০/- ৪০,০০০/- ৫০,০০০/- ৫৫,০০০/-			

	(চ) মালবাহী মোটরযান (ট্রাক, ট্যাংকলরী, ভ্যান, পিক-আপ ইত্যাদি) ভাড়ায় চালিত। (১) সর্বোচ্চ ওজন (মালসহ) ৩৫০০ কিঃগ্রাম পর্যন্ত। (২) সর্বোচ্চ ওজন (মালসহ) ৩৫০০ কিঃগ্রাম এর উর্দ্ধে কিন্তু ৭৫০০ কিঃগ্রাঃ পর্যন্ত।			২,০০০/- ৬,০০০/-	৪,০০০/- ১২,০০০/-			
	৩ ৭৫০০ এর উর্দ্ধে ১২৫০০ পর্যন্ত। ৪। সর্বোচ্চ ওজন (মালসহ) ১২৫০০ কিঃগ্রাঃ এর উর্দ্ধে।			৮,৫০০/- ৮,৫০০/-	১৫,০০০/- ২০,০০০/-			
	(ছ) ট্রাক্টর।			৩০০/-	৭৫০/-			
	(জ) অন্যান্য মোটরযান (মোটরকার, সিডান, জীপ, স্টেশন ওয়াগন, ট্যাক্সি ক্যাব ইত্যাদি এবং ভাড়ায় চালিত নহে এমন মাইক্রোবাস, মিনিবাস, বাস ইত্যাদি)। ১ ইঞ্জিন ক্যাপাসিটি ৬০০ সিসি পর্যন্ত। ২। ইঞ্জিন ক্যাপাসিটি ৬০০ সিসির উর্দ্ধে কিন্তু ১০০০ সিসি পর্যন্ত। ৩। ইঞ্জিন ক্যাপাসিটি ১০০০ সিসির উর্দ্ধে কিন্তু ১৪০০ সিসি পর্যন্ত। ৪। ইঞ্জিন ক্যাপাসিটি ১৪০০ সিসির উর্দ্ধে কিন্তু ২০০০ সিসি পর্যন্ত। ৫। ইঞ্জিন ক্যাপাসিটি ২০০০ সিসির উর্দ্ধে- (ক) মাইক্রোবাস (খ) মিনিবাস (গ) বাস (ঘ) সিডান, কার, জীপ ও অন্যান্য।			৫,০০০/- ১০,০০০/- ১৫,০০০/- ২০,০০০/- ২০,০০০/- ২০,০০০/- ২৫,০০০/- ৩৫,০০০/-	৫,০০০/- ১০,০০০/- ১৫,০০০/- ৩৫,০০০/- ৪০,০০০/- ৪৫,০০০/- ৫০,০০০/- ৭০,০০০/-			

	২১। মোটরযানের মালিকানা হস্তান্তর ফিস ঃ- (ক) ১ অনুচ্ছেদের (ক), (গ), (ঙ), (চ) এবং (ছ) তে বর্ণিত মোটরযানের ক্ষেত্রে। (খ) ১ অনুচ্ছেদের (খ) তে বর্ণিত মোটরযানের ক্ষেত্রে। (গ) ১ অনুচ্ছেদের (ঘ) এবং (চ) তে বর্ণিত মোটর যানের ক্ষেত্রে।			রেজিঃ ফিসের ১/৩ ভাগ। ২৫০/- ১০০০/-	রেজিঃ ফিসের ১/৩ ভাগ। রেজিঃ ফিসের ১/২ ভাগ। রেজিঃ ফিসের ১/৩ ভাগ।			
	২২। ডুপ্লিকেট রেজিঃ সার্টিফিকেট ফিস।			১০০/-	২০০/-			
	২৩। বানিজ্য সনদ (ক) ১০ পর্যন্ত যে কোন সংখ্যা। (খ) ৫ পর্যন্ত বা তার কম অতিরিক্ত সংখ্যার জন্য।			১,৫০০/- ৭৫০/-	৩.০০০/- ১.৫০০/-			
	২৪। ঠিকানা পরিবর্তন ফিস।			১০০/-	২০০/-			
	২৫। নিবন্ধীকরণ এবং লাইসেন্স সম্পর্কিত রেকর্ডপত্রের সত্যায়িত অনুলিপির জন্য ফিস।			৪০/-	৮০/-			
	২৬। ড্রাইভিং লাইসেন্স ঃ (ক) ড্রাইভিং লাইসেন্স বই। (খ) পাস্টিক কার্ড।			১০/- ১০০/-	১০/- ১০০/-			
	১। রুট পারমিটের জন্য আবেদনপত্র।	১/৫০৪৩/০০০০/১১০৫		৪০ (প্রতি পারমিট)।	১০০ (প্রতি পারমিট)			
	২। রুট পারমিট ফিস ঃ- (ক) ষ্টেজ ক্যারেজ পারমিট। ১। এক জেলার প্রতিটি রুটের জন্য। ২। একের অধিক কিন্তু তিনের কম জেলায় অতিক্রমকারী প্রতিটি রুটের জন্য। ৩। তিনের অধিক জেলা অতিক্রমকারী প্রতিটি রুটের জন্য।			২৮০/- (বার্ষিক) ৪২০/- (বার্ষিক) ৫৬০/- (বার্ষিক)	৫০০/- (বার্ষিক) ৮০০/- (বার্ষিক) ১,১২০/- (বার্ষিক)			
	(খ) কন্ট্রাক্ট ক্যারেজ পারমিট ঃ (ট্যাক্সি, মাইক্রোবাস, মিনিবাস) ১। এক জেলার জন্য। ২। একের অধিক কিন্তু তিনের							

	কম জেলার জন্য। ৩। তিনের অধিক কিন্তু ছয় এর কম জেলার জন্য।			১৪০/- (বার্ষিক) ২১০/- (বার্ষিক) ২৮০/- (বার্ষিক)	২৮০/- (বার্ষিক) ৪২০/- (বার্ষিক) ৫৬০/- (বার্ষিক)			
	৪। ছয় এর অধিক কিন্তু বার এর কম জেলার জন্য। ৫। বার এর অধিক জেলার জন্য।			৪২০/- (বার্ষিক) ৫৬০/- (বার্ষিক)	৮৪০/- (বার্ষিক) ১১২০/- (বার্ষিক)			
	(গ) পাবলিক ক্যারিয়ার পারমিট ঃ ১। এক জেলার জন্য। ২। একের অধিক কিন্তু তিনের কম জেলার জন্য। ৩। তিনের অধিক কিন্তু ছয় এর কম জেলার জন্য। ৪। ছয় এর অধিক কিন্তু বার এর কম জেলার জন্য। ৫। বার এর অধিক জেলার জন্য।			২২৫/- (বার্ষিক) ৩০০/- (বার্ষিক) ৩৯০/- (বার্ষিক) ৫৬০/- (বার্ষিক) ৭২৫/- (বার্ষিক)	৪৫০/- (বার্ষিক) ৬০০/- (বার্ষিক) ৭৮০/- (বার্ষিক) ১.১২০/- (বার্ষিক) ১.৪৫০/- (বার্ষিক)			
	(ঘ) প্রাইভেট ক্যারিয়ার পারমিট ঃ ১। এক জেলার জন্য। ২। একের অধিক কিন্তু তিনের কম জেলার জন্য। ৩। তিনের অধিক কিন্তু ছয় এর কম জেলার জন্য। ৪। ছয় এর অধিক কিন্তু বার এর কম জেলার জন্য। ৫। বার এর অধিক জেলার জন্য।			২২৫/- (বার্ষিক) ৩০০/- (বার্ষিক) ৩৯০/- (বার্ষিক) ৫৬০/- (বার্ষিক) ৭২৫/- (বার্ষিক)	৫৬০/- (বার্ষিক) ৭৫০/- (বার্ষিক) ৯৭৫/- (বার্ষিক) ১.৪০০/- (বার্ষিক) ১.৮০০/- (বার্ষিক)			
	(ঙ) মোটরক্যাপ রিক্সা পারমিট।			১১০/- (বার্ষিক)	২২০/- (বার্ষিক)			
	(চ) অটোটেম্পো পারমিট এক জেলার প্রতি রুটের জন্য।			১৭০/- (বার্ষিক)	৩৪০/- (বার্ষিক)			
	(ছ) প্রাইভেট সার্ভিস ভেহিক্যাল							

	পারমিট ঃ- ১। এক জেলার জন্য। ২। একের অধিক কিন্তু তিনের কম জেলার জন্য।			৩৩৫/- (বার্ষিক) ৪৭৫/- (বার্ষিক)	৬৭০/- (বার্ষিক) ৯৫০/- (বার্ষিক)			
	৩। তিনের অধিক জেলার জন্য।			৩১৫/- (বার্ষিক)	১,২৩০ (বার্ষিক)			
	(জ) অস্থায়ী রূট পারমিট ফিস (প্রতি সপ্তাহ্ বা অংশের জন্য প্রতি জেলা)ঃ			১০/- (বার্ষিক)	২০/- (বার্ষিক)			
	৩। রূট পারমিট হস্তান্তর ফিস।			৩৬৫/- (প্রতি পারমিট)	৭৩০/- (প্রতি পারমিট)			
	৪। রূট পারমিটের প্রতিলিপি ফিস ঃ- (ক) ক. অংশের জন্য। (খ) খ. অংশের জন্য।			৬০/- (প্রতি পারমিট) ৩৫/- (প্রতি পারমিট)	১২০/- (প্রতি পারমিট) ৭০/- (প্রতি পারমিট)			

মন্ত্রণালয় / দপ্তর	প্রকার / খাত	টাকা জমা / হিসাবভূক্ত করার কোড নং	প্রযোজ্য আইন	পূর্বের হার	বর্তমান হার (যে সন হতে কার্যকরী)	আদায়ের পরিমান আদায়ের অংকসমূহ হাজার টাকায়		মন্তব্য
						২০০০-২০০১	২০০১-২০০২	
১	২	৩	৪	৫	৬	৭	৮	৯
ভূমি মন্ত্রণালয়। (ক) ভূমি রেকর্ড ও জরিপ অধিদপ্তর।	জরিপ ও বন্দোবস্ত বাবদ আদায়।	১/৪৬৩৭/০০০০/১২২১		খতিয়ান ৮/- ও মুদ্রিত নকশা ৮০/-	খতিয়ান ১২/- ও মুদ্রিত নকশা ১০০/-।	২২.০০	২৪.০০	২৫-৭-৯৪ হতে কার্যকরী।
(খ) ভূমি প্রশাসন প্রশিক্ষন কেন্দ্র (ভূমি মন্ত্রণালয় ঢাকা)।	সিভিউল বিক্রয়। ঐ ঐ	১/৪৬৩০/০০০০/২৬৮১					৪.০০ .৯০০ ১,২০০.০০	
(গ) ভূমি উন্নয়ন কর।	১। কৃষি জমির ক্ষেত্রে ক) ৮.২৫ একর পর্যন্ত।	১/৪৬৩১/০০০০/১২১১	ল্যান্ড ডেভলপমেন্ট ট্যাক্স অর্ডিন্যান্স ১৯৭৬ এবং ১৯৯৩ সালের ২৯ নং আইন দ্বারা সংশোধিত।	ভূমি উন্নয়ন কর দিতে হবে না।	ভূমি উন্নয়ন কর দিতে হবে না।			
	খ) ৮.২৫ একর হতে ১০ একর পর্যন্ত।			৮.২৬ একর এবং তদুর্দ্ধ ১/- হারে।	প্রতি শতাংশ .৫০ হারে।			
	গ) ১০ একরের উর্দ্ধে।		-		প্রতি শতাংশ ১.০০ হারে।			
	২। অকৃষি জমির ক্ষেত্রে। (শিল্প ও বাণিজ্য কাজে ব্যবহৃত জমির করের হার)।							
	ক) ঢাকা জেলার কোতয়ালী মীরপুর, মোহাম্মদপুর, সুত্রাপুর, লালবাগ, সবুজবাগ (সাবেক মতিঝিল) ডেমরা, গুলশান, ক্যান্টনমেন্ট, উত্তরা (সাবেক গুলশান) টংগী, কেরানীগঞ্জ, থানা এলাকা।			১২৫.০০	১২৫.০০			
	খ) নারায়নগঞ্জ জেলার ফতুল্লা ও সিদ্ধিরগঞ্জ এলাকা।			১২৫.০০	১২৫.০০			
	গ) গাজীপুর এলাকার জয়দেবপুর থানা এলাকায় ।			১২৫.০০	১২৫.০০			

	ঘ) চট্টগ্রাম জেলার কোতয়ালী. পাঁচলাইস, ডবলমুড়িং, সীতাকুন্ডু বন্দর. হাটহাজারী, পাহাড়তলী ও রাংগুনিয়া।			১২৫.০০	১২৫.০০				
	ঙ) খুলনা জেলার কোতয়ালী দৌলতপুর, দিঘলিয়া ও ফুলতলা থানা এলাকা।			১২৫.০০	১২৫.০০				
	চ) অন্য সকল জেলা শহরের পৌর এলাকা।			২২.৫০/-	২২/-				
	ছ) জেলা সদরের বাইরে অন্যান্য পৌর এলাকা।			-	১৭.০০				
	জ) পৌর এলাকা ঘোষিত হয়নি এমন এলাকার জন্য।			১৭.০০	১৫.০০				
	৩। অকৃষি জমির ভূমি উন্নয়ন কর (আবাসিক বা অন্য কোন কাজে ব্যবহৃত করের হার)								
	ক) ঢাকা জেলার কোতয়ালী মীরপুর. মোহাম্মদপুর. সূত্রাপুর. লালবাগ. সবুজবাগ (সাবেক মতিঝিল) ডেমরা. গুলশান. ক্যান্টনমেন্ট. উত্তরা (সাবেক গুলশান) টংগী. কেরানীগঞ্জ. থানা এলাকা			২২.০০	২২.০০				
	খ) নারায়নগঞ্জ জেলার ফতুল্লা ও সিদ্ধিরগঞ্জ এলাকা।			২২.০০	২২.০০/-				
	গ) গাজীপুর এলাকার জয়দেবপুর থানা এলাকায় ।			২২.০০	২২.০০				
	ঘ) চট্টগ্রাম জেলার কোতয়ালী, পাঁচলাইস. ডবলমুড়িং. সীতাকুন্ডু বন্দর. হাটহাজারী. পাহাড়তলী ও রাংগুনিয়া।			২২.০০	২২.০০				
	ঙ) খুলনা জেলার কোতয়ালী দৌলতপুর. দিঘলিয়া ও ফুলতলা থানা এলাকা।			২২.০০	২২.০০				
	চ) অন্য সকল জেলা শহরের পৌর এলাকা।			৬.৫০	৭.০০				
	ছ) জেলা সদরের বাইরে অন্যান্য পৌর এলাকা।			-	৬.০০				

	জ) পৌর এলাকা ঘোষিত হয়নি এমন এলাকার জন্য।			৫.২৫	৫.০০			

মন্ত্রণালয় / দপ্তর	প্রকার / খাত	টাকা জমা / হিসাবভূক্ত করার কোড নং	প্রযোজ্য আইন	পূর্বের হার	বর্তমান হার (যে সন হতে কার্যকরী)	আদায়ের পরিমান আদায়ের অংকসমূহ হাজার টাকায়		মন্তব্য
						২০০০-২০০১	২০০১-২০০২	
১	২	৩	৪	৫	৬	৭	৮	৯
স্বরাষ্ট্র মন্ত্রণালয়। ক) মাদকদ্রব্য নিয়ন্ত্রণ অধিদপ্তর।	এ্যালকোহল নিয়ন্ত্রণ (লাইসেন্স ফিস) বিধিমাশলা লাইসেন্সের প্রকার।	১/২২৭৩/০০০০/১০০১	মাদকদ্রব্য নিয়ন্ত্রণ আইন, ১৯৯০ (১৯৯০ সালের ২০ নং আইন) মাদকদ্রব্য নিয়ন্ত্রণ বিধীমালা ১৯৯৯।			২৮,৯১২৫.০০	২৭.১৪.১৮.০০	
	মাদকশুল্ক আদায়যোগ্য দ্রব্যাদির নাম। ১. দেশী মদ							
	ক) চা বাগান ব্যতীত দেশের অন্যান্য সকল এলাকার জন্য।			প্রতি এল.পি.জি ৩০০/-	প্রতি লিটার প্রুফ ৮৮/-			
	খ) চা বাগান এলাকার জন্য। ২। মিথাইল এ্যালকোহল							
	৩। রেকটিফাইড স্পিরিট।			প্রতি এল.পি.জি ১৫০/-	প্রতি লিটার প্রুফ ৫৫/-			
	ক) Bangladesh Homeopathic Practitioners Ordinance 1983 (XII of 1983) এর অধীন রেজিস্ট্রিকৃত হোমিওপ্যাথিক চিকিৎসকের লাইসেন্সের অধীন বাৎসরিক সর্বোচচ ৮ লন্ডন প্রুফ গ্যালন।			প্রতি এল.পি.জি ২২৫/-	প্রতি লিটার প্রুফ ৮৮/-			
	খ) অন্যান্য।							
	৪। বাংলাদেশে প্রস্তুত বিলাতী মদ।			প্রতি এল,পি.জি ৫০/-	প্রতি লিটার প্রুফ ২২/-			
	৫। ডিনেচার্ড স্পিরিট।							
	সরকারী যানবাহন ব্যবহার			প্রতি এল.পি.জি ২২৫/-	প্রতি লিটার প্রুফ ৬৬/-			
	বিবিধ অবানিজ্যিক বিক্রয়			প্রতি এল,পি.জি ৭৫০/-	প্রতি লিটার প্রুফ ৩৩০/-			
	অতিরিক্ত প্রদত্ত আদায়							
	বিবিধ রাজস্ব প্রাপ্তি			প্রতি বাল্ক গ্যালন ৫০/-	প্রতি লিটার (আয়তনভিত্তিক) ২২/-			
		১/২২৭৩/০০০০/২০৩৭						

		১/২২৭৩/০০০০/২৩৭৬ ১/২২৭৩/০০০০/২৬৭১ ১/২২৭৩/০০০০/২৬৮১				১০.০০ ৪.০০ ২,০০০/- ২০০.০০/-	৮.০০ - ১,০০০/- ৪৮৯.০০/-	
					বার্ষিক ফি			প্রস্তাবিত বার্ষিক ফি টাকা
	১। বিলাতী মদের কম্পাউন্ডিং ও ব্লেন্ডিং।				১০,০০০/-			২০,০০০/-
	২। বিলাতি মদের বোটলিং।				২,০০০/-			৫,০০০/-
	৩। বিলাতী মদ পাইকারী বিক্রয়ের।				১০,০০০/-			২০,০০০/-
	৪। জনসাধারন কর্তৃক পাট্টা চৌহদ্দি (লাইসেন্স বর্নিত এলাকা) এর বাহিরে সেবনের জন্য বিলাতীমদ বিক্রয়ের ক্ষেত্রে।				৫,০০০/-			৬,০০০/-
	৫। হোটেল, রেস্তোরা হোটেল কাম রেস্তোরা, নাট্যশালা প্রেক্ষাগৃহ এবং আমোদ প্রমোদের স্থায়ী স্থানে স্থাপিত বার-এ জনসাধারণ কর্তৃক সেবনের উদ্দেশ্যে বিলাতীমদ বিক্রয়ের ক্ষেত্রে।				৫,০০০/-			১০,০০০/-
	৬। ডাকবাংলা, ক্লাব, মেস অথবা সমপর্যায়ের অন্য কোন প্রতিষ্ঠানে বিলাতী মদ বিক্রয়ের।				৫,০০০/-			১৫,০০০/-
	৭। রেলওয়ে ডাইনিং কার, রেলওয়ে রিফ্রেশমেন্ট রুম ইত্যাদিতে বিলাতীমদ বিক্রয়ের।				৫,০০০/-			১০,০০০/-
	৮। স্টীমার, লঞ্চ, জাহাজ ইত্যাদি পরিবহনে বিলাতীমদ বিক্রয়ের।				৫,০০০/-			১০,০০০/-
	৯। সামরিক ক্যান্টিনে বিলাতী মদ বিক্রয়ের				৫,০০০/-			১০,০০০/-
	১০। লাইসেন্স প্রাপ্ত ডিলার কর্তৃক/মেডিকেটেড ওয়াইন পাইকারী বিক্রয়ের।				৫,০০০/-			১০,০০০/-

	১১। লাইসেন্সপ্রাপ্ত কেমিষ্ট কর্তৃক মেডিকেটেড ওয়াইন খুচরা বিক্রয়ের ঃ ক) পৌর এলাকা। খ) অন্যান্য এলাকা।				২,০০০/- ১,০০০/-			৪,০০০/- ২,০০০/-
	১২। রেকটিফাইড স্পিরিট মজুদ রাখার ক্ষেত্রে ঃ ক) অনুমোদিত এ্যালোপ্যাথিক ঔষধ প্রস্ততকারী প্রতিষ্ঠানসমূহের। খ) হোমিওপ্যাথিক ঔষধ প্রস্তুতকারী প্রতিষ্ঠান সমুহের। গ) শিল্প প্রতিষ্ঠান সমূহের। ঘ) হোমিও মাদার টিংচার উৎপাদনের।				৩.০০০/- ১.০০০/- ২.০০০/- ৭,৫০০/-			৯,০০০/- ২.০০০/- ৬,০০০/- ১৫.০০০/-
	১৩। ডিনেচার্ড স্পিরিট ঃ ক) পাইকারী বিক্রয়ের। খ) খুচরা বিক্রয়ের। গ) ব্যবসার উদ্দেশ্যে নির্ধারিত পরিমানের অতিরিক্ত ব্যক্তিগতভাবে মজুদের।				৫.০০০/- ১.০০০/- ৫০০/-			১০.০০০/- ৩,০০০/- ১.০০০/-
	১৪। দেশী মদ ঃ ক) প্রস্তুত সরবরাহ ও পাইকারী বিক্রয়ের। **মজুদ ও জনসাধারনের বিক্রয়ের ঃ** অ) পৌর এলাকা আ) অন্যান্য এ লাকা				১০.০০০/- ৭,০০০/- ৩.০০০/-			২০.০০০/- ১৪.০০০/- ৬,০০০/-
	১৫। সাধারন স্পিরিট প্রস্তুতের ক্ষেত্রে ঃ ক) রেকটিফাইড স্পিরিট। খ) ডিনেচার্ড স্পিরিট।				১০,০০০/- ৫.০০০/-			২০,০০০/- ১০,০০০/-
	১৬। মদ্যপানের পারমিট ফি ঃ							

এস, আর, ও নং ৩৯-আইন/১৯৯৬ এবং এস, আর, ও নং ৩৯-আইন/২০০২ বাংলাদেশ পাসপোর্ট রুল

Categories			International passport (48 pages)		International passport (64 pages)		Special passport		Endorsement on international passport		Endorsement on special passport		Certificate of identify		Duplicate passport		Travel document	
			P/R	C/R	p/r	C/R	P/R	C/R	P/R	C/R	P/R	C/R	p/r	C/R	P/R	C/R	P/R	C/R
A. when the application is made to a passport authority within Bangladesh	Application Fees payable for (in Taka)	Very urgent	3150	5000		6000	1250	2500										
		Urgent	1250	3000		3500	750	2000	220	500	110	300						
		Ordinary	750	2000		2500	350	1000	110	300	55	200	55	200				
	Fees payable for renewal (for a year or a part thereof) in Taka.	Urgent	220	1000		1500	125	500										
		Ordinary	120	500		750	60	300										
B. When the application is made to a passport authority outside Bangladesh.	Application Fees Payable for	Urgent	110 US dollar	150 US dollar		200 US dollar	1320 Indian Rs.	2000 Indian Rs.	55 US dollar	75 US dollar	220 Indian Rs.	400 Indian Rs.			same fee as that of original	same fee as that of original	Tk.1000 or its equivalnt in US dollar	Tk.500 or its equivalent in US dollar
		Ordinary	55 US dollar	100 US dollar		125 US dollar	660 Indian Rs.	1200 Indian Rs.	17 US dollar	40 US dollar	110 Indian Rs.	300 Indian Rs.						
	Fees payable for renewal (for a year or a part thereof)	Urgent	22 US dollar	50 US dollar		60 US dollar	220 Indian Rs.	500 Indian Rs.										
		Ordinary	12 US dollar	25 US dollar		30 US dollar	110 Indian Rs.	200 Indian Rs.										
C. When the application is made to a pass port Authority by students studying in any of the countries which was a part of the former Soviet Union and by ordinary workers working in any of the Gulf Co-operation Council (GCC) couuntries including Saudi Arabia.		Urgent	50 US dollar	60 US dollar					15 US dollar	20 US dollar					same fee as that of original	same fee as that of original	Tk.1000 or its equivalent in US dollar	Tk.2000 or its equivalent in US dollar
		Ordinary	25 US dollar	30 US dollar					08 US dollar	10 US dollar							Tk.500 or its equivalent in US dollar	Tk.1000 or its equivalent in US dollar
		Urgent	10 US dollar	18 US dollar														
		Ordinary	05 US dollar	08 US dollar														

পরিশিষ্ট- ২

Rate of Visa fees to be charged from foreign nationals by Bangladesh Visa issuing authorities at home and abroad on the basis of reciprocity

As on 1st August, 1994

Sl. No.	Category of Visa and fees to be charged				Remarks
	Name of country	Single entry	Re-entry	Multiple entry	
01	Afghanistan	S 05.00	S 05.00	$ 10.00	
02	Algeria	S 01.00	S 01.00	S 02.00	
03	Angola	S 11.00	S 11.00	$ 22.00	
04	Argentina	S 16.00	S 16.00	S 32.00	
05	Armenia	S 30.00	S 30.00	S 200.00	
06	Austrilia	S 21.00	S 21.00	S 134.00	
07	Austria	$ 14.00	S 14.00	S 28.00	
08	Azarbaijan	S 40.00	S 40.00	S 70.00	
09	Bahamas	S 05.00	S 05.00	S 10.00	
10	Bahrain	S 27.00	S 27.00	S 53.00	
11	Barbados	NO VISA REQUIRED			
12	Belarus	S 60.00	S 60.00	S 300.00	
13	Belgium	S 41.00	S 41.00	S 51.00	
14	Belize	S 25.00	S 25.00	S 37.00	
15	Benin	S 05.00	S 05.00	S 10.00	
16	Bhutan	NO VISA REQUIRED			
17	Bolivia	S 05.00	S 05.00	S 10.00	
18	Bosnia and Herzegovina	S 05.00	S 05.00	S 10.00	
19	Botswana	NO VISA REQUIRED			
20	Brazil	$ 10.00	S 10.00	S 30.00	
21	Brunei Daressalam	S 05.00	S 05.00	S 10.00	
22	Bulgaria	S11.00	S11.00	S 15.00	
23	Burkina Faso	NO VISA REQUIRED			
24	Burundi	S 05.00	S 05.00	$ 10.00	
25	Cambodia	S 05.00	S 05.00	S 10.00	

SL. NO.	Category of Visa and fees to be charged				Remarks
	Name of country	Single Entry	Re-entry	Multiple entry	
57	Guinea	No Visa Required			
58	Guinea-Bissau	No Visa Required			
59	Guyana	$ 07.00	$ 07.00	$ 14.00	
60	Honduras	$ 12.00	$ 12.00	$ 24.00	
61	Hong Kong	No fees	$ 14.00	$ 70.00	
62	Hungary	$ 65.00	$ 100.00	$ 200.00	
63	Ire Land	$ 15.00	$ 15.00	$ 15.00	
64	India	VISA REQUIRED WITHOUT FEES			
65	Indonesia	$ 25.00	$ 25.00	$ 45.00	
66	Iran	$ 750.00	$ 950.00	$ 1450.00	
67	Iraq	VISA REQUIRED WITHOUT FEES			
		NO VISA REQUIRED			
68	Italy	$ 38.00	$ 38.00	$ 76.00	
69	Jamaica	NO VISA REQUIRE			
70	Japan	VISA REQUIRED WITHOUT FEES			
71	Jordan	$ 09.00	$ 09.00	$ 18.00	
72	Kazakhstan	$ 70.00	$ 70.00	$ 200.00	
73	kenya	NO VISA REQUIRED			
74	Kiribati	$ 05.00	$ 05.00	$ 10.00	
75	Korea (North)	$ 05.00	$ 05.00	$ 10.00	
76	Korea (south)	$ 30.00	$ 30.00	$ 50.00	
77	Kuwait	$ 14.00	$ 14.00	$ 27.00	
78	Kyrgyzstan	$ 30.00	$ 30.00	$ 200.00	
79	Laos	$ 12.00	$ 12.00	$ 23.00	
80	Latvia	$ 20.00	$ 20.00	$ 40.00	
81	Lebanon	$ 20.00	$ 20.00	$ 40.00	
82	Lesotho	NO VISA REQUIRED			
83	Liberia	VISA REQUIRED WITHOUT FEES			
84	Libya	$ 10.00	$ 10.00	$ 68.00	
85	Lithuania	$ 20.00	$ 20.00	$ 60.00	
86	Luxembourg	$ 01.00	$ 01.00	$ 02.00	
87	Macau	No fees	$ 23.00	45.00	

