

**GOVERNMENT OF THE PEOPLES REPUBLIC OF BANGLADESH
NATIONAL BOARD OF REVENUE
Dhaka, the 14th January, 1985**

No. S.R.O. 39-L/85. -In exercise of the powers conferred by section 185 of the Income Tax Ordinance, 1984 (XXXVI of 1984), read with sub-section (4) of that section, the National Board of Revenue is pleased to make the following rules, namely:--

THE INCOME TAX RULES, 1984

1. Short title.--

These rules may be called the Income Tax Rules, 1984.

2. Definition.--

In these rules, unless there is anything repugnant in the subject or context, "Ordinance" means the Income Tax Ordinance, 1984 (XXXVI of 1984).

¹ [3. Time limit for registration of firm---

The application for registration of a firm under section 111 of the Ordinance shall be made within one month of the end of the income year relevant to the assessment year for which registration is sought:

Provided that the Deputy Commissioner of Taxes may entertain an application made after the expiry of this time limit if he is satisfied that the firm was prevented by sufficient cause from making the application within the specified time.]

[4. Form of application—

The Application referred to in rule 3 shall be made in the form annexed to this rules and shall be signed and verified by all the partners (not being minors) personally and by the legal representative of any partner who is deceased.

Form of application for registration of a firm under section 111(2) of the Income Tax Ordinance,1984

To

The Deputy Commissioner of taxes,

Date.....

Assessment year.....

Name of the Firm

Address:

1. We hereby apply for registration of our firm under section 111(2) of the Income Tax Ordinance,1984 (XXXVI of 1984), for the assessment year.....
2. A certified copy of the instrument of partnership by which the firm is constituted together with a copy thereof is enclosed. The required particulars are given in the attached schedule.
3. We do hereby certify that the profits(or loss) of the income year ending on..... Have been divided among or credited and in the case shown in the attached Schedule.
Names of partners and addresses:

¹ Deleted rule 3,4,5,6, & 7 by S.R.O. No. 185-L/97, dated 04-08-1997

(1)..... (Signatures) (1).....
 (2)..... (2).....
 (3)..... (3).....
 (4)..... (4).....

VERIFICATION

We declare to the best of our knowledge and belief the information given in the above declaration is correct and complete.

Signature of partners: (1).....
 (2).....
 (3).....
 (4).....

Note:-This application and the verification must be signed by all the partners (not being minors) and by the legal representative of any deceased partner.

THE SCHEDULE

Particulars of apportionment of income, profits and gains (or loss) of the business of profession in the income year ending on..... between the partners who were entitled to share in such income, Profits and gains (or loss).

Sl No.	Names Of Partners	Address	Interest on capital (or loans), if any [see Note(1)]	Salary, Commission (or other remuneration) from the firm [see Note (2)]	Share in the balance of profits (or loss) [see note (2)]	Remarks
1	2	3	4	5	6	7

Notes— (1) If the interest salary, commission/or other remuneration is payable or allowable only if there are sufficient profits available, this fact should be noted against the appropriate item in the Remarks column.

(2) Where any partner is entitled to share in the profits but not liable to bear a similar proportion of any losses, this fact should be noted in the Remarks column]

[5. Order regarding registration of firms---

- (1) If the Deputy Commissioner of Taxes registers the firm, he shall pass an order in writing accordingly and shall furnish a copy of such order to the applicants.
- (2) If the Deputy Commissioner of Taxes is not so satisfied, he shall pass an order in

writing refusing to register the firm and shall furnish a copy of such order to the applicants.]

[6. Form of declaration of partners of a firm---

(1) For the purpose of section 111(6) proviso (ii) of the Ordinance, the declaration shall be made and verified in the form annexed hereto.

Form of declaration under section 111(6) proviso (ii) of the Income Tax Ordinance,1984.

To
The Deputy Commissioner of Taxes,

Date.....

Assessment year.....

.....

Name of the Firm

Address:

1. We hereby declare that:

Our firm was granted registration under section 111 of the Income Tax Ordinance, 1984 (XXXVI of 1984),for the assessment year.....

Or,

The application for the registration of the firm was made to Deputy Commissioner of Taxes on-----for the assessment year but no order granting/refusing registration has been passed by the Deputy Commissioner of Taxes concerned.

2. We hereby declare that the constitution of the firm and the individual shares of the partners as specified in the instrument of partnership certified copy of which was previously filed with the said Deputy Commissioner of Taxes has remained unchanged.

3. We do hereby further declare that the profits(or loss) of the income year have been divided among or credited(and, in the case of loss, debited) to the accounts of partners as shown in the attached Schedule.

Names of partners and addresses:

(1).....	(Signatures)	(1).....
(2).....		(2).....
(3).....		(3).....
(4).....		(4).....

VERIFICATION

We declare to the best of our knowledge and belief the information given in the above declaration is correct and complete.

Signature of partners: (1).....

- (2).....
- (3).....
- (4).....

Note:-This application and the verification must be signed by all the partners (not being minors) and by the legal representative of any deceased partner.

THE SCHEDULE

**Particulars of apportionment of income, profits and gains (or loss) of the business of profession in the income year ending on..... between the partners who were entitled to share in such income,
Profits and gains (or loss).**

Sl No.	Names Of Partners	Address	Interest on capital (or loans), if any [see Note(1)]	Salary, Commission (or other remuneration) from the firm [see Note (2)]	Share in the balance of profits (or loss) [see note (2)]	Remarks
1	2	3	4	5	6	7

Notes— (1) If the interest salary, commission/or other remuneration is payable or allowable only if there are sufficient profits available, this fact should be noted against the appropriate item in the Remarks column.

(2) Where any partner is entitled to share in the profits but not liable to bear a similar proportion of any losses, this fact should be noted in the Remarks column]

[7. Firms to maintain accounts, etc.—

- (1) The firms applying for registration must maintain books of accounts.
- (2) The firms seeking registration having capital exceeding taka 10 lakh, irrespective of their turnover or receipts, must get their books of accounts audited by chartered Accountants:
Provided that, in the case of a firm of chartered Accountants, the books of accounts audited by the firm itself would constitute a sufficient compliance of this rule.]

8. Maintenance of accounts by doctors, legal practitioners, etc.--

- (1) Subject to the provisions of sub-rules (6) and (7), accounts shall be maintained by medical practitioners, whether known as doctors, surgeons, physicians, dentists,

psychiatrists, homeopaths, tabibs, vaidis, veterinary surgeons or by any other name (other than medical practitioners, who do not make any separate charge for consultation but make a charge for the medicines supplied by them), and by legal practitioners (including income tax practitioners), accountants, auditors, architects and engineers in the following forms, namely : -

**Form A(1)
CASE REGISTER**

[To be maintained by medical practitioners, that is, doctors, surgeons, physicians, dentists, psychiatrists, homeopaths, tabibs, vaidis, veterinary surgeons or by any other name (other than medical practitioners, who do not make any separate charge for consultation but make a charge for the medicines supplied by them)].

Sl. No.	Patient's Name	Nature of treatment (a) Consultation (b) Surgical treatment (c) Injection, (d) Visit etc.	Treatment charges.	Remarks.
1	2	3	4	5
			Taka	

**Form A(2)
CASE REGISTER**

[To be maintained by legal practitioners (including income tax practitioners), accountants, auditors, architects and engineers].

Sl. No.	Name and address of the client.	Brief particulars of the case (Confidential details are not required)	Amount of fee, remuneration, etc. received	Remarks
	Date	Whether by	Whether	
	Cash Taka	Cheque Taka		in full or part settlement Total Taka

**Form B
Payments Book**

Date

Date in Case register	Receipts		Total	Remarks
	Amount			
	Cash	Cheque		
1	2	3	4	5
	Taka	Taka	Taka	

Disbursements

Particulars of expenses	Voucher No. or Cheque No.	Amount		Total.	Remarks.
		Cash.	Cheque.		
		3	4		
1	2	3	4	5	6
		Taka	Taka	Taka	

Certified that the above account is a complete and true record of-----

received by me/us or on my/our behalf

(i) all amounts -----on account of the
due to me/us
income, profits and gains from business or profession;

(ii) all expenditure incurred by me/us in connection with my/our business or profession and that all items of expenditure listed in the above account are supported by vouchers/cash memos, etc., receipts of which have been cancelled and filed separately.

Signature

Date.....

FORM C RECEIPT BOOK.

Book No.....Page No.....

Date.....

Name and address of the client

.....

Page No. of Case Register.....

Page No. of Payments Book.....

Amount received taka.....

(Taka.....)

.....)

Book No.....Page No.....

Date.....

Received with thanks the sum of taka

.....

(Taka.....)

by Cheque/Bank draft No.....

dated.....on.....

...../cash

from.....

Cheque
 by ----- No ----- dated on account of

Bank draft
 on cash/

Signature Signature

- (2) Particulars of the type of cases in which fees at a reduced rate are charged, or no fees are charged at all due to the indigent circumstances of the patient or his guardian or any other cause by a medical practitioner shall be recorded in the remarks column of the Case Register in Form A(1).
- (3) Particulars of the type of cases in which fees at a reduced rate are charged, or on fees are charged at all due to the indigent circumstances of the client or any other cause by a legal practitioner accountant, auditor, architect or engineer shall be recorded in the remarks column of the Case Register in Form A(2).
- (4) Where a separate nursing or maternity home is maintained by a medical practitioner, an auxiliary register showing the particulars of the charges made shall be maintained giving inter alia the name and address of the patient, the nature of the treatment, the room (diet and/or lodging) charges and other fees charged from him, if any.
- (5) In the case of medical practitioners, a receipt in Form C may be issued only when demanded by the patient or his guardian.
- (6) The accounts in the forms specified in sub-rule (1) shall be maintained with effect from the income years beginning on or after the first day of July, 1984.
- (7) Nothing contained in this rule shall be construed as preventing an assessee from maintaining any accounts in addition to those specified in sub-rule (1) or

adding such further columns or particulars in the forms referred to therein as he may think fit to maintain or add to suit his own requirements.

¹**[9. Rate of exchange.-**

The rate of exchange for the calculation of the value in taka of any payment which is payable to the assessee in a foreign currency shall be the rate of exchange determined or recognized by the Government on the date of such payment for the conversion of foreign currency into Bangladesh currency.]

10. Particulars to be furnished on interest on securities by a person other than the Government.-

In the case of income chargeable under the head “Interest on securities”, where the deduction is not made by or on behalf of the Government, the person responsible for paying the interest shall, at the time of deduction send to the Deputy Commissioner or Taxes concerned, a statement showing the following particulars:-

- (i) Description of securities,

¹ Subs. by S.R.O. No. 336-L/99, dated 17-11-1999.

Date

Address

Schedule

- (1) Description of securities,
- (2) Number (s) of securities,
- (3) Date (s) of securities,
- (4) Amount (s) of securities,
- (5) Date (s) on which the amount (s) is/are payable

(2) The certificate under section 51(2) of the Ordinance shall be issued by the Deputy Commissioner of Taxes in the following form:

Certificate under section 51(2) of the Income Tax Ordinance , 1984.

**Office of the Deputy Commissioner of Taxes,
..... Circle**

To

.....
 (Designation)
 Address.....

 (of paying authority)

Certified that to the best of my belief, the total income of Mr.....
of receipt of any payment classifiable under the
 less than the minimum liable to tax
 head “ Interest on securities” will be -----
 liable to tax at a rate less than the maximum.

not to deduct tax

I, therefore, authorise you ----- at the rate of at
 to deduct tax

the time of payment of such interest to the person named in the certificate until the certificate is cancelled.

Date.....

Signature

Designation

Circle.....

Place

¹[11A. Form of certificate under section 53A(3) of the Ordinance.-

The certificate under section 53A (3) of the Ordinance shall be issued by the Deputy Commissioner of Taxes in the following form:-

Certificate under section 53A (3) of the Income Tax Ordinance, 1984 (XXXVI of 1984)

To

(owner of house property)

Address

.....

Certified that to the best of my belief for the assessment year (s) Mr/Mrs./Miss
.....owner of house property situated at
.....is not likely to have any assessable income classifiable
under the head "Income from house property"

.....is/is likely to be exempted from payment of income tax
under paragraph 14 of Part A of the SIXTH SCHEDULE to the Income Tax Ordinance, 1984
(XXXVI of 1984) in respect of income from the said property. I, therefore, authorise the
tenant/tenantsof the said property not to
(name of the tenant)

deduct tax at the time of payment of rent to the owner up to the month of19... .. or
until this certificate is cancelled.

Date.....

Signature.....

Designation.....

Circle.....

12. Particulars to be furnished by persons making deductions at source.-

The person making deductions in accordance with the provisions of sections 49(I)(g), 54 and 56 shall, at the time of deduction, send to the Deputy Commissioner of Taxes concerned a statement showing the following particulars:

- (1) Name and address of the non-resident on whose behalf the tax is deducted.
- (2) The date of payment and, in the case of dividend, the date of the declaration of the dividend by the company.
- (3) The nature of payment
- (4) The amount paid –
 - (a) in the case of interest, the rate per cent. per annum, the period for which the interest has been paid and the amount on which the interest had been computed,

¹ Ins. by S.R.O. No. 233-L/88, dt. 18-7-1988.

(b) in the case of dividend, the amount before deduction tax.

(5) The amount of income tax deducted.

¹[13. Time limit for payment of tax deducted at source. -

All sums deducted or collected in accordance with the provisions of Chapter VII of the Ordinance shall be paid to the credit of the Government within ²[three weeks] from the date of such deduction or collection by the person making the deduction or collection, as the case may be :

Provided that the Deputy Commissioner of Taxes may, in a special case and with the approval of the Inspecting Additional Commissioner of Taxes or the Inspecting Joint Commissioner of taxes, permit an employer to pay the tax deducted from any income chargeable under the head "Salaries" quarterly on September 15, December 15, March 15 and June 15.

³[14. Manner of payment of tax deducted at source.-

(1) The person responsible for making deduction or collection under Chapter VII of the Ordinance shall pay the amount of tax so deducted or collected to the credit of the Government by remitting it within the time specified in rule 13 into the Bangladesh Bank or the Sonali Bank, as the case may be, accompanied by an income tax challan, blank copies of which can be had from the office of the Deputy Commissioner of Taxes for the purpose.

(2) Notwithstanding anything contained in sub-rule (1) or rule 13, the person responsible for making deduction, with respect to supply of goods or execution of contract under section 52, fees for professional or technical services under section 52A, fees for services rendered by doctors under section 52G, house property under 53A, ⁴[or commission or fees under section 53E] of the Ordinance, shall issue a cheque equivalent to the amount of tax deducted at source in favour of the concerned Deputy Commissioner of Taxes and hand over the same to the person from whom such tax has been deducted and such person shall deposit the cheque through income tax challan form to Bangladesh Bank or the Sonali Bank, as the case may be, and on production of the counter foil of the challan, he shall be entitled to get his remaining dues on the concerned account.;

⁵[Provided that where tax is deducted from payment made to a person who is not a resident in Bangladesh, the person making such deduction shall deposit the deducted amount through chalan to the Bangladesh Bank or the Sonali Bank as the case may be.]

¹ Subs. by S.R.O. No. 176-L/99, dt. 1-7-1999.

² Subs.

³ Subs. by S.R.O. No. 176-L/99, dt. 1-7-1999.

⁴ Subs. For, "commission or fees under section 53E or insurance commission under section 53G" by S.R.O. No. 200-L/2000 dt. 03-07-2000

⁵ Ins. By S.R.O. No. 200-L/2000, dt 03-07-2000

¹[15. Prescribed arrangements for deduction of tax from dividends:--

The arrangements referred to in section 54(1) to be made by a company shall be as follows:-

- (1) the share register of the company for all shareholders shall be regularly maintained at the principal place of business within Bangladesh;
 - (2) the general meeting for passing the accountants of the income year and for the declaration of any dividends in respect thereof shall be held at a place within Bangladesh; and
 - (3) the dividends declared, if any, shall be payable only within Bangladesh to all shareholders.
-]

16. Deduction of tax from payment to contractors, etc.,--

For the purpose of making a deduction of tax under section 52, persons responsible for making any payment (including a payment by way of an advance) to any other person (including a company, firm, association or Hindu undivided family) ²[on account of supply of goods or execution of a contract] to or with ³[the Government or any authority, corporation or body, including its units, the activities or the principal activities of which are authorised by any Act, Ordinance, order of instrument having the force of law in Bangladesh,] or ⁴[any company] as defined in clause (20) of section 2 of the Ordinance ⁵[other than private limited company, as defined in the companies Act, 1913 (VII of 1913) or] or any banking company, or any insurance company or any co-operative bank established by or under any law for the time being in force] or any Non-government Organization registered with ⁶[N.G.O Affairs Bureau, or any university or medical college or dental college or engineering college] shall deduct an amount calculated on the payment made at the rates laid down in the Schedule below:

Provided that the tax to be deducted ⁷[or collected] at the time of making payment shall be according to the rates applicable appropriate to the slab of total payments in case the payments are made in part in any financial year:

Provided further that where the Board gives a certificate in writing on the application of any assessee or class of assesses that total income of such assessee or class of assesses who is a recipient of any payment will be less than the minimum liable to tax or will be liable to a rate of tax less than the rate specified in the rule, the person responsible for paying any amount on account of the supply of goods or execution of contract shall, unless such certificate is cancelled by the Board pay the amount without deduction or deduct the tax at a rate less than the rate specified in this rule:

¹ Deleted by S.R.O. No. 154-L/93, dated 3.8.1993.

² Subs. by S.R.O. No. 141-L/98, dt. 2-7-1998.

³ Subs. by S.R.O. No. 233-L/88, dt. 18-7-1988.

⁴ Subs. by S.R.O. No. 185-L/97, dt. 4-8-1997.

⁵ Deleted by S.R.O. No. 200-L/2000, dt. 3-7-2000

⁶ Subs. For "N.G.O. affairs Bureau" by

⁷ Subs. by S.R.O. No. 340-L/85 dt 21-7-1985.

¹[Provided further that where the Board gives a permission in writing on the application of any person responsible for paying any amount on account of the supply of goods or execution of contract under any foreign aided project in Bangladesh, full payment of the bill may be made on production of the copy of challan as proof of payment of tax deductible from such bill.]

