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Annexure-"B"

Rate of Normal Depreciation Allowance

Class of Assets	Existing rate	Proposed rate
General Building	12%	10%
Factory Building	24%	20%
Furniture	10%	10%
Machinery	18%	20%
Vehicle (Not plying for hire)	20%	20%

Annexure-"C"

Presumptive tax rate for inland water vessel

Sl. no	Description	Income tax payable (For the first 10 years of registration)	Income tax payable (For the period after expiry of first 10 years of registration)
1.	Vessels engaged in carrying passenger	Per passenger on the basis of daytime passenger carrying capacity	Per passenger on the basis of daytime passenger carrying capacity
		Existing rate: 30/- Proposed rate: 40/-	Existing rate: 15/- Proposed rate: 20/-
2.	Cargo, coaster etc engaged in carrying goods	Per Gross ton of goods carried	Per Gross ton of goods carried
		Existing rate: 50/- Proposed rate: 65/-	Existing rate: 25/- Proposed rate: 35/-
2.	Dumb Barge engaged in carrying goods	Per Gross ton of goods carried	Per Gross ton of goods carried
		Existing rate: 40/- Proposed rate: 50/-	Existing rate: 20/- Proposed rate: 28/-

Annexure-"D"

Travel Tax

Route	Name of countries	Existing rate per passenger	Proposed rate per passenger
Land		250/- taka.	500/- taka.
Water ways		600/- taka.	600/- taka.
Air	(a) For travelling in North/South America, Europe, Africa, Australia, New Zealand and Far East	1,800/- taka.	2,500/- taka.
	(b) For travelling SARC countries	600/- taka.	800/- taka.
	(c) For travelling other countries	1,300/- taka.	1,800/- taka.

Annexure-"E"

Summary of revision of revenue measures taken since July 1, 2001

Import Duty :

Sl. No.	Description	Customs Duty (Old Rate / Reduced Rate)	Regulatory Duty Rate	IDSC Rate	Remarks
1	Mango pulp	25% / 37.5%		0%	
2	Iron-exchangers based on polymers of Heading No. 39.01 to 39.13, in primary form	15% / 5%		0%	
3	Match Splints	15% / 5%		0%	
4	Chlorine			0%	
5	Solabor (boron)			0%	
6	Aluminium oxide, other than artificial corundum			0%	
7	Ferrous sulphate			0%	
8	Raw hide			0%	
9	Prefabricated building of iron or steel or aluminium	5% / 15%			
10	Cellular mobile telephone	25% / 2500 taka per set			
11	Onion (Fresh)	25% / 15%			Concession Rate was valid from 1.11.01 to 15.12.01
12	Dates (Fresh) and Dates (Dried)	25% / 15%			
13	Dates: Fresh Excluding wrapped/canned		15%		
14	Chewing gum, whether or not sugar-coated		10%		
15	Juice of any other single fruit or vegetable		12.5%		
16	Mineral waters and other soft drinks		15%		
17	Perfumes and toilet waters		20%		
18	Domestic room fans		5%		
19	Dry cell battery		25%		
20	Milk powder		10%		
21	Mangoes: Excluding wrapped/canned		20%		
22	Oranges: Excluding wrapped/canned		10%		
23	Grapes: Fresh and Dried: Excluding wrapped/canned		20% & 10%		
24	Apples: Excluding wrapped/canned		20%		
25	Finished chocolates including white chocolates		20%		
26	Sweet biscuits, waffles & wafers		20%		
27	Jams, fruit jellies, marmalades etc.		20%		
28	Sauces and preparations therefor		20%		
29	Shampoos		20%		
30	Dentifrices		20%		
31	Soap for toilet use		20%		
32	Office or school supplies		10%		
33	Statuettes & other ornamental articles		20%		
34	Paper and paper board: Multiply		10%		
35	Tee-shirts		20%		
36	Waterproof and other footwear		20%		
37	Ceramic sanitary wares		20%		
38	Ceramic tableware, kitchenware, other household articles & toilet articles		20%		
39	Glass ware		20%		
40	Imitation jewellery		20%		
41	Cooking appliances: for gas fuel or for both gas and other fuels		15%		
42	Microbus CBU		20% & 25%		
43	Toys: reduced size ("scale") models and similar recreational models, working or not, puzzles of all kinds		20%		
44	Coal		5%		
45	Fish (excluding prawn)		12.5%		
46	Cement clinker (imported by		20%		