88	Malagasy Republic	VISA REQUIRED WITHOUT FEES			
99	Malawi	NO VISA REQUIRED			
90	Malaysia	S 20.00	S 20.00	$ 40.00	
91	Maldives	NO VISA REQUIRED			
92	Malta	S 09.00	S 09.00	$ 18.00	
93	Mauritania	VISA REQUIRED WITHOUT REES			
SL. NO.	Category of Visa and fees to be charged				Remarks
	Name of country	Single Entry	Re-entry	Multiple entry	
94	Mauritius	NO VISA REQUIRED			
95	Maxico	S 20.00	S 20.00	S 40.00	
96	Moldova	S 25.00	S 25.00	$ 160.00	
97	Mongolia	S 05.00	S 05.00	S 10.00	
98	Morocco	S 07.00	S 07.00	S 12.00	
99	Mozambique	S 25.00	S 25.00	S 50.00	
101	Myanmar	S 33.00	S 33.00	S 66.00	
102	Nepal	S	$ 85.00	S30.00+S250.00	
103	Nether lands	S 34.00	S 34.00	S 68.00	
104	New Zealand	S 23.00	$ 23.00	$ 46.00	
105	Nicaragua	S 25.00	$ 25.00	S 50.00	
106	Niger	S 40.00	$40.00	S40.00	
107	Nigeria	S01.00	$01.00	$02.00	
108	Norway	S22.00	S 22.00	S 22.00	
109	Oman	S 28.00	S 28.00	S 28.00	
110	Pakistan	S 02.00	S 02.00	S 04.00	
111	Panama	S 10.00	S 10.00	S 20.00	
112	Papua New Guinea	S 09.00	S 09.00	S 09.00	
113	Paraguay	S 05.00	S 05.00	S 10.00	
114	Peru	S 12.00	$ 12.00	S 24.00	
115	Philippines	S 25.00	S 25.00	S 100.00	Multiplicity for 6 months
116.	Poland	S 12.00	$ 12.00	S 12.00	
117.	Portugal	S 09.00	S 09.00	$ 18.00	
118.	Romania	S 35.00	$ 35.00	$ 35.00	
119.	Russia	VISA REQUIRED WITHOUT FEES			
120.	Rwanda	S 05.00	$ 05.00	$ 10.00	
121.	Qatar	S 28.00	$ 28.00	$ 55.00	
122.	Saudi Arabia	S 15.00	S 15.00	S 30.00	
123.	Senegal	$ 22.00	$ 22.00	S 146.00	
124.	Seychelles	NO VISA REQUIRED			
125.	Singapore	Tk. 600.00	Tk. 600	Tk. 600	
126.	Somalia	S 35.00	$ 35.00	$ 70.00	
127.	South Africa	S 10.00	S 10.00	S 20.00	
128.	Spain	$ 30.00	$ 30.00	$ 60.00	
129.	Srilanka	No fees upto 30 da	$ 50.00	S 100.00	
130.	Sudan	S 50.00	S 50.00	$ 100.00	

131.	Suriname	$ 17.00	$ 17.00	$ 34.00	
132.	Swaziland	NO VISA REQUIRED			
SL.	Category of Visa and fees to be charged				Remarks
NO.	Name of country	Single Entry	Re-entry	Multiple entry	
133.	Sweden	$ 1300.00	$ 1300.00	$ 1300.00	
134.	Switzerland	$ 18.00	$ 18.00	$ 20.00	
135.	Syria	$ 05.00	$ 05.00	$ 10.00	
136.	St. Kitts & Nevis	NO VISA REQUIRED			
137.	Taiwan	$ 10.00	$ 10.00	$ 20.00	
138.	Tanzania	NO VISA REQUIRED			
139.	Thailand	$ 13.00	$13.00	$ 25.00	
140.	Tonga	$ 05.00	$ 05.00	$ 10.00	
141.	Trinidad & Tobago	$ 11.00	$ 11.00	$ 11.00	
142.	Tunisia	VISA REQUIRED WITHOUT FEES			
143.	Turkey	$ 19.00	$ 19.00	$ 38.00	
144.	Tuvalu	$ 05.00	$ 05.00	$ 10.00	
145.	U.A.E.	$ 27.50	$ 55.00	$ 82.00	
146.	Uganda	$ 50.00	$ 25.00	$ 50.00	
147.	Ukraine	$ 50.00	$ 50.00	$ 135.00	
148.	United Kingdom	£ 40.00	£ 52.00	£ 75.00	
149.	United States	$ 45.00	$ 45.00	$ 45.00	
150.	Uruguay	$ 37.00	$ 37.00	$ 74.00	
151.	Uzbekistan	$ 60.00	$ 60.00	$ 250.00	
152.	Vanuatu	$ 05.00	$ 05.00	$ 10.00	
153.	Vietnam	$ 25.00	$ 50.00	$ 100.00	
154.	Venezuela	$ 20.00	$ 20.00	$ 40.00	
155.	Western Samoa	NO VISA REQUIRED			
156.	Yemen	$ 11.00	$ 11.00	$ 11.00	
157.	Zaire	$ 05.00	$ 05.00	$ 10.00	
158.	Zambia	NO VISA REQUIRED			
159.	Zimbabwe	$ 25.00	$ 40.00	$ 50.00	
160.	Slovak Republic	$ 21.00	$ 31.00	$ 45.00	

Note: "No visa required" means no visa required for stay in Bangladesh upto 90 days.

Note: Taiwan and Shouth African pastoport shall not be stamped visa should be given in saparate landing and stayform .

পরিশিষ্ট - ৩

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
তত্ত্বাবধায়ক প্রকৌশলির কার্য্যালয়, জনস্বাস্থ্য প্রকৌশল অধিদপ্তর
ঢাকা সার্কেল, ১৪ নং শাহীন ক্যাপ্টেন মনসুর আলী স্বরনী
কাকরাইল; ঢাকা-১০০০।

বিজ্ঞপ্তি

অত্র সার্কেলাধীন তালিকাভূক্ত সকল শ্রেণীর ঠিকাদারগণের অবগতির জন্য জানানো যাইতেছে যে, চলতি সালের (২০০২-২০০৩) লাইসেন্স নবায়ন ১৫ ইং আগস্ট/২০০২ ইং তারিখ হইতে শুরু হইবে। তবে গত অর্থ বৎসরের (২০০১-২০০২) লাইসেন্স নবায়নকৃত ঠিকাদারী প্রতিষ্ঠান/ঠিকাদারগণ ২০০২ ইং সালের ৩১ শে আগষ্ট /২০০২ ইং পর্যন্ত দরপত্রে অংশ গ্রহণ করিতে পারিবেন। নবায়নের জন্য নিম্নস্বাক্ষরকারীর অনুমতি প্রাপ্ত হইলে নিম্নেবর্নিত হারে চালান ফরম- ৬ (এস,আর, ৩৭ দ্রষ্টব্য) মাধ্যমে কোড নং ১- ৩৭৪২-০০০০-২০৪১ বাংলাদেশ ব্যাংক/সোনালী ব্যাংকে প্রয়োজনীয় ফি জমা দিয়া চালানের ২য় কপিসহ চালানের সাথে আবেদন, করদাতা সনাক্ত করণ নম্বর (টি, আই, এন) ও নবায়নকৃত ট্রেড লাইসেন্স অত্র কার্য্যালয়ে জমা দিতে হইবে। সুতরাং ৩১ শে ডিসেম্বর /২০০২ ইং কোন কারণে অফিস বন্ধ থাকিলে তৎপূর্বেই জমাকৃত চালান অবশ্যই ১ লা জানুয়ারী/২০০৩ ইং তারিখের মধ্যে অত্র কার্য্যালয়ে দাখিল করিতে হইবে।

উল্লেখ্য যে, ২০০২ ইং সনে ৩১ শে ডিসেম্বর/২০০২ ইং পর্যন্ত জরিমানা ছাড়াই চলতি বৎসরের জন্য নবায়ন করা হইবে। ৩১ শে ডিসেম্বর/২০০২ ইং এর পর নির্ধারিত হারে জরিমানাসহ ফি জমা দিয়া লাইসেন্স নবায়ন করা যাইবে। খেলাপকারী ঠিকাদারের লাইসেন্স নবায়ন করা হইবে না।

ক্যাটাগরী (শ্রেণী)	হার		জরিমানা প্রতি বৎসর	যে খাতে টাকা জমা দিতে হইবে।
	নতুন তালিকা ভূক্তি	নবায়ন		
ক- ১ম শ্রেণী	১৫০০/-	৭৫০/-	১৫০/-	
খ- ১ম শ্রেণী	১৫০০/-	৭৫০/-	১৫০/-	
খ- ২য় শ্রেণী	১০০০/-	৫০০/-	১৫০/-	
গ- ১ম শ্রেণী	৩৫০০/-	১০০০/-	১৫০/-	
গ- ২য় শ্রেণী	১৫০০/-	৭৫০/-	১৫০/-	
ঘ-(তি) বিশেষ শ্রেণী	৫০০০/-	৫০০০/-	১৫০/-	১/৩৭৪১-০০০০-২০৪১

২০০২-২০০৩ ইং সালের বাজেটের উপর ভিত্তি করিয়া উর্ধতন কর্তৃপক্ষের নিকট হইতে উল্লেখিত হার বৃদ্ধির আদেশ প্রাপ্ত হইল ঠিকাদারকে সেই হারে বর্দ্ধিত অংশে অত্র কার্য্যালয় হইতে সংশোধিত নোটিশ প্রাপ্তির ৭ (সাত) দিনের মধ্যে চালানের মাধ্যমে জমা দিয়া চালানের মূল কপি অত্র কার্য্যালয়ে জমা দিতে হইবে। অন্যথায় লাইসেন্স বাতিল বলিয়া গণ্য করা হইবে।

বিঃ দ্রঃ অবশ্যই ঠিকাদারী তালিকাভূক্তির নবায়ন ফি ঢাকাস্থ বাংলাদেশ ব্যাংকে ও ঢাকাস্থ ট্রেজারি শাখা সোনালী ব্যাংকে ধার্যকৃত ফি সুনির্দিষ্ট খাতে জমা দিতে হইবে। ঢাকার বাহিরে কোন ব্যাংকে টাকা জমা দিলে উহা গ্রহণ করা হইবে না।

স্বাঃ/১৫-০৭-২০০২
(মোঃ মতিয়ার রহমান)
তত্ত্বাবধায়ক প্রকৌশলী
জনস্বাস্থ্য প্রকৌশল অধিদপ্তর

স্বারক নং-৯৫/১৯৯/ডিসি

তারিখ ঢাকা $\frac{\text{১৬/৭/২০০২ ইং}}{\text{১/৪/১৪০৯ বাং}}$।

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
প্রধান প্রকৌশলীর কার্য্যালয়,
জনস্বাস্থ্য প্রকৌশল অধিদপ্তর, ১৭৫-১৪৮, কাকরাইল
ঢাকা - ১০০০।

অফিস আদেশ।

স্থানীয় সরকার বিভাগের স্মারক নং পাস -১/১এস- ১৫/৯৩/৪২৭ তাং ১৬-৬-৯৭ ইং মারফত ১৯৯৭-৯৮ আর্থিক বৎসরের জন্য বিভিন্ন ধরনের নলকূপ স্থাপনের লক্ষ্যে নিম্নরূপভাবে সহায়ক চাঁদা নির্ধারণ করা হইয়াছে।

১। অগভীর নলকুপ	১,০০০/-
২। গভীর নলকুপ	৪,৫০০/-
৩। তারা নলকুপ	১,৫০০/-
৪। এস,এস,এফ	১,৫০০/-
৫। পি,এস,এফ	৩,০০০/-
৬। রিং ওয়েল	২,০০০/-

উক্ত সহায়ক চাঁদা বাংলাদেশ সরকারের অর্থায়নে বাস্তবায়নাধীন গ্রামীণ পানি সরবরাহ প্রকল্পের জন্য প্রযোজ্য হইবে।

(আমিন উদ্দিন আহমেদ)
প্রধান প্রকৌশলী
জনস্বাস্থ্য প্রকৌশল অধিদপ্তর
বাংলাদেশ সরকার ঢাকা।
ফোন ঃ ৯৩৪৩৩৫৮।

স্মারক নং ০২ (১১০) জ ঃ স্বা ঃ প্র ঃ

তারিখ ১৭/৩/১৪০৪ বাং
১/৭/১৯৯৭ ইং

পরিশিষ্ট - ৩/২

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
তত্ত্বাবধায়ক প্রকৌশলীর কার্য্যালয়, জনস্বাস্থ্য প্রকৌশল অধিদপ্তর
জনস্বাস্থ্য প্রকৌশল ভবন
১৫ নং শহীদ ক্যাপ্টেন নসুর আলী স্বরনী (কাকরাইল)
ঢাকা - ১০০০।

অফিস আদেশ

অত্র দপ্তরের স্বারক নং ৪১২৯ (১১০) তাং ২৮-১ ঃ-৯২ ইং মাধ্যমে জারীকৃত আদেশ বাতিল পূর্বক জনস্বাস্থ্য অধিদপ্তরের অধীনে যে সকল কাজ দরপত্রের মাধ্যমে সমাধা করা হইবে উক্ত দরপত্র সমুহের সিডিউলের বিক্রয় মুল্য নিম্নোক্ত হারে গ্রহন করিতে হইবে।

ক্রমিক নং	দরপত্রে প্রাক্কলিত মূল্য	সিডিউল বিক্রয়ের হার ফরম সহ যাবতীয় দলিলাদির সম্পূর্ণ সেট
১।	দর পত্র মূল্য টাকা ১০.০০০/-পর্যন্ত	১০০/-
২।	দর পত্র মূল্য টাকা ১০,০০০/-এর উর্দ্ধ হইতে টাঃ ১.০০ লক্ষ পর্যন্ত	২৫০/-
৩।	দরপত্র মূল্য টাকা ১.০০ লক্ষ এর উর্দ্ধ হইতে টাঃ ২৫.০০ লক্ষ পর্যন্ত	৫০০/-
৪।	দরপত্র মূল্য টাকা ২৫.০০ লক্ষ এর উর্দ্ধ হইতে টাঃ ৫০.০০ লক্ষ পর্যন্ত	১,০০০/-
৫।	দরপত্র মূল্য টাকা ৫০.০০ ল২ এর উর্দ্ধ হইতে টাঃ ১.০০ কোটি পর্যন্ত	১.৫০০/-
৬।	দরপত্র মূল্য টাকা ১.০০ কোটির উর্দ্ধে	২.০০০/-

এই আদেশ ২১-১২-৯৯ তারিখ হইতে কার্যকর হইবে।

স্বাঃ/- ২৩.১১.৯৯
(মোঃ কাদিরুজ্জামান)
প্রধান প্রকৌশলী
জনস্বাস্থ্য প্রকৌশল অধিদপ্তর
বাংলাদেশ সরকার
ঢাকা।
ফোন ঃ ৯৩৪৩৩৫৮।

স্বারক নং ২৫২৮ জঃ স্বাঃ প্রঃ

তারিখ ঃ ৯-৮-১৪০৬ বাং / ২৩-১১-১৯৯৯ ইং

Rate of schedule for quality control test in LGED laboratory by contractors & organizations other Than LGED

SL.	Name of Tast	Rates for testing (TK.)
CEMENT		
1.	Normal Consistency	100/ Sample
2.	Setting Time	200/ Sample
3.	Compressive Strength	600/ Sample (9 Nos. 50mm cube) for 3.7.28 days casting and testing using ottawa sand)
AGGREGATE :		
1.	FM of sand & Agg. Gradation (AG/FM)	
2.	Sieve analysis of course Aggregate	100/ test
3.	Bulk unit weight	150/ tests
4.	Absorption, Sp. Gravity for ready made aggregate	150/ tests
5.	Los Angles Abrasion (LAA)	500/ tests
6.	Ten percent Fines (TPF)	1500/ tests
7.	Aggregate Crushing Value – ACV/AIV	800/ tests
8.	Flakiness/ Elongation Index	100/ tests
Brick :		
1.	Crushing/ Compressive Strength	75/per brick (cutting capping & testing)
2.	Absorption	50/ per portion of compressive strength sample add Tk. 25/= for cutting etc.
3.	Size & Shape	25/brick
CONCRETE :		
1.	Compressive Stremgh (Crushing of 6 [illegible] 12 cylender & not casting)	100/cylinder with capping and 75/cube
2.	Casting of concrete cylinder/cube at laboratory	150/casting of 1 cylinder (not testing)
3.	Stump test at site	30/test
4.	design of Concrete Mixes	4000/strength (6 cylinder/cube)
SOIL		
1.	Natural Moisture Content	30/sample
2.	Specific Gravity	300/sample
3.	Liquid Limit/Plastic Limit (P.i.)	200/sample (combind)
4.	a. Sieve Analysis	100/sample
	b. Sieve Analysis (washing method)	75/sample

5.	Hydrometer, Sieve Analysis & specific Gravity	600/sample
6.	Unconfined Compression	300/test (undisturbed)
7.	Consolidation (7 to 8 load increment & 2 release	1000/sample
8.	Direct Shear (3 different loading)	400/sample
9.	Standard proctor/MDD	500/Sample including plotting
10.	Modified proctor/MDD	700/sample including plotting
11.	CBR of soils	2000/sample
12.	Field Density (using sand cone method, SRD/Compaction)	150/spot
13.	Field Density (using core cuttefr)	150/spot
14	a. Transporting, setting installing of SPT at the site & arrangement for water supply & etc. & making of platform in place of water	Total Tk. 3000/= upto 3 Nos. bore holes but the rate may be changed (depending on field condition, distance, etc.)
	b. Execution of boring :	
	Between 0-8m	50/rm
	Between 8-16m	75/rm
	Between 16-32m	100/rm
	c. Execution of SPT after proper washing at 1.5m interval & collection of disturbed sample & identification	40/test
	d. Extraction of undisturbed sample from Shelby tube	60/sample
	e. preparation of final report (3 set) consisting of test result & soil parameter. boreling. printing (excluding pile or shallow footing design)	3000/report
Reinforcing BAR:		
1.	Tensile strength test of drod (yield. ultimate strength and % elongation)	Equipment not a vailable
2.	weighting rod	40/rod
BITUMEN		
1.	Softening point (R & B)	300/sample
2.	Penetration	300/sample
3.	Bitumen Extraction	
MISCELLANEOUS :		
1.	Calibration of jack/Compression Testing Machine of higher capacity	2000/

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
স্থানীয় সরকার, পল্লী উন্নয়ন ও সমবায় মন্ত্রণালয়।
স্থানীয় সরকার বিভাগ
শাখা- প্রঃঅঃ-২

স্মারক নং-শা-প্রঃঅঃ-২/১এম-১৫/৯৯/৭২৪ তারিখ ঃ ০৪-০৬-২০০২।

বিষয় ঃ নির্মাণ যন্ত্রপাতির ভাড়ার হার পুনঃনির্ধারণ প্রসঙ্গে।

নির্দেশক্রমে জানানো যাচেছ যে, গত ১৪মে, ২০০২ তারিখে স্থানীয় সরকার বিভাগে অনুষ্ঠিত এতদসংক্রান্ত সভার সিদ্ধান্তের (কার্যবিবরনী সংযুক্ত) প্রেক্ষিতে সরকার স্থানীয় সরকার বিভাগের অধীনস্থ স্থানীয় সরকার প্রকৌশল অধিদপ্তরের আওতাধীন নির্মাণ/পূর্তকাজে ব্যবহৃযন্ত্রপাতির ভাড়ার হার নিম্নোক্তভাবে পুনঃনির্ধারণ করেছেনঃ

ক্রমিক নং	যন্ত্রপাতির নাম	পুনঃ নির্ধারিত ভাড়ার হার	
1.	All 2/3 Steel Wheel Road roller		
	a) Three whell static Road tollers (8-10) Ton.	2,500.00	
	b) Three Wheel static Road Tollers (10-12) kTon.	3,000.00	
2.	Vibratory soil Compactor		
	a) Single Vibratory steel Drum Roller (2 tires) 6-8 Tons.	3,500.00	
	b) Single vibratory steel Drin roller (4 tires) 8-10 Tons.	3,500.00	
	c) Single vibratory steel Drum roller (4 tires) 10-12 Tons.	4,000.00	
3.	Mini Asphalt Plant (7-9) Tons.	3,500.00	
4.	Vibratory roller (Ride on)		
	a) Vibratory roller 2 steel Drum Compactor (1-3) Tons.	2,000.00	
	b) Vibratory Tandem steel Drum roller (1-3) Tons.	2,000.00	
	c) Vibratory Roller 2 steel Drum (3-5) Tons	2,200.00	
	d) Vibratory Tandem Roller 2 steel Drum (6-7) Tons.	2,500.00	
5.	Vibratory roller (walk behind)		
	Vibratory 2 steel Drum Compactor (0.9 Tons)	1,000.00	

6.	Flat Body Truck (3 Tons)	1,500.00
7.	Flat Body Truck (5 Tons)	2,000.00
8.	All Dump trucks/Tripping trucks	1,800.00
9.	Water Tanker (Truck mounted)	2,500.00
10.	Water Tanker (towed by tractor)	1,500.00
11.	Tyre Roller	
	a) Pneumatic Multiple Tired Roller (7 tires) (6-8) Tons	3,000.00
	b) Pneumatic Multiple tired roller (7 Tires) (8-10) Tons	3,000.00
	c) Pneumatic Multiple tired roller (9 Tires) (10-12) Tons	3,000.00
	d) Pneumatic Multiple tired roller (9 Tires) (8-10) Tons	3,000.00
12.	End Loaders	
	a) Backhoe loader (6 tons)	3,000.00
	b) Backhoe loader (12 tons)	3,000.00
	c) Wheel loader (1.5 m3)	3,000.00
	d) Wheel loader (2.5 m3)	3,000.00
13.	Motor Graders (14 tons)	4,000.00
14.	All Bull Dozer/tractors	3,500.00
15.	KATO Crane (upto 5 tons)	
	Mobile crane	3,000.00
16.	KATO Crane (20 tons) Truck mounted	
	Mobile crane	8.000.00
17.	Mobile crane (20 tons)	
	Mobile crane (10 ton)	6,000.00
18.	P & H Crane (25) tons	
	Mobile Crane (25 ton)	10,000.00
19.	Excavator (Medium size)	6,000.00
20.	Tractor (Frame)	
	a) Tractor 2WD	12,000.00
	b) Tractor 4WD	12,000.00
21.	Mechanical road Sweeper Broom	8,00.00

22.	Concrete Mixture (10 cft)	500.00	
23.	Concrete Mixture (5 cft.)	500.00	
24.	Concrete vibrator		
	a) Mechanical porter vibrator (16 Kw)	400.00	
	b) Concretevibrator	400.00	
25.	Plate compactor		
	a) Forward plate compactor (2.9 Kw)	400.00	
	b) Plate compactor (LF-72)	400.00	
	c) Plate compactor (LF-90 A)	400.00	
26.	Trailer (mini)		
	a) Trailer	400.00	
	b) Trailer 4 (ton)	400.00	
27.	Trailer 20 ton Russian		
	trailer 4 (20 ton)	3000.00	
28.	Bitumen distributor	3000.00	
29.	Bitumen Heater & Decanter	4,500.00	
30.	Bitumen Heater	-	
	a) Bitumen Heater (250 liter)	600.00	
	b) Taret Tanker	500.00	
	c) Bitumen and spryer (150 liter)	300.00	
	d) Trolley Mounted Bitumen hand spryer (500 liter)	1,000.00	

২। এমতাবস্থায় স্থানীয় সরকার বিভাগের ১৬-১১-৯৯ তারিখের শা-প্রঃঅঃ ২/১ এম-১৫/৯৯/৭৯০/১(১১) নং স্বারকে নির্ধারিত ভাড়ার হার রহিত করা হল।

৩। উক্ত পুনঃনির্ধারিত ভাড়ার হার আগামী ১ লা জুলাই, ২০০২ হতে কার্যকর হবে।

(সৈয়দ আবু আজপর আহমদ)
সিনিয়র সহকারী সচিব

স্থানীয় সরকার, পল্লীউন্নয়ন ও সমবায় মন্ত্রণালয়
স্থানীয় সরকার বিভাগ
(-১)

স্মারক নং শাঃ পঃঅঃ ১/১ই-৩১/৯৬/৫-১০ তারিখঃ ১৪-১২-৯৯
বিষয় ঃ দরপত্র সিডিউলের মূল্য নির্ধরণ প্রসংগে

সূত্র ঃ এলজিডি/সিই/এম-২৩/৯৯/৮৬০৫ তারিখ ঃ ৪-১০৯৯।

উপর্যুক্ত বিষয় ও সূত্রের প্রেক্ষিতে জানানো যাচেছ যে, স্থানীয় সরকার প্রকৌশল অধিদপ্তরের জন্য দরপত্রের সিডিউলের মূল্য নিম্ন বর্নিত হারে মন্ত্রণালয় কর্তৃক অনুমোদিত হয়েছে।

১।	একলক্ষ টাকা পর্যন্ত মূল্য মানের দরপত্রের প্রতি সেট সিডিউলের মূল্য	১০০.০০ টাকা
২।	একলক্ষ এক টাকা হতে ২.৫০ লক্ষ টাকা পর্যন্ত মূল্য মানের দরপত্রের প্রতি সেট সিডিউলের মূল্য	১৫০.০০ টাকা
৩।	দুইলক্ষ পঞ্চাশ হাজার এক টাকা হতে ৫ লক্ষ পর্যন্ত মূল্য মানের দরপত্রর প্রতি সেট সিডিউলের মূল্য	৩০০.০০ টাকা
৪।	পাঁচলক্ষ এক টাকা হতে ১০.০০ লক্ষ টাকা পর্যন্ত মূল্য মানের দরপত্রের প্রতি সেট সিডিউলের মূল্য	৫০০.০০ টাকা
৫	দশলক্ষ এক টাকা হতে ২.৫০ লক্ষ টাকা পর্যন্ত মূল্য মানের দরপত্রের প্রতি সেট সিডিউলের মূল্য	৭৫০.০০ টাকা
৬।	পঁচিশ লক্ষ এক টাকা হতে ৫০.০০ লক্ষ টাকা পর্যন্ত মূল্যমানের দরপত্রের প্রতি সেট সিডিউলের মূল্য	১০০০.০০ টাকা
৭।	পঞ্চাশ লক্ষ এক টাকা হতে এক কোটি টাকা পর্যন্ত মূল্য মানের দরপত্রের প্রতি সেট সিডিউলের মূল্য	২০০০.০০ টাকা
৮।	এককোটি টাকার উর্দ্ধে মূল্যের প্রতি সেট সিডিউলের মূল্য অতিরিক্ত প্রতি এক কোটি টাকা কিংবা অংশ বিশেষের জন্য	১০০০.০০ টাকা হারে বৃদ্ধি করা হবে।

স্বাক্ষরিত
(মোঃ আবুল হাসেম)
সিনিয়র সহকারী সচিব
১৪-১২-৯৯

Patent and Draft

Number of entry	On what payable	Number of form	proper Fee in Tk.
1	On application for a patent under section 3 or 15-A accompanied by provisional specification	1A,1B, 1C, 1AC, 1BC,1CC	100.00
2	On application for a patent under section 3 or 15-A accompanied by complete specification.	1, 1A, 1B, 1C, 1AC, 1BC, 1CC	300.00
3	On application for a patent under section 78--A	2,2A,2AC, 2C	500.00
4	On filing complete specification after provisional specification.	3A	200.00
5	On application for extension for extension of time for filling documents under rule 18 or Rule 38-A a. One month b. Two months c. Three months	4A	 100.00 130.00 160.00
6	On application under section 4-A for extension or time to leavre complete specification after provisional seecification.	4	100.00
7	(a) On application for extension of time to accept application for a patent under section 5(4) (b) On application for extension of time to accept application for registration of design under Rule 43.	4 4	160.00 160.00
8	On notice of opposition under section 9(i)	6	160.00
9	On notice of intention to attend hearing under section 9(1) by applicant and opponent respectively	7	100.00
10	On request for sealing under section 10(i)	8	300.00
11	On notice of intention to attend hearing under section 10(A) by each partgy.	4	100.00
12	On application for extension of time under section 10(2d): (a) One month (b) Two months (c) Three months	4	 100.00 130.00 160.00
13	For renewal under section 1A: (a) Before the expiration of 4th year in respect of 5th year. (b) Before the expiration of 5th year in respect of 6th year. (c) Before the expiration of 6th year in respect of 7th year. (d) Before the expiration of 7th year in respect of 8th year. (e) Before the expiration of 8th year in respect of 9th year. (f) Before the expiration of 9th year inrespect of 10th year. (g) Before the expiration of 10th year in respect of 11th year. (h) Berore the expiration of 11th year in respect of 12th year. (i) Before the expiration of 12th year in respect of 13th year.		 450.00 500.00 550.00 600.00 850.00 1000.00 1100.00 1200.00 1300.00