²[The Schedule]

Sl No	Amount of payments	Rate of deduction of tax at the time of making payments.
1	Where the payment does not exceed taka 1,00,000 (one lakh)	Nil.
2.	Where the payment exceeds taka 1,00,000 (one lakh) but does not exceed taka 5,00,000 (five lakh)	1%
	Where the payment exceeds taka 5,00,000 (five lakh) but does not exceed taka 15,00,000 (fifteen lakh)	2.5%
	Where the payment exceeds taka 15,00,000 (fifteen lakh) but does not exceed taka 25,00,000 (twenty five lakh)	3.5%
3.	Where the payment exceeds taka 25,00,000 (twenty five lakh)	4%
4.	In case of oil supplied by oil marketing companies -	
	(a) Where the payment does not exceeds taka 2,00,000 (two lakh)	Nil
	(b) Where the payment exceeds taka 2,00,000 (two lakh)	0.75%],

³[17. Deduction of tax from indenting and shipping agency commission.--

- (1) The authority making any payment or the Bangladesh Bank or any scheduled bank through which remittance of indenting commission is received shall, for the purpose of making a deduction of tax under section 52(1), deduct or collect an amount calculated at the rate of three and a half per cent on the total receipts of commission.
- (2) The authority making any payment or the Bangladesh Bank or any scheduled bank through which remittance of shipping agency commission is received shall, for the purpose of making a deduction of tax under section 52(1), deduct or collect an amount calculated at the rate of five percent on the total receipts of commission.
- (3) Any deduction or collection made by the authority making any payment or the Bangladesh Bank or any scheduled bank receiving any commission under this rule shall be deemed to be an advance payment of tax made by the indenter or the shipping agent, as the case may be.

¹ Proviso ins. by S.R.O 75-L/95, dt 23-5-1995.

² Subs. by S.R.O. No. 6-L/2002, dt. 05-01-2002.

³ Subs. by S.R.O. No.

¹[17A. Collection of tax from importers.--

The ²[Commissioner] of customs or any other appropriate officer shall, for the purpose of making a collection of tax under section 53 of the Ordinance, in the case of any importer of goods, including those under the Wage Earners Scheme, collect an amount calculated at the rate of ³[3%] of the value of the imported goods:

⁴ [Provided that this rule shall not apply in the case of import of goods specified below:-

(1) capital machinery enjoying concessionary rate of import duty

⁵[(2) such car or jeep imported by such person as has been specified in S.R.O. No. 122-L/87/1124/customs, dt.24-5-1988];

(3) cotton, not carded or combed and cotton, carded or combed; (H.S. Heading 52.01, 52.03);

(4) triple super phosphates, DAP fertilizer, MOP fertilizer and NPK fertilizer ammonium sulfate, potassium sulfate, magnesium sulfate and solubor (Boron).]

(5) parent stock one day old live chick (H.S. Code 01.05)]

(6) double decker bus run by compressed natural gas (CNG) or any bus having a capacity of forty or more seats run by compressed natural gas (CNG) (H.S. Code 87.82)]

(7) pet chips (H.S. Code 3907.60)]

⁶ [(8) Cellular (Mobile/Fixed wireless) Telephone set (H.S. Code 8517.12.10);
(9) newspaper, journals and periodicals, whether of not illustrated or containing advertising material (Heading 49.02 of FIRST SCHEDULE of customs Act, 1969)

⁷[(10) lubricating oil (H.S. Code 2710.19.21);]

⁸[(11) lentils; Other (H.S. Code 0713.40.20);]

(12) crude soyabean oil (H.S. Code 1507.10.00);

(13) crude palm oil (H.S. Code 1511.10.00);

(14) refined soyabean oil (H.S. Code 1507.90.10 and H.S. Code 1507.90.90);

(15) refined sunflower oil (H.S. Code 1512.19.00);

(16) refined corn oil (H.S. Code 1515.29.00);

(17) rice (H.S. Code 1006.20.00, 1006.30.00 and 1006.40.00);

(18) live pure-bred breeding bovine animals (H.S. Code 0102.10.00);

(19) live bovine animals, other than pure-bred breeding (H.S. Code 0102.90.00);

¹ Ins. by S.R.O. No 340-L/85, dt 21-7-1985, and successively amended by S.R.O. No. 150-L/87, dt 16-7-1987, S.R.O. No. 271-L/89, dt 23-7-1989, S.R.O. No. 147-L/90, dt 11-4-1990 and S.R.O. No 272-L/90, dt 16-7-1990 and S.R.O.No. 141-L/98, dt. 2-7-1998.

² Subs. by S.R.O. 170-L/2001, dt. 28-6-2001.

³ Subs. by S.R.O. No. 141-L/98, dt. 2-7-1998.

⁴ subs by S.R.O. No. 209-Income tax-law/2003, dt. 14-07-2003

⁵ (2), (5), (7), (56), (66), (82), (87), (88), (96), (100), (102), (115), (132-158) 221) omitted by ⁶ (8), (12), (23), (24), (25), (26), (27), (28), (29), (30), (31), (68), (86), (111), (118), (177) 223) subs. by

⁷ Deleted by S.R.O. No. 318-L/2003, dt. 15-11-2003.

⁸ subs by S.R.O. No.149-Income tax-law/2006, dt. 20-06-2006

- (20) fowls of the species gallus domestic (parent stock one day chick) (H.S. Code 0105.11.10);
- (21) live turkeys weighing <=185g, (parent stock of one day chick) (H.S. Code 0105..12.10);
- (22) live ducks, geese, guinea fowls <=185g (parent stock of one day chick) (H.S. Code 0105.19.10);
- (23) live trout (salmo trutta, Oncorhynchus mykiss, clarki, aquabonita, Gilae, Apach.) fry (H.S. Code 0301.91.10);
- (24) live eels fry (H.S. Code 0301.92.10);
- (25) live carp fry (H.S. Code 0301.93.10);
- (26) Other live fish (exc1. trout, eels & carps) fry (H.S. Code 0301.99.10);
- (27) live fry of rock lobster and other sea craw fish (H.S. Code 0306.21.10);
- (28) live fry of lobster (H.S. Code 0306.22.10);
- (29) live fry of shrimps and prawns (H.S. Code 0306.23.10);
- (30) live fry of crabs (H.S. Code 0306.24.10);
- (31) live fry of crustaceans cons., nes (H.S. Code 0306.29.10);
- (32) glands including pituitary glands (H.S. Code 0510.00.10);
- (33) bovine semen (H.S. Code 0511.10.00);
- (34) products of fish, crus., monus., other aquatic, invet dead anim. Of chapt. 3 (H.S. Code 0511.91.00);
- (35) animal products, nes; dead animals of chapter 1, unfit for human consun. (H.S. Code 0511.99.00);
- (36) dormant bulbs, tubers... rhizomes (H.S. Code 0601.10.00);
- (37) bulbs, tubers... rhizomes in growth or flower; chicory plants and roots (H.S. Code 0601.20.00);
- (38) unrooted cuttings and slips of plants (H.S. Code 0602.10.00);
- (39) trees, shrubs, bushes, grafted or not, of kind bearing edible fruit or nuts (H.S. Code 0602.20.00); , !~;
- (40) rhododendrons and azaleas, grafted or not (H.S. Code: .;7: 0602.30.00),
- (41) roses, grafted or not (H.S. Code 0602.40.00);
- ¹[(42) seed potatoes, wrapped/canned upto 2.5kg (H.S. Code 0701.10.11);]
- [(43) seed potatoes, others (H.S. Code 0701.10.12);]
- [(44) Durum wheat; wrapped/canned upto 2.5kg (H.S. Code 1001.10.10);]
- [(45) Durum wheat ; others (H.S. Code 1001.10.20);]
- [(46) Wheat; wrapped/canned upto 2.5kg (H.S. Code 1001.90.11);]
- [(47) Wheat ;other (H.S. Code 1001.90.12);]

¹ subs by S.R.O. No.149-Income tax-law/2006, dt. 20-06-2006

- [(48) Maize seeds; wrapped/canned upto 2.5kg (H.S. Code 1005.10.10);]
 [(49) Maize seeds; others (H.S. Code 1005.10.20);]
- (50) sugar beet seed (H.S. Code 1209.10.00);
- (51) lucerne (alfalfa) seed, of a kind used for sowing (H.S. Code 1209.21.00);
- (53) fescue seed, of a kind used for sowing (H.S. Code 1209.23.00);
- (54) kentucky blue grass seed, of a kind used for sowing (H.S. Code 1209.24.00);
- (55) rye grass seed, of a kind used for sowing (H.S. Code 1209.25.00);
- (56) timothy grass seed, of a kind used for sowing (H.S. Code 1209.26.00);**
- (57) other seeds of forage plants, of a kind used for sowing nes (H.S. Code 1209.29.00);
- (58) seeds of herbaceous plants cultivated principally fo their flowers (H.S. Code 1209.30.00);
- (59) vegetable seed of a kind used for sowing (H.S. Cod 1209.91.00);
- (60) other seeds, fruit and spores, of a kind used fc sowing, nes (H.S. Code 1209.99.00);
- (61) other including refined palm oil (H.S. Coc 1511.90.90);
- ^l[(62) flours, meals & pellets, of meat unfit for human consumption; greaves wrapped/Canned upto 2.5kg (H.S. Code 2301.10.10);]
- [(63) flours, meals & pellets, of meat unfit for human consumption: greaves; other (H.S. Code 2301.10.20)]
- (64) flours, meals and pellets of fish, etc, unfit for hum consumption (H.S. Code 2301.20.00);
- (65) brans, sharps and other residues of maize (com) (H Code 2302.10.00);
- (66) brans, sharps and other residues of rice (H.S. Cc 2302.20.00);**
- (67) brans, sharps and other residues of wheat (H.S. Code, 2302.30.00);
- (68) brans, sharps & oth. residues of oth. cereals except maize and wheat (H.S. Code 2302.40.00);
- (69) brans, sharps and other residues of leguminous plants (H.S. Code 2302.50.00);
- (70) residues of starch manufacture and similar residues (H.S. Code 2303.10.00);
- (71) beet (pulp, bagasse and other waste of sugar manufacture (H.S. Code 2303.20.00);
- (72) brewing or distilling dregs and waste (H.S. Code 2303.30.00);
- (73) oil-cake and other solid residues, of soyabean oil (H.S. Code 2304.00.00);
- (74) oil-cake and other solid residues, of ground-nut oil (H.S. Code 2305.00.00);
- (75) oil-cake and other solid residues of cotton seeds (H.S. Code 2306.10.00);
- (76) oil-cake and other solid residues of linseed (H.S. Code' 2306.20.00);
- (77) oil-cake and other solid residues of sunflower seeds (H.S. Code 2306.30.00);
- (78) oil-cake & other solid residues of rape or colza seeds of low erucic acid R/C (H.S. Code 2306.41.00);
- (79) oil-cake & other solid residues of rape or colza seeds, other (H.S. Code 2306.49.00);
- ~~(80) oil-cake and other solid residues of coconut or copra (H.S. Code 2306.50.00);~~
subs by S.R.O. No.149-Income tax-law/2006, dt. 20-06-2006
- (81) oil-cake and other solid residues of palm nuts or kernels (H.S. Code 2306.60.00);

- (82) oil-cake and other solid residues of maize (corn) germ (H.S. Code 2306.70.00);
- (83) oil-cake and other solid residues, of other vegetable fats and oils (H.S. Code 2306.90.00);
- (84) vegetable materials & veg. waste, veg. residues & by- products, ..animal feeding.. (H.S. Code 2308.00.00);
- (85) other preparations of a kind used in animal feeding, nes (H.S. Code 2309.90.00);
- (86) Chemical contraceptive preparation based on hormones on other products of heading 29.37 or on spermicides (H.S. Code 3006.60.00);
- (87) based on spermicides (H.S. Code 3006.60.20);
- (88) chemical contraceptive preparation based on spermicides (H.S. Code 3006.60.90);
- (89) animal or vegetable fertilizers (H.S. Code 3101.00.00); (90) urea, whether or not in aqueous solution (H.S. Code 3102.10.00);
- (91) double salts and mixtures of ammonium sulphate and ammonium nitrate (H.S. Code 3102.29.00);
- (92) ammonium nitrate, whether or not in aqueous solution (H.S. Code 3102.30.00);
- (93) mixtures of ammonium nitrate with inorganic non fertilizing substances (H.S. Code 3102.40.00);
- (94) sodium nitrate (H.S. Code 3102.50.00);
- (95) double salts and mixtures of calcium nitrate and ammonium nitrate (H.S. Code 3102.60.00);
- (96) calcium cyanamide (H.S. Code 3102.70.00);
- (97) mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution (H.S. Code 3102.80.00);
- (98) mineral or chemical fertilizers, nitrogenous including mixtures, nes (H.S. Code 3102.90.00);
- (99) triple superphosphates (H.S. Code 3103.10.20); (100) basic slag (H.S. Code 3103.20.00);
- (100) basic slag (H.S. Code 3103.20.00);
- (101) other mineral or chemical fertilizers, phosphatic, nes (H.S. Code 3103.90.00);
- (102) carnallite, sylvite and other crude natural potassium salts (H.S. Code 3104.10.00);
- (103) potassium chloride (H.S. Code 3104.20.00);
- (104) fertilizers... in packages of a gross weight =<10kg (H.S. Code 3105.10.00);
- (105) mineral or chemical fertilizers with nitrogen, phosphorus and potassium (H.S. Code 3105.20.00);
- (106) other mineral or chemical fertilizers with nitrogen and phosphorus, nes (H.S. Code 3105.59.00);
- (107) mineral or chemical fertilizers with phosphorus and potassium, nes (H.S. Code 3105.60.00);
- (108) other fertilizers, nes (H.S. Code 3105.90.00);

- ¹[(109) sensitising emulsions (toner cartridge for computer printer) (H.S. Code 3707.10.10);
- (110) chemical preparation for photo use (toner cartridge for computer printer) (H.S. Code 3707.90.10);
- (111) polyethylene terephthalate (pet chips) in primary forms (H.S. Heading Code 3907.60.10 & 3907.60.90);
- (112) raw skins of sheep or lambs, with wool on (H.S. Code 4102.10.00);
- (113) raw pickled skins of sheep or lambs, without wool, not tanned (H.S. Code 4102.21.00);
- (114) raw skins of sheep or lambs, without wool, not pickled, not tanned (H.S. Code 4102.29.00);
- (115) raw hides and skins of goats or kids, fresh or preserved, not tanned (H.S. Code 4103.10.00);**
- (116) raw hides and skins of reptiles, fresh or preserved, not tanned (H.S. code 4103.20.00);
- (117) other raw hides and skins, fresh or preserved, not tanned, nes (H.S. Code 4103.90.00);
- (118) syn. staple fibers, of nylon or oth. polyamides, not carded, combed/processed (H.S. Code 5503.11.00 & 5503.19.00);
- (119) synthetic staple fibres, of polyesters, not carded, combed or processed (H.S. Code 5503.20.00);
- (120) acrylic or modacrylic synth. staple fibres, not carded, combed or processed (H.S. Code 5503.30.00);
- (121) synthetic staple fibres, of polypropylene, not carded, combed or processed (H.S. Code 5503.40.00);
- (122) syn. staple fibres, not carded, combed or processed (excl. nyl/ polyester/ acry/ pp) (H.S. Code 5503.90.00);
- (123) artificial staple fibres, of viscose rayon, not carded, combed or processed (H.S. Code 5504.10.00);
- (124) artificial staple fibres, (excl. viscose), not carded, combed or processed (H.S. Code 5504.90.00);
- (125) waste of synthetic fibre, (incl. noils, yam waste and gametted stock) (H.S. Code 5505.10.00);
- (126) waste of artificial fibre, (incl. noils, yam waste and gametted stock) (H.S. Code 5505.20.00);
- (127) synt. staple fibres, of nylon or other polyamides, carded, combed or processed (H.S. Code 5506.10.00);
- (128) synthetic staple fibres, of polyesters, carded, combed or processed (H.S. Code 5506.20.00);
- (129) acrylic or modacrylic synthetic staple fibres, carded, combed or processed (H.S. Code 5506.30.00);
- (130) syn. staple fibres, nes, carded, combed or processed (excl. nyl./polyester/acry) (H.S. Code 5506.90.00);
- (131) artificial staple fibres, carded, combed or processed for spinning (H.S. Code 5507.00.00);
- (132) analogue or hybrid automatic data processing machines (H.S. Code 8471.10.00);**

¹ subs by S.R.O. No.149-Income tax-law/2006, dt. 20-06-2006

- (133) portable digital adp machines, wt<=10 kg,comp.at least cpu,keyboard & display (H.S. Code 8471.30.00);
- (134) non-portable adp machines, comprising at least cpu & i/o unit in same housing (H.S. Code 8471.41.00);
- (135) non-portable adp machines, nes, presented in the form of systems (H.S. Code 8471.49.00);
- (136) digital processing M/Cs (exc.847141&49)
comp.<=2units storage/ input/output (H.S. Code 8471.50.00);
- (137) adp input/output units whether/not containg. storage units in same housing (H.S. Code 8471.60.00);
- (138) automatic data processing machine storage units (H.S. Code 8471.70.00);
- (139) other units of automatic data processing machines nes (H.S. Code 8471.80.00);
- (140) zone readers (H.S. Code 8471.90.10); **I**
- (141) magnetic/optical readers; machines. for, transcribing data onto datamedia, nes (H.S. Code 8471.90.90);
- (142) parts and accessories of the machines of 84.71 (H.S. I Code 8473.30.00);
- (143) photovoltaic generator <=750 W (H.S. Code 8501.31.10);
- (144) photovoltaic generators of an. output >750 W but <=75 kw (H.S. Code 8501.32.I.O)
- (145) photovoltaic generators of an output >75 Kw but <=375 Kw (H.S. Code 8501.33.10);
- (146) photovoltaic generators of art output >375 Kw (H.S. Code 8501.34.10);
- (147) photovoltaic generators of an output <=75 Kva (H.S. Code 8501.61.10);
- (148) photovoltaic generators of an output =>75 Kva but <=375 Kva (H.S. Code 8501.62.10);
- (149) photovoltaic generators of an output >=375 Kva but <=750 Kva (H.S. Code 8501.63.10);
- (150) photovoltaic generators of an output >=750 Kva (H.S. Code 8501.64.10);
- (151) discs for laser reading systm. for reprdcng. phenomena... computer disk packs (H.S. Code 8524.31.20);
- (152) computer disk packs (H.S. Code 8524.39.40);
- (153) recrd. magnetic tapes for reproducing phenomena oth.than...for computers (H.S. Code 8524.40.10);
- (154) recorded magnetic tapes for sound etc,<=4mm wide for computers (B.S. Code 8524.51.40);
- (155) rcrd. mag. tapes for sound etc,>4mm but <=6.5mm wide for computers (H.S. Code 8524.52,40);
- (156) rec. magnetic tapes of sound etc > 6.5mm wide for computers (H.S. Code 8524.53.40);
- (157)recorded media for reproducing phenomena other than..computer disc packs (H.S. Code 8524.91.20);
- (158) recorded media for reproducing sound or image computer disc packs (H.S. Code 8524.99.40);
- (159) built-up double decker bus, using cng as fuel (H.S. Code 8702.90.11);

