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MINISTRY OF FINANCE
NATIONAL BOARD OF REVENUE
(Customs)

Dacca, the 15th January 1975.

No. S.R.O. 103-L/75/208/D/Cus/75.—In exercise of the powers conferred by clause (c) of section 21 of the Customs Act, 1969 (IV of 1969) and in supersession of its notification No. S.R.O. 73/D/Cus/72, dated the 12th December, 1972, the National Board of Revenue is pleased to authorize repayment to the extent specified in column (3) of the table below of Customs duties paid on the importation of the raw materials specified in column (1) of the said table and used in the production or manufacture of the goods specified in column (2) thereof, subject to the following conditions, namely:—

- (i) The goods have been manufactured according to the formula duly furnished to the National Board of Revenue showing the quantity of various imported raw materials specified in column (1) of the said table and used in the production or manufacture of the goods specified in column (2) thereof.
- (ii) The manufacturer maintains proper record of the goods manufactured in accordance with the formula referred to in sub-paragraph (1) and produces, on demand, such records and other evidence as may be required by the National Board of Revenue to satisfy itself that the imported raw materials have been used in accordance with the formula.
- (iii) The manufactured goods are exported out of Bangladesh and an application for repayment of Customs duties is presented to the proper officer of Customs within 60 days of such exportation or of the publication of this notification, whichever is the later.

(675)

Price 1 24 paise.

- (iv) The exporter makes a declaration on the reverse of the original shipping bill or other export documents to the effect that he would claim repayment of the Customs duties paid on the imported raw materials used in the production of the goods being exported.
- (v) The repayment at the rate specified shall be allowed provided that the goods exported are manufactured with the same constituents on which the rate of repayment is notified and the manufacturer-cum-exporter shall immediately intimate to the National Board of Revenue and the Directorate of Inspection and Training (Customs and Excise), Dacca,—
- (a) any change in the prices of the imported raw materials,
- (b) any changes in the composition of the manufactured goods to be exported, and
- (c) use of any indigenous raw materials in place of the imported raw materials.

2. The repayment authorized by this notification shall be admissible in respect of the goods exported on or after the 24th September 1973.

TABLE

The following goods produced or manufactured by M/s. Noor Trading Corporation, Dacca:

Sl. No.	Name of imported materials.	Goods produced or manufactured.	Extent of repayment of Customs duty.
			Per 100 sqr. ft. Tk.
1	Sodium Sulphide.	1. Chrome tanned wet blue Cow hides (not exceeding 9,50,000 sqr. ft.)	22·86
2	Sodium Bicarbonate		
3	Sodium Hydrosulphite		
4	Chromosal B	2. Chrome tanned wet blue Cow calf (not exceeding 50,000 sqr. ft.).	17·15
5	Ammonium Chloride		
6	Oropon ·OR		
7	Oxalic Acid		
8	Preventol Liquid		
9	Imprapell Co		

[13(16)NBR/Cus/72]

A. M. MAHMOOD
Second Secretary.