৭।	সংবাদ মাধ্যম ও টিভির মাধ্যমে প্রামাণ্য চিত্র/স্থির চিত্র ।	ক) দেশী তথ্য চিত্র নির্মাণকারী প্রতিষ্ঠানকে প্রতি টিভি সিনে ক্যামেরা ও ভিডিও ক্যামেরার জন্য প্রতিদিন খ) বিদেশী তথ্য চিত্র নির্মাণকারী প্রতিষ্ঠানকে প্রতি টিভি সিনে ক্যামেরা ও ভিডিও ক্যামেরার জন্য প্রতিদিন গ) দেশী পেশাদারী স্থির চিত্র গ্রহণের জন্য প্রতি ক্যামেরা প্রতিদিন ঘ) বিদেশী পেশাদারী স্থির চিত্র গ্রহণের জন্য প্রতি ক্যামেরা প্রতিদিন ঙ) দেশী চিত্র গ্রহণকারী প্রতিষ্ঠানের জন্য দলের সদস্যের প্রতি সদস্য প্রতিদিন চ) বিদেশী চিত্র গ্রহণকারী প্রতিষ্ঠানের জন্য দলের সদস্যের প্রতি সদস্য প্রতিদিন ছ) দেশী প্রতিষ্ঠানের জন্য চলচিত্র/স্থিরচিত্র বাণিজ্যিক ভাবে ব্যবহারের জন্য (বিবেকের অনুমোদন স্বাপেক্ষে) ১. চলচিত্র (৩৫ মিনিট পর্যন্ত) প্রতিটি চলচিত্রের জন্য প্রতিদিন ২. চলচিত্র (৩৫ মিনিট থেকে ১ঘন্টা পর্যন্ত) প্রতিটি চলচিত্রের জন্য প্রতিদিন ৩. প্রতি স্থির চিত্র প্রতিদিন জ) দেশী প্রতিষ্টানের জন্য চলচিত্র/স্থিরচিত্র বাণিজ্যিক ভাবে ব্যবহারের জন্য (পবন এর অনুমোদন স্বাপেক্ষে). ৪. ১. চলচিত্র (৩৫ মিনিট পর্যন্ত) প্রতিটি চলচিত্রের জন্য প্রতিদিন ৫. চলচিত্র (৩৫ মিনিট থেকে ১ঘন্টা পর্যন্ত) প্রতিটি চলচিত্রের জন্য প্রতিদিন প্রতি স্থির চিত্র প্রতিদিন	১০০০/- ৩৫০০/- ২০০/- ৭০০/- ৫০/- ৭০০/- ২০০০/- ৫০০০/- ১০০/- ১২,০০০/- ৩০,০০০/- ৭০০/-
৮।	টোপ দিয়া বন্য প্রানীর ছবি তোলার ক্ষেত্রে	ক) দেশী পর্যটকের জন্য খ) বিদেশী পর্যটকের জন্য.	১,০০০/- ৩,৫০০/-
৯।	বিশ্রামাগার ভাড়া	ক) বিদেশী পর্যটকের জন্য কটকার প্রতিরূম প্রতিদিন খ) বিদেশী পর্যটকের জন্য কটকার সম্পুর্ণ বিশ্রামগার প্রতিদিন গ) বিদেশী পর্যটকের জন্য কচিখালির প্রতিরূম প্রতিদিন ঘ) বিদেশী পর্যটকের জন্য কচিখালির সম্পূর্ণ বিশ্রামগার প্রতিদিন ঙ) দেশী পর্যটকের জন্য কটকার প্রতিরূম প্রতিদিন চ) দেশী পর্যটকের জন্য কটকার সম্পুর্ণ বিশ্রামগার প্রতিদিন ছ) দেশী পর্যটকের জন্য কচিখালির প্রতিরূম প্রতিদিন জ) দেশী পর্যটকের জন্য কচিখালির সম্পূর্ণ বিশ্রামগার প্রতিদিন	১,৫০০/- ৫,০০০/- ২,০০০/- ৬,০০০/- ১,৫০০/- ৩,০০০/- ১,৫০০/- ৪,০০০/-

অনুমোদিত প্রমোদ ভ্রমন ফি

ক্রমিক নং	ফি এর প্রকার	বর্ননা	অনুমোদিত রাজস্বের হার
১	লঞ্চ/ ট্রলার/ বোট এর রেজিস্ট্রেশন ফি	ক) লঞ্চ ৫৫ এর উর্ধ্বে খ) লঞ্চ ৫৫ এবং উহার নীচে গ) ট্রলার ঘ) দেশী নৌকা ঙ) স্পীড বোট	৫০০/- ৪০০/- ১৫০/- ৭৫/- ৩০০/-
২।	অবস্থান ফি	ক) প্রতি লঞ্চ প্রতিদিনের জন্য খ) প্রতি ট্রলার প্রতিদিনের জন্য গ) প্রতি দেশী নৌকা প্রতিদিনের জন্য ঘ) প্রতি স্পীড বোট প্রতিদিনের জন্য	২০০/- ১০০/- ৫০/- ১০০/-
৩।	ভ্রমন কর	ক) বিদেশী পর্যটকের জন্য প্রতিদিন (বনের ভিতরে) খ) দেশী পর্যটকের জন্য প্রতিদিন (বনের ভিতরে) গ) করমজল ও উহার সমমান পর্যন্ত দেশী পর্যটকের জন্য প্রতিদিন ঘ) করমজল ও উহার সমমান পর্যন্ত বিদেশী পর্যটকের জন্য প্রতিদিন	৩০০/- ৫০/- ৫/- ৫০/-
৪।	বিভিন্ন তথ্য কেন্দ্রে প্রবেশ ফি	ক) বিদেশী পর্যটকের জন্য(কেন্দ্রে মুভি দেখা সহ যদি থাকে)প্রতিদিন খ) দেশী পর্যটকের জন্য (কেন্দ্রে মুভি দেখা সহ যদি থাকে)প্রতিদিন	১০০/- ৫/-
৫।	গাইড ফি	প্রতি গাইড প্রতিদিনের জন্য	২০০/-
৬।	ক্যামেরা ও ভিডিও ক্যামেরা ফি	ক) স্টীল ক্যামেরা (দেশী পর্যটকের জন) প্রতি ক্যামেরা প্রতিদিন খ) স্টীল ক্যামেরা (বিদেশী পর্যটকের)জন্য প্রতি ক্যামেরা প্রতিদিন গ) ভিডিও ক্যামেরা (দেশী পর্যটকের জন) প্রতি ক্যামেরা প্রতিদিন ঘ) ভিডিও ক্যামেরা বিদেশী পর্যটকের জন) প্রতি ক্যামেরা প্রতিদিন	২০/- ৬০/- ১০০/- ২০০/-

বিবিধ করের অনুমোদিত রাজস্ব হার

ক্রমিক নং	বিবরণ	অনুমোদিত রাজস্ব হার
১।	সংরক্ষিত বনাঞ্চলে লোক মাছ ধরেন তাদের জন্য পূর্নযান বাহনে বাৎসরিক রেজিস্ট্রেশন ফি ছাড়াও প্রতি সপ্তাহে বা আংশিক সপ্তহাহের জন্য	
	ক) নৌকায় থাকিয়া যারা মাছ ধরেন তাহাদের প্রতি জন	৭/-
	খ) লঞ্চ বা টলারে থাকিয়া যারা মাছ ধরেন তাহাদের প্রতি জন	৪০/-
২	সংরক্ষিত বনাঞ্চলে নৌকা বা লঞ্চ বা টলারে ও যে সমস্ত মাছ ব্যবসায়ীগণ থাকেন তাদের জন্য পূর্নযানবাহনের বাৎসরিক রেজিস্ট্রেশন ফি ছাড়াও প্রতি সপ্তাহে বা আংশিক সপ্তাহের জন্য	
	ক) নৌকায় থাকেন যে সমস্ত মাছ ব্যবসায়ীগণ তাদের প্রতিজন	৭/-
	খ) লঞ্চ বা টলারে থাকেন যে সমস্ত মাছ ব্যবসায়ীগণ তাদের প্রতিজন	৪০/-
৩।	সংরক্ষিত বনাঞ্চলে থাকিয়া যে সমস্ত জেলে কাঁকড়া ধরেন তাদের ক্ষেত্রে নৌকার রেজিস্ট্রেশন ফি ছাড়াও প্রতি জন প্রতি সপ্তাহে বা আংশিক সপ্তাহের জন্য কাঁকড়া ধরা হয়।	৫/-
৪	সংরক্ষিত বনাঞ্চলে থাকাকালীন সময়ে শুকনা জ্বালানী ব্যবহার জনিত ফি-	
	ক) মেলা ও তীর্থযাত্রী ভ্রমনকারীগণ সংরক্ষিত বনাঞ্চলে অবস্থানকালে সংরক্ষিত-বনাঞ্চলে প্রবেশের পারমিট ফি এবং যানবাহনের বাৎসরিক রেজিস্ট্রেশন ফি ছাড়াও সময়ে শুকনা জ্বালানী ব্যবহার জনিত ফি প্রতিজনের প্রতিদিন।	৪/-
	খ) সংরক্ষিত বনাঞ্চলের কূপ সমূহের মহাজন বা গোমস্তাদের অবস্থানকালে শুকনা জ্বালানী ব্যবহার জনিত ফি বাবদ প্রতিজনের প্রতিদিন।	১০/-
	গ) সমুদ্রগামী জেলেদের দুবলা অথবা অন্যকোন সংরক্ষিত বনাঞ্চলের উপকূলবর্তী এলাকায় থাকাকালীন সময়ে যানবাহনের বাৎসরিক রেজিস্ট্রেশন ফি ছাড়াও সময়ে শুকনা জ্বালানী ব্যবহার জনিত ফি বাবদ প্রতিমৌসুমে প্রতিজনের......	৩০/-
	ঘ) নিউজপ্রিন্ট মিল, ম্যাচ ফ্যাক্টরী, হার্ডবোর্ড মিল ও বি.এফ আই ডি সি কর্তৃপক্ষের লোকের সংরক্ষিত বনাঞ্চলে থাকাকালীন সময়ের জন্য শুকনা জ্বালানী ব্যবহার জনিত ফি বাবদ প্রতিজনের প্রতিদিন	৫/-
৫	পারমিটধারী নৌকার অতি অবস্থানের জন্য বনজদ্রব্যের মোট রাজস্বের উপর অতি অবস্থানের ফি বাবদ প্রতি টাকায়ঃ	
	ক) প্রথম ৩ (তিন) দিনের প্রতিদিনের জন্য অতি অবস্থান ফি	০/২৫
	খ) প্রথম ৩ (তিন) দিনের উর্ধ্বে প্রতিদিনের জন্য অতি অবস্থান ফি (আপদকালীন জরূরী অবস্থার ক্ষেত্রে বিভাগীয় বন কর্মকর্তা তাহার স্ববিবেক অনুযায়ী অতি অবস্থান কালের জন্য ধার্য ফি সম্পূর্ন অথবা আংশিক মওকুফ কারতে পারেন। গ) তীর্থযাত্রা ভ্রমনকারী, জেলে এবং মাছ ব্যবসায়ীগণ যাহারা পারমিটের সংরক্ষিত বনাঞ্চলে প্রবেশ করতঃ অতি অবস্থান করেন তাদের বেলায় প্রতিজন প্রতিদিনের অতি অবস্থান ফি বাবদ ২) জেলে এবং মাছ ব্যবায়ীগণ যদি ট্রলার নিয়ে অতি অবস্থান করেন তাদের বেলায় প্রতিজন প্রতিদিনের অতি অবস্থান ফি বাবদ ঘ) মধু এবং মোম আহরনের পারমিটধারীদের অতি অবস্থানের জন্য প্রতিজন প্রতিদিনের অতি অবস্থান ফি (প্রতি আহরিত মধু ও মোম এর পূর্ব রাজস্ব আদায়ক্রমে)	০/৫০ ১/- ৫/- ২/-
৬।	বি এল সি প্রতি আর্থিক বৎসরের জন্য ইস্যু করিতে হইবে এবং প্রতিবৎসর জুলাই মাসের ১ম পক্ষে বনবিভাগীয় কর্মকর্তার প্রণীত নীতিমালা মোতাবেক এই বি এল সি ইস্যু করিতে হইবে (প্রতি ২৫ মনকে ১ ইউনিট ধরিয়া বি. এল সি ফি লইতেহইবে)। (প্রতি ২৫ /মন অর্থাৎ ২৫/ মন হইতে ৪৯/মন পর্যন্ত অনুরূপ ৫০/ মন হইতে ৭৪মন পর্যন্ত।	৩/-
৭।	বিবিধঃ ক) ব্যক্তিমালিকানা হাতুড়ী লাইসেন্স এর ইস্যু ফি, রেজিস্ট্রেশন ফি খ) ব্যক্তিমালিকানা হাতুড়ী লাইসেন্স এর বাৎসরিক নবায়ন ফি .. গ) ব্যক্তিমালিকানা হাতুড়ী লাইসেন্স এর অনুলিপি ফি	১০০/- ২০/- ২০/-

অপ্রধান বনজদ্রব্যের অনুমোদিত রাজস্ব হার

ক্রম নং	বনজ দ্রব্যের বিবরণ	দরের ইউনিট	অনুমোদিত হার
	গরানঃ		
১	ক) বাছাই গরান	প্রতি ১০০ মন	১২০০/-
	খ) খাদি গরান	প্রতি ১০০ মন	১০০০/-
	গ) গরান	১টি	৪/-
	জালানী কাঠঃ		
২	ক) সুন্দরী ও কাঁকড়া	প্রতি ১০০ মন	৯০০/-
	খ) কেওড়া, ধুন্দল ও বাইন	প্রতি ১০০ মন	৫৫০/-
	গ) আমুর ও কৃপা	প্রতি ১০০ মন	৭০০/-
	ঘ) গেওয়া (মাথা ও ডাল)	প্রতি ১০০ মন	৩০০/-
	ঙ) সিংড়া ও জীর	প্রতি ১০০ মন	৬০০/-
	চ) ঝানা	প্রতি ১০০ মন	৬০০/-
	ছ) ব্রাস উড (সুন্দরী, গেওয়া, কাঁকড়া ইত্যাদি গাছের ডাল পালা)	প্রতি ১০০ মন	৬৫০/-
	ভাইলা, ভোলা ও অন্যান্য	প্রতি ১০০ মন	৫০০/
৩	ক) গোলপাতা (মাইজ পাতা ও ঠেকপাতা ছাড়া অনুর্ধ্ব ৫০০ মন ধারন ক্ষমতা সম্পন্ন যে কোন নৌকার জন্য)	প্রতি ১০০ মন	৬০০/-
	খ) গোল পাতা (মাইজ পাতা ঠেক পাতা ছাড়া)	প্রতি মন (৮০টি)	৯/-
	ক)মধু	প্রতি মন	২০০/-
৪	খ) অপরিশোধিত মোম	প্রতি মন	৩০০/-
	গ) পরিশোধিত মোম	প্রতি মন	৬০০/-
৫	ক) ঝিনুক	প্রতি ১০০ মন	১০০০/-
৬	খ) নল ও মালিয়া ঘাস	প্রতি ১০০ মন	৮০/-
৭	ক) বেত	প্রতি ১০০ মন	৫০০/-
৮	ক) ছন ও অন্যান্য সকল প্রকার ঘাস	প্রতি ১০০ মন	৮০/-
৯	ক) হেতাল	প্রতি ১০০ মন	৩০০/-
	খ) হেতাল	১টি	২/২৫
১০	মাছ ঃ		
	ক) ইলিশ ও চিংড়ি মাছ ছাড়া যে কোন তাজা মাছ	প্রতি মন	৮০/-
	খ) ইলিশ মাছ	প্রতি মন	২০০/-
	গ) গলদা ও বাগদা ইত্যাদি বড় চিংড়ি	প্রতি মন	৬০০/-
	ঘ) গুড়া চিংড়ি	প্রতি মন	৬০/-
	ঙ) শুকনা মাছ	প্রতি মন	১৯৫/-
	চ) কাঁকড়া	প্রতি মন	৮০/-
	ছ) শুকনা ও পরিত্যক্ত গলদা ও বাগদা চিংড়ি/ কাঁকড়া বর্জমাথা ও অন্যান	প্রতি মন	৪/-
	জ) গলদা ও বাগদা পোনা	প্রতি ১০০টি	১০/-

	ময়মনসিংহ বন বিভাগ				
৩১।	গজনী রেস্ট হাউজ	১০০/-	১১০/-	১০০/-	১১০/-
	বান্দর বন বিভাগ				
৩২।	সরকারীভাবে ভ্রমনকারীদের ২৪ ঘন্টা অথবা উহার অংশ বিশেষ ভাড়া (প্রতি কক্ষ)	------	-----	৬০/-	৬৬/-
৩৩।	বিভিন্ন বিভাগের সরকারী কর্মকর্তাদের ২৪ ঘন্টা অথবা উহার অংশ বিশেষ ভাড়া (প্রতি কক্ষ)	------	-----	২০/-	২২/-
৩৪।	ভিআইপি কক্ষের ২৪ ঘন্টা অথবা উহার অংশ বিশেষ ভাড়া (উপ-সচিব পদমর্যাদার নিম্নে নহে এমন পদমর্যাদার কর্মকর্তার ক্ষেত্রে)	------	------	১২০/-	১৩২/-

পরিশিষ্ট-১০

ভাওয়াল জাতীয় উদ্যানের প্রবেশ ফি

পরিদর্শণকারী	বর্তমান হার (প্রবেশ ফি)	প্রস্তাবিত হার (প্রবেশ ফি)
প্রাপ্ত বয়স্ক দর্শকের জন্য জনপ্রতি	৫/- টাকা	৬/- টাকা
ছাত্র ছাত্রীদের জন্য জনপ্রতি	৩/- টাকা	৪/- টাকা
অপ্রাপ্ত বয়স্ক দর্শকের জন্য জনপ্রতি	৩/- টাকা	৪/- টাকা

নোয়াখালীর মাইজদিস্থ পরিদর্শন বাংলোর প্রস্তাবিত ভাড়ার হার

ব্যবহারকারী	শীতাতপ নিয়ন্ত্রিত কক্ষের ভাড়া (টাকা)		শীতাতাপ বিহীন কক্ষের ভাড়া (টাকা)	
	বর্তমান	প্রস্তাবিত	বর্তমান	প্রস্তাবিত
সরকারী ও আধাসরকারী প্রতিষ্ঠান	৫০/-	৫৫/-	৩৫/-	৪০/-
বেসরকারী প্রতিষ্ঠান	২৫০/-	২৭৫/-	১০০/-	১১০/-
বিদেশী প্রতিষ্ঠান	৫০০/-	৫৫০/-	২০০/-	২২০/-

পরিশিষ্ট-৯

ঢাকা, টাঙ্গাইল ও ময়মনসিংহ বন বিভাগের আওতাধীন রেষ্টহাউজ কটেজ ও পিকনিক
স্পট সমুহের দৈনিক ভাড়ার হার।

কটেজ/রেস্টহাউজ/ পিকনিক স্পট সমুহের		ভাড়ার হার (টাকা)			
		১৬ই মার্চ হতে ৩১শে অক্টোবর		১লা নভেম্বর হতে ১৫ই মার্চ	
ঢাকা বন বিভাগ		বর্তমান হার (টাকা)	প্রস্তাবিত হার (টাকা)	বর্তমান হার (টাকা)	প্রস্তাবিত হার (টাকা)
১।	জেসমিন রেস্ট হাউজ	৪০০০/-	৪৪০০/-	৮০০০/-	৮৮০০/-
২।	অরকিড রেস্ট হাউজ	৩৫০০/-	৩৮৫০/-	৭০০০/-	৭৭০০/-
৩।	চম্পা রেস্ট হাউজ	৫০০০/-	৫৫০০/-	১০০০০/-	১১০০০/-
৪।	রজনী গন্ধা রেস্ট হাউজ	৩৫০০/-	৩৮৫০/-	৭০০০/-	৭৭০০/-
৫।	শাপলা রেস্ট হাউজ	১৫০০/-	১৬৫০/-	৩০০০/-	৩৩০০/-
৬।	মালঞ্চ রেস্ট হাউজ	৭৫০/-	৮২৫/-	১৫০০/-	১৬৫০/-
৭।	চন্দ্রা রেস্ট হাউজ	৫০০/-	৫৫০/-	১০০০/-	১১০০/-
৮।	বাবুই পাড়া রেস্ট হাউজ	৫০০/-	৫৫০/-	১০০০/-	১১০০/-
৯।	রাজেন্দ্রপুর রেস্ট হাউজ	৪০০/-	৪৪০/-	৮০০/-	৮৮০/-
১০।	কটেজ-১	৪০০/-	৪৪০/-	৮০০/-	৮৮০/-
১১।	কটেজ-২	৪০০/-	৪৪০/-	৮০০/-	৮৮০/-
১২।	চামেলী কটেজ	৪০০/-	৪৪০/-	৮০০/-	৮৮০/-
১৩।	বেলী কটেজ	৪০০/-	৪৪০/-	৮০০/-	৮৮০/-
১৪।	বকুল কটেজ	৪০০/-	৪৪০/	৮০০/-	৮৮০/-
১৫।	জুঁই কটেজ	৪০০/-	৪৪০/-	৮০০/-	৮৮০/-
১৬।	আনন্দ -৩ কটেজ	৪০০/-	৪৪০/-	৮০০/-	৮৮০/-
১৭।	সালনা রেস্ট হাউজ	৩০০/-	৩৩০/-	৬০০/-	৬৬০/-
১৮।	শ্রীপুর রেস্ট হাউজ	৩০০/-	৩৩০/-	৬০০/-	৬৬০/-
১৯।	শ্রান্তী কটেজ	৩০০/-	৩৩০/-	৬০০/-	৬৬০/-
২০।	কেয়া কটেজ	৩০০/-	৩৩০/-	৬০০/-	৬৬০/-
২১।	আনন্দ -১ কটেজ	৩০০/-	৩৩০/-	৬০০/-	৬৬০/-
২২।	আনন্দ -২ কটেজ	৩০০/-	৩৩০/-	৬০০/-	৬৬০/-
২৩।	পিকনিক স্পট/ শেড সমুহঃ সোনালু, পলাশ, কাঞ্চন, মহুয়া, শিমুল, অবকাশ, বনরূপা, আনন্দ এলাকা ও কদম।	২৫০/-	২৭৫/-	৫০০/-	৫৫০/-
	অবসরঃ ১-১৩ ও অন্যান্য শেড	১৫০/-	১৬৫/-	৩০০/-	৩৩০/-
২৪।	সিনেমা স্যুটিং ফি	৫০০০/-	৫৫০০/-	৫০০০/-	৫৫০০/-
২৫।					
	টাঙ্গাইল বন বিভাগ				
২৬।	দোখলা রেস্ট হাউজ	১৫০০/-	১৬৫০/-	৩০০০/-	৩৩০০/-
২৭।	বাঁশতৈল পরিদর্শন বাংলো	১৫০০/-	১৬৫০/-	৩০০০/-	৩৩০০/-
২৮।	চুনিয়া কটেজ	১০০০/-	১১০০/-	২০০০/-	২২০০/-
২৯।	ইয়ুথ হোস্টেল	২৫০/-	২৭৫/-	৫০০/-	৫৫০/-
৩০।	জলই রেস্ট হাউজ	২৫০/-	২৭৫/-	৫০০/-	৫৫০/-

(ঞ) লতা ও কান্ড (প্রতি বান্ডেল)			.৩০	.৪০	.২৫	.৩০						
(ট) উলফল জাহ (প্রতি ব্রম)			.২৫	.৩৫	.০২	.০৫						
(ঠ) মূর্তা (প্রতি হাজারে)	১০	১২										
(ড) পাতি ডাল (প্রতি হাজারে)	২	২.৫										
(ঢ) কুরুজ পাতা (প্রতি হাজারে)	২	২.৫										
(ণ) কস					২৫	২৯						
(ত) আঁশ					১০	১২						
(থ) তুত পাতা							৫	৬				
(দ) চায়না ক্লে (প্রতি ঘন ফুট)							১৫০	২০০				
(ধ) কাঁঠাল (প্রতি শতে)							১২৫	১৪৪				
(ন) মাটি							১.২৫	১.৫০				
(প) লেমন ঘাস									৩	৪		
(ফ) গৌণ বনজ দ্রব্য-শিমুল তুলা							১০০	১১৫	১০০	১১৫		
(ব) কাঁচা কাঠ (প্রতি ১০০ ঘন ফুট)									১০০	১১৫		
(ভ) শুকনা কাঠ (প্রতি ১০০ ঘন ফুট)									২০০	২৩০		
(ম) কাঠ কয়লা							৫০	৫৮	৪	৫		
(য) তেজপাতা	১০০	১১৫					১০০	১১৫				
(য) কয়লা (প্রতি শত ঘনফুট)					৬২.৫০	৭২						
(র) ত্রিফলা							১০০	১১৫				

(ঝ) ডুমুর					২	৫						
(ঞ) গোলক					৪	৫						
(ট) পাটি (প্রতি বর্গফুট)					.০৬	১						
পাথর ও খনিজ দ্রব্য (প্রতি শত ঘন ফুট)												
(ক) বোল্ডার পাথর	৬৫	৭৫	৫০	৫৮	৫০	৫৮						
(খ) সিঙ্গুল পাথর	৬৫	৭৫	৫০	৫৮	৬২.৫	৭২						
(গ) চুনা পাথর	৬৫	৭৫	৭৫	৮৬	৯৫	১০৯						
(ঘ) গিলান পাথর	৬৫	৭৫										
(ঙ) হোয়াইট পাথর	৫০	৫৮					১২৫	১৪৪	১২৫	১৪৪		
(চ) স্কোয়ার ও স্টোন	৬৫	৭৫										
(ছ) সেলস			২০	২৩								
(জ) সেইল			৮০	৯২								
(ঝ) বালু	৫০	৬৩	৩৭.৫	৪৩	২০	২৩	৫০	৫৮	৭৫	৮৬		
(ঞ) শামুক					১৫	১৭						
(ট) সিলিকা বালি	৬৫	৭৫										
জ্বালানিঃ ৩ - ৬ লম্বা জ্বালানী সমূহ স্তুপিকৃত মাপে প্রতি ১০০ ঘনফুট (ক) গজারী (খ) অন্যান্য জাতের (গ) ছাটি,ডাল লাকড়ী			১২৫	১৪৪	৫০	৫৮	১২৫ ৬৫ ৬৫	১৪৪ ৭৫ ৭৫				
বিবিধ (প্রতি মনে)												
(ক) মধু			২০০	২৩০	১৫০	১৭২	১৬০	২০০				
(খ) মোম			৪০০	৪৬০	২৫০	২৮৮	২০০	২৪০				
(গ) ছাল (সবুজ)			২৫	২৯	২০	২৩						
(ঘ) শিকড় (সবুজ)			২৫	২৯	১২.৫	১৪						
(ঙ) রস			৩২	৩৭								
(চ) আঁশ কাপুক			১২.৫	১৪								
(ছ) কাজু বাদাম			১০	১২	৫০	৫৮				-		
(জ) কুম্ভি পাতা			৩	৪	৩	৪	২	৩				
(ঝ) অন্যান্য পাতা (প্রতি বান্ডেল)			.১০	.১৫	.১০	.১৫						

বন বিভাগের কতিপয় জ্বালানি ও অন্যান্য সম্পদের প্রস্তাবিত রয়্যালটি হার

বনজ অঞ্চল জ্বালানি ও অন্যান্য দ্রব্য	সিলেট বন বিভাগ		চট্টগ্রাম ও কক্সবাজার বন বিভাগ		চট্টগ্রাম উত্তর ও দক্ষিণ, ঝুম নিয়ন্ত্রন, অশ্রেণীভূক্ত বনাঞ্চল খাগড়াছড়ি, কাপ্তাই পাল্পউড, পাল্পউড বান্দরবান, বান্দরবান ও লামা বন বিভাগ		ঢাকা,ময়মনসিংহ ও টাঙ্গাইল বন বিভাগ		দিনাজপুর,রাজশাহী,রংপুর,বগুড়া, পাবনা,কুষ্টিয়া,যশোর,ফরিদপুর বন বিভাগ		পার্বত্য জেলাসমূহ	
বাঁশ (প্রতি হাজারে)	বর্তমান হার (টাকা)	প্রস্তাবিত হার (টাকা)	বর্তমান হার (টাকা)	প্রস্তাবিত হার (টাকা)	বর্তমান হার (টাকা)	প্রস্তাবিত হার (টাকা)	বর্তমান হার (টাকা)	প্রস্তাবিত হার (টাকা)	বর্তমান হার (টাকা)	প্রস্তাবিত হার (টাকা)	বর্তমান হার (টাকা)	প্রস্তাবিত হার (টাকা)
(ক) বাজালী	৪৫০	৫২০	১২৫	১৪৪	৬২.৫	৭২					৩০০	৩৩০
(খ) ছোটিয়া			১২৫	১৪৪	৬২.৫	৭২					৩০০	৩৩০
(গ) কালিছড়ি			১২৫	১৪৪	৬২.৫	৭২					৩৫০	৩৮৫
(ঘ) মুলি	১০০০	১১৫০	৪০০	৪৬০	২৫০	২৮৮	১০০০	১১৫০			৩৫০	৩৮৫
(ঙ) ওড়া			৪৫০	৫১৭							১৫০০	১৬৫০
(চ) মিতিংগা			৪০০	৪৬০	৩৫০	৪০৩					১২০০	১৩২০
(ছ) ডলু			৬২	৭১							১২০০	১৩২০
(জ) নলি			৬২	৭১	৬০	৬৯					৩৫০	৩৮৫
(ঝ) ছাতার বাটা			৬৫	৭৫	৬২.৫	৭২						
(ঞ) বাড়িয়ালা	৩০০০	৩৪৫০	৩০০	৩৪৫	২৫০	২৮৮					২০০০	২২০০
(ট) লতা			৬	৭								
(ঠ) বালুকা/বড়ুয়া	৪০০০	৪৬০০										
(ড) পেচা	৪৫০	৫২০										
(ঢ) খাং/মাকাল	১০০০	১১৫০										
(ণ) কালি চরিং												
(ত) মাকুলা,আক, ও রোক							২৫০০	২৮৮০				
বেত (প্রতি শত ফুটে)												
(ক) জ্বালী	২	২.৫										
(খ) কনক			২	৫								
(গ) গোল্লাক	২	২.৫	২	৫								
(ঘ) অদুম			২	৫								
(ঙ) বেতের ঝুড়ি			১৫০	২০০	৫০	১০০						
(চ) পাটি পাতা			৫	৬	৫	৬						
(ছ) অন্যান্য বেত			১২.৫	১৪	৭.৫	৯			৫০	৫৮		
(জ) কেরাক					২	৫						