(160) other instruments and appliances: angiographic.
cathetere wire, guidy cathetere wire, sheath, baloons, stents. (H.S. Code 9018.90.40);

(161) ribbons (computer printers ribbons) (H.S. Code 9612.10.10);

(162) specially designed for the use of the blind (H.S. Code 9101.19.10);

(163) specially designed for the use of the blind (H.S. Code 9101.29.10);

(164) specially designed for the use of the blind (H.S. Code 9101.91.10);

(165) specially designed for the use of the blind (H.S. Code 9101.99.10);

(166) specially designed for the use of the blind (H.S. Code 9102.11.10);

(167) specially designed for the use of the blind (H.S. Code 9102.19.10);

(168) specially designed for the use of the blind (H.S. Code 9102.21.10);

(169) specially designed for the use of the blind (H.S. Code 9102.29.10);

(170) specially designed for the use of the blind (H.S. Code 9102.91.10);

(171) specially designed for the use of the blind (H.S. Code 9102.99.10);

(172) other (H.S. Code 9021.29.00);

(173) artificial joints (H.S. Code 9021.31.00); (174) other (H.S. Code 9021.39.00);

(175) invalid chair (H.S. Code 8713.10.00)];

¹[(176) Ferrous products obtained by direct reduction of iron and ----forms (Heading No. 7203);

(177) Meltable Scrap (H.S. Heading Code 7204.10.20, 7204.29.20, 7204.30.20, 72,04.41.00, 7204.49.20);

(178) Re-rollable scrap (H.S. Heading Code 72,04.10.10, 72,04.29.10,72,04.30.10 IS 72,04.49.10);

(179) Bellet (H.S. Heading code 72.07)

(180) M. S. Rod (H.S. Heading Code 72,13, 72.14, 72.15);

(181) Vessels and other floating structure for breaking up (H.S. Heading Code 89.08 title No: 89.08.00.10 IS 89.08.00.90);]

²[(182)Granules and powers, of pig iron, spiegeleisen, iron or steel (Heading No. 72.05);

(183) Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03) (Heading No. 72.06)

(184) Angles shapes and sections of iron or non-alloy steel (Heading No. 72.16);

³[(185) Soya beans, whether or not broken ; (Excluding wrapped/Canned upto 2.5 kg)(H.S Heading Code 1201.00.20);]

¹ *Ins. by*

² *Ins. by*

³ *subs by S.R.O. No.149-Income tax-law/2006, dt. 20-06-2006*

- (186) Linseed, whether or not broken ; (Excluding wrapped/Canned upto 2.5 kg) (H.S Heading Code 1204.00.20);]
- (187) Other oil seeds and oleaginous fruits, whether or not broken (Excluding wrapped/Canned upto 2.5kg) (H.S Heading Code 1207.40.20);]
- ¹[(188)Petroleum oils and oils obtained from bituminous minerals, crude (H.S code 2709.00.00);
- (189) Motor spirit of H.B.O.C Type (H.S code 2710.11.11);
- (190) Other motor spirits, including aviation spirit (H.S code 2710.11.19);
- (191) Spirit type jet fuel (H.S code 2710.11.20);
- (192) White spirit (H.S code 2710.11.31);
- (193) Naphtha (H.S code 2710.11.32);
- (194) Other (H.S code 2710.11.39);
- (195) J.P. 1 kerosene type jet fuels (H.S code 2710.11.41); (196) J.P. 4 kerosene type jet fuels (H.S code 2710.11.42); (197) Other kerosene type jet fuels (H.S code 2710.11.43); (198) Other kerosene (H.S code 2710.11.49);
- (199) Other medium oils and preparations (H.S code 2710.11.50);
- (200) Light diesel oils (H.S code 2710.11.61);
- (201) High speed diesel oils (H.S code 2710.11.62); (202) Other (H.S code 2710.11.69);
- (203) Furnace oil (H.S code 2710.19.11); (204) Other (H.S code 2710.19.12);
- ²[(205) Kidney dialysis machines / Haemodialyser (Artificial Kidney) (H.S code 9018.90.20);”]
- (206) Baby incubator (H.S code 9018.90.30) ; ³];
- (207) Aircraft (H.S code 8802.20.00);
- (208) Aircraft (H.S code 8802.30.00);
- (209) Aircraft (H.S code 8802.40.00);
- (210) Aircraft Engine (H.S code 8407.10.00);
- (211) Aircraft Parts(Heading 88.03) (All H.S codes) ⁴];
- (212) Unworked or simply sawn, cleaved or bruted (H.S code 7102.21.00) ⁵];
- (213) Iron oxides and hydroxides (H.S code 2821.10.00)] ⁶];
- (214) Sugar (H.S code 1701.11.00);
- (215) Sugar (H.S code 1701.12.00);
- (216) Sugar (H.S code 1701.91.00);
- (217) Sugar (H.S code 1701.99.00);
- (218) Iron ore (H.S code 2601.11.00);

¹ *Ins. by*

² *subs by S.R.O. No.149-Income tax-law/2006, dt. 20-06-2006*

³ *subs. By S.R.O. No. 200-L/2000 again subs by*⁴ *Ins. by*

⁵ *Ins. by* ⁶ *Ins. by*

- (219) Iron ore (H.S code 2601.12.00);
- (220) Iron ore (H.S code 2601.20.00);
- (221) Petroleum Bitumin (H.S code 2713.20.00);]
- (222) Magnesium Sulphates (H.S code 2833.21.00);
- (223) Zinc Sulphates (H.S code 2833.26.00);
- (224) Disodium Tetraborate (H.S code 2840.19.00);
- (225) Pulp of wood or of other fibrous cellulosic materials; recovered (waste & scrap) paper or paperboard (Chapter 47, All H.S codes);
- (226) Cotton Waste (H.S code 5202.99.10) ¹];
- (227) Onions (Excl. Wrapped/canned upto 2.5 kg) (H.S code 0703.10.12);
- (228) Garlic (Excl. Wrapped/canned upto 2.5 kg) (H.S code 0703.20.20);
- (229) Peas (*Pisum sativum*) (Excl. Wrapped/canned upto 2.5 kg) (H.S code 0713.10.20);
- (230) Chickpeas (*garbanzos*) (Excl. Wrapped/canned upto 2.5 kg) (H.S code 0713.20.20);
- (231) Dried chilies (H.S code 0904.20.10);
- (232) Ginger (Excl. Wrapped/canned upto 2.5 kg) (H.S code 0910.10.20);
- (233) Turmeric (*curcuma*) (Excl. Wrapped/canned upto 2.5 kg) (H.S code 0910.30.20);
- (234) Petroleum bitumen in Drum (H.S code 2713.20.10);
- (235) Petroleum bitumen in Bulk (H.S code 2713.20.90);
- (236) Synthetic filament tow (acrylic or mod acrylic) imported by (VAT registered Synthetic staple fibre manufacturer (H.S code 55.01.30.10);
- (237) Spares & equipments mentioned in poultry S.R.O;²[
- (238) Lubricating oil (H.S. Code 2710.19.21;
- (239) Lube base oil (H.S. Code 2710.19.22;
- (240) Machineries for telecom sector H.S. Code 8517.61.00, 8517.62.10, 8517.62.20, 8525.50.90, 8525.50.9n]

³[Provided further that this rule shall not apply in the case of import of the following goods from Bhutan:-

- (1) Seed potatoes (H.S code 0701.10.11, 0701.10.12);
- (2) Mushrooms (H.S code 0709.51.10, 0709.51.20);
- (3) Asparagus (H.S code 0709.20.10, 0709.20.20);
- (4) Orange (H.S code 0805.10.10, 0805.10.20);
- (5) Apples (H.S code 0808.10.10, 0808.10.20);
- (6) Dried Chilies (H.S code 0904.20.10);
- (7) Cardamom (H.S code 0908.30.10, 0908.30.20);
- (8) Ginger (H.S code 0910.10.10, 0910.10.20);
- (9) Gum Resin (H.S code 1301.90.90);

¹ Ins. by (10) by Fruit Juicer (Timed or bottled) except pine apple Juice or Tomato Juice

- (H.S code 2009.11.00, 2009.19.00, 2009.29.00, 2009.39.00, 2009.69.00, 2009.79.00, 2009.80.00, 2009.90.00);
- (11) Salt, All H.S codes under Heading No. (25.14.68.30, 96.10);
 - (12) Boulders (H.S code 2517.10.00);
 - (13) Dolomite (H.S code 2518.10.00, 2518.20.00, 2518.30.00);
 - (14) Gypsum (H.S code 2520.10.00);
 - (15) Limestone (H.S code 2521.00.00);
 - (16) Coal (H.S code 2701.11.00, 2701.12.00, 2701.19.00);
 - (17) Wood and Timber, All H.S codes under Heading No. (44.03);
 - (18) Timber Products (Except Tea Chest), All H.S codes under Heading No. (44.04, 44.05, 44.07, 44.09, 44.31);

Provided further that where the Board is satisfied that an importer is not likely to have any taxable income during any period or the income is otherwise exempted from payment of income tax under any provision of the Ordinance, it may, on application by such importer, exempt such person from payment of tax for the period during which income of such importer is not likely to be assessable or is exempted from payment or tax..

Explanation.- In this rule, the words "value of the imported goods" shall mean the value of the imported goods as determined in accordance with the provisions of section 25 of the Customs Act. 1969 (IV of 1969)].

¹**[17B.Deduction of tax from income from house property.-**

For the purposes of making a deduction of tax under section 53A of the Ordinance, every person mentioned in that section who is responsible for making any payment to the owner of a house property on account of house rent shall deduct an amount calculated on such payment at the rates laid down in the schedule below:

² **[The Schedule**

Sl No.	Amount of payments	Rate of Deduction of tax at the time of making payments.
1	Where the monthly payment does not exceed taka 15,000 (fifteen thousand).	Nil.
2.	Where the monthly payment exceeds taka 15,000 (fifteen thousand) but does not exceed taka 35,000 (thirty five thousand).	3%
3.	Where the monthly payment exceeds taka 35,000 (thirty five thousand).	5%]

¹ Ins. by S.R.O. No 233-L/88 dt. 18-07-1988

² Subs. By S.R.O. No. 200-L/2000, 03-07-2000

¹ **[17C. Collection of tax from income derived on account of account of export of manpower-**

For the purposes of making a collection of tax under section 53B of the Ordinance, the Director general, Bureau of manpower, Employment and Training shall, before giving clearance for exporter concerned as advance tax on income on account of such export at the rate of 10% of service charge or fees mentioned in clause (n) and clause (r) respectively, of section 19(2) of the Emigration Ordinance, 1982 (XXIX of 1982).]

² **[17D. Collection of tax on sale prices of goods or property sold by public auction-**

For the purposes of making a collection of tax under section 53C of the Ordinance, every person making sale, by public auction ³[through sealed tender or otherwise], of any goods or property belonging to a person mentioned in that section shall collect before delivering the possession of the goods or the property, as advance tax from the auction purchaser ³[at the rate of 5%] of the sale price.

17E. Deduction of tax from payment to film actors and actresses.--

For the purposes of making of deduction of tax under section 53D of the Ordinance, every person responsible for making any payment (including a payment by way of an advance) to a film actor or actress on account of acting in any film, shall at the time of making such payment, deduct tax on the amount so payable at the rate of 5 percent.

⁴ **[17F. Deduction of tax from travel agency commission—**

For the purpose of making a deduction of tax under section 52(1) of the Ordinance, every airline shall deduct or collect from every travel agent an amount calculated at the rate of ⁵[3 per cent] of the commission payable on the sale of ticket or receipt for carrying cargo.]]

⁶ **[17G. Deduction or collection at source from commission or fees.--**

For the purpose of making a deduction or collection of tax under section 53E of the Ordinance, every person being a corporation, body or authority established by or under any law, including any company or enterprise owned, controlled or managed by it, or a company registered under the Companies managed by it, or a company registered under the companies Act, 1913 (VII of 1913), which makes any payment to any distributor or to any other person by way of commission or fees for distribution or marketing of any of the following goods manufactured by it, shall deduct or collect at the time of credit of such commission or fees or at the time of payment thereof, whichever is earlier, as advance tax an amount on the commission or the fees, as the case may be, at the rate of 5 per cent, namely:

- (a) Cigarette;
- (b) Light beverage;
- (c) Radio;
- (d) Television;
- (e) Electric bulb;
- (f) Paper;
- (g) Newsprint;
- (h) Glass sheet;
- (i) Motor cycle;]

¹ *Ins. by S.R.O. No 233-L/88, dt. 18-07-1988*

² *Rule 17D, 17E & 17F ins. by S.R.O. No. 194-L/88. dt. 18-07-1988.*

³ *Ins. by S.R.O No. 141-L/96, dt 28-07-1996*

⁴ *Deleted by S.R.O. No. 170-L/2001, dt 28-06-2001*

⁵ *Subs. For "5 per cent" by S.R.O. No. 177-L/92 dt. 21-07-1992*

⁶ *Rule 17G inserted by S.R.O. No. 271-L/89, dt. 23-07-1989, subsequently deleted by S.R.O. No. 151-L/95, dt. 28-05-1995*

¹[17H. Deduction of tax on interest on saving deposits, fixed deposits and term deposits.--

- (1) For the purposes of making deduction of tax under section 53F of the Ordinance, each branch of a scheduled bank including a co-operative bank shall deduct income tax on interest or share of profit on saving deposits or fixed deposits or term deposits at the time of credit or payment of the interest or the share of profit, whichever is earlier, and report the total amount of tax deducted to its head office.
- (2) The head office of each such bank shall deposit the total amount of tax deducted by all its branches in the Bangladesh Bank, in lump sum under the head of account ²[1/1141/0000/0111- Income tax - other than companies], giving particulars as "Deduction of income tax under section 53F of the Income Tax Ordinance, 1984".
- (3) The head office of each bank shall furnish to the Director, Research and Statistics, National Board of Revenue in each financial year beginning of the 1st July, 1990 a statement in the form given below showing the particulars of tax so deposited;

FORM

Total amount of interest/ share of profit credited/ paid in respect of saving/ term/ fixed deposits.	Amount of tax deposited	Challan No./Token No./ Treasury voucher No. and date of deposit .	Remarks.
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- (4) The statement referred to in sub-rule (3) shall be signed by an officer of the bank not below the rank of a General Manager and furnished to the Director, Research and Statistics, National Board of Revenue so as to reach him as per schedule specified below:-

- (a) For tax on interest or share of profit credited or paid during the period from ... by the 31st the 1st July to the 30th September. October,
- (b) for tax on interest or share of profit credited or paid during the period from the ... by the 31st 1st October to 31st December. January,
- (c) for tax on interest or share of profit credited or paid during the period from the ... by the 30th 1st January to 31st March. April,
- (d) for tax on interest or share of profit credited or paid during the period from ... by the 30th the 1st April to 31st May. June,
- (e) for tax on interest or share of profit credited or paid during the period from the ... by the 31st 1st June to 30th June. July;]

¹ Ins. by S.R.O. No 272-L/90, dt 1-7-1990

² Subs. by S.R.O. No 141-L/98, dt 02-7-1998

¹ [17I. Collection of tax on transfer of property.--

(1) For the purposes of collection of income tax under section 53H of the Ordinance, the Register, the Sub-Registrar of any other person responsible for registering any document of a ² [person], under the provisions of clause (b), (c) or (e) of sub-section (1) of section 17 of the Registration Act, 1908 (XVI of 1908), shall collect from the person whose right, title or interest is sought to be transferred, assigned limited or extinguished thereby at the time of registration of such document, income tax at the rate of ³ [five per cent.] on the value of the property to which the document relates and on which stamp-duty is chargeable under the Stamp Act, 1899 (II of 1899). .

⁴ [(2). The collection of tax mentioned in sub-rule (1) shall be made through Demand Draft, Pay Order or Challan mentioning one of the following heads of account, namely:-

(a) in case of companies, ⁵[1/1141/0000/0101–Income Tax– Companies]; and

(b) in other cases, ⁶[1/1141/0000/0111 – Income Tax – other than Companies.]

(3) The person responsible for registration of the document shall record on the transfer document the amount of the tax and the number and date of the Challan, Demand Draft or Pay Order, as the case may be.

(4) The Challan, Demand Draft or Pay Order shall be made in favour of or credited to:-

⁷ [(a) in the case of the district of Dhaka, the Commissioner of Taxes, Central Survey Zone, Dhaka;

(b) in the case of the district of Chittagong, the Commissioner of Taxes, Taxes Zone-3, Chittagong;

(c) in the case of the district of Rajshahi, the Commissioner of Taxes, Taxes Zone, Rajshahi;

(d) in the case of the district of Khulna, Bagerhat and Satkhira, the Commissioner of Taxes, Taxes Zone, Khulna;

(e) in case of other districts:

(i) if there exists no taxes office, the Deputy Commissioner of Taxes under whose jurisdiction such district falls;

(ii) if there exists only one taxes office, the Deputy Commissioner of taxes of that district;

¹ ins by S.R.O. No. 203-L/91, dt. 01-07-1991

² Subs. By S.R.O. No. 184-L/92, dt 20-07-1992

³ Subs. For “ten per cent” by S.R.O. No.