Sl. No.	Description	Present	Proposed	Revenue Effect (Crore Taka)
1	Rubi, katta, mrigel, pangash, karp & alike	0%	30%	37.10
2	Milk powder in bulk packing	25%	32.5%	70.77
3	Milk powder in retail packing	5%	20%	6.56
4	Butter products	0%	20%	1.90
5	Cheese products	0%	20%	0.53
6	Dates, fresh: not wrapped/canned	5%	30%	14.97
7	Mangoes, fresh: not wrapped/canned	0%	30%	7.60
8	Oranges, fresh: not wrapped/canned	10%	30%	7.35
9	Citrus and other fruits, fresh: not wrapped/canned	0%	30%	9.02
10	Grapes, fresh/dried: not wrapped/canned	12.5%	30%	5.25
11	Apples, fresh: not wrapped/canned	12.5%	30%	4.57
12	Spices premix for instant noodles	37.5%	15%	-0.036
13	Cereal pellets	5%	15%	0.04
14	Potato and manioe starch	10%	0%	-0.87
15	Soya bean flours and meals	15%	0%	-0.01
16	Zenthen gum	5%	10%	-0.13
17	Tallow	25%	32.5%	0.23
18	Crude soya-bean oil	15%	22.5%	64.66
19	Crude palm oil/olein	15%	22.5%	25.07
20	RBD palm stearin	25%	32.5%	-0.29
21	Crude coconut oil	5%	0%	-0.16
22	Sugar: cane or beet	25%	32.5%	169.80
23	Chewing gum	0%	30%	3.69
24	Candy & chocolate	0, 2.5 & 15%	30%	6.11
25	Tapioca sago	37.5%	22.5%	-1.96
26	Biscuits, waffles and wafers	15%	30%	1.93
27	Mango pulp	37.5%	22.5%	-0.38
28	Orange, apple & juice (other)	0%	20%	2.11
29	Soft drinks	5%	30%	3.13
30	Dolomite not calcined	15%	22.5%	4.29
31	Cement clinkers (imported by manufacturers of cement)	15%	22.5%	12.76
32	Finished cement in bulk & bag	25, 20 & 12.5%	30% & 20%	1.46
33	Fly ash	0%	7.5%	Negligible
34	Lubricating oil	25%	32.5%	27.27
35	Petroleum jelly	7.5%	0%	-0.63
36	Refined paraffin wax	15%	22.5%	0.88
37	Sulphuric acid	0%	20%	1.26
38	Caustic soda	5%	0%	-2.74
39	Red lead and orange lead oxide	25%	15%	-0.05
40	Bleaching powder	25%	15%	-0.53
41	Magnesium sulphates	15%	7.5%	-1.09
42	Basic chromium sulphate	25%	32.5%	0.47
43	Alums	25%	32.5%	0.18
44	Sodium bicarbonate	5%	0%	-0.33
45	Calcium carbonate	5%	15%	5.05
46	Hydrogen peroxide	5%	0%	-1.05
47	Xylene	15%	7.5%	-0.21
48	Acetic acid	5%	0%	-0.18
49	Vinyl chloride (chloroethylene)	0%	7.5%	Negligible
50	Vinyl acetate	0%	7.5%	0.26
51	Soap noodle	25%	32.5%	-0.43
52	Vat dyes	0%	7.5%	8.52
53	Reactive dyes	0%	7.5%	0.71
54	Inkjet refill in injectable form	0%	7.5%	0.04
55	Perfumes and toilet waters	15%	50%	0.74
56	Cosmetics	35, 45 & 50%	50%	0.94
57	Toiletries products	0, 15, 4 & 0%	50%	5.81
58	Soap	30%	50%	0.77
59	Defoaming agent	15%	7.5%	-0.32
60	Toner cartridge for computer printer	0%	7.5%	0.72
61	Rosin size	15%	7.5%	-0.001
62	Chromated copper arsenate	5%	15%	0.46
63	Diagnostic/lab. reagents	15%	7.5%	-0.57
64	PFAD	25%	32.5%	-3.20
65	Polypropylene, in primary forms	15%	22.5%	-1.07
66	PVC resin	5%	0%	-7.93
67	PVC rigid film	10%	0%	-0.14
68	Silver can/spinning can of plastic	37.5%	22.5%	-0.022
69	Silver can/spinning can of wood	25%	15%	-0.002
70	Tyres used in motor car	25%	32.5%	1.31
71	Tyres used in busses or lorries	25%	32.5%	3.83
72	Tyres used in motor cycle	10%	0%	-0.54
73	Tyres used in bicycle	25%	32.5%	0.19
74	Rubber cot/apron	37.5%	22.5%	-0.20
75	Footwear accessories (heading 42.06 & 96.06)	25%	15%	-0.27
76	Plywood	25%	32.5%	-0.11
77	Writing and printing paper of less than 150 gsm	25%	32.5%	3.66
78	Raw silk	15%	22.5%	5.77
79	Silk yarn	15%	22.5%	0.03
80	Sewing thread of synthetic filament	5%	0%	-0.04
81	Partially oriented yam of polyesters	15%	7.5%	-0.79
82	Single yam with 85% or more synthetic staple fibre	5%	0%	-0.18
83	Wired and non-wired glass	0%	30%	0.26