কাঁকড়া (রয়্যালটি ঘন ফুটে)								
২ফুটের নিচের বেড়							৬৫	
২ফুট-৩ ফুট বেড়							৮০	
৩ ফুটের উর্দ্ধে বেড়							১১০	
কেওড়া (রয়্যালটি ঘন ফুটে)								
২ফুটের নিচের বেড়							৫৫	
২ফুট-৩ ফুট বেড়							৬৫	
৩ ফুটের উর্দ্ধে বেড়							৯০	
বাইন (রয়্যালটি ঘন ফুটে)								
২ফুটের নিচের বেড়							৫৫	
২ফুট-৩ ফুট বেড়							৬৫	
৩ ফুটের উর্দ্ধে বেড়							৯০	
গেওয়া (রয়্যালটি ঘন ফুটে)								
২ফুটের নিচের বেড়							৪৫	
২ফুট-৩ ফুট বেড়							৫৫	
৩ ফুটের উর্দ্ধে বেড়							৭৫	
ধুন্দল (রয়্যালটি ঘন ফুটে)								
২ফুটের নিচের বেড়							৮৫	
২ফুট-৩ ফুট বেড়							১০০	
৩ ফুটের উর্দ্ধে বেড়							১২৫	
অন্যান্য (রয়্যালটি ঘন ফুটে)								
২ফুটের নিচের বেড়							৫০	
২ফুট-৩ ফুট বেড়							৭৫	
৩ ফুটের উর্দ্ধে বেড়							১০০	

উল্লেখ্য (ক) চিড়াই কাঠের জন্য উপরোক্ত হারের দ্বিগুন প্রযোজ্য ।
(খ) ভিনিয়ার লগের হার ২৫% বৃদ্ধি প্রযোজ্য।

কাঠের শ্রেণী বিন্যাসঃক-শ্রেণী : গর্জন, চাপালিশ, জারুল, গামার, বৈলাম, চাম্পাফুল, তেলসুর, চিকরাশি, তুন, লোহাকাঠ, নাগেশ্বর (লগ) ইত্যাদি।
খ-শ্রেণী : পিতরাজ, ঢাকিজাম, টালি, কামদেব, শিল কড়ই, খয়ের জাম, কালা কড়ই, হলদু , বন্দরহোলা, ভাদি ইত্যাদি।
গ- শ্রেণী : সিভিট, শিমুল , ছতিয়ান, উড়িআম, কদম, চন্দুল, পিটালি, বহেরা, অর্জুন, কনক, হারগাজা, গোদা ইত্যাদি।
ঘ-শ্রেণী : অন্যান্য প্রজাতি।

বন বিভাগের কতিপয় বনজ সম্পদের রয়্যালটি হার

বনজ অঞ্চল / বনজ দ্রব্য	সিলেট বন বিভাগ		চট্টগ্রাম ও কক্সবাজার বন বিভাগ		চট্টগ্রাম উত্তর ও দক্ষিণ, ঝুম নিয়ন্ত্রণ, অশ্রেণীভুক্ত বনাঞ্চল খাগড়াছড়ি, কাপ্তাই পাল্পউড, পাল্পউড বান্দরবান, বান্দরবান ও লামা বন বিভাগ		সুন্দরবন বিভাগ	সিলেট বন বিভাগের Drift টিম্বার এর অনুমোদিত	
সেগুন (রয়্যালটি প্রতি ঘন ফুট)	বর্তমান হার (টাকা)	প্রস্তাবিত হার (টাকা)	বর্তমান হার (টাকা)	প্রস্তাবিত হার (টাকা)	বর্তমান হার (টাকা)	প্রস্তাবিত হার (টাকা)	বর্তমান হার (টাকা)	বর্তমান হার (টাকা)	প্রস্তাবিত হার (টাকা)
১-১.৯৯ ফুট বেড়	৭০	৭৭	৭০	৭৭	৭০	৭৭			
২-২.৯৯ ফুট বেড়	১০০	১১০	১০০	১১০	১০০	১১০			
৩-৩.৯৯ ফুট বেড়	১৫০	১৬৫	১৫০	১৬৫	১৫০	১৬৫			
৪-৪.৯৯ ফুট বেড়	২৫০	২৭৫	২৫০	২৭৫	২৫০	২৭৫			
৫-৫.৯৯ ফুট বেড়	৪০০	৪৪০	৪০০	৪৪০	৪০০	৪৪০			
৬ ফুট এবং তদুর্দ্ধে	৫০০	৫৫০	৫০০	৫৫০	৫০০	৫৫০			
বিশেষ শ্রেণী (মেহগিনি, পদুয়াক ও লোহাকাঠ) (রয়্যালটি প্রতি ঘন ফুট)									
২-২.৯৯ ফুট বেড়	১০০	১১০	১০০	১১০	১০০	১১০			
৩-৩.৯৯ ফুট বেড়	১৫০	১৬৫	১৫০	১৬৫	১৫০	১৬৫			
৪-৪.৯৯ ফুট বেড়	২০০	২১০	২০০	২২০	২০০	২২০			
৫ ফুট এবং তদুর্দ্ধে	২৫০	২৭৫	২৫০	২৭৫	২৫০	২৭৫			
অন্যান্য (রয়্যালটি প্রতি ঘন ফুট)									
ক- শ্রেণী	১০০	১১০	১০০	১১০	১০০	১১০		৩৭	
খ- শ্রেণী	৭৫	৮৩	৭৫	৮৩	৭৫	৮৩		৩১	
গ - শ্রেণী	৫০	৫৫	৫০	৫৫	৫০	৫৫		২৫	
ঘ- শ্রেণী	৪০	৪৪	৪০	৪৪	৪০	৪৪		১২	
সুন্দরী (রয়্যালটি ঘন ফুটে)									
২ফুটের নিচের বেড়							৭৫		
২ফুট-৩ ফুট বেড়							১১০		
৩ ফুটের উর্দ্ধে বেড়							১৫০		
পশুর (রয়্যালটি ঘন ফুটে)									
২ফুটের নিচের বেড়							৭৫		
২ফুট-৩ ফুট বেড়							১২৫		
৩ ফুটের উর্দ্ধে বেড়							১৭৫		

৩৪।	টারবিডিটি (জিটিইউ)	২০০
৩৫।	টারবিডিটি (এনটিইউ)	২০০
৩৬।	পি-এ্যালকানিটি	৫০০
৩৭।	টি-এ্যালকানিটি	৪০০
৩৮।	এ্যাসিডিটি	৪০০
৩৯।	কার্বন-ডাই-অক্সাইড	৪০০
৪০।	ক্যালসিয়াম হার্ডনেস	৫০০
৪১।	ডিও	৬০০
৪২।	নাইট্রেট	৮০০
৪৩।	নাইট্রাইট	৮০০
৪৪।	সিলিকা	৬০০

(খ) বায়ুর নমুনা ঃ

স্থিতিমাপ		ফি (টাকা)
১।	এস,পি,এম	১,০০০
২।	সালফার ডাই-অক্সাইড	১.০০০
৩।	নাইট্রাস অক্সাইড	১,০০০
৪।	কার্বন মনো-অক্সাইড	৬০০
৫।	লেড	১.০০০

৪০৪৮-৫১

(গ) শব্দের নমুনা ঃ

স্থিতিমাপ		ফি (টাকা)
১।	শব্দ	৪০০

(ঘ) বিশ্লেষণজাত বিভিন্ন তথ্য বা উপাত্ত সরবারহ ঃ

১। ঢাকা বিভাগ/চট্টগ্রাম বিভাগ ও সিলেট বিভাগ/খুলনা বিভাগ ও বরিশাল বিভাগ/ রাজশাহী বিভাগের সকল মনিটরিং স্টেশনের নদী ব্যতীত ভূপৃষ্ঠস্থ এবং ভূগর্ভস্থ পানির বছরওয়ারী তথ্য বা উপাত্ত-

(অ) সরকারী সংস্থার জন্য	৪,৫০০
(আ) অন্যান্য সংস্থার জন্য	৯.০০০

২।ঢাকা বিভাগ/চট্টগ্রাম বিভাগ ও সিলেট বিভাগ/খুলনা বিভাগ ও বরিশাল বিভাগ/ রাজশাহী বিভাগের নদীর পানির সকল মনিটরিং স্টেশনের বছরওয়ারী তথ্য বা উপাত্ত -

(অ) সরকারী সংস্থার জন্য	৬,০০০
আ)অন্যান্য সংস্থার জন্য	৯,০০০

৩।ঢাকা বিভাগ/চট্টগ্রাম বিভাগ ও সিলেট বিভাগ/ খুলনা বিভাগ ও বরিশাল বিভাগ/ রাজশাহী বিভাগের সকল মনিটরিং স্টেশনের বায়ুর বছরওয়ারী তথ্য বা উপাত্ত-

(অ) সরকারী সংস্থার জন্য	৩,৫০০
আ) অন্যান্য সংস্থার জন্য	৬,০০০।

রাষ্ট্রপতির আদেশক্রমে

সাবিহউদ্দিন আহমেদ
সচিব।

পরিবেশ অধিদপ্তর কর্তৃক পানি, তরলবর্জ্য, বায়ু ও শব্দের নমুনা বিশ্লেষন এবং বিশেষণজাত বিভিন্ন তথ্য বা উপাত্ত সরবরাহ সংক্রান্ত ফি।

বিধি ১৫ দ্রষ্টব্য

(ক) পানি বা তরল বর্জ্যের নমুনা ঃ

	স্থিতিমাপ	ফি (টাকা)
	১	২
১।	কলিফম	১,০০০
২।	ক্লোরিণ	৫০০
৩।	টোটাল হার্ডনেস	৫০০
৪।	আয়রন	৮০০
৫।	ক্যালসিয়াম	৮০০
৬।	ম্যাগনেসিয়াম	৮০০
৭।	বর্ণ	১৫০
৮।	বিদ্যুৎ পরিবাহিতা (EC)	২০০
৯।	PH	২০০
১০।	প্রলম্বিত কঠিন বস্তুকণা (SS)	৬০০
১১।	সার্বিক কঠিন বস্তুকণা (TS)	৪০০
১২।	সার্বিক দ্রবীভূত কঠিন বস্তুকণা (TDS)	৪০০
১৩।	এ্যামোনিয়া নাইট্রোজেন	৮০০
১৪।	আর্সেনিক	১,০০০
১৫।	বারণ	৮০০
১৬।	ক্যাডমিয়াম	১,০০০
১৭।	সিওডি	৮০০
১৮।	বিওডি	৮০০
১৯।	ক্লোরাইড	৫০০
২০।	ক্রোমিয়াম, হেক্সাভেলেন্ট	১,০০০
২১।	ক্রোমিয়াম, মো	১,০০০
২২।	সায়ানাইড	৮০০
২৩।	ফ্লুরাইড	৮০০
২৪।	(	১,০০০
২৫।	মারকারী	১,০০০
২৬।	নিকেল	১,০০০
২৭।	জৈব নাইট্রোজেন	৮০০
২৮।	তৈল ও গ্রীজ	৬০০
২৯।	ফসফেট	৮০০
৩০।	ফিনোল	৮০০
৩১।	সালফেট	৮০০
৩২।	জিংক	১,০০০
৩৩।	তাপমাত্রা	১৫০

৩৬।	পি-এ্যালক্যালিনিটি	২৫০
৩৭।	টি-এ্যালকালিনিটি	২০০
৩৮।	এ্যাসিডিটি	২০০
৩৯।	কার্বন-ডাই-অক্সাইড	২০০
৪০।	ক্যালসিয়াম হার্ডনেস	২৫০
৪১।	ডিও	৩০০
৪২।	নাইট্রেট	৪০০
৪৩।	নাইট্রাইট	৪০০
৪৪।	সিলিকা	৩০০

(খ) বায়ুর নমুনা ঃ

	স্থিতিমাপ	ফি (টাকা)
১।	এস.পি.এম	৫০০
২।	সালফার ডাই-অক্সাইড	৫০০
৩।	নাইট্রাস অক্সাইড	৫০০
৪।	কার্বন মনো-অক্সাইড	৩০০
৫।	লেড	৫০০

৪০৪৮-৫১

(গ) শব্দের নমুনা ঃ

	স্থিতিমাপ	ফি (টাকা)
১।	শব্দ	২০০

(ঘ) বিশ্লেষণজাত বিভিন্ন তথ্য বা উপাত্ত সরবরাহ ঃ

১। ঢাকা বিভাগ/চট্টগ্রাম বিভাগ ও সিলেট বিভাগ/খুলনা বিভাগ ও বরিশাল বিভাগ/ রাজশাহী বিভাগের সকল মনিটরিং স্টেশনের নদী ব্যতীত ভূপৃষ্ঠস্থ এবং ভূগর্ভস্থ পানির বছরওয়ারী তথ্য বা উপাত্ত-

(অ) সরকারী সংস্থার জন্য	৩.০০০
(আ) অন্যান্য সংস্থার জন্য	৬,০০০

২। ঢাকা বিভাগ/চট্টগ্রাম বিভাগ ও সিলেট বিভাগ/খুলনা বিভাগ ও বরিশাল বিভাগ/ রাজশাহী বিভাগের নদীর পানির সকল মনিটরিং স্টেশনের বছরওয়ারী তথ্য বা উপাত্ত -

(অ) সরকারী সংস্থার জন্য	৪,০০০
(আ)অন্যান্য সংস্থার জন্য	৬.০০০

৩। ঢাকা বিভাগ/চট্টগ্রাম বিভাগ ও সিলেট বিভাগ/ খুলনা বিভাগ ও বরিশাল বিভাগ/ রাজশাহী বিভাগের সকল মনিটরিং স্টেশনের বায়ুর বছরওয়ারী তথ্য বা উপাত্ত-

(অ) সরকারী সংস্থার জন্য	২,০০০
(আ) অন্যান্য সংস্থার জন্য	৪,০০০।

রাষ্ট্রপতির আদেশক্রমে

আহ্‌বাব আহমেদ
সচিব।

পরিবেশ অধিদপ্তর কর্তৃক পানি, তরলবর্জ্য, বায়ু ও শব্দের নমুনা বিশ্লেষন এবং বিশেষণজাত বিভিন্ন তথ্য বা উপাত্ত সরবরাহ সংক্রান্ত ফি।

বিধি ১৫ দ্রষ্টব্য
(ক) পানি বা তরল বর্জ্যের নমুনা ঃ

স্থিতিমাপ		ফি (টাকা)
১		২
১।	কলিফর্ম	৫০০
২।	ক্লোরিণ	২৫০
৩।	টোটাল হার্ডনেস	২৫০
৪।	আয়রর	৪০০
৫।	ক্যালসিয়াম	
৬।	ম্যাগনেসিয়াম	৪০০
৭।	বর্ণ(Colour)	৭৫
৮।	বিদ্যুৎ পরিবাহিতা(EC)	১০০
৯।	PH	১০০
১০।	প্রলম্বিত কঠিন বস্তুকণা(SS)	৩০০
১।	সার্বিক কঠিন বস্তুকনা (TS)	২০০
১২।	সার্বিক দ্রবীভূত কঠিন বস্তুকণা (TDS)	২০০
১৩।	এ্যামোনিয়া নাইট্রোজেন	৪০০
১৪।	আর্সেনিক	৫০০
১৫।	বারণ	৪০০
১৬।	ক্যাডমিয়াম	৫০০
১৭।	সিওডি	৪০০
১৮।	বিওডি	৪০০
১৯।	ক্লোরাইড	২৫০
২০।	ক্রোমিয়াম, হেক্সাভেলেন্ট	৫০০
২১।	ক্রোমিয়াম, মোট	৫০০
২২।	সায়ানাইড	৪০০
২৩।	ফ্লুরাইড	৪০০
২৪।	লেড	৫০০
২৫।	মারকারী	৫০০
২৬।	নিকেল	৫০০
২৭।	জৈব নাইট্রোজেন	৪০০
২৮।	তৈল ও গ্রীজ	৩০০
২৯।	ফসফেট	৪০০
৩০।	ফিনোল	৪০০
৩১।	সালফেট	৪০০
৩২।	জিস্ক	৫০০
৩৩।	তাপমাত্রা	৭৫
৩৪।	টারবিডিটি (জিটিইউ)	১০০
৩৫।	টারবিডিটি (এনটিইউ)	১০০

	(j) Before the expiration of 13th year in respect of 14th year. (k) Before the expiration of 14th year in respect of 15th year. (l) Before the expiration of 15th year in respect of 16th year. Note: The fees for two or more years may be paid in advance.		400.00 500.00 600.00
14	On application for extension of time for payments of renewal fees under section 14(2). (a) One month (b) Two month (c) Three months		 100.00 130.00 160.00
15	On petition for extnsion of term of patent under section 15(2)	9	450.00
16	On notice of opposition to extension of term of a patent under section 15(2).	6	160.00
17	On certificat of renewal in respect of each year on patents extended or a new patent granted under section 15 before the commencement of the each year of the term.		14.00
18	On application for restoratioj of lapsed patent under section 16.		700.00
19	On notice of opposition to restoration under section 16.	6	160.00
20	On notice of intention to attend hearing under section 16 by applicant and opponent respectively.	7	100.00
21	On application to amend under section 17: (a) Before acceptance (b) After acceptance	11	 100.00 130.00
22	On notice of opposition to amendment under section 17(3)	6	160.00
23	On notice of intention to attend hearing under section 17(4) by applicant and opponent respectively.	7	100.00
24	On petition or application for compulsory license or revocation of patent under section 22 and 23.		700.00
25	On offer to surrender a patent under section 24	12	100.00
26	On notice of opposition to the surrender of a patent under rule 33.	7	100.00
27	On notice of intention to attend hearing under section 24 by applicant and opponent respectively.	7	100.00
28	For duplicate of a patent under section 39.	13	130.00
29	On notice of intended exhibition or publication of an unpainted invention or an ; unregistered design under section 40 or 52	14	160.0
30	On request to register a design under section 43 in classes 1 to 14.	16	100.00
31	On request to register a design under section 78-A in classess 1 to 14	16	240.00
32	On request to register a design under section 43 to be applied to a set in a class.	17	200.00
33	On request for written decision under Rule 41.	18	200.00
34	On request the extend copyright under section 47.	19	200.00
35	On rquest to inspect under section 50		35.00
36	On request for information under section 51 when registeration number is not supplied.	20	70.00
37	On request for information under section 51 when registration number not supplied.	21	70.00

38	On request for information under section 59 in respect of each patent or Design		35.00
39	On request for certificate under section 59.	29	70.00
40	For office copies of drawing.		Cost according to agreement.
41	For certifying office copies MSS or printed each.		70.00
42	For office copies of Design		200.00
43	On request for information under section 59A	29A	50.00
44	On request to correct under section 62	28	50.00
45	On request for search of a patent		400.00
46	On application to the controller for cancellation of registration of design under section 51.51A		200.00
47	On notice of intention to attend hearing under Rule	7	100.00
48	On application under section 63 for entry of name of subsequent proprietor in the register of patentws or of Designs, if made within six months from the date of acquition of proprietorship: (a) For each additional patent or design (b) In respect of one patent or desingn	25	 35.00 50.00
49	On application under section 63 for entry of name of subsequent proprietor in the register of patents or Designs if made after the expiration of six months form the date of acquisition of proprietoship: (a) In respect of one patent or design (b) For each additional patent or design	25	 35.00 50.00
50	On application under section 63 for entry of notice of a mortgage or license in the register of patents or of designs made within six months from the date of acquisition of interest: (a) In respect of one patent or design (b) For each additional patent or design	26	 50.00 35.00
51	On application under section 63 for entry of a mortgage or license in the register of patents or Designs, if made after the expiration of 6 months from the date of acquisition on interest: (a) In respect of one patent or design (b) For each additional patent or design	26	 200.00 35.00
52	On application under section 63 of entry of notification of a document in the register of patents or of Designs, if made within six months from the date of documents, the grant of the patent and the registration of the design: (a) In respect of one patent or design (b) For each additional patent or design	27	 50.00 35.00
53	On application under section 63 for enty of notification of a document in the register of patent or of design, if made after the expiration of six months from the date of document, the grant of patent and the registration of the design: (a) In respect os one patent or design (b) For each additional patent or design	27	 200.00 35.00

54	On requeat to alter name and address or addresses for service in the register under Rule 53	23	35.00
55	For entry of two addresses for service in the register under sectin 20 or 46	24	50.00
56	On application for rectification or register under section 64	30	130.00
57	On notice of opposition to the recification or register under section 61	6	130.00
58	On notice of intention to attend hearing under Rule 61 by applicant and opponent repectively.	7	100.00
59	On petition (Not otherwise) charged for review of controller's orders or for obtaining controller's order on an interlicutory matter in a contest proceeding.		100.00
60	On appeal from the Controller to the Govt. under sections 5,9,10(IA).16.17,43 or 69.	5	350.00

গনপ্রজাতন্ত্রী বাংলাদেশ সরকার
শিল্প মন্ত্রণালয়
প্রজ্ঞাপন
তারিখ, ৯৮ সেপ্টেম্বর, ২০০১ খৃঃ ২৫ভাদ্র ১৪০৮ বঃ

এস আর ও নং ২৫১-আইন /২০০১---- যেহেতু সরকার Trade Marks Rules, ১৯৬৩ এর অধিকতর সংশোধনী আনয়নের প্রস্তাব করিয়া প্রস্তাবিত সংশোধনীর ফলে যাহাদের ক্ষতিগ্রস্ত হওয়ার সম্ভাবনা ছিল তাহদের নিকট হইতে আপত্তি বা মন্তব্য আহবান করিয়া নিদির্স্ট সময় সীমা উল্লেখে বিজ্ঞপ্তি প্রাক -প্রকাশ করিয়া ছিল এবং ,

যেহেতু জারীকৃত বিজ্ঞপ্তির প্রেক্ষিতে কাহারো নিকট হইতে কোন আপত্তি বা মন্তব্য পাওয়া যায় নাইঃ

সেহেতু The Trade Mark Act ১৯৪০ (V of ১৯৪০) এর Section এর ৮৪ Sub-Section (১) এ প্রদত্ত ক্ষমতাবলে সরকার উক্ত Rules এর নিম্ন রূপ সংশোধন করল ঃ-

উপরিউক্ত Rule এর

(ক) First schedule এর পরিবর্তে নিম্নরূপ First schedule প্রতিস্থাপিত হইবে,

যথাঃ- "The First Schedule"

No of entry	On what payable	Existing fees (Taka)	proposed fees (Taka)	Corresponding from No	Remarks
1	2	3	4	5	6
1.	On application not otherwise charged, to registered a trade marks in one class:-				
	(a) For one kinds of goods	200	600	TM-1/2	
	(b) For two or more kinds of goods. But not exceeding four kinds.	400	1000	TM-1/2	
	(c) For more than 4 kinds of goods or for all kinds of goods.	800	1600	TM-1/2	
2.	On application to register a series of a trade mark under section 11in one class:-				
	(a) For one kinds of goods	200	600	TM-1/2	
	(b) For two or more kinds of goods. But not exceeding 4 kinds.	400	1000	TM-1/2	
	c) For more than 4 kind of goods or for all kinds of goods.	800	1600	TM-1/2	
3.	On application to register a Defensive trade mark under Section 38 in one class:-				

	(a) For one kind of goods	200	600	TM-3
	(b) For two or more kind of goods. But not exceeding 4 kinds.	400	1000	TM-3
	c) For more than 4 kind of Goods or for all kind of goods.	800	1600	TM-3
4.	On application under section 53 to registered a certification Trade mark in one class:-			
	(a) For one kinds of goods	200	600	TM-4
	(b) For two or more kinds of goods. But not exceeding 4 kinds.	400	1000	TM-4
	c) For more than 4 kinds of goods or for all kind of goods.	800	1600	TM-4
5.	On application made at the same time under section 53 to Register one certificate trade mark for specification of goods not all included in one class in respect of every class (total fee in case to no exceed taka 15,000).	200	600	TM-4
6.	On application to register a textile mark other than a certification trade mark consisting of numerals or letter or any combination thereof in one class for specification of goods not included in any of the item of fifth schedule	300	600	TM-52
7.	On application to register a textile mark other than a certification trade mark consisting exclusively of a word or words (not being an invented word or invented words)in one class:-			
	(a) For one kinds of goods	200	600	TM-51
	(b) For two or more kinds of goods. But not existing four	400	1000	TM-51

	kinds.			
	(c) For more than 4 kinds of goods or for all kinds of goods.	800	1600	TM-51
8.	On application to register a textile mark other than a certification trade mark consisting exclusively of numerals or letter or any combination thereof for item under rule 102 (total fee on any number of such application made at the same time by the same person and relating of different items under rules 102 not to exceed taka 1200)	200	600	TM-53
9.	On a request under section 14(2) to state ground s of decision.	100	500	TM-15
10.	On notice of opposition under section 15(2) for each application opposed	200	600	TM-5
11.	On a counter statement in answer to notice of opposition under section 15, for each application opposed; or in answer to an application under any of the section 37,38 and 46 in respect of each trade mark or in answer to a notice of opposition under section 48 or rule 75 for each application or conversion opposed.	100	500	TM-6
12.	On notice or intention to attend hearing under any of the sections 15,37,38, 46 and 48 or under rule 75 by each party to the proceeding concerned	75	300	TM-7
13.	On notice of opposition to before the government under sections 55(2) for each application opposed	200	600	TM-8

14.	On a counter statement in answer to a notice of a opposition before the Government under section 55(2) for each application opposed.	100	400	TM-9
15.	On notice of intention to attend hearing of each opposition before the Government under section 55(2) by applicant and by opponent respectively.	50	200	TM-10
16.	For one registration of a trade mark not otherwise charged. in respect of an application for a specification of goods included in one class.	300	1000	TM-11
17.	For one registration of a series of trade mark under section 11(3) in respect of any application for a specification of goods included in one class:-			
	For the fist mark	300	1000	TM-11
	for every additional mark for the series	50	200	TM-11
18.	For one registration of a textile mark, other than a certification trade mark, consisting of numerals or any combination thereof in respect of an application for a specification of goods not included in any of the items of the fifth schedule.	300	1000	TM-11
19.	19.For one registration of a textile mark, other than a certification trade mark, consisting exclusively of a word or words (not being an invented word or words) in respect of an application for specification of goods included in one class.	300	1000	TM-11
20.	For one registration of a textile	300	1000	TM-11

	mark, other than a certification trade mark, consisting of letter or numerals or any combination thereof in respect of an application for specification of goods included in one item under rule 102.			
21.	For registration under section 53 of a certification trade mark in respect of an application for a specifications of goods included in one class.	TK.300	TK 1000	TM-11
22.	For registration upon applications made at the same time of one certification trade mark under section 53, for specifications of goods not all included in one class (Jute fee in no case to exceeds TK.545.00/-)	TK 300	TK 1000	TM-11
23.	For one registration of defensive trade mark under section 38 in in respect of an application for specifications of goods included in one class.	TK 300	TK 1000	TM-11
24.	For each addition to the registered entry of trade mark of a note that the mark is associated with a newly registered mark.	TK 30	TK 200	TM-11
25.	On application under section 12(4) to dissolve the association between registered trade mark.	TK 40	TK 200	TM-14
26.	For renewal under section 18 of the registration of trade mark at the expiration of the last registration not otherwise charged:-			
	(a) For one kind of goods	TK 300	TK 1000	TM-12
	(b) For two or more kinds of goods. But not existing 4 kinds.	TK 500	TK 1500	TM-12
	(c) For more than 4 kinds of goods or for all kinds of goods.	TK 1000	TK 3000	TM-12
27.	For renewal under section 18 of			

	the registration of a textile trade mark. other than certification trade mark consisting of letters or numerals or any combination thereof for specifications of goods included in one item under rule 102 at the expiration of the last registration:-			
	a) For one kinds of goods	TK 300	TK 1000	TM-12
	(b) For two or more kinds of goods. But not exceeding 4 kinds.	TK 500	TK 1500	TM-12
	(c) For more than 4 kinds of goods or for all kinds of goods.	TK 1000	TK 3000	TM-12
28.	For renewal under section 18 of the registration of a series of trade marks at the expiration of the last registration:-			
	For the first mark of the series			
	(a) For one kind of goods	TK 300	TK 1000	TM-12
	(b) For two or more kinds of goods. But not exceeding 4 kinds.	TK 500	TK 1500	TM-12
	(c) For more than 4 kinds of goods or for all kinds of goods.	TK 1000	TK 3000	TM-12
	For every additional mark of the series :-			
	(a) For one kind of goods	50	200	TM-12
	(b) For two or more kinds of goods. But not exceeding 4 kinds.	100	300	TM-12
	(c) For more than 4 kinds of the goods or for all kinds of goods.	200	600	TM-12
29.	For renewal under section 18 of the registration of the same tification trade mark with the same date for goods in more than one class in respect of every class (total fee in no ase to exceed TK.4600)	300	1000	TM-12
30.	Additional fee under rule 48 for late payment of renewal			

	fee:-			
	a) For one kind of goods	100	300	TM-12
	(b) For two or more kinds of goods. But not exceeding 4 kinds	200	600	TM-12
	) For more than 4 kinds of goods or for all kinds of goods.	300	1000	TM-12
31.	On request for restoration under rule 49 of a trade mark removed from the registered plus renewal fee as prescribed in any of the e ntries No-26 to 29 above.	100	300	TM-13
32.	On application for certificate of the register under section 31(2):-			
	For the first mark proposed to be assigned.	100	500	TM-17
	For every additional mark of the same proprietor included in that assignment.	20	200	TM-17
33.	On application for approval of the Register under section-32:-			
	For the first-mark	75	400	TM-19
	For every additional mark of the same proprietor included in the same transfer.	25	200	TM-19
34.	On application under section-33 for direction of the Register for advertisement of assignment of trade mark in use without good will:-			
	For one mark assigned	100	500	TM-20
	For every additional mark assigned with the same devolution of title.	20	200	TM-20
35.	On application For extension of time for applying for direction under section 33 for advertisement of assignment of trade mark in use without goodwill in respect of :- one devolution of title:-			
	Not exceeding one month	40	200	TM-21