⁴ sub-rule (2) subs. By 252-L/92, dt. 22-11-1992

⁵ Subs. for “1-Income tax -Companies” by S.R.O. No. 141-L/98, dt. 2-7-1998.

⁶ Subs. for “2-Income tax -other than Companies” by S.R.O. No. 141-L/98, dt. 2-7-1998.

⁷ Clauses (a), (b), & (d) subs. by S.R.O. No. 177-L/92, dt 01-07-1992.

(iii) if there exists more than one taxes office, the Deputy Commissioner of Taxes of Circle-1 of that district.

(5) The Commissioner of Taxes and the Deputy Commissioner of Taxes concerned shall verify the amounts of tax so collected with challans received by them from the Treasury Offices concerned.

(6) The Registrar or any other person responsible for registration shall furnish to the Inspector General of Registration, through the District Registrar concerned, a statement in the form given below of income tax collected under section 53H of the Ordinance and send a copy thereof to the relevant Income Tax authorities as mentioned in sub-rule (4) :-

¹[FORM

Name and address of the Registration Office

Statement of Income tax collected under section 53H of Income Tax Ordinance, 1984 (XXXVI of 1984) for the month of in the year

Sl No.	Name and address of the transferor.	TIN (if any).	Value of the property.	Amount of tax.	Challan/ DD /P.O. and date.	Name and address of the transferee.
1	2	3	4	5	6	7

(7) The Inspector General of Registration shall furnish to the Director, Research and Statistics, National Board of Revenue in each financial year beginning on the 1st July 1991 a statement showing the total amount of tax so collected so as to reach him as per the schedule specified below:-

- (a) in respect of tax collected during the period from the 1st July to the 30th September. by the 31st October,
- (b) in respect of tax collected during the period from the 1st October to the 31st December. by the 31st January,
- (c) in respect of tax collected during the period from the 1st January to the 31st March. by the 30th April;
- (d) in respect of tax collected during the period from the 1st April to the 31st May. by the 30th June;
- (e) in respect of tax collected during the period from the 1st June to the 30th June. by the 30th July.]

¹ Subs. by S.R.O. No 177-L/92, dt 1-7-1992.

¹[17J. Collection of tax from exporters:--

For the purpose of making the collection of tax from exporters under section 53(1) of the Ordinance, the bank through which the exporters receive payment on account of export of goods shall collect an amount at the rate ²[one-fourth of one per cent.] of the value of the exported goods as tax payable under the said section 53(1).

Provided further that this rule shall not apply in the case of export of goods specified below:

- (a) jute hessian, sacking and carpet backing;
- (b) freshfruits and vegetables;
- (c) poultry and eggs; and
- (d) handicrafts;

Provided further were a person is the owner of an industrial undertaking enjoying tax exemption under section 45 of the Ordinance and it an exporter of goods produced by that undertaking, the Board may, on an application made by such person, exempt him from payment of tax under this rule.]

Explanation- In this rule, the expression, “value of the exported goods” shall mean the value of the exported goods as determined in accordance with the provisions of section 25(4) of the Customs Act, 1969 (IV of 1969)]

³[18. Issuance of certificate to the person from whom tax has been deducted.--

- (1) All paying authorities shall issue a certificate as required under section 58 of the Ordinance to the person from whom tax has been deducted under 49(1)(c), (h) or (r) of the Ordinance within fifteen days of deduction in the following pro forma, namely :-

Certificate of deduction of tax by paying authorities Under section 58 of the Income Tax Ordinance, 1984 (XXXVI of 1984)

[in respect of (a) supply of goods or execution of contracts or (b) rent of house property or (c) fees for professional or technical services].

Name and address of paying authority

Certified that a sum of Tk.(in words)

only has been deducted from the bill of Mr./M/s.

of (address) during the year.....

as income tax which has already been deposited to Bangladesh Bank/Sonali Bank as detailed below :-

Date of payment	Amount of the bill	Amount paid	Security deposit deducted, if any	Amount of tax deducted	Rate of deduction	Cheque No. and date
1	2	3	4	5	6	7

¹ Deleted by S.R.O. No. 176-L/99, dt. 01-07-1999

² Subs. For “One half of one per cent” by S.R.O. No. 161-L/96, dt 02-09

³ Subs. By S.R.O. No. 176-L/99, dt. 01-07-1999

Name and address of the paying or collecting authority

Statement in respect of tax deducted or collected under chapter VII of the Income Tax Ordinance, 1984 (XXXVI of 1984) for the month of.....

Sl. No	Name and address of the person from whom deduction or collection has been made	Amount of payment made/ received	Date of payment/ receipt of payment	Amount of tax deducted/ collected
1	2	3	4	5

Rate of deduction/ collection	Cheque No. and date	Challan No. and date	Nature of Payment
6	7	8	9

Date Signature, name and designation of the deducting or collecting officer.

Note:

- (1) The statement is to be sent to the Commissioner of Taxes, Taxes Zone-2, Dhaka for the district of Dhaka, to the Commissioner of Taxes, Taxes Zone-2, Chittagong for the district of Chittagong, to the Commissioner of Taxes, Taxes Zone, Rajshahi for the district of Rajshahi, to the Commissioner of Taxes, Taxes Zone, Khulna for the district of Khulna.
- (2) In the case of other districts, the statement shall be sent to the Deputy Commissioner of Taxes of the district concerned, and in the case where there is more than one Deputy Commissioner of Taxes, Circle – 1 of the district.
- (3) In the case of district where Taxes offices do not exist, the statement shall be sent to the Deputy Commissioner of Taxes under whose jurisdiction such district or districts fall.
- (4) The Commissioner or the Deputy Commissioner of Taxes concerned, as the case may be, shall verify the amount of tax deducted or collected from the relevant Audit/ Treasury/ District Accounts offices/ Upazilla Accounts offices.]

19. Company to furnish a statement regarding payment of dividend.-

- (1) An annual statement shall be furnished by the principal officer of company under section 110 of the Ordinance in respect of a dividend or aggregate dividends of the amount thereof exceeds on Taka in the case of a shareholder which is a company and in respect of a dividend or aggregate to dividends if the amount thereof exceeds ¹[Taka 25,000] in the case of any other shareholder.
- (2) The annual statement to be furnished by the principal officer of the company under sub-rule (1) shall be in the following form and verified in the manner indicated therein and shall be delivered to the Deputy Commissioner of Taxes who assesses the

¹ Subs. for Tk. 30,000 by S.R.O. No.

- (2) The annual statement under section 109 shall be in the following form and verified in the manner indicated thereon and shall be delivered-
- (i) in the case of a company, by the principal officer thereon to the Deputy Commissioner of Taxes having jurisdiction for the time being to assess the company ; and
 - (ii) in other cases, by the person responsible for the payment of the interest to the Deputy Commissioner of Taxes having jurisdiction over the area in which he resides, or the Deputy Commissioner of Taxes who has jurisdiction to assess him, as he case may be.

**Statement under section 109 of the Income Tax Ordinance, 1984 (XXXVI of 1984)
regarding payment of interest (not being interest on securities) for the year ending on
the 30th June, 19**

Name of the payer

Sl. No.	Name of payee.	Address of payee.	Whether the payee is Resident/ Non-resident.	Date of payment	Amount of interest or aggregate interest.	Amount of tax. If any, deducted therefrom.	Remarks
1	2	3	4	5	6	7	8

I,, the Principal Officer of hereby certify that the above statement contains a complete list of persons to whom interest or aggregate interest exceeding taka 5,000 was paid during the year ending on the 30th June ,

Date

Signature

Designation

21. Statement of deduction of tax under the head “Salaries” where such deduction is not made by or on behalf of the Government.-

¹ [(1) In the case of income chargeable under the head “Salaries” where deduction is not made by or on behalf of the Government, the person making the deduction shall forthwith send to the Deputy Commissioner of Taxes within whose jurisdiction the deduction is made (or where there is more than one Deputy Commissioner of taxes having jurisdiction in the same area to the Deputy Commissioner of Taxes specified by the Commissioner) a statement in the following form, namely:-

**Statement of deduction of tax on income chargeable under the head “Salaries” for the
month of**

¹ Subs. By S.R.O. No. 176-L/99, dt. 1-7-1999.

Name and address of the employer

Sl. No.	Name of the employee	Designation	Tax payer's Identification Number	Total amount of salary, wages, bonus, annuities, pension, gratuities, fees, commission, bonus or profits in lieu of salary and wages including payments made at or in connection with the termination of employment and advance of salary, etc. (Give details)
---------	----------------------	-------------	-----------------------------------	--

1	2	3	4	5
---	---	---	---	---

Cash allowances like house rent, conveyance, entertainment, etc.	Value of other perquisites and utilities provided by the employer	Amount liable to tax	Investment, if any, made u/s 44(2)(b) of the Ordinance for tax credit
--	---	----------------------	---

6	7	8	9
---	---	---	---

Amount of Tax deducted during the month	Challan No. and date of deposit of the tax to the credit of the Government	Remarks
10	11	up to the end of the month
		12
		13

I,, being the person responsible for paying the above salaries, do hereby declare that the above list is complete and that the particulars given above are correct.

Signature

Date

Notes:

- In the case of an employee who has left the service of the employer, progressive totals of the amounts paid, etc. and the tax deducted should be shown up to the last month of the year.
- The address of the former employer of a new employee and the address of the new employer of an outgoing employee should be given in the remarks column, where ever practicable.];

- (2) In cases where the trustees of an approved superannuation fund repay any contributions to an employee during his life time but not at, or in connection with, the termination of his employment, they shall forthwith send to the Deputy Commissioner of Taxes specified in sub-rule (1) a statement giving the following particulars:-
- Name and address of the employee;

2. The period for which the employee has contributed to the Superannuation Fund;
 3. The amount of contributions repaid;
 - (a) principal and
 - (b) interest
 4. The average rate of deduction of tax during the preceding three years;
 5. Amount of tax deducted on repayment.
- (3) The statements referred to in sub-rules (1) and (2) shall be drawn up in separate sections one for each place where the employees are stationed and an additional extract of those sections relating to employees who are residing outside the jurisdiction of the Deputy Commissioner of Taxes referred to above shall also be sent with the statement.
- (4) The person responsible for making the deduction or the trustees, as the case may be, shall pay the amount of tax so deducted to the credit of the Government by remitting it within the time specified in rule 13 into the Government Treasury or office of the Bangladesh Bank or of the Sonali Bank accompanied by an Income Tax challan blank copies of which can be had from the Deputy Commissioner of Taxes for the purpose.
- (5) On receipt of the statement under sub-rule (1) or (2), the Deputy Commissioner of Taxes may, if so expressly requested and if satisfied that there is sufficient ground for the request, himself have the necessary challan prepared and forwarded to the person concerned, who shall thereupon pay the amount to the credit of the Government in the manner specified in sub-rule (4).

22. Commissioner's power to permit employer to deduct tax under the head "Salaries" in lump sum every month and submit yearly statement.--

In the case of income chargeable under the head "Salaries" where deduction is not made by or on behalf of Government, the Commissioner may notwithstanding anything contained in rules 13 and 21(1), permit an employer to pay tax on the income of his employees chargeable under the head "Salaries" in a lump sum every month based on the average amount of tax deductible every month from such income and to submit at the end of the year to the Deputy Commissioner of Taxes within whose jurisdiction the deduction is made (or where there is more than one Deputy Commissioner of Taxes having jurisdiction in the same area to the Deputy Commissioner of Taxes specified by the Commissioner) a statement in the form specified in rule 23(3); such permission may be granted subject to the following conditions and any other conditions which he may specify, namely:-

- (a) the employer shall, at the end of each year, calculate the tax due on the income under the head "Salaries" paid to his employees during the year and adjust any excess or deficiency in the month of June, such adjustment shall be made in accordance with the provision of section 50(2) of the Ordinance, that adjustment shall be made in each individual case and any excess recovered from one employee shall not be adjusted against any short recovery from another employee; and
- (b) in the case of an employee leaving service, the particulars mentioned in the statement referred to in this rule shall be sent forthwith to the Deputy Commissioner of Taxes

concerned.

23. Persons responsible for making payments under the head “Salaries”.--

- (1) In this rule, “prescribed officer” referred to in section 108 of the Ordinance, means:-
- (a) Civil Audit Officers for all gazetted officers and others who draw their pay from audit Offices on separate bills, and also for all pensioners who draw their pensions from audit offices;
 - (b) Treasury Officers for all gazetted officers and others who draw their pay from treasuries on separate bills without counter-signature, and also for all pensioners who draw their pensions from treasuries;
 - (c) Heads of Civil or Military offices for all non-gazetted officers whose pay is drawn on establishment bills or on bills countersigned by the head of office;
 - (d) Forest disbursing officers and Public Works Department disbursing Officers in cases where direct payment from treasuries is not made for themselves and their establishment;
 - (e) Head Postmasters for (i) themselves, their gazetted subordinates and the establishments of which the establishment pay bills are prepared by them, (ii) gazetted supervising and controlling officers of whose headquarters post office they are in-charge, and (iii) pensioners drawing their pensions through post offices; Head Record Clerks, Railway Mail Service, for themselves and all the staff whose pay is drawn in their establishment pay bills; the disbursing officers in the case of the Administrative and Audit Officers;
 - (f) Controllers of Military Accounts (including Divisional Military supply, Marine and Field Controllers) for all gazetted military officers under their audit;
 - (g) Disbursing officers in the Military Works Department for themselves and their establishments; and
 - (h) Chief Accounts Officers or Chief Auditors or Railways concerned for all railway employees under their audit.

¹ [(2) The payment made under the head “Salaries” referred to in section 108(a) of the Ordinance shall be an amount which exceeds the maximum amount not liable to tax in the financial year in which such salary is earned.]

² [(3) The annual statement to be prepared and furnished to the Deputy Commissioner of Taxes before the first day of September each year under section 108 of the Ordinance shall be made in the following form and shall be verified in the manner indicated therein, namely :-

Name of the employer.
Address

¹ Subs. by S.R.O. No. 336-L/99, dt. 17-11-1999.

² Subs. by S.R.O. No. 176-L/99, dt. 1-7-1999

Tax payer's Identification Number

Sl. No.	Name of the employee	Designation	Tax payer's Identification Number	Total amount of salary, wages, bonus, annuities, pensions, gratuities, commission, fees or profits in lieu of salary and wages including payments made at or in connection with the termination of the employment and advance of salary, etc.
1	2	3	4	5

Periodical cash allowance

6

House rent Conveyance Entertainment Medical Others, if any

Value of rent free accommodation or value of any concession in rent for the accommodation provided by the employer	Value of free conveyance, full time or part time, if any, provided by the employer	Value of free or concessional passages provided by the employer	Salary paid by the employer for domestic and personal services to the employee
7	8	9	10

Employer's contribution to the recognised provident/ superannuation/ pension fund	Value of any benefit or annuity provided by the employer free of cost or at concessional rate or any other sum not included in the preceding columns	Total amount liable to tax under section 21 of the Ordinance	Tax payable on the amount in column 13
11	12	13	14

Investment, if any, u/s 44(2)(b) Of the Ordinance for tax credit	Amount of tax credit	Net amount of tax payable	Tax actually deducted and paid to the credit of the Government with challan no. and date	Remarks
15	16	17	18	19

*Details and basis of computation should be given.

I certify that the above statement contains a complete list of the total amount paid to

11. Foreign Income:	
12. Total income (Serial 10 and 11)	
13. Tax leviable on total income	
14. Tax rebate: u/s 44 (2) (b)	
15. Tax payable (difference between serial 13 and 14)	
16. Tax Payments:	
(a) Tax deducted/Collected at source (submit supporting documents/statement)	Tk.....
(b) Advance tax u/s 64/68 [attach challan(s)]	Tk.....
(c) Tax paid on the basis of this return (u/s 74) [attach challan/pay order/bank draft/cheque]	Tk.....
(d) Adjustment of Tax Refund (if any)	Tk.....
Total of (a) (b), (c) and (d)	Tk.....
17. Difference between serial 15 and 16 (if any)	
18. Claimed tax exempted income.	Tk.....
19. Income tax paid in the last assessment year	Tk.....

If needed, please use separate sheet.

Verification

I father/husband
TIN: solemnly declare that to the best of my knowledge and belief the information given in this return and statements and documents annexed herewith is correct and complete.

Place:

Date:

Signature

(Name in block letters)
Designation and
Seal (for other than individual)

✂

Total income shown in Return: Tk..... Tax paid: Tk.....

Net Wealth: Tk.....

Date of receipt of return..... Serial No. in return register.....

Nature of Return

 Self

 Normal

Signature of Receiving
officer with seal”

¹[(1a) The return under sub-rule (1) together with statement of assets and liabilities under rule 25 and particulars of life style of the individual under rule 25A shall collectively constitute a valid and complete return for individuals for the purpose of the section 75 of the Income Tax Ordinance, 1984.]

²[(1aa) The return of income required to be filed, by the company assessee, under section 75 of the Ordinance shall be in the following form and shall be verified in the manner indicated therein:

FORM OF RETURN OF INCOME UNDER THE INCOME TAX
ORDINANCE, 1984 (XXXVI OF 1984)
(Only for the Company Taxpayers)

IT-11GA

**Be an Honorable
Taxpayer Submit return
in due time Avoid penalty**

Put the tick (✓) mark wherever applicable

<input checked="" type="checkbox"/> Self	/	<input type="checkbox"/> Normal	/	<input type="checkbox"/> First proviso of section 82
--	---	---------------------------------	---	--

12. Tax Payments:	
(a) Tax deducted / collected at source (submit supporting documents/statement)	Tk.....
(b) Advance tax u/s 64/68 [attach challan(s)]	Tk.....
(c) Tax paid on the basis of this return (u/s 74) [attach challan/pay order/bank draft/cheque]	Tk.....
(d) Adjustment of Tax Refund (if any)	Tk.....
Total of (a), (b), (c) and (d)	Tk.....
13. Claimed tax exempted income	Tk.....
14. Income tax paid in the last assessment year	Tk.....

If needed, please use separate sheet.

Verification

On behalf of the company TIN/UTIN.....I,
..... the chief executive solemnly declare that to the best of my knowledge and
belief the information given in this return and statements and documents annexed herewith is correct and complete.