Annexure-"F"

Summary of Proposals in respect of Customs Duty for FY 2002-2003

Sl. No.	Description	Present	Proposed	Revenue Effect (Crore Taka)
84	Table/kitchen glassware	0%	30%	+6.79
85	Glass smallware	25%	32.5%	+0.26
86	Hot rolled products, not in coils	25%	15%	-0.85
87	Flat-rolled products: electro-plated or coated with zinc	5%	15%	13.09
88	Flat-rolled products: plated or coated with aluminium-zinc alloys	5%	15%	18.162
89	Flat-rolled products: plated or coated with tin	25%	15%	-0.133
90	Flat-rolled products: otherwise plated or coated with zinc	5%	15%	3.159
91	Bars and rods: containing carbon 0.6% or more	5% & 15%	15%	0.842
92	Bars and rods: containing carbon less than 0.6%	25%	32.5%	0.636
93	Wire of iron/non-alloy steel, plated or coated with base metals	15%	7.5%	-0.104
94	GI Pipe		7.5% 30%	+7.45
95	Containers for compressed or liquefied gas (of less than 5000 ltr capacity)	25%	7.5%	-0.172
96	Anchors, grapnels and parts thereof	37.5%	22.5%	-0.236
97	Wire of cupro-nickel or nickel silver	37.5%	22.5%	-0.005
98	Brass castings and forgings	25%	15%	Negligible
99	Marine propulsion engines	25%	15%	-0.38
100	Centrifugal pumps (ex. pumps of cast iron)	25%	15%	-0.44
101	Parts of fan	0%	20%	+1.68
102	Refrigerator (CBU)	25%	32.5%	30.23
103	Air conditioner (CBU & CKD)		42.5% 30% & 20%	-2.41
104	Computer hardware, parts & accessories	0%	7.5%	35.49
105	Aerator used in pisciculture	5%	0%	-0.01
106	Bicycle tube valves	15%	7.5%	-0.08
107	Dry cell battery		0% 30%	+1.83
108	Lead acid battery (accumulator)		20% 30%	+0.44
109	Telephone set	15%	22.5%	-1.50
110	Modem	0%	7.5%	+0.34
111	Blank CD for computer (Computer disk pack)	0%	7.5%	+0.31
112	Computer soft ware (recorded media for computer)	0%	7.5%	+5.53
113	Colour television (CKD & CBU)	25% & 37.5%	15% & 22.5%	-3.87
114	Black & white television (CKD & CBU)	25% & 37.5%	15% & 22.5%	-3.38
115	Parts of colour television		15% 0%	-0.87
116	Electric bulb		10% 20%	+0.74
117	Indicator pilot lamp (auto bulb)	15%	32.5%	0.001
118	Parts of energy saving lamp		10% 0%	-0.08
119	Cathode-ray tube (not imported by recognised TV manufacturers)	15%	22.5%	+2.57
120	Cotton braided electric cables	15%	32.5%	+0.20
121	Other cables		10% 30%	+4.72
122	Co-axial cable and other co-axial electric conductors	25%	32.5%	+2.58
123	Tractors CBU	5%	0%	-1.17
124	Double decker bus (non CNG)	0%	7.5%	+0.16
125	Bus having seating capacity of 40 or more (non CNG)	5%	15%	+0.06
126	Vehicle having a seating capacity not exceeding 15 (e.g. human hauler)	15%	32.5%	+1.94
127	Other public vehicle (e.g. mini bus)	15%	32.5%	+2.09
128	CKD public vehicle	5%	15%	+4.29
129	Motor car upto 1649 cc		12.5, 25, 45, 65%	Increased import of new motor vehicle will offset revenue loss.
130	Motor car upto 1650 cc to 2699 cc		85, 110, 120%	
131	Motor car 2700 cc and above		120% 60%	
132	CNG operated 3 wheeler (CBU)	25%	10%	-0.38
133	Electric battery operated motor car	37.5%	15%	0.009
134	Truck, pick-up & delivery van	25%	32.5%	+7.11
135	Trucks in CKD condition	5%	15%	+3.14
136	Trucks having more than 2 axles CBU	5%	15%	+0.85
137	Pickup, CKD	5%	22.5%	+0.22
138	Chassis fitted with engine for double decker	0%	7.5%	Negligible
139	Chassis fitted with engine for bus	5%	15%	+0.008
140	Chassis fitted with engine for human hauler	15%	32.5%	+0.26
141	Chassis fitted with engine for other vehicle (e.g. mini bus)	25%	32.5%	+0.05
142	Chassis fitted with engine for truck	25%	32.5%	+0.07
143	2 stroke motor cycle (CBU)		0% 30%	+1.48
144				