	Not exceeding two month	60	300	TM-21
	Not exceeding three month	80	400	TM-21
36.	On application under section 34(1) for consent of the Government of the assignment or transmission of a certification trade mark .	100	500	TM-22
37.	On application under section 35 to register a subsequent proprietor in a case of assignment or transmission of a single trade mark:-			
	If made within six months from the date of acquisition of proprietorship.	200	600	TM-23 or TM-24
	If made after expiration of six months from the date of acquisition of proprietorship.	300	1000	
38.	On application under section 35 to register a subsequent proprietor of more than one trade mark registered in the same name, the devolution of title being the same in each case:-			
	If mad within six months from the date of acquisition of proprietorship.			
	For the first mark	200	600	TM-23 orTM-24
	For every additional mark	50	200	
	If made after expiration of six months from the date of acquisition of proprietorship			
	For the first mark	250	750	TM-23 orTM-24
	For every additional mark	50	200	
39.	On application under section 36(3) for extension of time for registering a company as subsequent proprietor of trade marks on one assignment:-			
	Not exceeding one month	25	200	TM-25
	Not exceeding two month	40	300	TM-25
	Not exceeding three month	60	500	TM-25
40.	On application under any of	300	1000	TM-26

	the section 37, 38 and 46 for rectification of the registered or removal of trade mark from the registered.				
41.	On application under rule 67 for leave to intervene in proceedings under any of the section 37, 38 and 46 for rectification of the registered or removal of trade mark from the register.	150	500	TM-27	
42.	On application under section 41 to register a registered user of a registered trade mark in respect of goods within the specification thereof.	500	1500	·TM-28	
43.	On application under section 41 to register the same registered user of more than registered trade mark of the same registered proprietogr in respect of goods within the respective specification thereof and subject to the same conditions and restrictions in each case:-	500	1500		TM-28
	For the first entry	500	1500		TM-28
	For every additional mark of the proprietor included in the application and statement of case.	100	300		TM-28
44.	On application under clause (a) of section 42 to very the entry of a registered user:-				
	For the first mark	200	600		TM-29
	For every additional mark for the same proprietor for which the same registered user is registered, included in the application.	50	200		TM-29
45.	On application under clause (b) of section 42 for cancellation of the entry of a registered user:-				

	For the first mark	150	500		TM-30
	For every additional mark of the same proprietor for which the same registered user is registered, included in the application.	20	200		TM-30
46.	On application under clause (c) of section 42 to cancel the entry of a registered user:-				
	For the first mark	150	500		TM-31
	For every additional mark of the same proprietor for which the same registered user is registered, included in the application.	20	200		TM-31
47.	On notice under rule 63 of intention to intervene in one proceeding of the variation or cancellation of entries of a registered user of trade mark.	75	300		TM-32
48.	On application under section 47 to change the name or description of a proprietor or a registered user where there has been no change in the proprietorship or in the identity of the registered user:-				
	For the first mark	75	300		TM-33
	For every additional mark and included in the application.	20	200		TN-33
49.	On application under section 47 to alter one or more entries of the trade or business address of a registered proprietor or a registered user of a trade mark where the address in each case is the same and is altered in the same way (unless exempted from fee under rule 68):-				
	For the first entry	75		300	TM-34
	For every other entry	20		200	TM-34

50.	On application to cancel or make one or more entries of an address for service of a registered proprietor or a registered user of trade mark where the address in each is the same on application made after the registration in each case:-			
	For the first entry	75	300	TM-50
	For every other entry included in the application.	20	200	TM-50
51.	On application to alter one or more entries of an address for service in the register included in one application for alteration. Where the address and the alteration in each case are the same:-			
	For the first entry	75	300	TM-50
	And for every other entry (total fee in no case to exceed TK. 1500 for any number of entries.	20	200	TM-50
52.	On application under clause (c). (d) or (e) of section 47 (1) for canceling the entry or part of the entry of a trade mark or for a entry of disclaimer or memorandum upon the register.	50	300	TM-35 or TM-36 or TM-37
53.	On application under section 48 for leave to, add to or alter a registered trade mark:-			
	For the first registration.	100	500	TM-38
	For each additional registration	75	300	TM-38
54.	On notice of opposition under section 48 (2) to an application for leave to, add to or alter a registered trade mark for each application opposite.	100	500	TM-39
55.	On application under section 49 for conversion of specification.	30	200	TM-40

56.	On notice of opposition under section 49 (2) to a conversion of add to or alter a registered trade mark for each application opposite of the specification or specification of a registered trade mark or registered trade mark:-			
	For one mark .	100	500	TM-41
	For e very additional mark of the same proprietor having the same Specification.	20	200	TM-38
57.	On application under section 56 for alteration of the deposited regulations of a certification trade mark :-			
	For the regulation of one registration	100	500	TM-42
	for the same substantially same regulation of each additional registration proposed to be altered in the same way and included in the same application.	20	200	TM-42
58.	On application to the Government under section 59 to expunge or vary the registration of a certification trade mark or to a very the deposited regulation of a certification trade marks of the same registered proprietor where the regulations are substantially the same.	150	500	TM-33
59.	On request for search under rule 87 in respect of one class.	50	300	TM-54
60.	On request under rule 103 for entering marks a refused textile marks list:-			
	For each mark in each class.	15	100	TM-44
61.	For the continuance a mark in a refused textile marks list under rule 104 in each class or in each items of the fifth schedule as the case may be for each period of fifteen years:-			

	Before the expiry of 7 years from the date of the application to the register the mark.	30	200	TM-45
	Before the expiry of the period up to which continuance of the mark in the list was last allowed.	50	300	TM-45
62.	On request for certificate of the registrar Under any of the section 20 (1) and 75[other than certificate under section 16(2)]	50	300	TM-46
63.	On request for certificate of the registrar [other than certificate under section 16(2)] of registration of a series of trade marks under section 1!	50	300	TM-46
64.	On request to enter in the register and advertise a certificate of validity under rule 85:-			
	For the first registration certified	50	300	TM-47
	For every additional registration certified in the same certificate.	15	100	TM-47
65.	On request not otherwise charged for correction of clerical error or for permission to amend application	50	300	TM-16
66.	On application for extension of time under any of the rules 24 (2) and 76:-			
	(a) In the case of first request for extension of time not exceeding two months.	40	300	TM-55
	(b) In the case of second request for extension of time not exceeding one months	...	300	TM-55
	(c) In the case of last request for extension of time not exceeding one months.		400	TM-55
67.	On application for restoration of a trade mark abandoned for non-			

	compliance of the requirement of the Registry, *See section 16 (3) and 24 (2):-*			
	(a) In the case of a request made within 6 months.	50	300	TM-56
(b)	In the case of a request made ... within 12 months.		400	TM-56
68.	On petition (not otherwise charged) for review of Registrar's order or for obtaining Registrar's order on any interlocutory matter in a contested proceeding.	50	300	TM-57
69.	For inspecting register, or the refused textile mark list or copies thereof or notice of opposition, counter statement or decision in connection with any opposition or application for rectification of the register relating to any particular trade mark or such other documents as may be specified by the Government by notification from time to time in the journal for every quarter of an hour or part thereof.	20	100	TM-58
70.	For permission to search amongst the classified representations of trade mark for every quarter of an hour.	20	100	TM-58
71.	For the office copy of documents.	50	200 (for every hundred words subject to a minimum of TK. 100)	TM-46
72.	For photographic of documents		Cost according to agreement.	TM-46
73.	(a) For advertising the trade mark in the journal under section 15:-			
	For a mark not requiring a block for its advertisement.	50	200	
	For a mark requiring a block for its advertisement.	75	300	
	(c) For extra space in the journal.	20	100	
	Advertisement in cares where the printing block for trade mark exceeds 2 inches in breadth or depth or breadth and depth:- for every inch or part of and in ch over 2	20	100	

	inches in depth. For every inch or part of an inch over 2 inches on depth.			
74.	If the fee mentioned against each of the following matters is paid the matter shall be considered on priority basis:-			
	(a) For examination within one month of the date of filling of an application filed under item 1 to 8 of this schedule (Relevant application shall be examined within 30 days of the request).		500	TM-59
	(b) For obtaining certificate of the register according to items 62 and 63of the first schedule within 48 hours of the request.		300	TM-59
	(c) For obtaining search report on any matter under Rules 87 within 48 hours.		300	TM-59
	NB The fees received by the office against above mentioned items (a) to (c) shall be deposited in a current account in the name of the Registrar with the nearest Branch of Sonali Bank. The money shall be deposited in the government Treasury by challan immediately after the work is accomplished within the prescribed period and money received for the purpose shall be refunded to the applicant.			
75.	On application for registration as a Trade Marks Agent under rule 131.	100	500	TMA-1
76.	For registration of a person as a Trade Marks Agent under rule 133.	200	800	
77.	For continuance of the name of a person in the register under rule 134.			..
	(a) For the whole life oft he registered agent by a single	1500	5000	

	consolidated payment ;or (b) From year to year;			
	For every year (excluding the first year) to be paid in the month of July in each year.	75	300	
	For the first year to be paid along with the fee for registration. (i) In the case of a person registered at the any time between July and December.	50	200	
	(ii) In the case of a person registered at the any time between January and June following.	25	100	
78.	On application for registration of the name of person to the Agent's Register under Rule 136	50	200	TMA-2
79.	On application for an alternation of any entry in the Register under rule 137.	20	100	TMA-3"

(খ) Second Schedule এর পরিবর্তে নিম্ন রূপ Second Schedule প্রতিস্থাপিত হবে ,

"THE SECOND SCHEDULE"

Forms

	Title	Existing fees	proposed fees (Taka)
From No	2	3	4
TM-1	Application for Registration of trade mark (other than textile mark or a defensive trade mark).	K. 200, 400, 800 as prescribed in entry number 1 and 2 of the First schedule.	TK. 600, 1000,1600 as per prescribed in entry number 1 and 2 of the First schedule
TM-2	Application for Registration of trade trade mark in respect of textile goods	TK. 200, 400, 800 as prescribed in entry number 1 and 2 of the	TK. 600, 1000,1600 as per prescribed

		First schedule.	in entry number1 and 2 of the First schedule.
TM-3	Application for Registration of an invented word (or words) as a Defensive trade mark.	TK. 200, 400, 800 as prescribed in entry number 3 of First the schedule.	TK. 600, 1000,1600 as per prescribed in entry number 3 of the First schedule.
TM-4	Application for Registration of trade trade mark in respect of textile goods than4 kinds of goods respectively as prescribed in entry number 4 of the First schedule TK.200 (entry number-5)	TK. 200, 400, 800 as prescribed in entry number1, 2, to 4 more 1, 2, to 4 more than4 kinds of goods respectively as prescribed in entry number 4 of the First schedule TK.600 (entry number-5)	TK. 600, 1000 for in entry number
TM-5	Notice of opposition to Application For registration of a trade mark.	TK. 200	TK.600
TM-6	Form of Counter-statement.	TK.100	TK. 600
TM-7	Notice of intention to attend hearings	TK. 75	TK. 300.
TM-8	Notice to the central Government of opposition to an application for registration of a Certification trade mark.	TK. 200	TK. 600
TM-9	From on Counter-statement in reply to notice to the central Government of opposition to an application for Registration of a Certification Trade Mark.	TK. 100	TK. 400
TM-10	Notice of intention to attend hearing by the central government of an opposition to an application for Registration of a certificate Trade Mark.	TK. 50	TK. 200
TM-11	Fee for a registration of trade mark.	TK. 300 as prescribed in entries 16 to 24 of the First schedule subject to TK. 50 plus fee as	TK. 1000 as prescribes entries 16 to 24 of the First schedule subject to TK. 50 plus fee as

		prescribed in entry number-17	prescribed in entry number-17
TM-12	Renewal of registration of trade mark.	TK. 300, 500, 1000 as prescribed in entries 26 to 30 of the first schedule.	TK. 1000,1500,3000 as prescribed in entries 26 to 30 of the first schedule.
TM- 13	Restoration of trade mark removed from register for non payment of Renewal fee.	TK. 100 plus renewal fee as prescribed in entries of 26 to 30 of the first schedule. the first schedule.	TK. 300 plus renewal fee as prescribed in entries of 26 to 30 of
TM-14	Application to dissolve the Association between Registered Trade Mark.	TK. 40	TK. 200
TM-15	Request for statement of Grounds of of Decision .	TK. 100	TK. 500
TM-16	Request for correction of clerical error of for permission to Amend application.	TK. 50	TK. 300
TM-17	Application for the certificate of the Registrar with regard to a proposed assignment of a Registered trade mark additional trade mark	TK. 100 for the first trade mark and TK. 20 for every additional trade mark	TK. 500 for the first trade mark and TK. 200 for every
TM-18	Affidavit in support of statement of **case.**		
TM-19	Application for a approval by the register of a proposed assignment or of a transmission of a trade mark resulting in exclusives rights in different person for different part of Bangladesh.	Tk. 75 fort the first Trade Mark and TK.25 for every Trade Mark.	Tk. 75 fort he first Trade Mark and TK 200 for every Trade Mark.
TM-20	Application for direction for the Advertisement of an assignment of Trade Marks otherwise than in connection with the goodwill of the business.	Tk. 100 fort the first Mark and TK. 200 for every additional Mark	Tk. 500 fort the first and TK. 200 for for every additional Mark
TM-21	Application for a extension of time in which to apply for the Registrar's direction for the Advertisement of an assignment Of Trade Mark otherwise than in connection with the goodwill	TK. 40, 60, or 80 for extension 1, 2 or 3 months respectively.	TK. 200,300 or 400 extension 1, 2 or 3 months respectively

	of the business. .		
TM-22	Application for consent of the Central Government to the assignment or transmission of a certification Trade Mark.	TK. 100	TK. 500
TM-23	Joint request by the registered Proprietor and Transferee as subsequent proprietor of Mark upon the same devolution Trade of Title.	TK. 200 if made within 6 months and TK. 300 after expiration of 6 months (entry number 37). TK. 200, 250 for 37). expiration of 6 months and TK. 50 for every additional mark as prescribed in entry number 38 of the first schedule.	TK. 600 if made within 6 months and TK. 300 after expiration of 6 months (entry number TK. 600 TK.750 for expiration of 6 months and TK.200 for every additional mark as prescribed in entry number 38 of the first schedule.
TM-24	Request to register a subsequent Proprietor of a Trade Mark or Trade Marks upon the same devolution of title.	TK. 200. 300 for expiration of 6 months as prescribed in entry number 37 of the first schedule.	TK. 600, 1000 for expiration of 6 months as prescribed in entry number 37 of the first schedule.
		TK. 200, 250 for expiration of 6 months and TK 50 for every additional mark as prescribed in entry number 38 of the first schedule.	TK. 600, 750 for expiration of 6 months and TK 50 for every additional mark as prescribed in entry number 38 of the first schedule.
TM- 25	An application for extension of time for the registration of the same of a months extension company subsequent Proprietor of a Trade Mark in the register.	TK. 25, 40 or 60 for 2, 4 on 6 months extension respectively.	TK. 200, 300, or 500 for 2, 4 or on 6 respectively.
TM-26	Application for the rectification of the Register or the removal of Trade Mark from the register.	TK. 300	TK. 1000.
TM-27	Application for leave to intervene in proceedings relating to the rectification of the register or the removal of a Trade Mark from the register.	TK. 150	TK. 500

TM-28	Application for registration of Registered User.	TK. 500 (entry number 42 of the first schedule)	TK. 1500 (entry number 42 of the first schedule
		Tk. 500 for the first mark and TK. 100 for every additional (entry number of first schedule).	Tk. 1500 for the first mark and TK. 300 for every additional (entry number of first schedule).
TM-29	Application by the registered proprietor of a Trade Mark for variation of the registration of a Registered User thereof with regards to the goods or the condition or restriction.	Tk. 200 for the first mark and TK. 50 for every additional mark.	Tk. 600 for the first mark and TK. 200 for every additional mark.
TM-30	Application by the registered proprietor of a Trade Mark or by any of the Registered User of the Trade Mark for the cancellation of entry of a Registered User there of.	Tk. 150 for the first mark and TK. 20 for every additional mark.	Tk. 500 for the first mark and TK. 20 for every additional mark.
TM-31	Application for cancellation of entry of entry of a Registered User of a Trade Mark.	Tk. 150 for the first mark and TK. 20 for every additional mark.	Tk. 500 for the first mark and TK. 20 for every additional mark.
TM-32	Notice of intention to intervene in proceeding for the variation or cancellation of an entry of a Registered User of a Trade Mark.	TK. 75	TK.300
TM-33	Request to enter change of Name or Description of proprietor (or Registered User)of a Trade Marks upon the Register.	Tk. 75 for the first mark and TK. 20 for every additional	Tk. 300 for the first mark and TK. 200 for every additional
TM-34	Request for alteration of Trade or Business address in Register of Trade Mark.	Tk. 75 for the first entry a and TK. 20 for every other entry.	Tk. 300 for the first entry and TK. 200 for every other entry.
TM-35	Application by the registered proprietor of a Trade Mark for the cancellation of entry thereof in registered.	TK. 50	TK. 300
TM-36	Application by registered proprietor	TK. 50	TK. 300

	of a Trade Mark to strike out goods from those for which the Trade is registered.		
TM-37	Request by Registered proprietor of a Trade Mark that is disclaimer or Memorandum relating there to may be registered.	TK. 50	TK. 300
TM-38	Application by the registered proprietor for addition to or alteration of a Registered Trade Mark.	Tk. 100 for the first registration and TK.75 for each additional registration.	Tk. 200 for the first registration and TK.150 for each additional registration.
TM-39	Notice of opposition to application for Application for addition to or alternation of a Registered Trade Mark.	TK. 100	TK.500
TM-40	Application by the proprietor of a Registered Trade Mark for the conversion of specification.	TK.30	TK. 20
TM-41	Notice of opposition to proposal for conversion of the specification.	Tk. 100 for one mark and TK.20 for every additional mark	Tk. 500 for one mark and TK.200 for every additional mark.
TM-42	Request for the alternation of the deposited Regulations for use of a Certification Trade Mark.	TK. 100 TK. 20	TK. 500 TK.200
TM-43	Application to the Central Government for an order expunging or varying an entry in the Register relating to a Certification Trade Mark varying the deposited Regulation.	TK. 150	TK. 500
TM-44	Request for entry of a mark in the Refused Textile Mark List.	TK. 15	TK .100
TM-45	Continuation of a mark in the Refused Textile Mark List.	TK. 30	TK. 200
TM-46	Request or Certificate of the Registered.	TK. 50 as prescribed scribed in entries 62 and 63 of the first schedule.	TK. 300 as prescribed scribed in entries 62 and 63 of the first schedule.
TM-47	Request for entry on the register	Tk. 50 for the first	Tk. 300 for the first

	and advertisement of a note of certificate of validity of the count.	registration certified and TK.15 plus for every additional registration certified in he same certificate.	registration certified and TK.100 plus for every additional registration certified in the same certificate.
TM-48	Form of Authorization agent in a matter or proceeding under the Act.		
TM-49	Regulation for Governing the use of Certification Trade Mark.		
TM-50	From of request by a Registered Proprietor or Register User of a Trade Mark or a person about to be so registered to enter alter or substitute an address for service as part of his registration.	TK. 75 for the first entry and TK. 20 for every additional entry.	TK. 300 for the first entry and TK. 200 for every additional entry.
TM-51	Application for Registration of Trade Marks consisting exclusively of words or words in combination with numeral or letters or both relating solely Textile goods.	TK. 200, 400,800 for 1, 2 and more than 4 kinds of goods respectively	TK. 600, 1000, 1600 for for 1, 2 and more than 4 kinds of goods respectively
TM-52	Application for registration of Trade Marks consisting exclusively of letters or numeral s or any combination thereof relating solely to Textile goods for specification of goods not included in any of the item of fifth schedule.	TK. 200	TK. 600
TM-53	Application for registration of Trade Marks consisting exclusively of letters or numeral s or any combination thereof relating solely to Textile goods for specification of goods included in any of the item of Fifth schedule.	TK. 200	TK. 600
TM-54	Request for search under rule 87	TK. 50	TK. 300
TM-55	Application for extension of time	TK. 40 first, second and last request, respectively as prescribed in entry	TK. 300,300,400 foı

		number 66 of the first schedule.	
TM-56	Application for restoration of a Trade Mark abandoned for non-Compliance.	TK. 50	TK. 300 in the case of a request made within 6 months, and TK. 400 in the case of a request made within 12 months.
TM-57	On petition (not otherwise charged) for review of Registrar's order or f obtaining Registrar's order on any interlocutory matter in a contested proceedings.	TK. 50	TK. 300
TM-58	For inspecting register or the refused textile marks list or copies thereof or notice of opposition, counter-statement or decision in connection with any opposition or application for rectification of the register relating any particular trade mark or such other documents as may be specified by the Government by notification from time to time in the journal for an hour or part thereof.	TK. 20	TK. 100
	For permission to search amongst the classified representations of Trade Mark for an hour.	TK. 20	TK. 100
TM- 59	Request for priority consideration:		
	If the fee mentioned against each of the following matter is paid the matter shall be considered on priority basis:-		
	(a) Request for examinations within one month of the date of filling of an application filed under items 1 to 8 of this schedule (Relevant of the request)	TK. 100	TK. 500

FromNo	Title	Existing fees	Proposed fees (Taka)
1	2	3	4

	(b) Request for obtaining certificate of the Registrar according to items 62 and 63 of the first schedule within 48 hours.		TK. 300
	(c) Request for obtaining search report on any matter under Rule 87 within 48 hours.		TK. 300
TMA-1	Application for restoration as Trade Mark Agent.	TK.100	TK. 500
TMA-2	Application for restoration of a person to the Agent's Register.	TK. 50	TK. 200
TMA-3	Application for the alteration of any entry in the Agent's Register.		

(K) Sixth Schedule এর পরিবর্তে নিম্ন রুপ Sixth Schedule প্রতিস্থাপিত হবে ,

"THE Sixth SCHEDULE"

Sale of costs allowable in proceedings before the Registrar (Rule81)

FromNo	Matter in respect of which cost is to be awarded	Existing fees	proposed fees
1	2	3	4
1.	For one day's hearing involving examination of witness.	RS. 36	TK. 800
2.	For one day's hearing involving when there is no examination of witness.	RS. 32	TK.800
3.	For adjournment of hearing granted on the petition of any party.	RS. 20	TK. 7
		20 *plus* cost of re-summoning the TM-65 parties witness who where due examined on the day.	
4.	For striking out seandalous mater Tk.200 from an affidavit.	RS. 4	
5.	For attendance of witness :-		

	Subsistence allowance--	RS. 6 (vide note below)	TK. 100 (vide note below)
	Traveling allowance--		
	By Train	Actual fare each way (vide note below)	
	By Road	Actual fare each way (vide note below)	
6.	Commission for examination of witness	RS 4 for each day' siting	TK. 800 for each day's siting

Note :- The rates of subsistence allowance and travelling allowance for witness shall vary according to the status of the witness, subject to be maximum prescribed above"

ঢাকা টিভি কেন্দ্র
স্পট বিজ্ঞাপনের মূলহার ঃ

ক) পিকটাইম (সন্ধ্যা ৭ টা থেকে অধিবেশনের শেষ পর্যন্ত এবং শুক্রবার ও শনিবার সকল অধিবেশনের জন্য)

ব্যাপ্তিকাল	সাধারন মূলহার	যে কোন অনুষ্ঠানের পূর্বে/পরে নির্দিষ্ট ৫০% সারচার্জসহ	খবরের ঠিক পূর্বে/পরে নির্দিষ্ট ৮০% সারচার্জসহ	ছায়াছবির মাঝে নির্দিষ্ট ১০০% সারচার্জসহ	খবরের মাঝে নির্দিষ্ট ২০০% সারচার্জসহ
১০ সেঃ	৫,০০০/-	৭,৫০০/-	-	১০,০০০/-	-
২০ সেঃ	১০,০০০/-	১৫,০০০/-	-	২০,০০০/-	-
৩০ সেঃ	১৫,০০০/-	২২,৫০০/-	২৭,০০০/-	৩০,০০০/-	৪৫,০০০/-
৪০ সেঃ	২০,০০০/-	৩০,০০০/-	৩৬,০০০/-	৪০,০০০/-	-
৫০ সেঃ	২৫,০০০/-	৩৭,৫০০/-	৪৫,০০০/-	৫০,০০০/-	-
৬০ সেঃ	৩০,০০০/-	৪৫,০০০/-	৫৪,০০০/-	৬০,০০০/-	৯০,০০০/-

খ) আর্লিটাইম ঃ (শুক্রবার ও শনিবার ছাড়া অধিবেশন শুরু থেকে সন্ধ্যা ৭ টার পূর্ব পর্যন্ত)

ব্যাপ্তিকাল	সাধারণ মূল্যহার	যে কোন অনুষ্ঠানের পূর্বে/পরে নির্দিষ্ট ৫০% সারচার্জসহ	ছায়াছবির মাঝে নির্দিষ্ট ১০০% সারচার্জসহ
১০ সেঃ	২,৫০০/-	৩,৭৫০/-	৫,০০০/-
২০ সেঃ	৫,০০০/-	৭,৫০০/-	১০,০০০/-
৩০ সেঃ	৭,৫০০/-	১১,২৫০/-	১৫,০০০/-
৪০ সেঃ	১০,০০০/-	১৫,০০০/-	২০,০০০/-
৫০ সেঃ	১২,৫০০/-	১৮,৭৫০/-	২৫,০০০/-
৬০ সেঃ	১৫,০০০/-	২২,৫০০/-	৩০,০০০/-

বিঃ দ্রঃ বিশেষ দিনের তাৎপর্য বা আর্লি সময়ে আকর্ষণীয় অনুষ্ঠান প্রচার করা হলে প্রয়োজনবোধে আর্লি টাইমের বিজ্ঞাপনকেও পিক টাইম হারে গণ্য করা যাবে।

সৌজন্য অনুষ্ঠান প্রচারের মূল্যহার

অনুষ্ঠানের ব্যাপ্তিকাল	প্রতি পর্বের মূল্যহার সন্ধ্যা ৭ টার পূর্বের অনুষ্ঠানের জন্য।	প্রতিপর্বের মূল্যহার সন্ধ্যা ৭টার পরের এবং শুক্রবার/শনিবারের সকল অনুষ্ঠানের জন্য।	সৌজন্য প্রচারের জন্য দেয় বিজ্ঞাপনী সময়।
২৫ মিনিট পর্যন্ত	৪০,০০০/-	৬০,০০০/-	৬০ সেকেন্ড
৩৫ মিনিট পর্যন্ত	৬০.০০০/-	৯০,০০০/-	৯০ সেকেন্ড
৬০ মিনিট পর্যন্ত	১.২০.০০০/-	১,৮০,০০০/-	১৮০ সেকেন্ড

বিশেষ দ্রষ্টব্য ঃ পূর্ণদৈঘ্য বাংলা ছবি, বিশেষ নাটক, বিশেষ অনুষ্ঠান/সেটেলাইট সম্প্রচার বা সরাসরি সম্প্রচার খেলাধুলার অনুষ্ঠানের মূল্যহার এবং বিজ্ঞাপনী সময় প্রতি অনুষ্ঠানের সময় নির্ধারণ করা হবে।

চট্টগ্রাম টিভি কেন্দ্র

ব্যাপ্তিকাল।	সাধারণ মূল্যহার	স্পট বিজ্ঞাপনের মূল্যহার যে কোন অনুষ্ঠানের	ছায়াছবির মাঝে নির্দিষ্ট ৮০% সারচার্জসহ
১০ সেঃ	১.৫০০/-	২,২৫০/-	২.৭০০/-
২০ সেঃ	৩.০০০/-	৪,৫০০/-	৫.৪০০/-
৩০ সেঃ	৪.৫০০/-	৬,৭৫০/-	৮.১০০/-
৪০ সেঃ	৬.০০০/-	৯,০০০/-	১০.৮০০/-
৫০ সেঃ	৭.৫০০/-	১১,২৫০/-	১৩.৫০০/-
৬০ সেঃ	৯,০০০/-	১৩,৫০০/-	১৬.২০০/-

সৌজন্য অনুষ্ঠান প্রচারের মুল্যহার

অনুষ্ঠানের ব্যাপ্তিকাল	প্রতি পূর্বের মুল্যহার	সৌজন্য প্রচারের জন্য দেয় বিজ্ঞাপনী সময়
২৫ মিনিট পর্যন্ত	২০.০০০/-	৬০ সেকেন্ড
৩৫ মিনিট পর্যন্ত	৩০.০০০/-	৯০ সেকেন্ড
৬০ মিনিট পর্যন্ত	৬০.০০০/-	১৮০ সেকেন্ড

বিষয় ঃ বিটিভির প্যাকেজ অনুষ্ঠানের ক্ষেত্রে প্রচলিত রেয়াতের হার সংশোধন প্রসঙ্গে।

সংশ্লিষ্ট সকলের অবগতির জন্য নির্দেশক্রমে জানানো যাচেছ যে, সরকার কর্তৃক বিটিভির প্যাকেজ অনুষ্ঠানের ক্ষেত্রে প্রচলিত রেয়াতের হার সংশোধনের প্রেক্ষিতে নিম্নবর্ণিত রেয়াতের হার প্রযোজ্য হবে। এই সংশোধনী অত্র পত্র জারীর তারিখ থেকে কার্যকরী হবে।