Place:

Date:

Signature

(Name in block letters)
Designation and Seal

✕

Total income shown in Return: Tk..... Tax paid: Tk.....

Date of receipt of return..... Serial No. in return register.....

Nature of Return

 Self

 Normal

 First proviso of section 82

Signature of Receiving
officer with seal"

(2) The certificate to be furnished as required under section 76 of the Ordinance in place of return shall be in the following form:

Form of certificate under section 76 of the Income Tax Ordinance, 1984, in place of return under section 75 (for persons whose entire total income consisted of income under the head "Salaries" or income under other head, if any, from which the full amount of tax payable has been deducted).

Assessment year

TIN

Circle Range Zone

Name:

Status: Individual

Address

I certify -

- (i) that during the income year ended the 30th June, I was employed in (here state the name and address of Ministry/*Department/Office/Company/firm, etc. in which employed.)
- (ii) that the full amount of tax payable by me has been deducted from my salary by the employer named at (i) above

Controller General of Accounts

(here state the name of the Audit Office passing the pay bills, etc.) according to the details given below:

(1) Salaries Tk.

(2) Any other income (give details) Tk.

Total income Tk.

Deductions to arrive at taxable income:

(i) Provident Fund Tk.

(ii) Life insurance Tk.

(iii) Other exemptions and allowances Tk.

[Give details and attach separate sheet(s) if necessary]

Total Tk.

4. **Investments:**
- (a) Shares/Debentures Tk.
 - (b) Saving Certificate/Unit Certificate/Bond Tk.
 - (c) Prize bond/Savings Scheme Tk.
 - (d) Loans given Tk.
 - (e) Other Investment Tk.

Total = Tk.

5. **Motor Vehicles** (purchase price) Tk.
 Type of motor vehicle and Registration number

6. **Jewellery** (purchase price) Tk.

7. **Furniture** (purchase price) Tk.

8. **Electronic Equipment** (purchase price) Tk.

9. **Cash asset Outside Business:**

- (a) Cash in hand Tk.

- (b) Cash at Bank Tk.

- (c) Other deposits Tk.

Total = Tk.

10. **Any other assets** Tk.
 (Give details)

Total assets Tk.

11. **Less Liabilities:**

- (a) Mortgages secured on property or land Tk.

- (b) Unsecured loans Tk.

- (c) Bank loan Tk.

- (d) Others Tk.

Total liabilities Tk.

Net worth Tk.

12. (a) Family expenditure
 (b) Other special expenditures
 (Medical, Festival, Wedding expenditure etc.)

- (c) Number of dependant children of the family:

Adult

Child

4. (a) information regarding children studying in a local private school/college/university:

Name of the Institution	Number of Children	Annual Expenditure

- (b) Expenditure during the year for children studying abroad: Tk.....

5. **Information regarding foreign visit(s) during the year:**

expenses borne by assessee		expenses not borne by assessee		
Number of visit/(s)	Name of the country(ies)	Number of visit/(s)	Name of the country(ies)	Who borne the expense

I solemnly declare that to the best of my knowledge and belief the information given in this IT-10BB is correct and complete.

Name & signature of
the Assessee

Date

If needed, please use separate sheet.

Instructions to fill up the Return Form

Instructions:

- (1) This return of income shall be signed and verified by the individual assessee or person as prescribed u/s 75 of the Income Tax Ordinance, 1984.
- (2) **Enclose where applicable:**
 - (a) Statement of income and expenditure; Manufacturing A/C, Trading & Profit & Loss A/C and Balance sheet;
 - (b) Depreciation chart claiming depreciation as per THIRD SCHEDULE of the Income Tax Ordinance, 1984;
 - (c) Computation of income according to Income Tax Law;
- (3) **Enclose separate statement for:**
 - (a) any income of the spouse of the assessee (if she/he is not an assessee), minor children and dependent;
 - (b) any income from other source e.g. bank interest, dividend etc.
 - (c) tax exempted income.
- (4) Fulfillment of the conditions laid down in rule-38 is mandatory for submission of a return under "Self Assessment".
- (5) Submit proper and necessary documents in support of income.
- (6) Documents furnished to support the declaration should be signed by the assessee or his/her authorised representative.
- (7) The assessee shall submit his/her photograph with return after every five year.

- (8) **Furnish the following information:**
- (a) Name, address & TIN of the partners if the assessee is a firm;
 - (b) Name of firm, address & TIN if the assessee is a partner;
 - (c) Name of the company, address & TIN if the assessee is a director.
- (9) Assets and liabilities of self, spouse (if she/he is not an assessee), minor children and dependant(s) to be shown in the IT-10B.
- (10) Signature is mandatory for all the assessee or his/her authorised representative. For individual, signature is also mandatory in IT-10B & IT-10BB.
- (11) If needed, please use separate sheet]

¹[26. **Notice of demand.-**

The notice of demand under suction 135(1) of the Ordinance shall be in the following form and shall be accompanied by the tax/refund computation form appended hereto:

Provided that the tax/refund computation form need not accompany the notice of demand in cases where a penalty or interest has been levied subsequent to the assessment order and it is not practicable to include the amount of the same in the tax/refund computation form.

Notice of Demand/[Refund] under section 135(1) of the Income tax Ordinance, 1984.

To

.....
 Status
 TIN

1. This is to give you notice that the sum of Tk.
 (In words Tk.) as specified below
 has been determined to be payable by/refundable to you for the assessment
 year:..... Income tax Tk.

 Penalty under sections 89(3), 107(2)(a), 123,124,125, 126,127,128,
 129.137(1) Tk.

 Interest under sections 70,73,135(2) Tk.

 Any other sum Tk.
2. You are required to pay the amount on or before by demand
 draft/pay order/account payee cheque of a scheduled bank.
3. Failure to pay the said amount by the date specified above will entail penalty/further
 penalty under section 137(1) of the Income Tax Ordinance, 1984 (and a warrant of
 distress may be issued for recovery of the whole amount due with costs).

¹ Rule 26 & 26A ins. by

4. If you intend to appeal against the assessment/penalty or interest determined to be payable under section 73, you may file an appeal to the Appellate Additional/ Joint Commissioner of Taxes, Range/Commissioner of Taxes (Appeal)...../Taxes Appellate Tribunal..... within Thirty days of the receipt of this notice/Sixty days of the date on which the order appealed against is communicated to you.

Date

Deputy Commissioner of Taxes,

Place

Circle

Delete inappropriate words

Tax
-----**Computation form**
Refund

Serial No.

Ledger Folio

No.

No. Category of the case as per this assessment

TIN.....	Amount of	Amount of Loss	Resultant	Tax already
Name of assessee	income or	(Sec. 28) of arlier	income or	deducted
address.....	loss of the	years set off	loss.	Or paid at
.....	year under	against income of	of col.2.	source.
.....	assessment.	or added to loss		
Status				
Detailed sources of income				

1

2

3

4

5

**A. Income accruing,
arising or received in or
deemed to have accrued,
arisen or been received
in Bangladesh.**

Sec.21- Salaries-

Government/others.

Sec.22- Interest on securities from-

- (a) Government
(Tax free)/
(Taxed).....
- (b) Local authorities
and companies

(Taxed).....

Sec.24. House property.....

Sec.26. Agricultural Income.....

Sec.28. Business or profession (give description of trade profession , etc.)

.....

Share of profits firm R.F.(Untaxed)-Share of profits from:
 U.R.F. (Taxed)/(Untaxed) A.O.P (Taxed)/(Untaxed).

Sec.31. Capital gains

Sec.33. Other sources:
 Dividend-
 Interest (Other than interest on securities)
 Any other source-

Total under A

B. Foreign Income

Total Income (A+B)

Computation of Tax	Amount
Total income:	Tk.
Sums eligible for tax credit under section 44(2)(b):	
1. Life insurance premia.	
2. Deduction for deferred annuity	
3. Contribution to provident fund to which provident Funds Act, 1925, applies.	
4. Contribution of assessee and his employer to recognized provident fund.	
5. Contribution to approved superannuation fund.	
6. Investment in approved stocks, shares debentures or debenture-stocks etc.	
7. Investment in Government securities, savings certificates or approved instruments, etc.	
8. Contribution to Deposit Pension Scheme.	
9. Contribution to Zakat Fund, etc.	
10. Payment to benevolent fund/group insurance scheme.	
11. Other items if any.	
Total:	Tk

Total rate of income tax chargeable on total income. Tk.

Average rate of income tax .

Sums included in total income on which relief in tax is to be allowed at the average rate.

Tax credit deductible under section 44(2)(b).

1. Share from A.O.P. or U.R.F. on the profits of which tax has already been paid.
2. Other items, if any.

Total amount which relief is due

Relief in income tax on the above amount.

Total income tax payable by the assessee

Deduct:

1. Income tax deducted or otherwise paid at source under sections 50,51,52,53,54, 55, or 56.
2. Amount of advance payment of tax under sections 64,67 or 68.
3. Income tax paid on the basis of return under section 74.
4. Income tax paid as provisionally assessed under section 81.
5. Income tax paid as per original assessment on....(date).
6. Income tax refunded as per original assessment on....(date).
7. Double income tax relief with country (give name).

Net amount of income tax payable/refundable	
Penalties- under sections 89(3), 123, 124, 125, 126, 127, 128, 129, and 137(1).	
Composition under section 170.	
Balance Payable or refundable.	
Interest under section 70 and 73;	Tk.
(i) 75% of the tax payable on assessment.	
(ii) Tax paid under section 64 or 68.	
(iii) Tax paid under section 50 to 56.	
(iv) Difference between (I) and the total of (ii) and (iii).	
Simple interest thereon at 12% per annum	
from to.....	
Total interest payable by assessee.	

Interest payable by Government under section 72

Total sums payable/refundable (in figures) Tk.
(In words) Tk.

Deputy Commissioner of Taxes
Circle.....
Zone.....

Date.....

Date of issue of notice of demand/refund voucher.

No. and date of Voucher Amount of refund Taka.....

26A. Mode of payment of tax by the assessee:--

¹[(1) All payments of tax under sections 64,70,73,74,82D,83(2),84,89(3),107(2)(a),120,121(4)(a),123,124,125,126,127,128,129,135(2),137(1),154(1),158(5),160(1) and any other payments relating to the proceedings under this Ordinance shall be made by pay order or demand draft or account payee cheque of a scheduled bank issued in favour of the Deputy Commissioner of Taxes of the concerned taxes circle:

Provided that where the payment is made by account payee cheque, it is to be paid in a manner by which it can be encashed within the same clearing house where the office of the concerned Deputy Commissioner of Taxes is situated:

Provided further that where the payment does not exceed five thousand taka, the payment can be made through treasury challan.

(2) Payments under sub-rule (1) shall be made as follows-

- (a) where the payment is made under section 64, on or before the dates specified in section 66;
- (b) where the payment is made under section 74, on or before the date on which the return of income is filed;
- (c) where the payment is made under any other section mentioned in sub-rule (1), on or before the date specified in the demand notice.]

27. Form of appeal to the Appellate Joint Commissioner.-

Form for drawing up of appeal and verification thereof under section 154 (1) shall be as follows:

¹ Subs. By

**FORM OF APPEAL TO THE APPELLATE JOINT COMMISSIONER OF TAXES IN
THE OFFICE OF THE APPELLATE JOINT COMMISSIONER OF TAXES,
.....RANGE.....ZONE.....**

Circle of Assessment

Name of the Appellant and, in the case of a firm,
also the names of its partners.

Income year

Assessment year

Deputy Commissioner of Taxes passing the order.

Section under which the Deputy Commissioner
of Taxes passed the order.

Income tax demanded

Date of service of the order appealed against
or of the Notice of Demand.

Address to which the notices may be sent to
the appellant.

Relief claimed in appeal.

Grounds of Appeal-

- 1.
 - 2.
 - 3.
 - 4.
-

Signature (Appellant)
Name in block letters.....
Address.....
.....
.....

Verification.

I,, the appellant, do hereby declare that
what is stated above is true to the best of my information and belief.

Signature.....
Name in block letters.....
Address.....

Notes:

- (1) The appeal petition shall be filed in duplicate.

- (2) The appeal petition shall be accompanied by the Notice of Demand or the copy of the order appealed against.
- (3) The form of appeal and verification thereof shall be signed-
- (a) in the case of an individual, by the individual himself;
 - (b) in the case of a company or local authority, by the principal officer;
 - (c) in the case of a firm, by a partner :
- ¹[(4) A copy of the appeal petition is to be submitted to the concerned Deputy commissioner of Taxes]

²[**27A. Form of appeal to the Commissioner (Appeals).**-

Form for drawing up of appeal and verification thereof under section 154(1) shall be as follows:

**FORM OF APPEAL TO THE COMMISSIONER OF TAXES (APPEALS) IN THE
OFFICE OF THE COMMISSIONER OF TAXES (APPEALS)
.....ZONE.....**

Circle of Assessment

Name of the Appellant and, in the case of a firm, also the names of its partners.

Income year

Assessment year

Deputy Commissioner of Taxes passing the order.

Section under which the Deputy Commissioner of Taxes the inspecting joint commissioner passed the order.

Income tax demanded

Date of service of the order appealed against or of the Notice of Demand.

Address to which the notices may be sent to the appellant.

Relief claimed in appeal.

Grounds of Appeal-

- 1.
- 2.
- 3.
- 4.

¹ Ins. By

² Rule 27A ins. by S.R.O. No. 273-L/90 dt. 16-07-1990

Signature (Appellant)
Name in block letters.....
Address.....

Verification

I,, the appellant, do hereby declare that what is stated above is true to the best of my information and belief.

Signature
Name (block letters)
Address.....

Notes. -

- (1) The appeal petition shall be filed in duplicate.
- (2) The appeal petition shall be accompanied by the Notice of Demand or the copy of the order appealed against.
- (3) The form of appeal and verification thereof shall be signed-
 - (a) in the case of an individual, by the individual himself;
 - (b) in the case of a company or local authority, by the principal officer;
 - (c) in the case of firm, by a partner;
 - (d) in the case of any other association, by a member of the association ; and
 - (e) in the case of a Hindu undivided family by the Manager or Karta.

¹[(4) A copy of the appeal petition is to be submitted to the concerned Deputy commissioner of Taxes]

¹ *Ins. By*

¹[27B. FORM OF APPLICATION TO THE TAXES SETTLEMENT COMMISSION. -

Form of application and verification thereof under section 152D shall be as follows :-

FORM OF APPLICATION TO THE TAXES SETTLEMENT COMMISSION IN THE OFFICE OF TAXES SETTLEMENT COMMISSION.....

*No..... of

Circle of Assessment.

Name of the applicant.

Income Year.

Assessment year.

If the applicant is a Company, the amount of paid up capital at the end of the income year.

*To be filled in by the officer.

Deputy Commissioner of Taxes/Inspection Joint Commissioner of Taxes passing order.

Section under which the order has been passed.

Date of service of the order or of the Notice of Demand.

Address to which the notices may be sent to the applicant.

1

Grounds of application.

- 1.....
- 2.....
- 3.....
- 4.....

.....Signature of Applicant.
 Name (block letters)
 Address.....

¹ Ins. by S.R.O. No. 394-L/94, dt. 6-12-1994. subsequently deleted by

Verification

I, the applicant, do humbly declare that what is stated above is true to the best of my information and belief. I also declare that there is no appeal/ revision petition lying against the order and that the right to file an appeal/revision petition with any other authority against the order is hereby waived.

Signature.....

Name(block letters).....

Address.....

Note:

1. The application shall be filed in duplicate.
2. The application shall be accompanied by (a) the notice of Demand and the copy of the order appealed against, and (b) a copy of the challan showing payment of application fee,
3. If the applicant is a company, a copy of the Balance Sheet as on the last day of the income year shall also be filed with the application.
4. The form of application and verification thereof shall be signed-
 - (a) in the case of an individual, by the individual himself ;
 - (b) in the case of a company, by the principal officer thereof ;
 - (c) in the case of a firm, by a partner ;
 - (d) in the case of any other association, by a member of the association ; and
 - (e) in the case of a Hindu undivided family, by the manager or Karta.]

28. Form of appeal to the Appellate Tribunal. -

Form of appeal and verification thereof under section 158(5) shall be as follows:-

Form of appeal to Taxes Appellate Tribunal

In the Taxes Appellate Tribunal,

No. of

Appellant. Vs. Respondent.

Income Tax *Circle in which assessment was made
and *Range/Zone/in which it is located. ..

Income year

Assessment year

Section of the Income Tax Ordinance, 1984,
Under which the Deputy Commissioner of
Taxes passed the order

*Inspection Joint Commissioner of Taxes
Passing the order under section 120 ..

*Appellate Joint Commissioner of Taxes
determining the appeal

Date of Communication of the order of the
Deputy Commissioner of Taxes

Inspection Joint Commissioner of Taxes ..

Appellate Joint Commissioner of Taxes ..

Address to which notices may be sent to the
respondent

Claim in appeal

GROUNDS OF APPEAL

- 1.
- 2.
- 3.
- 4.

Signature.....
(Appellant/Authorized Representative, if any).

Verification

I, the appellant/ authorized representative, do hereby declare
that what is stated above is true to the best of my information and belief.

Verified today, theday of

Signature

(Appellant/Authorised Representative).

- Notes.-**
1. The memorandum of appeal (including the grounds of appeal when filed on a separates paper) must be in triplicate and shall be accompanied by two copies (at least one of which should be a certified copy) of the order appealed against and two copies of the order of the Deputy Commissioner of Taxes.
 2. The memorandum of appeal in the case on an appeal by the assessee must be accompanied by a fee of ¹[five hundred] taka. It is suggested that the fee be credited

¹ Subs. for "three" by

in the Treasury or a branch of the Sonali Bank or the Bangladesh Bank after obtaining a challan from the Deputy Commissioner of Taxes and the triplicate portion of the challan sent to the Appellate Tribunal with the memorandum of appeal . The Appellate Tribunal shall not accept cheques, drafts, hundies or other negotiable instruments.

3. The memorandum of appeal shall set forth concisely and under district heads, the grounds of appeal without any argument or narrative and such grounds shall be numbered consecutively.

