

# The Excises and Salt Act, 1944

( ACT NO. I OF 1944 )

<sup>1</sup>[<sup>2</sup> An Act to consolidate and amend the law relating to <sup>3</sup>[\* \* \*] duties of excise and to salt.

WHEREAS it is expedient to consolidate and amend the law relating to <sup>4</sup>[\* \* \*] duties of excise on goods manufactured or produced, and services provided or rendered, in Bangladesh and to salt;

It is hereby enacted as follows:-

## CHAPTER I

### Short title, extent and commencement

1. (1) This Act may be called the <sup>5</sup>[\* \* \*] Excises and Salt Act, 1944.

(2) It extends to the whole of Bangladesh <sup>6</sup>[except the areas of Export Processing Zones declared under section 10 of the Bangladesh Export Processing Zones Authority Act, 1980 (XXXVI of 1980)].

(3) It shall come into force on such date as the Government may, by notification in the official Gazette, appoint in this behalf.

### Definitions

<sup>7</sup>[2. In this Act, unless there is anything repugnant in the subject or context,-

(a) “admission” includes admission as a spectator or as one of an audience, and admission for the purpose of amusement by taking part in an entertainment;

means such a relation between two or more persons as would make one act or reasonably expected to act in accordance with the intention of the other or make both acts or reasonably expected to act in accordance with the intention of a third person, and it also includes the following persons, namely—

(a) a partner of a partnership;

(b) a shareholder of a company;

(c) a Trust and a beneficiary of such Trust; or

(d) a joint venture for property development and the landowner as a partner of that joint venture, builder, or other related person, but does not include the persons with employment relations;]

(b) "Board" means the National Board of Revenue constituted under the National Board of Revenue Order, 1972 (P.O. No. 76 of 1972);

(c) "broker" or "commission agent" means a person who, in the ordinary course of business, makes contracts for the sale or purchase of excisable goods for others;

(d) "charge for admission" includes any payment made by a person who having been admitted to one part of a place of entertainment is subsequently admitted to another part thereof, for admission to which a payment involving a duty or a higher rate of duty is required, and any payment for seats or other accommodation in a place of entertainment;

- (e) “curing” includes wilting, drying, fermenting and any process for rendering an unmanufactured product fit for marketing or manufacture;
- (f) “distributor” means a person appointed by a manufacturer in or for a specified area to purchase excisable goods from him for sale to a wholesale dealer in that area;
- (g) “enterprise” includes a company, firm, establishment, institution, club or any other association of persons by whatever name called;
- (h) “entertainment” includes any cinema show, theatrical performance, musical performance, amusement, exhibition, show or performance in any other manner or by whatever name called, games and sports to which persons are admitted on payment;
- (i) “Excise Officer” means any officer of the Excise Department or any person invested by the Board with any of the powers of an Excise Officer under this Act or the rules made thereunder;
- (j) “excisable goods” means goods specified in Part I of the First Schedule as being subject to a duty of excise and includes salt;
- (k) “excisable services” means services, facilities, utilities and entertainments specified in Part II of the First Schedule as being subject to a duty of excise;
- (l) “factory” means any premises, including the precincts thereof, wherein or in any part of which excisable goods other than salt are manufactured, or wherein or in any part of which any manufacturing process connected with the production of these goods is being carried on or is ordinarily carried on;

<sup>9</sup>[(ll) “government entity” means—

(a) a government or any of its ministries, divisions, or attached departments;

(b) a semi-government entity or an autonomous body;

(c) a state-owned enterprise; or

(d) a local authority, council, or a similar organization;]

(m) “manufacture” includes any process incidental or ancillary to the completion of a manufactured product and any process of remanufacture, re-making, re-conditioning or repair and the process of packing or re-packing such product; and

(i) in relation to tobacco, includes the preparation of cigarettes, cigars, cheroots, biris, cigarette or pipe or hookah tobacco, chewing tobacco or snuff; and

<sup>10</sup>[(ii) in relation to salt, includes collection, removal, preparation, steeping, evaporation, boiling, or any one or more of these processes, the separation or purification of salt obtained in the manufacture of saltpetre, the separation of salt from earth or other substance so as to produce elementary salt and the excavation or removal of natural saline deposits or efflorescence:

(iii) in relation to steel furniture, fittings and fixtures, footwear, all sorts and wooden furniture, all sorts, includes labelling, re-labelling, printing or marking the name of the shop or establishment or the trade mark of the goods or the container thereof, or printing or labelling of prices or adoption of any other process to render the product marketable to consumers;

and the word “manufacturer” shall be construed accordingly and shall include not only a person who employs hired labour in the production or manufacture of excisable goods, but also any person who engages in their production or manufacture on his own account if those goods are intended for sale and, in respect of gold and silver and products thereof, steel furniture, fittings and fixtures, footwear, all sorts and wooden furniture, all sorts, also any person dealing in such excisable goods who, whether or not he carries out any process of manufacture himself or through his employees or relatives, gets either directly or indirectly, any process of manufacture carried out on his behalf by any person who is not in his employee and any person so dealing in such goods in any capacity whatever shall be deemed to have manufactured such goods for all purposes of this Act;]

(n) “prescribed” means prescribed by rules made under this Act;

(o) “sale” and “purchase”, with their grammatical variations and cognate expressions, mean any transfer of the possession of goods by one person to another in the ordinary course of trade or business for cash or deferred payment or other consideration;

(p) “saltpetre” includes rasi, sajji, and all other substances manufactured from saline earth, and kharinun and every form of sulphate or carbonate of soda;

(q) “salt factory” includes-

(i) a place used or intended to be used in the manufacture of salt and all embankments, reservoirs, condensing and evaporating pans, buildings and waste places situated within the limits of such place as defined from time to time by <sup>11</sup>[Commissioner] of Excise;

(ii) all drying grounds and storage platforms and store-houses appertaining to any such place;