অনুষ্ঠান	পূর্বের রেয়াত	বর্তমান রেয়াত
১) নিয়মিত অনুষ্ঠান		
ক) ৮.৩০ মিঃ হতে ইংরেজী সংবাদের পূর্ব পর্যন্ত।	৬০%	৫০% (১৩ পর্ব পর্যন্ত) ৪০% (১৩ পর্বের অধিক)
খ) অন্যান্য সময়	৭৫%	৭০% (১৩ পর্ব পর্যন্ত) ৬০% (১৩ পর্বের অধিক)
২। ঈদ ব্যতিত বিশেষ দিনঃ		
ক) ৮.৩০ মিঃ হতে ইংরেজী সংবাদের পূর্ব পর্যন্ত।	৫০%	৪০%
খ) অন্যান্য সময়	৬০%	৫০%
ঈদের বিশেষ অনুষ্ঠান মালা		
৩। ঈদের দিন	শুধুমাত্র বিটিভির অনুষ্ঠান প্রচারিত হবে।	
ঈদের দ্বিতীয় দিন ঃ		
ক) ৮.৩০ মিঃ হতে ইংরেজী সংবাদের পূর্ব পর্যন্ত।	২৫%	কোন রেয়াত হবে না।
খ) অন্যান্য সময়	৫০%	কোন রেয়াত হবে না।
৫। ঈদের তৃতীয় ও চতুর্থ দিন ঃ		
ক) ৮.৩০ মিঃ হতে ইংরেজী সংবাদের পূর্ব পর্যন্ত।	২৫%	ক) ৮.৩০ মিঃ হতে অনুষ্ঠান শেষ পর্যন্ত।
খ) অন্যান্য সময়।	৫০%	৪০%
৬। টেলিভিশনে পূর্ণদৈর্ঘ্য বাংলা ছায়াছবির প্রিমিয়ার রিলিজ (সিনেমা হলে রিলিজের পূর্বে)		
ক) ঈদ-উল-ফিতর/ঈদ-উল আযহা	৫০%	২০%
খ) অন্যান্য সময়	৬০%	৪০%
৭। খেলাধুলা অনুষ্ঠান (সরাসরি সম্প্রচার)		
	প্রতি ঘন্টার অনুষ্ঠানের ক্ষেত্রে ৭ মিঃ বিজ্ঞাপন সময়ের জন্য ট. ৭৫,০০০/-	ক) বিশ্বকাপ এবং সমমান ঃ প্রতি ঘন্টার অনুষ্ঠানের ক্ষেত্রে ৫ মিঃ বিজ্ঞাপন সময়ের জন্য ট. ১,০০,০০০/- (একই সময়ে একাধিক ইভেন্ট বা অন্য কোন উপলক্ষ্য থাকায় কোন খেলা একই দিন পরবর্তীতে সম্প্রচারিত হলেও এক্ষেত্রে একই হার প্রযোজ্য হবে)। খ) অন্যান্য আন্তর্জাতিক খেলার জন্য প্রতি ঘন্টার অনুষ্ঠানের ক্ষেত্রে ৫ মিঃ বিজ্ঞাপন সময়ের জন্য ট. ৮০,০০০/-।
৮। খেলাধুলা অনুষ্ঠান ঃ (ধারণকৃত)		
	প্রতি ঘন্টার অনুষ্ঠানের ক্ষেত্রে বিজ্ঞাপন সময় ৫ মিঃ এর জন্য বিজ্ঞাপন মুল্যহার এর উপর ৭৫% রেয়াত।	ক) একই দিনে প্রচারিতব্য বিশ্বকাপ বা সমমানের খেলার হাইলাইটস এবং ধারণকৃত অন্যান্য খেলার প্রতি ঘন্টার ৫ মিঃ বিজ্ঞাপন সময়ের জন্য ট. ৭২,০০০/- প্রযোজ্য হবে। (রেয়াত ৬০%)। খ) অন্যান্য দিনে প্রচারিতব্য ধারণকৃত খেলার প্রতি ঘন্টার অনুষ্ঠানের ক্ষেত্রে ৩ মিঃ বিজ্ঞাপন সময়ের জন্য ট. ৪৫,০০০/- প্রযোজ্য হবে।

বাংলাদেশ বেতার

ঢাকা কেন্দ্র

বিজ্ঞাপন/স্পটের স্থিতি	প্রতি বার (টাকায়)	বিশেষ দিবস (প্রতিবার টাকায়)
৭ সেকেন্ডের স্পট	৬৮.০০	১,০০০.০০
১৫ সেকেন্ডের স্পট	৯০০.০০	১,৪০০.০০
৩০ সেকেন্ডের স্পট	১.২০০.০০	১,৮০০.০০
৪৫ সেকেন্ডের স্পট	১.৫০০.০০	২,৩০০.০০
৬০ সেকেন্ডের স্পট	২.০০০.০০	৩,০০০.০০
১০ মিঃ স্পনসর্ড অনুষ্ঠান	১১,০০০.০০	১৭,০০০.০০
১৫ মিঃ স্পনসর্ড অনুষ্ঠান	১৫,০০০.০০	২৩,০০০.০০
২০ মিঃ স্পনসর্ড অনুষ্ঠান	১৮.০০০.০০	২৭,০০০.০০
৩০ মিঃ স্পনসর্ড অনুষ্ঠান	২৯.০০০.০০	৪৩,০০০.০০
ফুটবল খেলার স্পনসর	৪৫.০০০.০০	-
ক্রিকেট খেলার স্পনসর	৬৮.০০০.০০	-

চট্রগ্রাম ও খুলনা কেন্দ্র

বিজ্ঞাপন/স্পটের স্থিতি	প্রতিবার (টাকায়)	বিশেষ দিবস (প্রতিবার টাকায়)
৭ সেকেন্ডের স্পট	৩৮০.০০	৫৭০.০০
১৫ সেকেন্ডের স্পট	৫০০.০০	৭৫০.০০
৩০ সেকেন্ডের স্পট	৬৫০.০০	১,০০০.০০
৪৫ সেকেন্ডের স্পট	১.০০০.০০	১,৫০০.০০
৬০ সেকেন্ডের স্পট	১.১০০.০০	১,৬৫০.০০
১০ মিঃ স্পনসর্ড অনুষ্ঠান	৬.৫০০.০০	১০,০০০.০০
১৫ মিঃ স্পনসর্ড অনুষ্ঠান	৯,৮০০.০০	১৪,৭০০.০০
২০ মিঃ স্পনসর্ড অনুষ্ঠান	১২,০০০.০০	১৮,০০০.০০
৩০ মিঃ স্পনসর্ড অনুষ্ঠান	১৭,৫০০.০০	২৬,০০০.০০
ফুটবল খেলার স্পনসর	৩৯,০০০.০০	-
ক্রিকেট খেলার স্পনসর	৫৯,০০০.০০	-

রাজশাহী, রংপুর ও সিলেট কেন্দ্র

বিজ্ঞাপন/স্পটের স্থিতি	প্রতিবার (টাকায়)	বিশেষ দিবস (প্রতিবার টাকায়)
১৫ সেকেন্ডের স্পট	৯০০.০০	১.৪০০.০০
৩০ সেকেন্ডের স্পট	১.২০০.০০	১,৮০০.০০
৪৫ সেকেন্ডের স্পট	১.৫০০.০০	২.৩০০.০০
৬০ সেকেন্ডের স্পট	২,০০০.০০	৩,০০০.০০
১০ মিঃ স্পনসর্ড অনুষ্ঠান	১১.০০০.০০	১৭.০০০.০০
১৫ মিঃ স্পনসর্ড অনুষ্ঠান	১৫,০০০.০০	২৩,০০০.০০
২০ মিঃ স্পনসর্ড অনুষ্ঠান	১৮,০০০.০০	২৭,০০০.০০
৩০ মিঃ স্পনসর্ড অনুষ্ঠান	২৯,০০০.০০	৪৩.০০০.০০
ফুটবল খেলার স্পনসর	৪৫.০০০.০০	-
ক্রিকেট খেলার স্পনসর	৬৮.০০০.০০	-

উৎপাদন খরচ (টাকায়)

		ঢাকা কেন্দ্র	চট্টগ্রাম ও খুলনা কেন্দ্র	রাজশাহী , রংপুর ও সিলেট কেন্দ্র
১।	ক) স্পট ঘোষণা (১ বা ২ টি কণ্ঠ)	২,৩০০.০০	২,০০০.০০	৯০০.০০
	খ) প্রতিটি অতিরিক্ত কণ্ঠের জন্য	৮০০.০০	৬৫০.০০	৩৭০.০০
২।	সূচক ধ্বনি	-	৪,৫০০.০০	২,৫০০.০০
৩।	জিংগেল	-	৬,৫০০.০০	৫,০০০.০০
৪।	১০/১৫ মিঃ স্পনসর্ড অনুষ্ঠান (সংগীত ভিত্তিক)	-	২,৬০০.০০	৯,০০.০০
৫।	২০/৩০ মিঃ স্পনসর্ড অনুষ্ঠান (সংগীত ভিত্তিক)	-	৩,৫০০.০০	১,২৫০.০০
৬।	১০/১৫ মিঃ স্পনসর্ড অনুষ্ঠান (জীবন্তিকা ভিত্তিক)	-	৩,৯০০.০০	১,৭৫০.০০
৭।	১০/১৫ মিঃ স্পনসর্ড অনুষ্ঠান (নাটক ভিত্তিক)	-	৫,৫০০.০০	২,২৫.০০

<u>সংবাদের পূর্বে ও মধ্য বিরতিতে বিজ্ঞাপন প্রচারের হার (টাকায়)</u>

বিজ্ঞাপন/স্পটের স্থিতি	সংবাদের পূর্বে এককালীন (প্রতি স্পট)	সংবাদের মধ্য বিরতিতে এককালীন (প্রতি স্পট)
৩০ সেকেন্ডের স্পট	৫,০০০.০০	৭,০০০.০০

বিশেষ দিবসঃ ১৬ ই ডিসেম্বর, ২৬ শে মার্চ, ১লা বৈশাখ, ঈদুল ফিতর (ঈদের দিন ও পরের দিন) এবং ঈদুল আযহা (ঈদের দিন ৭ পরের দিন)। এছাড়া বৌদ্ধ পূর্ণিমা, বড় দিন ও দূর্গা পূজা উপলক্ষে ঐ দিনের তাৎপর্য তুলে ধরে নির্মিত বিশেষ অনুষ্ঠান স্পপনসরের ক্ষেত্রে বিশেষ দিবসের হার কার্যকর হবে।

সংবাদের পূর্বে আপাতত অনধিক ২ টি ৩০ সেকেন্ডের স্পট বাজানো যাবে।

১০ মিনিটের বুলেটিনে শুধুমাত্র মধ্য বিরতিতে ৩০ সেকেন্ডের ১ টি স্পট বাজানো যাবে। ৫ মিনিটের বুলেটিনে মধ্য বিরতিতে বিজ্ঞাপন যাবে না।

১। যাত্রীভাড়া নির্ধারণের পদ্ধতি ও তুলনামূলক চিত্র ঃ

১.১ বর্তমানে বাংলাদেশ রেলওয়েতে যাত্রীভাড়া নির্ধরিণে ২য় শ্রেণীর মেইল ট্রেনের ভাড়াকে একক ধরিয়া উহার বিভিন্ন গুণিতকে (MULTIPLE) অন্যান্য শ্রেণীর ভাড়া নির্ধারণ করা হয়। ভাড়া নির্ধারণের সময় দূরত্বকে ৪ টি ধাপে ভাগ করিয়া অধিকতর দূরত্বের মূল ভাড়ার উপর রেয়াতী প্রদান করা হইয়া থাকে। ইহা ছাড়াও অবস্থান বিবেচনায় বিভিন্ন রূটে কোন কোন শ্রেণীতে কিছু রেয়াতী দেওয়া হয় যাহা সূচকের (INDEX) মাধ্যমে প্রকাশ করা হয়।

১.২ প্রতি যাত্রীর ২য় শ্রেণীর মেইল ট্রেনে প্রতি কিলোমিটার ভ্রমনের ভাড়াকে বেইস্ ভাড়া বলা হইয়া থাকে। বর্তমানে এই বেইস্ ভাড়া .০২৪ টাকা যাহা বিগত ০১-০৩-১৯৯২ ইং হইতে কার্যকর রহিয়াছে। তবে প্রতিযোগিতায় টিকিয়া থাকার লক্ষ্যে ১৯৯২ পরবর্তী বিভিন্ন সময়ে এই বেইস্ ভাড়া ঠিক রাখিয়া বিভিন্ন রূটে কিছু রেয়াতী প্রদান করা হইয়াছে। পরবর্তীতে এই বেইস্ ভাড়া ঠিক রাখিয়া বিভিন্ন রূটে কিছু রেয়াতী প্রদান করা হইয়াছে। পরবর্তীতে এই বেইস্ ভাড়া ঠিক রাখিয়াই রেয়াতীর পরিমাণ হ্রাস করিয়া যাত্রী ভাড়া পুনঃনির্ধারণ করা হয় যাহা বিগত ০১-০৫-১৯৯৮ ইং তারিখ হইতে কার্যকর রহিয়াছে। ইহাই সর্বশেষ নির্ধারিত যাত্রী ভাড়া ইহার পর অদ্যাবধি বেইস্ বৃদ্ধি করা হয় নাই। উল্লেখ্য, পূর্বে (১৯৮৮ সনে) এই বেইস্ ভাড়া ছিল ০.১৬ টাকা, যাহা বৃদ্ধি করিয়া ১৯৯২ সনে করা হইয়াছে ০.২৪ টাকা।

১.৩ ২য় শ্রেণীর মেইল ভাড়াকে বেইস্ ভাড়া একক (১.০০) ধরিয়া উহার বিভিন্ন গুণিতকে বিভিন্ন শ্রেণীর ভাড়া নির্ধারণ করা হয়। ১৯৮৮, ১৯৯২ এবং ১৯৯৮ সালের গুণিতক নিম্নে দেখানো হইলঃ

শ্রেণী		১৯৮৮	১৯৯২	১৯৯৮
২য় মেইল (বেইস্ ভাড়া)	=	১.০০	১.০০	১.০০
২য় সাধারণ	=	০.৭৫	০.৭৫	০.৭৫
সুলভ	=	১.৫০	১.৫০	১.৫০
শোভন	=	২.৫০	২.৫০	২.৫০
১ম সীট	=	৪.৫০	৪.৫০	৪.৫০
১ম বার্থ	=	৬.৭৫	৬.৫০	৬.৫০
এসি সীট	=	৬.৭৫	৬.৫০	৬.৫০
এসি বার্থ	=	১০.০০	৯.৫০	৯.৫০

১.৪ অনুচ্ছেদ ১.৩ এর গুণিতক মোতাবেক ১৯৮৮, ১৯৯২ এবং১৯৯৮ সালের বিভিন্ন শ্রেণীর প্রতি যাত্রী প্রতি কিলোমিটার ভাড়ার হারের একটি তুলনামূলক চিত্র নিম্নে দেখানো হইল ঃ

শ্রেণী		১৯৮৮	১৯৯২	১৯৯৮
২য় মেইল (বেইস্ ভাড়া)	=	০.১৬	০.২৪	০.২৪
২য় সাধারণ	=	০.১২	০.১৮	০.১৮
সুলভ	=	০.২৪	০.৩৬	০.৩৬
শোভন	=	০.৪০	০.৬০	০.৬০
১ম সীট	=	০.৭২	১.০৮	১.০৮
১ম বার্থ	=	১.০৮	১.৫৬	১.৫৬
এসি সীট	=	১.০৮	১.৫৬	১.৫৬
এসি বার্থ	=	১.৬০	২.২৮	২.২৮

২। পার্শ্বেল খাতে মাশুল নির্ধারণের পদ্ধতি ও তুলনামূলক চিত্র ঃ

২.১ বর্তমানে বাংলাদেশ রেলওয়েতে পার্শ্বেল খাতে মাশুল নির্ধারণের জন্য কয়েকটি রেইট চালু আছে। যেমন- ফুল পার্শ্বেল রেইট, হাফ পার্শ্বেল রেইট, কোয়ার্টার পার্শ্বেল রেইট থ্রী ফোর্থ পার্শ্বেল রেইট ইত্যাদি। ইহাছাড়া ওয়াগন হিসাবেও রেইট নির্ধারণ করা হয়।দূরত্বের ভিত্তিতে এই রেইট নির্ধারিত হইয়া থাকে। তবে দূরত্বের একটি সর্বনিম্ন ধাপ আছে যাহার নিচের দূরত্বের কোন মাশুল নির্ধারণ করা হয় না। এই সর্বনিম্ন দূরত্ব ধাপের (১ কিঃ মিঃ ইইতে ৪০ কিঃ মিঃ) জন্য মাশুলের হার একই থাকে। ইহার অধিক দুরত্বে জন্য মাশুলের হারও বৃদ্ধি পাইতে থাকে। বাংলাদেশ রেলওয়েতে সর্বশেষ ১ জুন ১৯৯৯ ইংহইতে পার্শ্বেলের মাশুল বৃদ্ধি করা হইয়াছে। ইহার পূর্বে ১ আগস্ট ১৯৮৯ ইং তারিখ হইতে ৩০ মে ১৯৯৯ পর্যন্ত পূর্বের নির্ধারিত ছিল। সর্বনিম্ন দূরত ধাপের ক্ষেত্রে (১ কিঃমিঃ হইতে ৪০ কিঃমিঃ) পূর্বের ও বর্তমান মাশুলের হারের একটি তুলনামূলক চিত্র নিম্নে দেখানো হইল ঃ

পার্শ্বেলের প্রকৃতি		০১-০৮-৮৯ ইং (পূর্বের হার)	০১-০৬-৯৯ ইং (বর্তমানের হার)
ফুল পার্শ্বেল রেইট	=	০.২২ টাকা প্রতি কেজি	০.২৪ টাকা প্রতি কেজি
হাফ পার্শ্বেল রেইট	=	০.২০ টাকা প্রতি কেজি	০.২২ টাকা প্রতি কেজি
কোয়ার্টার পার্শ্বেল রেইট	=	০.১৮ টাকা প্রতি কেজি	০.১৯ টাকা প্রতি কেজি *ফোর্থ* পার্শ্বেল রেইট
থ্রী ফোর্থ পার্শ্বেল রেইট	=	০.২১ টাকা প্রতি কেজি	০.২৩ টাকা প্রতি কেজি

৩। <u>মালামাল খাতে মাশুল নির্ধারণের পদ্ধতি ও তুলনামূলক চিত্র ঃ</u>

৩.১ বর্তমানে বাংলাদেশ রেলওয়েতে মালামাল খাতে মাশুল নির্ধারণের জন্য ১৪ টি শ্রেণী রেইট চালু আছে। বিভিন্ন কমোডিটিকে বিভিন্ন শ্রেণীর অন্তর্ভূক্ত করিয়া এই ১৪ শ্রেণীর রেইট নির্ধারণ করা হয়। ইহাছাড়া ওয়াগন হিসাবের রেইট নির্ধারণ করা হয়। দূরত্বের ভিত্তিতে এই রেইট নির্ধারিত হইয়া থাকে। তবে দূরত্বের একটি সর্বনিম্ন ধাপ আছে যাহার নিচের দূরত্বের কোন মাশুল নির্ধারণ করা হয় না। এই সর্বনিম্ন দূরত্ব ধাপের (১ কিঃমিঃ হইতে ৪০ কিঃমিঃ) জন্য মাশুলের হার একই থাকে। ইহার অধিক দূরত্বে জন্য মাশুলের হারও বৃদ্ধি পাইতে থাকে। বাংলাদেশ রেলওয়েতে সর্বশেষ ১ মার্চ ১৯৯২ ইং হইতে মালামাল খাতে মাশুল বৃদ্ধি করা হইয়াছে। তবে এই বৃদ্ধি ১ কিঃমিঃ হইতে ২০০ কিঃমিঃ পর্যন্ত অপরিবর্তিত রাখা হইয়াছে। ইহার পূর্বে ১ আগস্ট ১৯৮৯ ইং তারিখ হইতে ফেব্রুয়ারী ১৯৯২ পর্যন্ত পূর্বের হার নির্ধারিত ছিল। সর্বনিম্ন দূরত্ব ধাপের ক্ষেত্রে (১ কিঃমিঃ হইতে ৪০ কিঃমিঃ) পূর্বের ও বর্তমান মাশুলের হারের একটি তুলনামূলক চিত্র নিম্নে দেখানো হইলঃ

মালামালের শ্রেণী		০১-০৮-৮৯ ইং (পূর্বের হার)	০১-০৬-৯৯ ইং (বর্তমানের হার)
১ম শ্রেণীর মালামাল	=	০.২০ টাকা প্রতি কেজি	০.২০ টাকা প্রতি কেজি
২য় শ্রেণীর মালামাল	=	০.২০ টাকা প্রতি কেজি	০.২০ টাকা প্রতি কেজি
৩য় শ্রেণীর মালামাল	=	০.২০ টাকা প্রতি কেজি	০.২০ টাকা প্রতি কেজি
৪র্থ শ্রেণীর মালামাল	=	০.২০ টাকা প্রতি কেজি	০.২০ টাকা প্রতি কেজি
৫ম শ্রেণীর মালামাল	=	০.২০ টাকা প্রতি কেজি	০.২০ টাকা প্রতি কেজি
৬ষ্ঠ শ্রেণীর মালামাল	=	০.২২ টাকা প্রতি কেজি	০.২২ টাকা প্রতি কেজি
৭ম শ্রেণীর মালামাল	=	০.২২ টাকা প্রতি কেজি	০.২২ টাকা প্রতি কেজি
৮ম শ্রেণীর মালামাল	=	০.২২ টাকা প্রতি কেজি	০.২২ টাকা প্রতি কেজি
৯ম শ্রেণীর মালামাল	=	০.২২ টাকা প্রতি কেজি	০.২২ টাকা প্রতি কেজি
১০ম শ্রেণীর মালামাল	=	০.২২ টাকা প্রতি কেজি	০.২২ টাকা প্রতি কেজি
১১তম শ্রেণীর মালামাল	=	০.২২ টাকা প্রতি কেজি	০.২২ টাকা প্রতি কেজি
১২তম শ্রেণীর মালামাল	=	০.২২ টাকা প্রতি কেজি	০.২২ টাকা প্রতি কেজি
১৩তম শ্রেণীর মালামাল	=	০.২৩ টাকা প্রতি কেজি	০.২৩ টাকা প্রতি কেজি
১৪তম শ্রেণীর মালামাল	=	০.২৫ টাকা প্রতি কেজি	০.২৫ টাকা প্রতি কেজি

পোস্টাল নোটিশ নং ১১

তারিখ, ঢাকাঃ ১৬ ই আষাঢ়, ১৩৯৪ বাং ১লা জুলাই, ১৯৮৭ ইং

বিষয়ঃ ডাক মাশুলের পরিবর্তিত হার

ইহা সর্ব সাধারণের অবগতির জন্য জানানো যাইতেছে যে, আভ্যন্তরীণ চিঠি পত্র ও ডাক দ্রব্যাদির ডাক মাশুল নিম্ন লিখিত হারে ১লা জুলাই, ১৯৮৭ ইং তারিখ হইতে ধার্য্য করা হইয়াছেঃ-

বিষয়	হার
ক) লেটার ঃ	
প্রতি ১০ গ্রাম বা ইহার অংশের জন্য	১.০০ টাকা
খ) পোস্ট কার্ডঃ	
একক কার্ড	.৫০ টাকা
রিপ্লাই কার্ড	১.০০ টাকা
গ) বিজনেস রিপ্লাই খাম ঃ	
প্রতি ১০ গ্রাম বা ইহার অংশের জন্য	১.০০ টাকা
ঘ) বিজনেস রিপ্লাই কার্ড ঃ	.৫০ টাকা
ঙ) ১। বুক প্যাকেট মুদ্রন বই সহ	
প্রথম ৫০ গ্রাম বা ইহার অংশের জন্য	১.০০ টাকা
৫০ গ্রামের অতিরিক্ত প্রতি ২৫ গ্রাম বা অংশের জন্য	২৫টাকা
২। প্যাটার্ন এবং নমুনা প্যাকেটঃ	
প্রথম ৫০ গ্রাম বা ইহার অংশের জন্য	১.০০ টাকা
৫০ গ্রামের অতিরিক্ত প্রতি ২৫ গ্রাম বা অংশের জন্য	.৫০টাকা
চ) রেজিস্ট্রার্ড সংবাদপত্র (একক কপি)ঃ	
প্রতি ১০০ গ্রামের বেশী নয়	.১৫ টাকা
১০০ গ্রামের বেশী কিন্তু ২০০ গ্রামের উর্ধ্বে নয়	.৩০ টাকা
প্রতি অতিরিক্ত ২০০ গ্রাম বা ইহার অংশের জন্য	.১৫ টাকা
ছ) রেজিস্ট্রার্ড সংবাদপত্র প্যাকেট	
(একই তারিখে একই ইস্যু এক কপির অধিক)ঃ	
প্রতি ১০০ গ্রামের বেশী নয়	.১৫ টাকা
১০০ গ্রামের অধিক প্রতি অতিরিক্ত ৫০ গ্রাম বা ইহার অংশের জন্য	.১৫ টাকা
জ) অন্ধ সাহিত্য প্যাকেটঃ	
এক প্যাকেট সর্বোচ্চ ৮ কিলো গ্রাম পর্যন্ত	
কোন ডাক টিকেটের প্রয়োজন নাই	ফ্রি
ঝ) পার্সেলঃ	
প্রতি ৪০০ গ্রাম বা ইহার অংশের জন্য	৪.০০ টাকা
ঞ) বিমান পার্সেলঃ	
প্রতি ৪০০ গ্রাম বা ইহার অংশের জন্য	৫.০০ টাকা
ট) আভ্যন্তরীণ এরোগ্রাম	১.০০ টাকা

২। ডাক দ্রব্যাদি যাহা ৩০মে জুন ১৯৮৭ ইং তারিখে বা ইহার পূর্বে পুর্ন প্রদত্ত মাশুল দিয়া পোস্ট করা হয়েছে, এ সমস্ত ডাক দ্রব্যে নতুন মাশুলের হারের জন্য কোন ট্যাক্স করা যাবে না । কিন্তু ১-৭-৮৭ ইং তারিখ হইতে অদেয় অপর্যাপ্ত পরিমান দেয় ডাক দ্রব্যাদির উপর অতিরিক্ত মাশুল আদায় করা হবে।

৩। অন্যান্য ডাক দ্রব্যাদি যাহার ডাক মাশুল হার পরিবর্তন করা হয় নাই তাহা পূর্ববৎ থাকবে।

পোস্টাল নোটিশ নং-৬
তারিখ, ঢাকা ১৭ই আষাঢ় ১৩৯৬ বাংলা /১লা জুলাই, ১৯৮৯ ইং
ডাক মাশুলের পরিবর্তিত হার

ইহা সর্ব সাধারণের অবগতির জন্য জানানো যাইতেছে যে, আভ্যন্তরীণ চিঠি পত্র ও ডাক দ্রব্যাদির ডাক মাশুল নিম্ন লিখিত হারে ১লা জুলাই, ১৯৮৯ ইং তারিখ হইতে ধার্য্য করা হইয়াছেঃ-

বিষয়	হার
ক) লেটার ঃ	
প্রতি ১০ গ্রাম বা ইহার অংশের জন্য	২.০০ টাকা
খ) পোস্ট কার্ড	
একক কার্ড	১.০০ টাকা
রিপ্লাই কার্ড	২.০০ টাকা
গ) বিজনেস রিপ্লাই খাম ঃ	
প্রতি ১০ গ্রাম বা ইহার অংশের জন্য	২.০০ টাকা
ঘ)বিজনেস রিপ্লাই কার্ড ঃ	১.০০ টাকা
ঙ) ১। বুক প্যাকেট মুদ্রন বই সহ	
প্রথম ৫০ গ্রাম বা ইহার অংশের জন্য	১.০০ টাকা
৫০ গ্রামের অতিরিক্ত প্রতি ২৫ গ্রাম বা অংশের জন্য	. ২৫টাকা
২। প্যাটার্ন এবং নমুনা প্যাকেটঃ	
প্রথম ৫০ গ্রাম বা ইহার অংশের জন্য	১.০০ টাকা
৫০ গ্রামের অতিরিক্ত প্রতি ২৫ গ্রাম বা অংশের জন্য	.৫০টাকা
চ) রেজিস্ট্রার্ড সংবাদপত্র (একক কপি)ঃ	
প্রতি ১০০ গ্রামের বেশী নয়	.১৫ টাকা
১০০ গ্রামের বেশী কিন্তু ২০০ গ্রামের উর্দ্ধে নয়	.৩০ টাকা
প্রতি অতিরিক্ত ২০০ গ্রাম বা ইহার অংশের জন্য	.১৫ টাকা
ছ) রেজিস্ট্রার্ড সংবাদপত্র প্যাকেট	
(একই তারিখে একই ইস্যু এক কপির অধিক)ঃ	
প্রতি ১০০ গ্রামের বেশী নয়	.১৫ টাকা
১০০ গ্রামের অধিক প্রতি অতিরিক্ত ৫০ গ্রাম বা ইহার অংশের জন্য	.১৫ টাকা
প্রতি অতিরিক্ত ২০০ গ্রাম বা ইহার অংশের জন্য	.১৫ টাকা
জ) অন্ধ সাহিত্য প্যাকেটঃ	
এক প্যাকেট সর্বোচ্চ ৮ কিলোগ্রাম পর্যন্ত	
কোন ডাক টিকেটের প্রয়োজন নাই	ফ্রি
ঝ) পার্সেলঃ	
প্রতি ৪০০ গ্রাম বা ইহার অংশের জন্য	৪.০০ টাকা
ঞ) বিমান পার্সেলঃ	
প্রতি ৪০০ গ্রাম বা ইহার অংশের জন্য	৫.০০ টাকা
ট) আভ্যন্তরীণ এরোগ্রাম	২.০০ টাকা

২। ডাক দ্রব্যাদি যাহা ৩০মে জুন ১৯৮৯ ইং তারিখে বা ইহার পূর্বে পুর্ন প্রদত্ত মাশুল দিয়া পোস্ট করা হয়েছে, এ সমস্ত ডাক দ্রব্যে নতুন মাশুলের হারের জন্য কোন ট্যাক্স করা যাবে না । কিন্তু ১-৭-৮৯ ইং তারিখ হইতে অদেয় অপর্যাপ্ত পরিমান দেয় ডাক দ্রব্যাদির উপর অতিরিক্ত মাশুল আদায় করা হবে।

৩। অন্যান্য ডাক দ্রব্যাদি যাহার ডাক মাশুল হার পরিবর্তন করা হয় নাই তাহা পূর্ববৎ থাকবে।