¹[(4) A copy of the appeal petition is to be submitted to the concerned Deputy commissioner of Taxes]

*Delete whichever is inapplicable.

29. Form of application for reference to high Court Division. -

An application for reference to the High Court Division under section 160(1) shall be in the following form:-

FORM OF APPLICATION FOR REFERENCE UNDER SECTION 160(1).

IN THE SUPREME COURT OF BANGLADESH, HIGH COURT DIVISION, DHAKA

.....Bench
(Special Original Jurisdiction)

Income Tax Reference Application No.....of

In the matter of :

Income Tax Ordinance, 1984 (XXXVI OF 1984)

And

In the matter of :

An application under section 160 of the Income Tax Ordinance, 1984.

And

In the matter of :

An order of the Taxes Appellate Tribunalpassed in Income Tax Appeal No.....of 19..... (Assessment year), dated..... received by the applicant onand arising out to the order of the Deputy Commissioner of Taxes Circle

¹ *Ins. By*

And

In the matter of:

..... Applicant.

Versus

.....Respondent.

To

Mr. Justice...../the Chief Justice and his Companion
Justice of the said Hon'ble Court

The humble petitioner on
behalf of the above named
applicant most respectfully.

SHEWETH:

- 1.
- 2.
- 3.
- 4.
- 5.

GROUNDS

- 1.
- 2.
- 3.
- 4.
- 5.

AFFIDAVIT

I,, son of, aged about
.....years, residing at by faith

....., by occupation, do hereby solemnly affirm and say as follows:

1. That I amand as such I know the facts and circumstances of the case.
2. That the statements of facts as stated in the above application are true to my information..... which I verily believe to be true.

Prepared in my office.

(Mr.....)

Advocate.

.....

Deponent.

Solemnly affirmed by the said deponent

The deponent is known to me and identified by me

Mr
 at the
 on this
 day of.....19
 atA.M./P.M.

Advocate
 Clerk to:

.....

**COMMISSIONER OF OATH,
 SUPREME COURT OF BANGLADESH,
 HIGH COURT DIVISION**

30. Determination of income from business when such income is also partially agricultural.-

In the case of Income which is partially “ agricultural income” and partially income from “business”, in determining that part of income which is from “ business”, the market value of any agricultural produce which has been raised by the assessee or received by him in kind and which has been utilised as raw material in such business or the sale proceeds of which are included in the accounts of the business shall be deducted and no further deduction shall be made in respect of any expenditure incurred by the assessee as a cultivator or receiver of the produce in kind.

¹**[30A. Determination of income from transfer of export quota of garments. -**

For the purposes of sub-section (23) of section 19 of the Ordinance, an amount equal to 3% of the export value of the garments exportable against the export quota transferred by an assessee shall be deemed to be his income for the income year during which the transfer took place.]

31. Computation of income derived from the sale of tea.-

Income derived from the sale of tea grown and manufactured by the seller in Bangladesh shall be computed as if 40% of such income was derived from business and 60% of such income was derived from agriculture:

Provided that in computing such income from business an allowance shall be made in respect of the cost of planting bushes in replacement of bushes that have died or become permanently useless in an area already planted, unless such area has previously been abandoned:

Provided further that in computing such income an allowance shall be made in respect of the expenditure incurred in the income year by the assessee in connection with the development of the new areas for bringing them under tea cultivation.

¹ Ins by S.R.O. No. 121-I/94, dated 27-04-1994.

32. Computation of income derived from the sale of rubber.-

Income derived from the sale of rubber grown and manufactured by the seller in Bangladesh shall be computed as if 40% of such income was derived from business and 60% of such income was derived from agriculture.

¹ *[Provided that in computing such income an allowance shall be made in respect of the expenditure incurred in the income year by the assessee in connection with the development of the new areas for bringing them under rubber cultivation]*

²[33. Valuation of perquisites, allowances benefits.

- (1) For the purpose of computing the income chargeable under the head “salary”, the value of perquisites, allowances and benefits includable in the said income shall be determined in accordance with the provision of the rule 33A to rule 33J, whichever is applicable.
- (2) For the purpose of determining the value of perquisites, allowances and benefits under sub-rule(1)--
 - (a) “ basic salary” means the pay and allowances payable monthly or otherwise, but does not include--
 - (i) dearness allowance or dearness pay unless it enters into the computation of superannuation or retirement benefits of the employee concerned;
 - (ii) employer’s contribution to a recognised provident fund or a fund to which the Provident Funds Act, 1925(XIX of 1925), applies and the interest credited on the accumulated balance of and employee in such fund;
 - (iii) allowances which are exempt from the payment of tax; and

¹ *Ins by S.R.O. No. 141-L/98, dt.02-07-1998.*

² *Subs. by S.R.O. No. 185-L/97, dt.04-08-1997.*

(iv) allowances. Perquisites. Annuities and benefits referred to in sub-rule (1)

¹[(b) a shareholder, being director of more than one company, shall be entitled to the benefits under rule 33 for one company only.]

33A. House rent allowances receivable in cash. ---

Where the house rent allowance is receivable by the employee in cash, the amount, if any by which the house rent allowance so receivable exceeds fifty per cent of the basic salary or taka ²[15,000] per month, whichever is less, shall be included in his income.

³33B. Rent free accommodation.--

(1) Where the employee is provided with rent free accommodation, the rental value of the accommodation or twenty five per cent of the basic salary of the employee, whichever is less, shall be included in his income.

(2) Where the accommodation is provided to the employee at a concessional rate, the difference between the rent actually paid by him and the amount determined to be includable in an employee's salary under sub-rules (1) shall be added to his income.

33C. Conveyance allowance receivable in cash with no conveyance facility.--

Where no conveyance is provided by the employer and the conveyance allowance is receivable by the employee in cash, the allowance so receivable in excess of Taka ⁴[18,000] shall be included in his income.

¹ Subs. by .

² Subs. for "10000" by S.R.O. No.

³ Rule 33B Ins. by S.R.O. No. 185-L/97, dt. 04-08-1997 subsequently subs. by S.R.O. No. 141-L/98, dt. 02-07-1998

⁴ Subs. for "12000" by

¹[33D Conveyance provided for personal or private use.-

Where the conveyance is provided by the employer for the use of the employee partly or exclusively for personal or private purposes, there shall be included in the employee's income, an amount equal to ²[seven and half per cent] of the employee's basic salary.]

33E. Additional conveyance allowance: --

Where any allowance is receivable by an employee in addition to the perquisite mentioned in rule 33D, the whole amount of such allowance plus the amount determined under rule 33D shall be included in his income.

33F. ³ [Conveyance used partly for personal and partly for business purpose—

Where the conveyance is used by the employee partly for his personal and partly for business purpose, there shall be included in his income, and amount equal to five per cent of the employee's basic salary.]

33G Free or concessional passage for travel abroad or within Bangladesh.--

(1) Where free or concessional passage for travel abroad or within Bangladesh is provided by the employer to an employee (including the members of his house-hold and dependants) there shall be included in the income of the employee, --

- (i) where the passage is provided in accordance with the terms of employment, an amount equal to the sum by which the cash payments, if any, made by the employer exceeds the actual expenditure incurred by the employee; and
- (ii) where the passage is not in accordance with the terms of employment, the whole or the amount paid in cash, if any, or if no cash payment is made, the amount which would have been expended by the employee had the free or concessional passage, as the case may be, not been provided by the employer:

Provided that where free concessional passage for travel abroad is availed of by the employee more than once in two years, the whole of the amount paid to him in cash, if any, for such additional passage or if no cash payment is made, the amount which would have been expended by him, had the additional passage not been provided by the employer, shall be included in his income.

¹ Subs. by S.R.O. No. 200-L/2000, dt. 03-07-2000

² Subs. for "five percent" by S.R.O. No.

³ Deleted by S.R.O. No. 200-L/2000, dt. 03-07-2000

- (2) Where the transport is provide free of cost or at a concessional rate by and undertaking engaged in the transport of passengers or the carriage of goods to any employee of the undertaking (including the members of his household and dependants) in any conveyance owned or chartered by the undertaking for the purpose of the transport of the passengers or carriage of goods, nothing shall be added in his income.

33H Entertainment allowance.--

Where any amount is payable to the employee by way of entertainment allowance, the whole of the amount so payable shall be included in his income. No addition on this account shall, however, be made if free tea, coffee, beverages or the like thereof are provided at the office premises during the course of work.

33I. Medical expenses.--

Where any amount is payable to the employee by way of hospitalisation or medical expenses, the amount, if any, by which the sum receivable by him exceeds the actual expenditure incurred by him shall be included in his income.

33J. Other benefits.--

Where any benefit or annuity not covered by the provisions of rule 33A to rule 33I is provided to the employee, the members of his household or his dependants, there shall be included in his income an amount equal to the amount which would have been expended by the employee in obtaining such benefit or annuity from an independent source in the same or near locality, had it not been so provided, as reduced by the amount, if any, expended wholly, necessary and exclusively in the performance or the duties of the office held by him or actually paid by him in cash.

¹[The Schedule

Sl No.	Particulars of allowances, Benefits and perquisites Receivable by an employee.	The extent to which it is deemed to be income
1	2	3

1	Where house-rent allowance is receivable by the assessee in cash- (a) where the allowance does not exceed taka 2,000 per salary of the assessee, whichever is the less. (b) in other cases	Nil
---	--	-----

the amount, if any, by which
such allowance exceeds taka

¹ Deleted by S.R.O. no.- 185/97, dt. 04-08-1997

- 2,000 per month or 50 per cent. of the basic salary of the assessee, whichever is the less.
2. Where rent free accommodation is provided-
 - (a) where the accommodation is unfurnished
 - (b) Where the accommodation is provided at a concessional rent--

the rental value of the accommodation or 15 per cent. of the basic salary of the assessee, whichever is the less; the rental value of the accommodation or 20 per cent, of the basic salary of the assessee whichever is the less;
 3. Where residential accommodation is provided at a concessional rent.- is

the sum, if any, by which the amount arrived at under serial 2, as if the accommodation had been provided free of rent, exceeds the rent actually paid by the assessee.
 4. (1) Where the conveyance is provided by the employer for the use of the assessee exclusively for his personal or private purposes.

the sum actually expended by the employer on the running (including the maintenance) of the conveyance (including the normal wear and tear, if the conveyance is owned by the employer).

(2)Where the conveyance is used by the assessee partly for his personal or private and partly for business purposes—

 - (a) where the conveyance is owned by the employer and its running (including maintenance) costs are also borne by him-
 - (i) where the conveyance is used exclusively by one person
 - (ii) where the conveyance is used by more than one person
 - (b) where the conveyance is owned by the employee and its running (including maintenance) costs are also borne by him—

1	2	3
	(i) where the conveyance allowance does not exceed taka 4,200 (ii) in other cases	Nil the amount, if any, by which the conveyance allowance exceeds taka 4,200 or 10 per cent. of his basic salary, whichever of these two sums is the higher;
	(c) where the conveyance is owned by the employer and its running (including maintenance) costs are also borne by employee-	
	(j) where the conveyance allowance does not exceed taka 3,600. (ii) in other cases...	Nil
		the amount, if any, by which the conveyance allowance exceeds taka 3,600 or 7.5 per cent. of his basic salary, whichever of these two sums is the higher;
	(d) where the conveyance is owned by the employee and its running (including maintenance) costs are also borne by employer.-	
	(i) where the conveyance allowance does not exceed taka 1,200. (ii) in other cases....	Nil
		the amount, if any, by which the conveyance allowance exceeds taka 1,200 or 2.5 per cent. of his basic salary, whichever of these two sums is the higher;
	(e) where the conveyance is used exclusively for business purposes	
	(i) where the conveyance is owned by the employer and its running (including maintenance) costs are also borne by him— (A) where no conveyance allowance is given (B) where a conveyance allowance is given	

Nil

the whole amount of such allowance;

- (ii) where the conveyance is owned by the employer and its running (including maintenance) costs are borne by the employee the amount, if any, by which the conveyance allowance exceeds the actual expenditure incurred by the assessee on the running (including maintenance) of the conveyance;

- (iii) where the conveyance is owned by the employee and its running (including maintenance) costs are also borne by him--

(A) where the conveyance allowance does not exceed taka 4,200

Nil

(B) in other cases

- (iv) where conveyance is owned by the employee and its running (including maintenance) costs are also borne by the employer-- the amount, if any, by which the conveyance allowance exceeds taka 4,200 or 10 per cent. of the basic salary of the assessee, whichever of these two sums is the higher;

(A) where the conveyance allowance does not exceed taka 3,600

Nil

(B) in other cases --

the amount, if any, by which the conveyance allowance exceeds taka 3,600 or 7.5 per cent. of the basic salary whichever of these two sums is the higher;

5. Where conveyance is provided by the employer nor any conveyance owned or maintained by the employee is used by him—

Nil

(a) where the conveyance allowance does not exceed taka 3,600.

(b) in other cases

the amount, if any, by which the sum receivable by the assessee exceeds taka 3,600 or the actual expenditure incurred by him wholly, necessary and exclusively in the performance of the duties of the office held by him, whichever' of those two sums is the greater.

6. Where the transport is provided free of cost, or at a concessional rate, by an undertaking engaged in the transport of passengers or the carriage of goods to any employee of the undertaking (including the members of his household and dependents) in any conveyance owned or chartered by the undertaking for the purpose of the transport or carriage of goods. Nil
7. Free or concessional passage provided by the employer to and employee (including the members of his household and dependents)—
- (1) where such passage is provided for the travel abroad of the employee (including the members of his household and dependents--
- (a) where such passage is provided in accordance with the employee's terms of employment and not of tenger than once in two years during the period of the employee's service with the employer—
- (i) where no cash payment is made to the Nil;

1	2	3
	employee.	
	(ii) where cash payment is made	the amount, if any, by which such cash payment exceeds the actual expenditure incurred by the employee;
	(b) in othe case.....	the whole of the amount paid in cash or, where no cash payment is made, ,the amount which would have been expended by the employee of the free or concessional passage, as the case may be, had not been provided by the employer;
	(2) where such passage is provided for travel of the employee (including the members of his household and dependents) between places within Bangladesh---	
	(a) where such passage is provided in accordance with the employee's terms of employment with the employer—	Nil;
	(b) in other case---	the whole of the amount paid in cash or, where no cash payment is made, the amount which would have been expended by the employee of the free or concessional passage, as the case may be, had not been provided by the employer
8.	Entertainment allowance—	Nil
	(a) where the allowance does not exceed taka 4,200 per annum.	
	(b) in other case ..	the amount, if any, by which such allowance exceeds taka 4,200 per annum.
9.	Provision of free tea, coffee, etc., at the office premises during the course of work.	Nil

1	2	3
10.	Medical and hospitalisation fee and expenses	the amount, if any, by which the sum receivable by the assessee exceeds the actual expenditure incurred by him.
11.	Any benefit or annuity not included in items 1 to 9 (both inclusive) provided to "the employee, the members of his household and dependents.	the amount which would have been expended by the assessee on obtaining: benefit or annuity from an independent source in the same or near locality, if it had not been so provided, as reduced by the amount, if any, recoverable from or payable by the assessee and the amount, if any, actually expended by him wholly, necessarily and exclusively in the performances of the duties of office held by the assessee.

(2) For the purposes of assessment under section 33 of the Ordinance, the allowances, annuities, benefit and perquisites specified in column 2 of the Schedule annexed hereto shall, to the extent indicated in column 3 thereof, be deemed to be income of the assessee and shall be included in his total income:-

The Schedule

Sl No.	Particulars of allowances, annuities, benefits and perquisites	The extent to which it Is deemed to be income
1	2	3
1	Entertainment, conveyance and any other allowance paid in cash.	the amount, if any, by- which the sum receivable by the assessee exceeds the amount actually expended by him wholly, necessarily and exclusively in the performance of the duties of the office held by the assessee.
2.	Where transport is provided free of cost, or at a concessional rate, by an undertaking engaged in the transport of passengers of the carriage of goods, to any part time director or a business associate, such as, a representative of a	Nil;

Travel or Booking Agency (including the members of his household and dependents) in any conveyance owned or chartered by the undertaking for the purposes of the transport of passengers or the carriage of goods.

11. Any benefit or annuity not included in items 1 to 2 provided to the assessee, the members of his household and dependents.

the amount which would have been expended by the assessee on obtaining benefit or annuity from an independent source in the same or near locality, if it had not been so provided, as reduced by the amount, if any, receivable from or payable by the assessee and the amount, if any, actually expended by him wholly, necessarily and exclusively in the performances of the duties of office held by the assessee.

(3) For the purposes of this rule, ---

(a) "basic salary" means the pay and allowances payable monthly or otherwise, but does not include—

- (i) dearness allowance or dearness pay unless it enters into the computation of superannuation or retirement benefits of the employee concerned;
- (ii) employer's contribution to a recognised fund or a fund to which the Provident Funds Act, 1925 (XIX of 1925), applies and the interest credited on the accumulated balance of an employee in such fund;
- (iii) allowances which are exempt from the payment of tax; and
- (iv) allowances, requisites, annuities and benefits referred to in sub- rule (1) and

(b) "employee" includes a director of a company working full-time for one company.

(4) This Rule shall apply to the allowances, annuities, benefits and perquisites which become due to an assessee on or after the first day of July, 1984.]

34. Computation of income of a person residing outside Bangladesh.--

In any case in which the Deputy Commissioner of Taxes is of the opinion that the actual amount of the income, profits or gains accruing or arising to any person residing out of Bangladesh whether directly or indirectly through or from any business connection in Bangladesh or through or from any property in Bangladesh or through or from any asset or source of income in Bangladesh in cash or in kind cannot be ascertained, the amount of such percentage of the turnover so accruing or arising as the Deputy Commissioner of Taxes may consider to be reasonable, or on an amount which bears the same proportion to

the total profits of the business of such person (such profits being computed in accordance with the provisions of the Ordinance) as the receipts so accruing or arising bear to the total receipts of the business or in such other manner as the Deputy Commissioner of taxes may deem suitable.

35. Computation of income from transactions with non-residents.-

The profits derived from any business carried on in the manner referred to in section 104 of the Ordinance, may be determined for the purpose of assessment to tax according to rule 34.

36. Application for refund.-

An application for a refund of tax under section 150 of the Ordinance shall be made in the following form:-

Application for Refund of Income Tax

I,of hereby declare that my total income computed in accordance with the provisions of the Income Tax Ordinance, 1984, during the income year ending on relating to the assessment year amounted to taka, that the total income tax chargeable in respect of such total income is taka and that the total amount of income tax paid or treated as paid under sections 48(2) and 62 is taka

I, therefore, request that a refund of taka may be allowed to me.

.....
(signature)

I hereby declare that I am resident/ non-resident in Bangladesh and that what is stated in this application is correct.

Date
.....
(signature)

* Delete whichever description is inappropriate.

Notes.

1. The application should be accompanied by return of income in the specified form unless it has already been filed.
2. Where the application is made in respect of interest on securities, the application shall be accompanied by the certificates required under section 58.
3. The application for refund shall be made to the Deputy Commissioner of Taxes of the Circle in which the applicant is chargeable directly to tax, otherwise to the Deputy Commissioner of Taxes under whose jurisdiction the applicant resides, unless there is a special Refund Circle, in which case the application shall be made to the Deputy Commissioner of Taxes of that Circle.

4. A non-resident person shall make his application for refund to the Deputy Commissioner of Taxes who has jurisdiction over him. If the non-resident tax-payer is assessed through a statutory agent, the application for refund shall be made to the Deputy Commissioner of Taxes who has jurisdiction over that statutory agent.
5. The application may be presented by the applicant in person or through a duly authorised agent or may be sent by registered post.

37. Recognition of association of accountants, registration of income tax practitioners, etc., by the Board.--

- (1) The following bodies are recognised by the Board as association of accountants for the purposes of section 174(2)(e) of the Ordinance:-
 1. The Institute of Chartered Accountants in England and Wales.
 2. The Institute of Chartered Accountants in Scotland.
 3. The Society of Incorporated Accountants and Auditors, London.
 4. Institute of Chartered Accountants of Bangladesh, Pakistan and India.
 5. Institutes of Cost and Management Accountants of Bangladesh and Pakistan.
- (2) For registration of a person as income tax practitioner by the Board under section 174(2)(f) of the Ordinance, the person seeking registration shall have any of the following qualifications, namely:-
 - (a) any person who has passed any of the following accountancy examinations:-
 - (i) ¹[Government Diploma in accountancy examination conducted by the accountancy Diploma board, Bombay;]
 - (ii) The First Examination conducted by the Government under the Auditor's Certificate Rules, 1950;
 - (iii) ²[Intermediate Examination conducted by the Institute of Chartered Accountants of Pakistan constituted under the Chartered Accountants Ordinance, 1961]
 - (iv) Intermediate Examination conducted by the Institute of Chartered Accountants of Bangladesh constituted under the Bangladesh Chartered Accountants Order, 1973;
 - (v) Examination conducted by the Institute of Cost and Management Accountants of Bangladesh for granting membership of the Institute constituted under the Cost and Management Accountants Ordinance, 1977;
 - (vi) Final Examination conducted by the Association of Certified and Corporate Accountants, London;
 - ³[(vii)The Bombay Government diploma in Commerce, provided that the Diploma holder took " Accountancy" as his optional subject for the diploma course and has also passed the Matriculation Examination of a recognised University of an equivalent examination;
 - (viii) The Diploma in Accountancy awarded by the Sydenham College of Commerce and Economics, Bombay, provided that the diploma holder

¹ Deleted by S.R.O. No. 170-L/2001, dt. 28-06-2001.

² Deleted by S.R.O. No. 170-L/2001, dt. 28-06-2001.

³ Deleted by S.R.O. No. 170-L/2001, dt. 28-06-2001.

has passed the Matriculation Examination of a recognised University of an equivalent examination;

(ix) Senior All-India Diploma in Commerce awarded by the All-India Board of Technical Studies in Commerce and Business Administration of the All-India Council for Technical Education, Government of India, provided that the diploma holder took, 'Advanced Accountancy and Auditing' is his optional subject for the diploma course; or]

(b) any person has any of the following educational qualification, namely:-

A degree in Law, a degree in Commerce with accounting as one of the subjects or part of a subject, whether compulsory or optional, or a degree or diploma in Banking including Higher Auditing conferred by any of the following Universities, namely:-

(i) any University incorporated by any law for the time being in force in Bangladesh, Pakistan and India;

(ii) other Foreign Universities, namely, Rangoon University, the Universities of Birmingham, Bristol, Cambridge, Durban, Leeds, Liverpool, London, Manchester, Oxford Reading, Sheffield, Wales, Aberdeen, Edinburgh, Glasgow, St, Andrews, Dublin (Trinity College) and Queen's University, Belfast; and

(c) any person who has retired after putting in satisfactory service in the taxes Department and has for a period of not less than nine years served in a post or posts not inferior to that of Extra Assistant Commissioner of Taxes or has resigned from the services of the Taxes Department after putting in satisfactory services for not less seven years in a post not inferior to that of a Extra Assistant Commissioner of Taxes and such resignation has been accepted by the Government.

(3) The following procedure shall be followed for registration of a person as an income tax practitioner under section 174(2)(f) of the Ordinance, namely:-

(a) the person shall make an application to the Board setting out the fact or facts lay virtue of which he claims to be qualified under sub-rule(2) and, unless he is a person qualified as an ex-employee of the Taxes Department his application shall be accompanied by a fee of taka one hundred and fifty only;

(b) he shall furnish such particulars and such evidence as the Board may require in order to determine whether he is qualified as aforesaid

¹[(c) the applicant, not being a person referred to in clause (c) of sub-rule (2), shall have to appear at a written examination and if he qualifies in the written examination he shall be called to appear at a viva voce examination. Both the examination shall be conducted by the Board in such manner and on such dates as may be determined by it;]

¹ Subs. by S.R.O. No. 340-L/94, dt. 06-12-1994.

(d) if the Board is satisfied that the applicant is qualified as aforesaid, and has passed the written and the viva voce examination conducted under clause (c), it shall cause his name to be entered in the register maintained for the purpose in the Boards office and the fact of such entry shall be communicated to him, to the Commissioners and to the Taxes Appellate Tribunal.

¹ [(4) Notwithstanding anything contained in this rule a legal practitioner entitled to practice in a Civil Court in Bangladesh shall be deemed to have been registered as income tax practitioner by the Board in accordance with the provisions under section 174 (2)(f) of the ordinance.]

²[37A. Form for publishing list of highest taxpayers.--

The Board may, at any time, with the prior consent of the concerned taxpayers, publish a list of highest tax payers in respect of any financial year in the following form :

List of highest taxpayers in respect of financial year

a. Individuals

Name and Address of the taxpayers.	Taxpayer's identification number (TIN)	Amount of Tax paid
1	2	3
1.		
2.		

b. Other than individuals (Companies, firms. etc.)

Name and Address of the taxpayers	Status	Taxpayer's identification number (TIN)	Amount of Tax paid
1	2	3	4
1.			
2.			

Note :

The list may contain any number of taxpayers in either group as the Board may deem fit.]

³[38. Procedure for self-assessment:-

- (1) Where an assessee, not being a company, as defined in clause (20) of section 2 of the Ordinance, files a return under section 83A of the Ordinance of his total income and such return:
 - (a) describes "self-assessment" as superscribed on the top of the return form;
 - (b) is filed on or before the date specified in ⁴[sub-section (2)(c)] of section 75 of the Ordinance;
- (c) does not show income below taxable limit, loss or lesser income than the income last

¹ Ins. by S.R.O. No. 40-L/97, dt. 5-2-1997.

² Subs. by S.R.O. No. 23-L/95 dt. 9-2-1995.

³ Subs. by S.R.O. No. ⁴ Subs. by

assessed;

(d) does not show any refund nor any payment or receipt of gift;

(e) does not show any income in respect of which tax is exempted;

¹[(ee) shows an income for which tax payable is not less than taka three thousand and six hundred if the total income of the assessee includes income from business or profession or if the assessee is a share holder director of a company;]

(f) is accompanied by a statement of assets & liabilities in the form specified in rule 25 in case of an individual assessee;

²[(ff) is accompanied by a statement of particulars of his personal and family expenditure to be called life style in the form specified in rule 25A in case of an individual assessee.]

(g) is accompanied by a Manufacturing and/or Trading Account, Profit & Loss Account or Receipt and Expenditure Account and Balance Sheet, where the assessee derives income chargeable under the head "Income from business or profession" and maintains proper books of accounts;

(h) is accompanied by a statement showing particulars of his income where the assessee derives income chargeable under the head "Income from business or profession" and does not maintain proper books of accounts;

(i) is accompanied by a bank certificate from a scheduled bank confirming maintenance of an account either in the name of the assessee or in the name of the business or profession in the first year of commencement of business.

(2) The return is duly verified by the assessee and found to be correct and complete in all respect.

(3) The assessee pays tax of an amount calculated at the rates applicable to the total income shown in the return.

(4) The amount of tax payable is paid by the assessee on or before the date on which the return is filed by him.

(5) Nothing in this rule shall apply to a new assessee deriving income from business or profession whose return shows income less than ³[twenty five] per cent of the capital invested in business or profession.

(6) The receipt of any return which fulfills the provisions of the preceding sub-rules and section 83A of the Ordinance shall be deemed to be the order of assessment under the said section of the Ordinance.

⁴[(7) The initial capital investment or any fraction thereof shall not be transferred in any manner or lent out within five years from the end of the assessment year in respect of which assessee's return of income has been filed under this rule.]⁵[**38A**. Where an assessee having no income other than income from supply of goods, execution of a contract or services rendered pays tax at the rate of 4 per cent. of total payment received by him and submits return showing income of an amount on which tax payable is equivalent to the tax so paid along with an option in writing that the amount of tax so paid is to be treated as his final liability, the return shall be accepted as correct and complete under section 82 of the Ordinance.]

¹[**38B. Procedure for spot assessment. –**

¹Ins.. by S.R.O. No.

²Ins.. by S.R.O. No.

³ Subs. for "fifteen percent" by S.R.O. No. -

⁴ Ins.. by S.R.O. No173-L-IT/2006 dt. 6-7-2006

⁵ Ins. by S.R.O. No. 174-L/92, dt. 01-07-1992, subsequently Deleted by S.R.O. No. 141-L/98, dt. 02-07-1998.

¹ Ins. by S.R.O. No. 176-L/99, dt. 01-07-1999.

- (1) An assessee, referred to in section 82D of the Ordinance, claiming adjustment for any tax deducted or collected under chapter VII of the Ordinance or having wholesale business or having initial capital investment exceeding ten lac taka shall not be eligible for assessment under that section.
- (2) The Deputy Commissioner of Taxes, with the prior approval of the Inspecting Additional of Taxes or Inspecting Joint Commissioner of Taxes, shall chalk out a programme to visit any shopping centre or commercial market or an area where such establishments are located and accordingly visit such centre, market or area and fix the tax on an assessee referred to in section 82D of the Ordinance for any year at the following rates, namely :-
 - (a) Where an assessee carrying on business within the limits of any city corporation –
 - (i) if the initial capital investment does not exceed five lac taka; taka ²[one thousand two hundred];
 - (ii) if the initial capital investment exceeds five lac taka, but does not exceed ten lac taka, taka three thousand five hundred;
 - (b) Where an assessee carrying on business within limits of a pourasava of any divisional headquarter or district headquarter –
 - (i) if the initial capital investment does not exceed five lac taka, taka ³[one thousand two hundred];
 - (ii) if the initial capital investment exceeds five lac taka, but does not exceed ten lac taka, taka two thousand five hundred;
 - (c) Where an assessee carrying on profession as a lawyer or doctor for a period exceeding five years, but not exceeding ten years-
 - (i) if such profession is carried on within the limits of any city corporation, taka two thousand;
 - (ii) if such profession is carried on in any area other than any city corporation, taka ⁴[one thousand two hundred].
- (3) The assessee shall, with the help of the Deputy Commissioner of Taxes, fill up a return of income in form B as prescribed in sub-rule (1) of rule 24, which can had from the Deputy Commissioner of Taxes, and submit the same to the Deputy Commissioner of Taxes on the spot.
- (4) The fixed under sub-rule (2) shall remain in force for two subsequent assessment years, and the receipt of the payment of such tax shall be deemed to be an order of assessment under section 82 of the Ordinance.];

39. Computation of Income of contractor, etc., of an Oil company residing out of Bangladesh.-

- (1) Any person who resides out of Bangladesh and carries on business in Bangladesh in any year under an agreement as a contractor to an oil company or as a subcontractor to the contractor to an oil company may exercise an option in writing before the Deputy Commissioner of Taxes for ascertainment, under this rule, of his income,

² Subs. for "one thousand" by S.R.O. No.

³ Subs. for "one thousand" by S.R.O. No.

⁴ Subs. for "one thousand" by S.R.O. No.

profits and gains from the operation of drilling of oil, geophysical survey, marine seismic survey, shallow water seismic survey and other activities relating to petroleum operations, in which case his income, profits and gains derived from such operations shall, subject to the provision of this rule, be deemed to be an amount equivalent to ten per cent. of the gross earnings from such operations:

Provided that such option shall be exercised before the thirtieth day of September of the year of assessment in which such person is assessable for the first time in Bangladesh:

Provided further that the option once exercised shall be treated as final and shall be applicable to all assessments thereafter.

(2) For the purposes of this rule,-

- (a) the expression “income, profits and gains” shall mean the net income, profits and gains determined after all expenses and allowances, including depreciation, having already been considered and allowed for the purposes of sections 28, 29 and 30 of the Ordinance;
- (b) the expression “gross earnings” shall include the total value of all fees, moneys, income, compensations or reimbursable costs as stipulated in the agreement with the oil company, or in the agreement with the contractor to the oil company, whether in cash or in kind and whether received or not, derived from the operations referred to in sub-rule by the person but excluding the amount of tax, if any, paid or payable on behalf of the said persons, as reduced by the following amounts-
 - (i) amount constituting compensations or reimbursements exclusively for expenditures effected by the said person for the purchase of equipment’s for the oil company, which are, in fact, not his responsibility; and
 - (ii) amount constituting compensations or reimbursements exclusively for expenditures effected by the said person for the purpose of transporting or moving, drilling and other equipment’s into and out of Bangladesh; and
- (c) the expression “oil company” shall mean a concern engaged in petroleum operations in Bangladesh for the exploration and development of oil and gas.

40. Form of application for accelerated depreciation. –

- (1) The application for accelerated depreciation referred to in paragraph 7(2)(d) of the Third Schedule to the Ordinance shall be made and verified in the following form:-

Form of application for accelerated depreciation under paragraph 7(2) (d) of the Third Schedule to the Income Tax Ordinance, 1984.

Part A-Particulars-

- (i) Name of the company:
- (ii) Location of its registered office
(with full address):

- (iii) Location of the industrial undertaking (name, place and district where it has been set up to be given):
- (iv) Commissioner of Taxes and Deputy Commissioner of Taxes under whose jurisdiction the company is assessed or falls to be assessed :
- (v) Date of incorporation of the company:
- (vi) Date of sanction of the industrial unit and the name under which the sanction was given:
- (vii) Date of opening of the letter of credit:
- (viii) Date of arrival of machinery or plant:
- (ix) Date on which the machinery or plant was completely installed:
- (x) Date on which the industrial undertaking started commercial production:
- (xi) Whether approval of the Controller of Capital Issues, if required, has been taken for the issue of capital, and if so, the amount of capital permitted to be issued:
- (xii) The amount of share capital authorised, issued or proposed to be issued and the class of shares and their value, if applicable:
- (xiii) The amount of investment involved in setting up and running the industrial undertaking:
- (xiv) The minimum number of employees required to be engaged in one shift:
- (xv) Whether the undertaking involves the use of electric energy which is mechanically transmitted and is not generated by human or animal agency:
- (xvi) Declaration in writing that the undertaking has not applied or shall not apply for approval ¹[under section 45 of the Income Tax Ordinance, 1984]:
- (xvii) The exact nature of business of the undertaking:
- (xviii) The name and address of the managing director and other directors of the company with particulars of their holdings and interest in the company and other companies or enterprises:

Part B- The application shall be accompanied by-

- (i) attested copy of certificate of incorporation.
- (ii) Certificate of the commencement of business with an attested copy thereof.

¹ Subs for "under section 45 or 46A of the Income Tax Ordinance, 1984" by S.R.O. No. 185-L/97, dt. 01-09-1997.

- (iii) A certified true copy of the letter from the Controller of Capital Issues conveying sanction to the issue of capital.
- (iv) A certified copy of the Memorandum and Articles of Association of the company.
- (v) A copy of the complete scheme of the unit as submitted to the Government at the time of obtaining the sanction.
- (vi) A certified copy of the blue print of the building where the undertaking from which the application is made and located, showing the installed position of the machinery.

Place

Date Signature of the
Managing Director/Director.

Verification.

I declare that to the best of my knowledge and belief the information given in the above application are correct and complete.

Place Signature of the
Managing Director/Director.
Date

- (2) The declaration, to be filed under paragraph 7(2)(b) to the Third Schedule to the Ordinance shall be made in the following form:

Declaration under paragraph 7(2)(d) of the Third Schedule to the Income Tax Ordinance, 1984.

Name of the undertaking

Assessment year

I declare that the undertaking has not been approved for, and that no application in respect of the undertaking has been made or shall be made to the Board for approval of, exemption from payment of tax under section 45 or 46A of the Ordinance, for any period.

Place Signature of the
Managing Director/Director.
Date

- (3) On receipt of the application the Board may make such esquires as it considers necessary and call for such further particulars as it may think fit.
- (4) If the Board is satisfied that the industrial undertaking is one which qualifies for accelerated depreciation under paragraph 7 of the Third Schedule to the Ordinance, it shall issue an order to that effect and send a copy thereof to the company.

¹**[40A. Form of application for accelerated depreciation allowance under paragraph 7A(2)(a) of the Third Schedule to the Ordinance.--**

- (1) The application for accelerated depreciation allowance referred to in paragraph 7A(2)(a) of the Third Schedule to the Ordinance shall be made and verified in the following form, namely :-

Form of application for accelerated depreciation allowance under paragraph 7A(2)(a) of the Third Schedule to the Income-tax Ordinance 1984 (XXXVI of 1984).