পোস্টাল নোটিশ নং - ৬

তারিখ, ঢাকা-১৭ ই আষাঢ় বাংলা/১লা জুলাই, ১৯৮৯ ইং

ডাক মাশুলের পরিবর্তিত হার

ইহা সর্ব সাধারনের অবগতির জন্য জানানো যাইতেছে যে, আভ্যন্তরীণ চিঠি পত্র ডাক দ্রব্যাদির ডাক মাশুল নিম্ন লিখিত হারে ১লা জুলাই, ১৯৮৯ ইং তারিখ হইতে ধার্য্য করা হইয়াছে ।

বিষয়	হার
ক) লেটার ঃ	
প্রতি ১০ গ্রাম বা ইহার অংশের জন্য	২.০০ টাকা
খ) পোস্ট কার্ড	
একক কার্ড	১.০০/-
রিপ্লাই কার্ড	২.০০/-
গ) বিজনেস রিপ্লাই খামঃ	
প্রতি ১০ গ্রাম বা ইহার অংশের জন্য	২.০০/-
ঘ) বিজনেস রিপ্লাই কার্ড ঃ	১.০০/-
ঙ) ১। বুক প্যাকেট মুদ্রণ বই সহ	
প্রথম ৫০ গ্রাম বা ইহার অংশের জন্য	১.০০/-
৫০ গ্রামের অতিরিক্ত প্রতি ২৫ গ্রাম বা অংশের জন্য	.২৫
২। প্যাটার্ন এবং নমুনা প্যাকেটঃ	
প্রথম ৫০ গ্রাম বা ইহার অংশের জন্য	১.০০/-
৫০ গ্রামের অতিরিক্ত প্রতি ২৫ গ্রাম বা অংশের জন্য	.৫০
চ) রেজিস্ট্রার্ড সংবাদপত্র (একক কপি)ঃ	
প্রতি ১০০ গ্রামের বেশী নয়	.১৫
১০০ গ্রামের বেশী কিন্তু ২০০ গ্রামের উর্দ্ধে নয় প্রতি অতিরিক্ত	.৩০
২০০ গ্রাম বা ইহার অংশের জন্য	.১৫
ছ) রেজিস্ট্রার্ড সংবাদপত্র প্যাকেট	
(একই তারিখে এককই ইস্যু এক কপির অধিক)ঃ	
প্রতি ১০০ গ্রামের বেশী নয়	.১৫
১০০ গ্রামের অধিক প্রতি অতিরিক্ত ৫০ গ্রাম বা ইহার অংশের জন্য প্রতি অতিরিক্ত ২০০ গ্রাম বা ইহার অংশের জন্য	.১৫
জ) অন্ধ সাহিত্য প্যাকেটঃ	.১৫
একক প্যাকেট সর্বোচ্চ ৮ কিলোগ্রাম পর্যন্ত কোন ডাক টিকেটের প্রয়োজন নাই	
ঝ) পার্সেলঃ	ফ্র
প্রতি ৪০০ গ্রাম বা ইহার অংশের জন্য	
ঞ) বিমান পার্সেলঃ	
প্রতি ৪০০ গ্রাম বা ইহার অংশের জন্য	৪.০০/-
ট) অভ্যন্তরীণ এরোগ্রাম	
	৫.০০/-
	২.০০/-

২। ডাক দ্রব্যাদি যাহা ৩০ মে জুন ১৯৮৯ ইং তারিখে বা ইহার পূর্বে পূর্ণ প্রদত্ত মাশুল দিয়া পোস্ট করা হয়েছে, এ সমস্ত ডাক দ্রব্যে নতুন মাশুলের হারের জন্য কোন ট্যাক্স করা যাবে না। কিন্তু ১-৭-৮৯ ইং তারিখ হইতে আদেয় অপর্যাপ্ত পরিমান দেয় ডাক দ্রব্যাদির উপর অতিরিক্ত মাশুল আদায় করা হবে।

৩। অন্যান্য ডাক দ্রব্যাদি যাহার ডাক মাশুল হার পরিবর্তন করা হয় নাই তাহা পূর্ববৎ থাকবে।

CHAPTER V

REMTTANCE SERVICE

A - Inland

Category	Rate
Money orders including V.P. Money Orders:	
Commission for every sum of Tk. 10 or fraction thereof every addititionaol Tk. 10.00 or fraction thereof.	50 Poisha 25 Poisha
(i) Commission.	
(ii) Actual cost of telegram	as above
(iii) Supplementary fee	
Book of blank forms of inland money orders:	Tk. 1.00
Commission of Bangladesh Postal Orders:	Tk. 2.50
Maximum limit for a single money order	20 poisha for each Bangladesh Postal order irrespetive of value Tk. 1.000.00

B. Foreign

Sale for British Postal Orders and Irish Postgal Orders is temporarily suspended: but such orders I ssued in other countries continue to be paid in Bangladesh.

Comminwealth Reply Coupons: International reply Coupons: Sale [roce (Reply Coupons) Exchange value - do – Inward Foreign Postal Money Order and Bank Money Orders: a) Foreign Money order issued by FMO officers Dhaka & Sylhet b) Bank Money Orders	Service abolished from 1-6-75 Tk. 12.50 Tk. 3075 (in postage stamp only) 10,000.00 4,000

অন্যান্য ডাক প্রশাসন হতে প্রাপ্তি

ক্রমিক নং		পূর্বের হার	বর্তমান হার	মন্তব্য
১।	টার্মিনাল ডিউজ	Per Kg Lc/Ac 2.940 SDR " M Bag" 0.653 SDR	LC/AO Per Kg ৩.৪২৭ SDR "M Bag" ০.৬৫৩ SDR Rgd item ০.৫০০ SDR Ins item ১.০০০ SDR	
২।	ট্রানজিট চার্জ	-	-	-
৩।	এডি কভার্ড	-	1. ১.৩০ SDR per kg 2. ৩.২৭ SDR per kg 3. ৭.০০ SDR per kg 4. ৮.৫০ SDR per kg ৫. ১২.৫০ SDR per kg	CN-68 list prepared IBUPU
৪।	ইএমএস একাউন্ট	বিভিন্ন দেশের সহিত বিভিন্ন রেট		
৫।	পার্সেল পোষ্ট (In world land rate)	Per persel 4.00 SDR Per kg 0.64 SDR	Per persel 4.00 SDR per kg 0.85 SDR	
৬।	ইন্টারনাল এয়ার কনভেন্স	0.40 SDR	LC/AO-0.037 SDR CP-0.026 SDR	AV – 1 List IB UPU Table CP – 82 List CN 68 471 dt. 19.11.01
৭।	আউট ওয়ার্ড এয়ার মেইল একাউন্ট	0.465 SDR	Per thousand 0.439 SDR pe kg	Beijing convention

GOVERNMENT OF THE PEOPLE'S OF REPUBLIC OF BANGLADESH
MINISTRY OF INFORMATION AND BRORD CASTING

DACCA

No. 1/19/79Radio/6694(6) Dated 23.12.81

Subject :- Enhancement of BRL Commission from taka 2/-(two) to XXX Tk3/-
(three)

The undersigned is directed to say that the Government has been pleased to Enhance the BRL Commission of the Postal Department from Tk. 2 to Tk3/-(three) in respect of every Radio Licence issued or renewed by the Postal Department of Bangladesh.

2. This will effective from 1st January 1982.

3. This is issued with the approval of Ministry of Finance vide their letter No. MF /3(42)/RD-11/80/681 dated 17.10.81.

SAYTAUHIDUL ISLAM
SECTION OFFICER
23.12.81

এজিন্সী কার্য্য সম্পাদনে ডাক বিভাগের কমিশন ও ফি এর বিবরণ

ডাক শাখা ঃ	১। শুল্ক কর আদায়	৮% এবং যোগ (+) বৈদেশিক
	২। আবগারী শুল্ক স্ট্যাম্প সি ই আর /টি ই আর	১% ডাক ঘরের কাষ্টম সংক্রান্ত খরচ
	৩। বিক্রি কর আদায়	১%
সঞ্চয় শাখা ঃ	৪। প্রাইজ বন্ড ১%	
	৫। আইটি ফরম বিক্রি	সম্পূর্ন বিক্রয়লব্ধ টাকা
	৬। সঞ্চয় ব্যাংক	১.৫০ টাকা প্রতি লেন দেন জমা, উঠানো ও বদলী।
	৭। সঞ্চয় পত্র	১.০০ টাকা প্রতি লেনদেন ক্রয়, উঠানো ও বদলী
বাজেট শাখা ঃ	৮। সামরিক অবসর ভাতা প্রদান	২.৭৫%
ডাক শাখা ঃ	৯। আবহাওয়া বিভাগ হইতে আদায়	
	১০। বিক্রি কর	১%
	১১। টি এন্ড টি বোর্ডের যৌথ অফিসের খরচ আদায়	০.৮৫ পয়সা প্রতি বার্তার জন্য।
স্ট্যাম্প শাখা ঃ	১২। বিভিন্ন সরকারী অফিস হইতে স্ট্যাম্প বিক্রয় সংক্রান্ত আদায়কৃত খরচ।	স্ট্যাম্প অফিসের পরিমান মত খরচ।
সঞ্চয় শাখ্যা ঃ	১৩। ডাক জীবন বীমা	ডাক জীবন বীমা সম্পূর্ন খরচা এবং নতুন প্রতিটি বীমার জন্য ২.০০ টাকা এবং বিগত বৎসরের বীমার জন্য ১.০০ টাকা।
সঞ্চয় শাখা ঃ	১৪। মটর টোকেন জারি	১.৫%
	মটর নবায়ন জারি	২.৩%
ডাক শাখা ঃ	১৫। পাসপোর্ট স্ট্যাম্প বিক্রি ৭.৫%	
পরিকল্পনা শাখা ঃ	১৬। উন্নয়ন খাতে খরচ রাজস্ব খাতে শেয়ার	
সঞ্চয় শাখা ঃ	১৭। ব্যান্ড রৌল বিক্রি	১.৩৩%
স্ট্যাম্প শাখা ঃ	১৮। নন জুডিসিয়াল স্ট্যাম্প	৫০.০০ টাকা পর্যন্ত ৩.৬৫% ৫০.০০ টাকা -১০০.০০টাকা ১.৪০% ১০০.০০ টাকার উপর ১.০০%

টেলিগ্রাফ সার্ভিসেস

১	অভ্যন্তরীণ টেলিগ্রাফ সার্ভিসেস ব্যবহার ঃ-	আর/এস ২-২/৭৫ (অংশ-১)	তাং ৩০-০৪-৭৯
২।	সাধারণ টেলিগ্রাম	১। প্রথম ১০ (দশ) শব্দ	২.০০ টাকা
৩	জরুরী টেলিগ্রাফ	২। প্রথম দশ শব্দের পরবর্তী প্রতি অতিরিক্ত শব্দ	০.৩০ টাকা
৪	টেলিগ্রামের কপিচার্জ ঃ-	আর/এস ২-২/৭৫ (অংশ)	তাং ৬-৭-৭৯ ইং।
ক)	সাধারণ টেলিগ্রাম ঃ-	প্রতি ১০০ শব্দ বা তার অংশ বিশেষের কপি চার্জ	০.৬০ টাকা
খ)	জরুরী টেলিগ্রাম ঃ-	প্রতি ১০০ শব্দ বা তা অংশ বিশেষের কপি চার্জ।	০.৬০ টাকা।
৫	প্রেস-টেলিগ্রাম ও হার কপি চার্জ ঃ-	আর/এস ২-২/৭৫ (অংশ)	তাং ৬-৭-৭৯ ইং।
ক)	সাধারণ প্রেস টেলিগ্রামের মাসুন	১। প্রথম ৪০ শব্দ	১.১২ টাকা
		২। অতিরিক্ত প্রতি ৫ শব্দ বা তার অংশ বিশেষের জন্য।	০.১০ টাকা
খ।	সাধারণ প্রেস টেলিগ্রামে কপি চার্জ	১। প্রথম ১০০ শব্দ বা তার অংশ বিশেষের কপি চার্জ।	০.৬০ টাকা
		২ অতিরিক্ত প্রতি ২০ শব্দ বা তার অংশ বিশেষের কপি চার্জ।	০.১২ টাকা
গ)	জরুরী প্রেস টেলিগ্রামের মাসুদ	১। প্রথম ৪০ শব্দ	২.২৫ টাকা
		২। অতিরিক্ত প্রতি ৫ শব্দ বা তার অংশ বিশেষের চার্জ	০.২০ টাকা
ঘ)	জরুরী প্রেস টেলিগ্রামের কপি চার্জ	১। প্রথম ১০০ শব্দ বা তার অংশ বিশেষের কপি চার্জ	০.৬০ টাকা
		২। প্রতি অতিরিক্ত ২০ শব্দ বা তার অংশ বিশেষের কপি চার্জ	০.১২ টাকা
৬	অভিনন্দন বার্তা ঃ-	আর/এস ২-২/৭৫ (অংশ)	তাং ৯-৭-৭৯ ইং।
ক)	সাধারণ অভিনন্দন বার্তাঃ-	১। প্রথম ৬ শব্দ	১.৭৫ টাকা
		২। প্রতি অতিরিক্ত শব্দ	০.২০ টাকা
		৩। প্রথম ঠিকানার পরিবর্তে প্রতি ঠিকানায় কপি চার্জ	০.৬০ টাকা
খ)	জরুরী অভিনন্দন বার্তা	১। প্রথম ৬ শব্দ	৩.৫০ টাকা
		২। প্রতি অতিরিক্ত শব্দ	০.৩০ টাকা
		৩। প্রথম ঠিকানার পরবার্তী প্রতি ঠিকানায় কপি চার্জ	০.৬০ টাকা
গ)	অভিনন্দন ফরমের চার্জ ঃ-	০.৭৫ টাকা	
৭।	১। সংক্ষিপ্ত ঠিকানায় রেজিস্ট্রেশন চার্জ ঃ-	১ (এক) বৎসরের জন্য	১২৫.০০
		৬ (ছয়) মাসের জন্য	৭৫.০০
ক।	বিশেষ বিতরণ নির্দেশের রেজিস্ট্রেশন ফি ঃ-		০০.০০

খ।	বিশেষ বিতরনের চার্জ		৫.০০
গ।	সংক্ষিপ্ত ঠিকানা পরিবর্তনের ফি		৬৫.০০
ঘ।	অভ্যন্তরীণ টেলিগ্রামের সত্যায়িত প্রতিলিপির চার্জ	প্রতি ১০০ শব্দ বা তার অংশ বিশেষের জন্য	০.৬০ টাকা
ঙ।	বৈদেশিক টেলিগ্রামের সত্যায়িত	১) ১০০ শব্দ গমন	২.৫০ টাকা
		১) অতিরিক্ত ৫০ শব্দ বা তার অংশ বিশেষের জন্য	১.০০ টাকা
চ।	টেলিগ্রামের অনুসন্ধান ফি (দৈনিক)		৫.০০ টাকা
ছ।	টেলিগ্রামের পরিদর্শন ফি		১.২৫ টাকা
জ।	টেলিগ্রামের ফটো টেলিগ্রামের কপি চার্জ		৪৫.০০ টাকা
ঝ।	২৫ টেলিগ্রামের প্রতি ব্যাচের আপকিপিং চার্জ		২.৫০ টাকা
ঞ।	টেলিগ্রামে টান্সমিশনেরে পূর্বে বাতিলকরনের চার্জ ঃ-	১) অভ্যন্তরীণ টেলিগ্রাম	১.০০ টাকা
		১) বৈদেশিক টেলিগ্রাম	১.৭৫ টাকা
ট।	টেলিগ্রামের বার্তা বাহকের ফি	১) দিনের বেলায়	১.০০ টাকা
		১) রাতের বেলায়	২.০০ টাকা
ঠ।	টেলিগ্রামের বিলম্ব ফি		১.৫০ টাকা
ড।	মাল্টিপুল বৈদেশিক টেলিগ্রামের	১) প্রতি ঠিকানায় ৫০০ শব্দ পর্যন্ত	১.৭০ টাকা
		১) অতিরিক্ত প্রতি ৫০ শব্দ	১.০০ টাকা

Booking and enquiry
(1) Overseas--941,942
(2) Test and enquiry--943
(3) V.F.t. circuits : The fauit shall be reported and booked tof fault control on phone No.------235441
(4) T.O.R.circults : The faults shall be reported and booked to T.O.R on------------------------

In case od inattention, etc. Inform the officers in the order mentioned below :

Assistant Engineer Teliprinter (External)
Phone : Office.---955858

Divisional Engineer
Phone : Office --866530

CHARGES FOR TELEX CONNECTION

SL.	Item	Rates	
(1)	Rate of Telex service	Stemens	N.E.C.
	Application fee	1,000/-	1,000/-
	Line rent	4,000/-	4,000/-
	Machine rent	15,000/- (Annually) 1,375/- (Monthly)	25,000/- (Annually) 2,275/- (Monthly)
	Installation charge	5,000/-	10,000/-
	Security Deposit	15,000/-	20,000/-
	Call charge (local)	10/-	10/- (per minute or its part)
(2)	Teleprinter point to point connection (local)		
	Application fee	2000/-	
	Installation charge	20,000/- (per machine)	
	Machine rent	30,000/- (Per machine, Stemens) 55,000/- (Per machine, OK)	
	Line rent	400/- Per K.M. but minimum 4000/- per year apyable as advance for one year	
(3)	Teleprinter point to point connection (Inter city) :		
	Application fee	2,000/-	
	Installation charge	20,000/- (Per machine)	
	Machine rent	30,000/- (Per machine,l stemens.) 55,000/- (Per machine, Ok.)	
	Line rent	400/- Per K.M. but minimum 60,000/- per year payble as advance for 1 year	
(4)	Point to point teleprinter connection (International):		

Application fee		2,000/-	
Installation charge		2,00,000/-	
Machine rent		30,000/-	
		55,000/-	
Line rent		As noted below Annual rent	Monthly Rent
50	Bonds	8,00,000/-	65,000/-
75	Bonds	8,80,000/-	75,000/-
100	Bonds	9,70,000/-	80,000/-
200	Bonds	10,60,000/-	90,000/-
300	Bonds	11,70,000/-	1,00,000/-

Daily rate Upto 01-10 days of 50% monthly charge
Upto 11-20 days of 75% monthly charge
Upto 21-30 days is full monthly charge

Charge for causual Telex connection

(1) Daily rental-TK. 100.00 subject to minlmu m charges TK. 500.00
(2) Installation fee- TK. 20,000/00 (Non refundable)

Econnection fee for telex

Serial No.	Item	Fee
(a)	For reconnection within 7 days from the day of disconnection	Nit
(b)	For reconnection after 7 days but within 14 days from the day from the day of disconnection	Tk. 250/-
(c)	For reconnection after 14 days out with 30 days from the day of disconnection	Tk. 500/-
(d)	Reconnection after 30 days but within 59 days from the day of disconnection	Tk. 1000/-
	CHARGES FOR INLAND TELEX CALLS	
	INFORMATION SERVICE	
Tk. 10% per minute or part thereof.	Information relations to opening of Telex service and additional facillities or ways of making maximum use of a Telex installation will readily be given by the Divisional Engineer Teleprinter and Telex Dhaka.	
	Statement Showing the Present Rates For OverseS Telex Service	

Estimation/buntry Code	Code	Rates for 1st 3 min	Destination/Country Code	Code	Rates for 1st 3 min	Destination/for country code	code	Rates 1st 3 min	

Afganistan (AF)	079	Tk. 150	Colombia (CO)	0350	Tk. 25	Afganistan(AF)	079	Tk 150	
Alaska (UA)	0200	225	Congo (KG)	0981	210	Alaska (UA)	0200	225	
Albania (AB)		195	Costarica (CQ)	0376	225	Albania (AB)		195	
Algeria (DZ)	0408	195	Cuba (CU)	028	240	Algeria (DZ)	0408	195	
Angola (AN)	0991	210	Cyprus (TK, CY)	0605	165	Angola (AN)	0991	210	
Antigua (AK)	0393	240	Czechoslovakia (C)	066	195	Antigua (AK)	0393	225	
Argentina (AR)	033	225	Crismas Is. (IO)	0766	240	Argentina (AR)	033	225	
Ascension & S. Helena, Is.	(AB)	195	Cook Is. (RG)	0772	210	Ascension & S. Helena, Is.	(AB)	195	
			Comoros (KO)		210				
Australia (AA)	071	180	Denmark (DK)	055	195	Australia (AA)	071	180	
Austria (A)	047	195	Djibouti (DJ)	0979	225	Austria (A)	047	195	
Azores (AZ)	0404	195	Dominica (DO)	0394	240	Azores (AZ)	0404	195	
Bahamas (BS)	0297	240	Ecuador (ED0	0308	225	Bahamas (BS)	0297	240	
Bahrain (BN)	0490	120	Egypt (UN)	091	195	Bahrain (BN)	0490	120	
Barbados (WB0	0392	225	Endora		195	Barbados (WB0	0392	225	
Belgium (B)	046	195	El-salvador (SAL)	0373	225	Belgium (B)	046	195	
Belize (BZ)	0371	225	Ethiopia (ET)	0980	210	Belize (BZ)	0371	225	
Benin (DY)	0972	210	Farce Is.		195	Benin (DY)	0972	225	
Bermudas (BA)	0290	225	Finland (SF)	057	195	Bermudas (BA)	0290	225	
Burundi (UU/BDI)	0903	225	Fiji		210	Burundi (UU/BDI)	0903	225	
Botswana (BD)	0962	195	France (F)	042	195	Botswana (BD)	0962	195	
Brazil (BR)	038	225	Falkland Is. (FK)	0306	195	Brazil (BR)	038	225	
Bulgaria (BG)	067	195	France Guiana		225	Bulgaria (BG)	067	195	
Burma		135	French Polynasia (FP)	0702	210	Burma		135	
Burneo		165	Gabon (GO)	0973	210	Burneo		165	
Cameroon (KN)	0970	210	Gambia (GV)	0996	195	Cameroon (KN)	0970	210	
Canada (TWX) (CA)	026	210	Germany (DD,D)	069,	195	Canada (TWX) (CA)	026	210	
Canada (CNP) (CA)	021	210		041		Canada (CNP) (CA)	021	210	
Canary Is, (CAI)	052	195	Ghana (GH)	094	195	Canary Is, (CAI)	052	195	
Cape verde (CV)		210	Gibralter (GR)	0405	195	Cape verde (CV)		210	
Cayman IS. (CP)	0293	195				Cayman IS. (CP)	0293	195	
Central Africa (RC)	0971	210				Central Africa (RC)	0971	210	
Chand (KD)	0976	210				Chand (KD)	0976	210	
Chile (CL)	034	225				Chile (CL)	034	225	
China (CN)	085	180				China (CN)	085	180	
						Guam (GM)	0700	210	
Estimation/buntry Code	Code	Rates for 1st 3 min	Destination/Country Code	Code	Rates for 1st 3 min	Destination/for country code	code	Rates 1st 3 min	

Greece (GR)	0601	195	Mongolia (MH)	0800	195	Syria (SY)	0492	150	
Greenland (GD)	0503	225	Mariana (MN)		240	Somalia		210.0	
Grenada (GA)	0395	240	Martinique (MQ)	0298	240	Soliman is. (hQ)	0778	210	
Guadeloupe (GL)	0299	225	Mauritania (MTN)	0974	225	Spain (E)	052	195	
Guatemala (GU)	0372	195	Mauritius (IW)	0298	150	Srilanka (CE)	0803	120	
Guinea (Rep. of) (GE)	0995	195	Medeira is,		195	St.Lucia (LC)	0398	240	
Guiana (French) (FG)	0300	195	Mexico (ME)	022	225	ST. Vincent (VQ)	0399	210	
Guyana (Gy)		225	Monaco (MC)	042	195	St. Hitts		240	
Haiti (HN/HC)		225	Montserrat (MK)	0396	210	St. Pierro & Miqueton (QN)	0204	240	
Hawai (HR,HA)	0704	195	Morocco (M)	0407	195	Sudan (SD)	0984	195	
Hondoras (HO)	0374	195	Mozambique (MO)	0992	210	Surinam (SN)	0304	225	
Hong kong (HX)	0802	150	Namibia (WK)	0908	210	Sweden (S)	054	195	
Hungary (H)	061	195	Nepal (NP)	0891	120	Swaziland		210	
India (Satellite) (IN)		90	Netherland-Antilles (NA)	0390	225	Switzerland (CH)	045	180	
India (Microwave) (IN)		60	Netherland (NL)	044	195	Tanzania (TA)	0989	195	
Indonesia (IA)	073	165	New Hebraediss		210	Tark is.		225	
Iran (IR)	088	150	New Zealand (NZ)	074	195	Thailand		165	
Iraq (IR)	0491	135	New Caledonia (NM)	0706	240	Tongo (TO)	0977	210	
Ireland (EL)	0500	195	Nicaragua (NK)	0375	225	Tonga (TS)	0777	210	
Irish		210	Niger (NI)	0975	210	Trinidad & Tobago (WG)	0294	225	
Iceland (IS)	0501	225	Nigeria (NG)	0905	195	Tunisia (TN)	0409	195	
Italy (I)	043	180	Norfalk is. (NF)	0766	210	Tavalu (TV)		210	
Ivory Cost (CL)	0983	210	Norway (N)	056	195	Turk is. (TQ)	0296	225	
Jamaica (JA)	0291	225	Nowrue		210	Turkey (TR)	0607	150	
Japan (KDD) (J)	072	180	Oman (ON)	0498	120	Uganda (UG)	0988	195	
Japan (NTT) (J)	0720	180	Pakistan (PK)	082	90	United Arab Emirat (UM)	0893	105	
jordan (JO)	0493	150	Panama (PA/PG)	0377	225	U.S.A. (UW/UT/UR/UF/UI)	023	210	
Kampuchia		180	Papua newguinea (NE)	0703	210	U.S.S.R. (CiS) (SU)	064	195	
Kuwait (KT)	0496	120	Pafraguay (PY)	0305	225	U.K. (G)	051	180	
Kenya (KE)	0987	180	Peru (PE)	036	225	uper Volta		215	
Kriibati (KI)		210	Phillipine (PH/PM/PS/PN/Pu)	075	165	Uruguay (UY)	031	225	
Korea (D..P..r.) (K)	0801	180	Poland (PL)	063	195	Vanuatu (NH)	0771	210	
Korea (Republic) (KP)	0899	210	Portugal (P)	0404	195	Vatican City (VA)	0504	195	
Laos		180	Portu Rica		225	Virgin is. (VZ/VB)		225	
Lebanon (LE)	0494	150	Qatar (DH)	0497	120	Venizuela (VE)	031	225	
Liberia (LI)	0997	210	Rowanda (RW)	0909	195	Vietnam (VT)	0805	180	
Libya (LY)	0901	195	Rounion (RE)	0961	225	Walis & futuna		225	
Lesotho (BB)	0963	210	Romania (R)	065	195	Yemen (AD, YE)	0806,0895	135	
Luxemburg (LU)	0402	195	Samoua (U.S.A)		240	Yugoslavia (YU)	062	195	
Macao (OM)	0808	210	Sant Thome Prince		210	Zaire (ZR)	0982	210	
Malagasy		210	Sanmarino (SO)	0505	195	Zambia (ZA)	0902	210	
Malta (MW)	0406	195	Saudi Arabia (SJ)	0495	180	Zimbabwe (ZW)	0907	210	
Malaya		195	Seychelles (SZ)	0965	150	Inmerset Telex Service		350	
Malayasia (MA)	084	165	Singapore (RS)	087	135				
Malabi		195	Senegal (SG)	0906	195				
Maldives (MF)	896	165	Sent-Marino		195				

সমুদ্র পরিবহন অধিদপ্তর ও এর আওতাধীন অফিস সমূহ কর্তৃক আদায়যোগ্য বিভিন্ন প্রকার ফি, ডিউটি ও করের হার।

ক্রমিক নং	বিবরণ	পূর্বের হার	বর্তমান হার	মন্তব্য
১।	মিনিমাম সেইফ ম্যানিং সার্টিফিকেট	৩০০০/-	৩৬০০/-	
২।	সী-টাইম এ্যাসেসমেন্ট	৫০০/-	৬০০/-	
৩।	আই-সাইট টেস্ট	৩০০/-	৩৫০/-	
৪।	এন্ডোর্সমেন্ট ফর ট্যাংকারস/গ্যাস কেরিয়ার্স	৬০০/-	৭০০/-	
৫।	রি-ভেলিডেশন অব কম্পিটেন্সী সার্টিফিকেট	৫০০/-	৬০০/-	
৬।	সার্ভে লাইসেন্স ফি	১০০০/-	১২৫০/-	
৭।	প্রত্যক্ষ প্রবেশকারীদের ছাড়পত্র জারী,	১০০০/-	১২৫০/-	
৮।	গার্ভে ফি	১০০০/-	১২৫০/-	
৯।	যে কোন সনদ এনডোর্সমেন্ট	১০০০/-	১২৫০/-	
১০।	যে কোন সনদ রিকোগনিশন	২০০০/-	২৪০০/-	
১১।	ডিসপেনশেসন	১০০০/-	১২৫০/-	
১২।	কোস্টাল ইঞ্জিনিয়ার (লিখিত) প্রতি একাডেমিক সাবজেক্ট	৫০০/-	৬০০/-	
১৩।	কোস্টাল ইঞ্জিনিয়ার (লিখিত) প্রতি প্রফেশনাল সাবজেক্ট	৬০০/-	৭০০/-	
১৪।	কোস্টাল ইঞ্জিনিয়ার (মৌখিক)	১০০০/-	১২৫০/-	
১৫।	ইঞ্জিনিয়ার অফিসার ক্লাস-৪	৪০০০/-	৪৮০০/-	
১৬।	ইঞ্জিনিয়ারিং ওয়াচ কিপিং অফিসার ক্লাস-৩ (লিখিত) প্রতি একাডেমিক সাবজেক্ট	৬০০/-	৭০০/-	
১৭।	ইঞ্জিনিয়ারিং ওয়াচ কিপিং অফিসার ক্লাস-৩ (লিখিত) প্রতি প্রফেশনাল সাবজেক্ট	১২০০/-	১৪৫০/-	
১৮।	ইঞ্জিনিয়ারিং ওয়াচ কিপিং অফিসার ক্লাস-৩ (মৌখিক)	২০০০/-	২৪০০/-	
১৯।	ইঞ্জিনিয়ারিং ওয়াচ কিপিং অফিসার ক্লাস-২ (লিখিত) প্রতি একাডেমিক সাবজেক্ট	১২০০/-	২৪০০/-	
২০।	ইঞ্জিনিয়ারিং ওয়াচ কিপিং অফিসার ক্লাস-২ (লিখিত) প্রতি প্রফেশনাল সাবজেক্ট	২০০০/-	২৪০০/-	
২১।	ইঞ্জিনিয়ারিং অফিসার ক্লাস-২ (মৌখিক)	৩০০০/-	৩৬০০/-	
২২।	ইঞ্জিনিয়ারিং ওয়াচ কিপিং অফিসার ক্লাস-১ (লিখিত) প্রতি একাডেমিক সাবজেক্ট	২০০০/-	২৪০০/-	
২৩।	ইঞ্জিনিয়ারিং ওয়াচ কিপিং অফিসার ক্লাস-১ (লিখিত) প্রতি প্রফেশনাল সাবজেক্ট	৩০০০/-	৩৬০০/-	
২৪।	ইঞ্জিনিয়ারিং অফিসার ক্লাস-১ (মৌখিক)	৪০০০/-	৪৮০০/-	
২৫।	ইঞ্জিনিয়ারিং ওয়াচ কিপিং অফিসার ক্লাস-২ (সীমিত) (লিখিত) প্রতি একাডেমিক সাবজেক্ট	১০০০/-	১২৫০/-	
২৬।	ইঞ্জিনিয়ারিং ওয়াচ কিপিং অফিসার ক্লাস-২ (সীমিত) (লিখিত) প্রতি প্রফেশনাল সাবজেক্ট	১৫০০/-	১৮০০/-	
২৭।	ইঞ্জিনিয়ারিং অফিসার ক্লাস-২ (সীমিত) (মৌখিক)	২৫০০/-	৩০০০/-	
২৮।	ইঞ্জিনিয়ারিং ওয়াচ কিপিং অফিসার ক্লাস-১ (সীমিত) (লিখিত) প্রতি একাডেমিক সাবজেক্ট	১৫০০/-	১৮০০/-	
২৯।	ইঞ্জিনিয়ারিং ওয়াচ কিপিং অফিসার ক্লাস-১ (সীমিত) (লিখিত) প্রতি প্রফেশনাল সাবজেক্ট	২৫০০/-	৩০০০/-	

৩০।	ইঞ্জিনিয়ারিং অফিসার ক্লাস-১ (সীমিত) (মৌখিক)	৩৫০০/-	৪২০০/-	
৩১।	এন্ডোর্সমেন্ট ফর চীফ ইঞ্জিনিয়ার অন ইঞ্জিনিয়ার অফিসার ক্লাস-২	২০০০/-	২৪০০/-	
৩২।	এন্ডোর্সমেন্ট ফর চীফ ইঞ্জিনিয়ার অন ইঞ্জিনিয়ার অফিসার ক্লাস-৩	১৫০০/-	১৮০০/-	
৩৩।	এন্ডোর্সমেন্ট ফর চীফ ইঞ্জিনিয়ার অন ইঞ্জিনিয়ার অফিসার ক্লাস-৪	১০০০/-	১২৫০/-	
৩৪।	ফিসিং ভেসেল ইঞ্জিনিয়ার অফিসার ক্লাস-৩	২০০০/-	২৪০০/-	
৩৫।	ফিসিং ভেসেল ইঞ্জিনিয়ার অফিসার ক্লাস-২ (লিখিত) প্রতি একাডেমিক সাবজেক্ট	৫০০/-	৬০০/-	
৩৬।	ফিসিং ভেসেল ইঞ্জিনিয়ার অফিসার ক্লাস-২ (লিখিত) প্রতি প্রফেশনাল সাবজেক্ট	৬০০/-	৭০০/-	
৩৭।	ফিসিং ভেসেল ইঞ্জিনিয়ার অফিসার ক্লাস-২ (মৌখিক)	১০০০/-	১২৫০/-	
৩৮।	ফিসিং ভেসেল ইঞ্জিনিয়ার অফিসার ক্লাস-১ (লিখিত) প্রতি একাডেমিক সাবজেক্ট	৬০০/-	৭০০/-	
৩৯।	ফিসিং ভেসেল ইঞ্জিনিয়ার অফিসার ক্লাস-১ (লিখিত) প্রতি প্রফেশনাল সাবজেক্ট	১০০০/-	১২৫০/-	
৪০।	ফিসিং ভেসেল ইঞ্জিনিয়ার অফিসার ক্লাস-১ (মৌখিক)	১২০০/-	১৪৫০/-	
৪১।	এন্ডোর্সমেন্ট ফর চীফ ইঞ্জিনিয়ার অন ফিসিং ভেসেল ইঞ্জিনিয়ার অফিসার ক্লাস-৩	১৫০০/-	১৮০০/-	
৪২।	এন্ডোর্সমেন্ট ফর চীফ ইঞ্জিনিয়ার অন ফিসিং ভেসেল ইঞ্জিনিয়ার অফিসার ক্লাস-২	১৫০০/-	১৮০০/-	
৪৩।	শিপস কুক	৫০০/-	৬০০/-	
৪৪।	সিগনালস	৮০০/-	৯৫০/-	
৪৫।	কোস্টাল মাস্টার (লিখিত) প্রতি বিষয়	৬০০/-	৭০০/-	
৪৬।	কোস্টাল মাস্টার (মৌখিক)	১০০০/-	১২৫০/-	
৪৭।	ডেক অফিসার ক্লাস-৪ (লিখিত) প্রতি সাবজেক্ট	৬০০/-	৭০০/-	
৪৮।	ডেক অফিসার ক্লাস-৪ (মৌখিক)	১২০০/-	১৪৫০/-	
৪৯।	নেভিগেটিং ওয়াচকিপিং অফিসার ক্লাস-৩ (লিখিত) প্রতি সাবজেক্ট	১০০০/-	১২৫০/-	
৫০।	নেভিগেটিং ওয়াচকিপিং অফিসার ক্লাস-৩ (মৌখিক)	২০০০/-	২৪০০/-	
৫১।	ডেক অফিসার ক্লাস-১ এবং ক্লাস-২ (লিখিত) প্রতি সাবজেক্ট	২০০০/-	২৪০০/-	
৫২।	ডেক অপিসার ক্লাস-২ (মৌখিক)	৩০০০/-	৩৬০০/-	
৫৩।	ডেক অফিসার ক্লাস-১ (মাষ্টর মেরিনার) (মৌখিক)	৬০০০/-	৭২০০/-	
৫৪।	ডেক অফিসার ক্লাস-৫ (লিখিত) প্রতি সাবজেক্ট	৫০০/-	৬০০/-	
৫৫।	ডেক অফিসার ক্লাস-৫ (মৌখিক)	১০০০/-	১২৫০/-	
৫৬।	এন্ডোর্সমেন্ট কমান্ড এবং অন্যান্য	২০০০/-	২৪০০/-	
৫৭।	ফিসিং ভেসেল ডেক অফিসার ক্লাস-৩ (লিখিত) প্রতি সাবজেক্ট	৩০০/-	৩৫০/-	
৫৮।	ফিসিং ভেসেল ডেক অফিসার ক্লাস-৩ (মৌখিক)	১০০০/-	১২৫০/-	
৫৯।	ফিসিং ভেসেল ডেক অফিসার ক্লাস-২ (লিখিত) প্রতি সাবজেক্ট	৫০০/-	৬০০/-	
৬০।	ফিসিং ভেসেল ডেক অফিসার ক্লাস-২ (মৌখিক)	১০০০/-	১২৫০/-	
৬১।	ফিসিং ভেসেল ডেক অফিসার ক্লাস-১ (স্কিপার) (লিখিত)	৫০০/-	৬০০/-	
৬২।	ফিসিং ভেসেল ডেক অফিসার ক্লাস-১ (স্কিপার) (মৌখিক)	১৫০০/-	১৮০০/-	
৬৩।	এন্ডোর্সমেন্ট কমান্ড এবং অন্যান্য ফিসিং ভেসেলের জন্য	১৫০০/-	১৮০০/-	
৬৪।	ইসুয়েন্স অব সিডিসি	৫০০/-	৬০০/-	

৬৫।	রেটিং পার্ট অব নেভ ওয়াচ (লস্কর -২)	৩০০/-	৩৫০/-	
৬৬।	এবি সীম্যান সার্টিফিকেট (লস্কর -১)	৫০০/-	৬০০/-	
৬৭।	ইস্যু অব ডুপ্লিকেট সার্টিফিকেট অব (সকল গ্রেড) কম্পিটেন্সী	১০০০/-	১২৫০/-	
৬৮।	ইসুয়েন্স অব ডুপ্লিকেট রেটিং সার্টিফিকেট	২০০/-	২৫০/-	
৬৯।	ডুপ্লিকেট সিডিসি	৫০০/-	৬০০/-	
৭০।	রেটিং পার্ট অব ইঞ্জিনিয়ারিং ওয়াচ (গ্রীজার-২)	৩০০/-	৩৫০/-	
৭১।	রেটিং নমিনেটেড এজ এসিসটেন্ট টু ইঞ্জিনিয়ার অব দ্যা ওয়াচ (গ্রীজার-১)	৫০০/-	৬০০/-	
৭২।	স্পেশাল ক্যাটাগরী রেটিং সার্টিফিকেট	৫০০/-	৬০০/-	
৭৩।	রেটিং রিক্রুটমেন্ট টেষ্ট	৩০০/-	৩৫০/-	
৭৪।	কার্গোসিকিউরিং মেনুয়ের প্রস্ততশারী জীবনরক্ষাকারী সজ্ঞাম, বেতর সজ্ঞাম সার্ভিসিং ইত্যাদি প্রতিষ্ঠানের যোগ্যতা যাচাইকরণ ফি	৫০০০/-	৬০০০/-	
৭৫।	ইসুয়েন্স অব ডুপ্লিকেট ইনল্যান্ড মাষ্টার সার্টিফিকেট (সকল গেড)	৫০০/-	৬০০/-	
৭৬।	কর্ণফুলী / পশুরনদী (এন্ডোর্সমেন্ট)	৩০০/-	৩৫০/-	
৭৭।	১ম শ্রেণীর মাস্টার (ইনল্যান্ড)	৭০০/-	৮৫০/-	
৭৮।	২য় শ্রেণীর মাস্টার (ইনল্যান্ড)	৫০০/-	৬০০/-	
৭৯।	৩য় শ্রেণীর মাস্টার (ইনল্যান্ড)	২০০/-	২৫০/-	
৮০।	ইনল্যান্ড ইঞ্জিনিয়ার (লিখিত) প্রতি কএকাডেমিক সাবজেক্ট	২০০/-	২৫০/-	
৮১।	ইনল্যান্ড ইঞ্জিনিয়ার (লিখিত) প্রতি প্রফেশনাল সাবজেক্ট	৫০০/-	৬০০/-	
৮২।	ইনল্যান্ড ইঞ্জিনিয়ার (মৌখিক)	১০০০/-	১২৫০/-	
৮৩।	১ম শ্রেণীর ইঞ্জিন ড্রাইভার (ইনল্যান্ড)	৭০০/-	৮৫০/-	
৮৪।	২য় শ্রেণীর ইঞ্জিন ড্রাইভার (ইনল্যান্ড)	৫০০/-	৬০০/-	
৮৫।	৩য় শ্রেণীর ইঞ্জিন ড্রাইভার (ইনল্যান্ড)	২০০/-	১৫০/-	
৮৬।	সনদ নবায়ন ফি	১০০/-	১৫০/-	
৮৭।	সার্ভে ফিঃ (অভ্যন্তরীণ/আই সি ও) এর অধীন নৌযান			
	১। অনুর্ধ্ব ২৫ টন	৫০০/-	৪০০/-	
	২। ২৫ টনের উপরে অনুর্ধ্ব -৫০ টন	১০০০/-	৫৫০/-	
	৩। ৫০ টনের উপরে অনুর্ধ্ব -৭৫ টন	১২০০/-	৬৭০/-	
	৪। ৭৫ টনের উপরে অনুর্ধ্ব -১০০ টন	১৪০০/-	৮০০/-	
	৫। ১০০ টনের উপরে অনুর্ধ্ব - ৩০০ টন	১৫০০/-	৯৫০/-	
	৬। ৩০০ টনের উপরে অনুর্ধ্ব - ৬০০ টন	২০০০/-	১১০০/-	
	৭। ৬০০ টনের উপরে অনুর্ধ্ব - ৯০০ টন	২৫০০/-	১২৫০/-	
	৮। ৯০০ টনের উপরে অনুর্ধ্ব - ১২০০ টন	৩০০০/-	১৩৫০/-	
	৯। ১২০০ টনের উপরে অনুর্ধ্ব- ৩০০০+প্রতি	৫০০/-	১৬০/-	
	৩০০ টন বা অংশ বিশেষের জন্য			
৮৮।	রেজিস্ট্রেশন ফিঃ (অভ্যন্তরীণ / আই এস ও) এর অধীন নৌ-যান			
	১। অনুর্ধ্ব ১০০ টন	৫০০/-	১৭০/-	

	২। ১০০ টনের উপরে অনুর্ধ্ব - ২০০ টন	৭৫০/-	১৭০/-	
	৩। ২০০ টনের উপরে অনুর্ধ্ব - ৩৫০ টন	১০০০/-	৩৫০/-	
	৪। ৩৫০ টনের উপরে অনুর্ধ্ব- ৭০০ টন	১৫০০/-	৪০০/-	
	৫। ৭০০ টনের উপরে অনুর্ধ্ব - ১০০০ টন	২০০০/-	৫৫০/-	
	৬। ১০০০ টনের উপরে অনুর্ধ্ব- ১৫০০ টন	২৫০০/-	৬৭৫/-	
	৭। ১৫০০ টনের উপরে অনুর্ধ - ৩০০০+প্রতি			
	২০০ টনের বা অংশ বিশেষের জন্য	৫০০/-	৮০০/-	
৮৯।	নৌ-যানজরিপ ফিঃ (আই এস ও / এম এস ও) এর অধীন মৌ-মান			
	নৌ-যান ও বার্জ ইত্যাদি নতুন কনস্ট্রাকশন/মেরামত সুপারভিশন ঃ			
	(এ) নতুন কনস্ট্রাকশন সুপারভিশন ঃ			
	(ক) নির্মাণ ব্যয় টাকা-৫০,০০০/- পর্যন্ত ৫% হারে।			
	(খ) নির্মাণ ব্যয় টাকা-৫০,০০০১/- থেকে ১.০০,০০০/-			
	(গ) নির্মাণ ব্যয় পর্যন্ত ৪% হারে			
	(সর্বনিম্ন ৩০০০/-) ১০০০০০/- টাকা উর্দ্ধে ৩%			
	হারে (সর্বনিম্ন ৫০০০/-)			
	চুক্তি মূল্যের উপর ৫% হারে ।			
৯০।	(বি) মেরামত. সুপারভিশন ফি			
	নৌ-বাণিজ্য অধিদপ্তর, চট্টগ্রাম			
	সেইফটি ইকুইপমেন্ট. লোড লাইন.			
	সেইফটি কনস্ট্রাকশন এবং আইওপিপি			
	(প্রত্যেকটি)ঃ সার্ভে ও যাত্রীবাহী নৌ-যানের নিরাপদ সনদ সার্ভে			
	(ক) অনুর্দ্ধ ১৫০০ টন পর্যন্ত	১০০০/-	১২০০/-	
	(খ) ১৫০১ থেকে ৩০০০ টন পর্যন্ত	১২৫০০/-	৩০০০/-	
	(গ) ৩০০১ থেকে ৫০০০ টন পর্যন্ত	৩০০০/-	৩৬০০/-	
	(ঘ) ৫০০১ থেকে ১০০০০ টন পর্যন্ত	৫০০০/-	৬০০০/-	
	(ঙ) ১০০০০ টনের উর্দ্ধে	১০০০০/-	১২০০০/-	
	সেইফটি রেডিও টেলিগ্রাফী	২০০০/-	১৪০০/-	
	সেইফটি রেডিও টেলিফোন	২০০০/-	২৪০০/-	
	উপরোক্ত সনদের বাহিরে যে কোন সনদ জারী	২০০০/-	২৪০০/-	
	যে কোন রেহাই পত্র বার্মিত করণ	৩০০০/-	৩৬০০/-	
	যে কোন সনদের মেয়াদ বর্ধিতকরণ	৫০০০/-	৬০০০/-	
	(এ) সার্টিফিকেট জারীকরণ	১০০/-	১৫০/-	
	(বি) সার্টিফিকেট জারীকরণ	১০০/-	১৫০/-	
	সাধারণ পরিদর্শনঃ			
	(ক) মালিকের অনুরোধ	১৫০০/-	১৮০০/-	

	(খ) প্রশাসনিক প্রয়োজন	১০০০/-	১২৫০/-		
	বিভিন্ন পরিদর্শন ঃ				
	(ক) কারখানা পরিদর্শন এবং লাইফেজেকেট প্রস্ততকারী প্রতিষ্ঠানের রুটিন পরিদর্শন	১৫০০/-	১৮০০/-		
	(খ) বয়েন্ট মেটেরিয়াল (কক ও কেপক) টেষ্ট, পরিদর্শন এবং প্রতিবেদন তৈরীকরণ	১৫০০/-	১৮০০/-		
	(গ) ইগ্নেটেবল লাইফর‌্যাষ্ট এর পুনঃ সার্টিফিকেট এর প্রত্যেক পরিদর্শন (পূর্ন জীবন রক্ষাকারী সরঞ্জামাদি আংশিক সার্ভে ব্যতীত)।	১০০০/-	১২৫০/-		
	(ঘ) বহি নোঙ্গরে যে কোন ধরনের পরিদর্শন	৩০০০/-	৩৬০০/-		
	(ক) সার্ভিসিং এর স্থান পরিদর্শনঃ				
	(ক) স্টাফ কর্তৃক প্রতিদিন অথবা দিনের যে কোন সময় পরিদর্শন	৫০০/-	৬০০/-		
	(খ) এম এমভিতে নির্ধারিত মধ্যবর্তী কালীন পরিদর্শন	১০০০/-	১২৫০/-		
	(গ) যদি অতিরিক্ত পরিদর্শন প্রয়োজন হয়	৫০০/-	৬০০/-		
	(এল) জীবন রক্ষাকারী সরঞ্জামাদির পরীক্ষা টেস্ট এবং আগুন নির্বাপক সরঞ্জামাদির ডিজাইন টেস্ট ও পরিদর্শন এবং প্রয়োজনে সনদ জারী করণ	৩০০০/-	৩৬০০/-		
৯১।	অন্যান্য আয় (বিবিধ)ঃ				
	(এ) নৌ-যানের নাম পরিবর্তন				
	(ক) অনুর্ধ ২০০ টন পর্যন্ত	১০০০/-	১৫০০/-		
	(খ) ২০১ থেকে ১৫০০ টন পর্যন্ত	২০০০/-	৩০০০/-		
	(গ) ১৫০০ টনের উর্ধ্বে	৩০০০/-	৪৫০০/-		
	(বি) চক্ষু পরীদা	৩০০/-	৩৫০/-		
	(সি) ডিসপেনসেশন	২০০০/-	২৪০০/-		
	(ডি) সী-টাইম এসেসমেন্ট	৫০০/-	৬০০/-		
	(ই) বিদেশগামী জাহাজের অনাপত্তি সনদ জারী করণ	১০০০/-	১২৫০/-		
	(এফ) সিগলাইনিং ল্যাম্প/টর্চ ইত্যাদি তৈরীর ডিজাইন টেস্ট ও পরিদর্শন করে টেস্ট সনদ জারী করণ	১০০০/-	১২৫০/-		
	(জ) তৈল ও গ্যাস জাতীয় তরল পদার্থ ইত্যাদি ট্যাংকের স্টকচারাল ড্রয়িং টেস্ট ও অনুমোদন	৫০০০/-	৬০০০/-		
	(এইচ) যে কোন ধরনের রেহাই পত্র জারী করণ	৩০০০/-	৩৬০০/-		
	(আই) ষ্টোয়েজ প্লান অনুমোদন	১০০০/-	১২৫০/-		
	(জ) নৌ-যানের কার্ভিং ও মাকিং	৫০০/-	৬০০/-		
	(ক) নৌ-যানের রেজিস্ট্রেশন ও সনদ পত্রের ডুপ্লিকেট সরবরাহ	১০০০/-	১২৫০/-		
	(এল) মালিকানা ঘোষনা পত্র, বিল অব সেল, মর্গেজ রেজিস্ট্রেশন. প্রস্তাবিত নামের ফরম এবং রেজিঃ ফরম ইত্যাদি	৫০০/-	৬০০/-		
	(এম) রেজিস্ট্রেশন কভারের মুল্য	৫০০/-	৬০০/-		
	(এন) অফিস সময়ের আগে ও পরে কোন জাহাজ সার্ভে এবং জাহাজের অনুপত্তি সনদ জারী সম্পর্কীয় ডকুমেন্ট যাচাই করনের জন্য ওভারটাইম	১০০০/-	১২৫০/-		
	(ও) সাপ্তাহিক ও সরকারী ছুটির দিনে কোন জাহাজ সার্ভে এবং জাহাজের অনাপত্তি সনদ জারী সম্পর্কীয় ডকুমেন্ট যাচাই করণের ওভারটাইম	২০০০/-	২৪০০/-		
	(প) বিচিং অনুমতি পত্র জারী করণ ফি (প্রত্যেক জাহাজের)	৫০০০/-	৬০০০/-		
৯২।	বাতি করঃ (চট্টগ্রাম ও মংলা) টন প্রতি ৩/- হারে		টন প্রতি ৪/- টাকা হারে		
৯৩।	ফিসিং বোট (২৪ মি. পর্যন্ত) রেজিস্ট্রশন, পূনঃ রেজিস্ট্রেশন সার্ভে	২০০০/- ১০০০/-	২৪০০/- ১২৫০/-		
৯৪।	(ক) নৌ-যানের রেজিস্ট্রেশন				
	অনুর্ধ্ব ৫০ টন পর্যন্ত ৫১ থেকে ১০০ টন পর্যন্ত	১০০০/- ১৫০০/-	১৫০০/- ২২০০/-		
	১০১ থেকে ২০০ টন পর্যন্ত	৩০০০/-	৪৫০০/-		
	২০১ থেকে ৫০০ টন পর্যন্ত	১০০০০/-	১৫০০০/-		
	৫০১ থেকে ৭৫০ টন পর্যন্ত	১২০০০/-	১৮০০০/-		

	৭৫১ থেকে ১৫০০ টন পর্যন্ত	১৫০০০/-	২২৫০০/-	
	১৫০০ টনের উর্দ্ধে	২৫০০০/-	৩৭৫০০/-	
	(খ) নৌ-যানের মালিকানা পরিবর্তন, মর্গেজ রেজিস্ট্রেশন মর্গেজ ট্রান্সফার ও মর্গেজ খালাসঃ			
	অনুধ ৫০ টন পর্যন্ত	৪০০/-	৫০০/-	
	৫১ থেকে ১০০ টন পর্যন্ত	৬০০/-	৭০০/-	
	১০১ থেকে ২০০ টন পর্যন্ত	১২০০/-	১৪৫০/-	
	২০১ থেকে ৫০০ টন পর্যন্ত	৩০০০/-	৩৫০০/-	
	৫০১ থেকে ৭৫০ টন পর্যন্ত	৪২০০/-	৫০০০/-	
	৭৫১ থেকে ১৫০০ টন পর্যন্ত	৬০০০/-	৭০০০/-	
	১৫০০ টনের উর্দ্ধে	৮০০০/-	৯৫০০/-	
	নাবিক প্রশিক্ষণ কেন্দ্র, চট্টগ্রাম			
৯৫।	নবীন প্রশিক্ষণার্থীদের কোর্স ফি	২০০০/-	২০০০/-	
৯৬।	CPSC কোর্স ফি	৩৫০০/-	৩৫০০/-	
৯৭।	EDII কোর্স ফি	২৫০০/-	২৫০০/-	
৯৮।	GMDSS কোর্স ফি	১২০০০/-	১২০০০/-	
৯৯।	রিফ্রেসার (PSTC) ফায়ার কোর্স ফি	৫০০/-	৫০০/-	
১০০	বেসিক ফায়ার ফাইটিং কোর্স ফি	২৫০০/-	২৫০০/-	
১০১।	বেসিক ফার্স্ট এইড কোর্স ফি	২০০০/-	২০০০/-	
১০২।	বেসিক সী-সার্ভাইবল কোর্স ফি	২০০০/-	২০০০/-	
১০৩।	গ্যাস/অয়েল ট্যাংকের সেফটি কোর্স ফি (ক) জাহাজী কর্মকর্তার জন্য (খ) ক্রুদের জন্য	৫০০০/- ৩০০০/-	৫০০০/- ৩০০০/-	
১০৪।	কেমিক্যাল ট্যাংকার সেফটি কোস ফি (ক) জাহাজী কর্মকর্তার জন্য (খ) জাহাজী ক্রুদের জন্য	৫০০০/- ৩০০০/-	৫০০০/- ৩০০০/-	
	নাবিক নিবাসের সিট ভাড়া			
১০৫।	কর্মবিহীন নাবিক ও প্রশিক্ষণার্থী	১০/-	৭৫০/-	
১০৬	শিপিং কোম্পানী কর্তৃক প্রেরিত কর্মরত নাবিক	৪০/-	৪০/-	
১০৭।	কর্মরত অফিসার/ক্যাডেট শিপিং কোম্পানী কর্তৃক প্রেরিত	৫০/-	৫০/-	
১০৮।	কর্মবিহীন কর্মকর্তা	৩০/-	৩০/-	
১০৯।	কর্মবিহীন ক্যাডেট	২০/-	২০/-	
১১০।	কর্মরত ক্যাডেট	৩০/-	৩০/-	
	সরকারী সমুদ্র পরিবহন অফিস, চট্টগ্রাম			
১১১।	সিডিসি ইস্যুঃ			
	(ক) মুল সিডিসি ইস্যু, নবায়ন ও ২য় ও পরবর্তী সময়ের জন্য	৫০০/-	৬০০/-	
	(খ) সিডিসি-বই-এ কোন নাবিক অনুমোদিতভাবে এন্ট্রি দ্বারা পরিবর্তন/সন্নিবেশিত কারণে নবায়ণ (ফরম নং - ২০)	৬০০/-	৭০০/-	
১১২।	রোস্টার বই ইস্যু ফি (ফরম নং-৩৫)	৫০/-	৭৫/-	
১১৩।	পরিচয় পত্র পুনরায় ইস্যু ফি	৫০/-	৭৫/-	
১১৪।	আর্টিক্যাল অব এগ্রিমেন্ট কপি ফি	৫০/-	৭৫/-	
১১৫।	পরিচয় পত্র পুনরায় ইস্যু ফি	৫০/-	৭৫/-	
১১৬।	বন্ড ফরম (নম্বর -৪)	১০/-	১৫/-	
১১৭।	বন্ড ফরম (নম্বর -৫)	১০/-	১৫/-	
১১৮।	আর্টিক্যাল অব এগ্রিমেন্ট (১২০ লাইন)	১০০/-	১৫০/-	

১১৯।	অফিসিয়াল লগ বুক (ফরম নং-৯)	৫০/-	৭৫/-		
১২০।	বেতনের কাগজ ৫০ পৃষ্ঠা (ফরম নং-১৫)	৫০/-	৭৫/-		
১২১।	বেতনের কাগজ ১০০ পৃষ্ঠা (ফরম নং-১৫)	১০০/-	১৫০/-		
১২২।	ই,এন,জি-২ (ফরম নং-১৬)	১০/-	১৫/-		
১২৩।	রিলিজ ফরম (ফরম নং-১৭)	১০/-	১৫/-		
১২৪।	এডিশনাল ক্লজ (ফরম নং-২৮)	১৫/-	২০/-		
১২৫।	ব্রড শীট (ফরম নং-৩১)	১৫/-	২০/-		
১২৬।	নাবিক নিয়োগ অথবা নিষ্কৃতি ফি	২০/-	৩০/-		

পরিশিষ্ট -২৭

উপাত্ত সরবরাহের ভিত্তি	(ক) প্রতি ধরণের	(খ) প্রতিষ্ঠানের উপাত্ত সরবরাহের রেট	(গ) প্রতি বৎসরের উপাত্ত সরবরাহের রেট	(ঘ) প্রতি পাতা উপাত্ত সরবরাহের রেট
মাসিক	টাকা -৬০০/-	টাকা - ৬০/-	টাকা - ৩০/-	টাকা - ১/-
দৈনিক	টাকা-- ৭০০/-	টাক -৭০/-	টাকা - ৩০/-	টাকা - ১/-
৩ - ঘন্টা	টাকা - ৯০০/-	টাকা - ৮০/-	টাকা - ৪০/-	টাকা - ১/-

<u>প্রতিবেদন সরবরাহের রেট</u>

ক্রমিক নং	আবেদনকৃত আবহাওয়া প্রতিবেদনের দিন সংখ্যা	ফির পরিমান
১)	১-৫দিন	টাকা ৫০১/-
২)	৬-১০দিন	টাকা ১০০১/-
৩)	১১-১৫দিন	টাকা ১৫০১/-
৪)	১৬ এবং এরচেয়ে বেশী দিনের জন্য	টাকা ২০০০/- + পাতার সংখ্যা

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