- (i) Name of the company :
- (ii) Date of incorporation of the company :
- (iii) Location of its registered office (with full address) :
- (iv) Location of the undertaking (name of place and district in which it has been set up) :
- (v) Tax Identification Number (TIN) and name of the Zone of Commissioner of Taxes and the Circle of Deputy Commissioner of Taxes under whose jurisdiction the company is assessed or will be assessed :
- (vi) Value Added Tax (VAT) Registration No.....
- (vii) Date of approval of the undertaking for the purpose of section 46A and the name under which the approval was given :
- (viii) Date of opening of letter of credit :
- (ix) Date of arrival of machinery or plant :
- (x) Date on which the machinery or plant was completely installed :
- (xi) Date on which the expansion unit of the undertaking enjoying exemption from tax under section 46A of the Ordinance started commercial production or operation/Date on which the industrial undertaking started the use of machinery or plant in the treatment and disposal or toxic and environmentally hazardous

¹ *Ins. by S.R.O. No. 56-L/96, dt. 23-04-1996.*

- wastes or in the research and development :
- (xii) Amount of share capital authorised, issued or proposed to be issued and the class of shares and their value, if applicable :
 - (xiii) Exact nature of business of the undertaking:
 - (xiv) Name and address of the managing director and other directors of the company with particulars of their holdings and interest in the company and other companies or enterprise.

Signature of the
Managing Director/Director.

Place
Date

Verification

I,, do hereby solemnly affirm that the information given above is correct and complete.

Signature of the
Managing Director/Director.

Place
Date

*Delete whichever is inapplicable.

- (2) The application shall be accompanied by-
 - (i) an attested copy of certificate of incorporation ;
 - (ii) a certificate of the commencement of business in the case of expansion unit of the undertaking enjoying exemption from tax under section 46A of the Ordinance ;
 - (iii) a certificate from the Department of Environment to the effect that the installed machinery is essential for treatment and disposal of toxic and environmentally hazardous wastes if the machinery is proposed to be used for such purpose ;
 - (iv) detailed description of place for research and development if the machinery is proposed to be used for such purpose ;
 - (v) a certified copy of the Memorandum and Articles of Association of the company ;
 - (iv) a certified copy of the blue print of the building where the undertaking for which the application is made is located showing the installed position of the machinery or plant ;
 - (vii) a certificate to the effect that the undertaking has not applied or shall not apply for approval under section 46A of the Ordinance in the following form ; namely :-

“I hereby certify that no application in respect of the undertaking
..... (name of the undertaking) has been made or shall be made to the Board for approval of, and that the said undertaking has not been approved for, exemption from payment of tax under section 46A of the Income-tax Ordinance, 1984 (XXXVI of 1984), for any

period.

Signature of the
Managing Director/Director.

Place

Date

- (3) On receipt of an application under sub-rule (1), the Board may make such enquiries as it may consider necessary and may call for such further particulars as it may think fit.
- (4) If the Board is satisfied that the undertaking is one which qualifies for accelerated depreciation under paragraph 7A of the Third Schedule to the Ordinance, it shall issue an order to that effect and send a copy thereof to the company.”;]

41. Particulars for depreciation allowance.--

For the purpose of paragraph 2(3)(a) of the Third Schedule to the Ordinance, the particulars to be furnished shall be in the following form:-

Particulars for depreciation allowance

Section A.

SL. No.	Description of building, machinery, plant or furniture.	Written down value as at the beginning of the accounting period.	Capital expenditure during the year on additions alternations improvement and extensions.	Dates from which the additions, etc. referred to in col. 4 are used for the purpose of the business or profession.	If any building, machinery or plant has been sold or discarded or demolished during the income year, show in this column the written down value as at the beginning of the accounting period and the date on which it ceased to be used for the purposes of the business or profession.
1	2	3	4	5	6

Amount on which depreciation allowable.	Rate specified in the Third Schedule.			Depreciation allowable.		
	Normal	Initial	Extra	Normal	Initial	Extra
7	8	9	10	11	12	13

No. of days of double/ triple shift working.		Depreciation allowable on multiple shift working.	Total depreciation allowable under cols. 11,12 and 13.	Remarks.
Double Shift	Triple shift			
14	15	16	17	18

Notes:

- (1) In the case of ocean going ships, particulars of 'Original cost' instead of those of the 'written down value' shall be furnished.
- (2) Capital expenditure on any new machinery or plant installed or any new building created shall be shown separately and in the 'Remarks' column against each such entry, it shall be indicated that initial depreciation allowance is claimed.

Section B.

Items of building, machinery or plant shown in column 6 of Section A.	If sold, amount for which sold.	If discarded, destroyed or demolished.		Net profit or loss.	Remarks.
		Scrap value thereof.	Amount of insurance, salvage or compensation monies received.		
1	2	3	4	5	6

I,, do hereby declare that what is stated above is true to the best of my knowledge and belief.

Place
Date

Signature of the
Managing Director/Director.

42. Purchase of capital asset by Government.--

The manner to be followed in connection with purchase of a capital asset by the Government under section 32(4) of the Ordinance, shall be as follows :-

- (1) Where the Deputy Commissioner of Taxes has reason to believe that any immovable property is being transferred by a person (hereinafter referred to as the transferor) to another person (person hereinafter referred to as the transferee) and the fair market value of such property exceeds the declared value by more than twenty-five per cent. and the consideration for such transfer as agreed to between the parties has not been truly stated in the instrument of transfer with the object of facilitating the reduction or evasion of the liability of the transferor to pay the tax under the Ordinance in respect of any income arising from the transfer or any other taxes or duties, he may, subject to the provisions of this rule, initiate proceedings for the acquisition of such property by the Government.
- (2) The Deputy Commissioner of Taxes shall initiate proceedings for acquisition of immovable property under this rule by giving a notice to that effect in the official Gazette and a copy of such notice shall also be published in the two leading newspapers of wide circulation where such property is located; a copy of such notice shall also be served on the transferor, the transferee and the person in occupation of the property, if the transferee is not in occupation thereof :

Provided that no such proceedings shall be initiated after the expiry of a period of two years from the end of the month in which the instrument of transfer in respect of such property is registered under the Registration Act, 1908.

- (3) Objection against the acquisition of the immovable property in respect of which a notice has been published in the official Gazette and the newspapers may be made in writing by the transferor or the transferee to the Deputy Commissioner of Taxes within sixty days of the publication of the notice in the official Gazette or newspapers.
- (4) The Deputy Commissioner of Taxes shall fix a date and place for the hearing of the objections against the acquisition and shall give notice of the same to every person who has made such objection :

Provided that notice shall also be given to the transferee of such property even if he has not made any such objection.

- (5) After hearing the objections, if any, after taking into account all the relevant materials on record, if the Deputy Commissioner of Taxes is satisfied that-
 - (a) the fair market value of such property exceeds the consideration paid therefor by more than twenty-five per cent. of such consideration, and
 - (b) the consideration for such transfer as agreed to between the parties has not been truly stated in the instrument of transfer with such object as is referred to in clause (1), he may make an order for the acquisition of the property under this rule.
- (6) Any person aggrieved by an order made under clause (5) may prefer an appeal under

the Ordinance to the Appellate Joint Commissioner.

- (7) As soon as may be after the order of acquisition of any immovable property has been made under clause (5) and after the disposal of appeal, if any, the Deputy Commissioner of Taxes may by notice in writing, order any person who may be in possession of the immovable property to surrender or deliver possession thereof to him or any other person duly authorized by him in writing in these behalf within thirty days of the service of the notice.
- (8) If any person refuses or fails to comply with a notice under clause (7), the Deputy Commissioner of Taxes or any other person duly authorized by him under that clause may take possession of the immovable property and may, for that purpose, requisition the services of any police officer to assist him and it shall be the duty of such officer to comply with such requisition and may use such force as may be necessary.
- (9) When the possession of the immovable property is surrendered or delivered under clause (7), the Deputy Commissioner of Taxes or the person duly authorised by him in that behalf or, as the case may be, when the possession thereof is taken under clause (8), the Government shall tender as consideration a sum equal to the aggregate of the amount of the declared value for its transfer plus ten per cent. of the said amount to the transferor and the property shall vest absolutely in the Government free from all encumbrances:

Provided that nothing in this clause shall operate to discharge the transferor or the transferee or any other person (not being the Government) from any liability in respect of such encumbrances, and notwithstanding anything contained in any other law, such liability may be enforced against the transferor or the transferee or such other person by a suit for damages.

- (10) Notwithstanding anything contained in clause (9), if any dispute arises as to the apportionment of the amount of consideration amongst persons claiming to be entitled thereto, the Government shall deposit in the principal civil court of original jurisdiction the amount required to be tendered under clause (9) and refer such dispute for decision of the court and the decision of the court thereon shall be final.

43. Application for recognition of a provident fund.--

- (1) An application for recognition shall be made by the employer maintaining the fund for which recognition is sought and shall be accompanied by the following documents, namely:-
 - (a) the trust deed in original with one copy thereof, the latter to be retained by the Commissioner; and
 - (b) the rules of the fund:

Provided that if the original of the trust deed cannot conveniently be produced, the Commissioner may accept, in lieu of the original, a true copy certified either by a Magistrate or in any manner specified in rule 7 of the

Companies Rules, 1914, in which case, an additional copy shall be furnished for retention by the Commissioner.

¹ [(2) The application shall be submitted to the Commissioner of Taxes of the area in which the accounts of the funds are kept, or, if the accounts are kept outside Bangladesh, to the Commissioner of Taxes of the area in which the local headquarters of the employer is situated.]

(3) The application shall contain the following information:-

(a) Name of employer and address, his business, profession, etc., also his principal place of business-

(b) Number of employees subscribing to the fund-

(i) in Bangladesh ; and

(ii) outside Bangladesh.

(c) Place where the accounts of the fund are or will be maintained.

(d) If the fund is already in existence-

(i) a copy of the last balance sheet of the fund; and

(ii) details of investments of the fund.

(4) A verification in the following form shall be annexed to the application, namely:-

I/We, the trustee(s) of the above named fund, do hereby declare that what is stated in the above application is true to the best of my/our information and belief, and that the documents sent herewith are the originals or true copies thereof.

44. Date of recognition of a provident fund.--

An order according recognition to a provident fund shall take effect from the last day of the month in which the application for recognition is received by the Commissioner concerned, unless, at the request of the employer, the last day of any later month in the same financial year is specified for such purpose.

45. Form of appeal.--

An appeal under paragraph 13 of Part B of the First Schedule to the Ordinance shall be in the following form and shall be verified in the manner indicated therein:-

¹ Subs. by S.R.O. No

**Form of appeal against refusal to recognise or withdrawal of recognition from a
Provident fund.**

To
The National Board of Revenue,
Dhaka.

The petition of employer(s) carrying on business or profession
at

Your petitioner (s) applied to (obtained sanction from) the Commissioner under paragraph 2(2) of Part B of the First Schedule to the Ordinance, 1984 (XXXVI of 1984) for the recognition of the provident fund maintained by him (them) for the benefit of his (their) employees. The Commissioner has refused recognition (withdrawn recognition) for the reasons stated in his orderdated of which a copy is attached.

For the reasons set out below, your petitioner (s) that the fund should (be continued to) be recognised and pray (s) that the National Board of accord recognition
accord recognition
Revenue may be pleased to _____
continue the recognition.

GROUND OF APPEAL

Verification

We/I, the petitioner (s) (named in the above petition) do declare that what is stated therein is true to the best of our/my information and belief.

Place Signature of the
Date *Managing Director/Director.*

N.B - Unnecessary words or letters should be scored out.

46. reparation and maintenance of provident fund accounts. etc.--

(1) The accounts of a recognised provident fund shall be prepared at an interval of not more than twelve months.

Account closed

(2) An account shall be maintained for each subscriber to the fund and it shall include the particulars shown in the following form

.....

.....

date
Paid to employee

	Amount	Balance brought for ward.	Advance	Repayment
		July .. ..		.....
July		August		
August		
.....			
.....		June		
June		Total		
Total				

If desired, column 7 may be divided into sub-columns showing separately the interest on column 4 and 5 respectively.

47. Furnishing of an abstract of the provident fund account of an employee. --

- (1) An abstract for the financial year or other applicable accounting period of the individual account of each employe participating in a recognised provident fund whose income under the head “Salaries” is Taka 20,000 or over per annum, area in which the employer conducts his business or profession, or to such other Deputy Commissioner of Taxes and such abstract shall be in the form specified in rule 46, but shall show only the totals of the various columns thereof for the financial year or other accounting period.
- (2) The abstract shall contain an account of any temporary withdrawals by the employee during the year and of the repayment thereof.

48. Particulars of accounts of employee participating in provident fund.--

The account to be made under the provisions of paragraph 10(1) of part B of the First Schedule to the Ordinance shall show in respect of each employee:--

- (i) the total salary paid to the employee during the period of his participation in the provident fund.
- (ii) the total contributions.
- (iii) the total interest which has accrued thereon, and
- (iv) the percentage of the employee’s salary in accordance with which contributions have been made by the employer and employee.

49. Investment of contributions,--

- (1) Where the employer is not a company as defined in section 2(2) of the Companies Act, 1913 (VII of 1913) ¹[or , the contributions made by employees after the date of recognition of a provident fund and the interest on the accumulated balance of such contributions shall be wholly invested either in securities of the nature specified in

¹ Inserted by S.R.O. No. 161-L/96, dated 01-09-1996.

clauses (a), (c) (d) or (f) of section 20 of the Trusts Act. 1882 (11 of 1882) and payable both in respect of capital and interest in Bangladesh or in a Post Office Savings Bank Account in Bangladesh.

- (2) Where the employer is a company as defined in section 2(2) of the Companies Act. 1913 (VII of 1913) [or], all monies contributed to a provident fund (whether by the company or by the employees) or accruing by way of interest or otherwise to such fund shall be wholly invested in accordance with the provisions of section 282B(2) of the Companies Act. 1913 (VII of 1913) [or], so that the securities in which the contributions made by employees after the date of recognition of a provident fund and the interest on the accumulated balance of such contributions are invested are payable both in respect of capital and interest in Bangladesh.

50. Withdrawal from the provident fund.---

- (1) Withdrawals by employees shall not be allowed by the trustees except on special grounds in the following circumstances or circumstances of a similar nature ---
- (a) to pay expenses incurred in connection with the illness of a subscriber or a member of his family;
 - (b) to pay for the passage over the sea or by air of a subscriber or any member of his family;
 - (c) to pay expenses in connection with marriages, funerals or ceremonies which, by the religion of the subscriber, it is incumbent upon him to perform and in connection with which it is obligatory that expenditure should be incurred;
 - (d) to meet the expenditure on building or purchasing a house or a site for a house provided that such house or site is assigned to the trustees or the fund;

Provided that at the discretion of the trustees of the fund, the condition of such house or site being assigned to the trustees of the fund may be waived in the case of an employee whose income under the head "Salaries" does not exceed taka 10,000 per annum;

- (e) to pay premia on policies of insurance on the life of the subscriber or of his wife provided that the policy is assigned to the trustees of the fund or, at their discretion, deposited with them and that receipts granted by the insurance company for inspection by the Deputy Commissioner of Taxes.

Explanation - For the purpose of sub-rule

- (1) "family" means any of the following persons who reside with and are wholly dependent on the employee, namely, the employee's wife, legitimate children, step-children, parents, sisters and minor brothers.
- (2) No such withdrawal shall exceed ---
 - (a) the pay of the employees for three months or in the case of withdrawals for the purpose specified in clause (c) or sub-rule (1), the pay or the employees for six months, or the total of the accumulation of exempted contributions and exempted interest contained in the balance to the credit of the employee, whichever is less;
 - (b) in the case of withdrawals for purpose specified in clause (d) of sub-rule (1) eighty per cent of the total of accumulation of exempted contribution and exempted interest standing to the credit of the employee; and

- (c) in the case of withdrawals for the purpose specified in clause (e) of sub-rule (1) the restriction imposed by clause (a) shall apply to each withdrawal and not to the total withdrawals.
- (3) (a) Save as provided in clauses (b) , (c), (d) and (e) of sub-rule (1), a second withdrawal shall not be permitted until the sum first withdrawn has been fully repaid;
- (b) A withdrawal may be permitted for the purposes specified in clause (e) of sub-rule (1) notwithstanding that the sum or sums previously withdrawn for the same purpose has or have not been repaid.
- (c) A withdrawal for any one of the purpose of sub-rule (1) other than that specified in clauses (d) and (e) of that sub-rule may be permitted notwithstanding that the sum or sums withdrawn for the purposes of clauses (d) and (e) of the same sub-rule has or have not been repaid.

51. Repayment of withdrawals, etc.--

- (1) Where a withdrawal is allowed for a purpose specified in clause (d) or clause (e) of sub-rule (1) of rule 50, the amount withdrawn need not be repaid.
- (2) Where a withdrawal is allowed for a purpose other than that referred to in sub-rule (1) , the amount withdrawn shall be repaid in not more than twenty-four equal monthly installments and shall bear interest in accordance with rule 52 and subject to the provisions of rule 50(3) , no further withdrawal shall be permitted until repayment has been effected in full.

52. Interest on repayment of withdrawals and mode of recovery.--

- (1) In respect of withdrawals which are repaid in not more than twelve monthly instalments an additional instalment at the rate of 4 per cent of the amount withdrawal shall be paid on account of interest; and , in respect of withdrawals which are repaid in more than twelve monthly instalments, two such instalments at the rate of 4 per cent. of the amount withdrawn shall be paid on account of interest:

Provided that the trustees of the fund may recover interest on the amount withdrawn or the balance thereof outstanding from time to time at 1 per cent. above the rate which is payable for the time being on the balance in the fund at the credit of the member.

- (2) The employer shall deduct such instalments from the employee's salary and pay them to the trustees and such deductions shall commence from the second monthly payment made after the withdrawal or, in the case of an employee on leave without pay, from the second monthly payment made after his return to duty.
- (3) In case of default of payment of instalments under sub-rules (1) and (2) the Commissioner may order that the amount of withdrawal of the amount outstanding shall be added to the total income of the employee for year in which the default occurs and the Deputy Commissioner of Taxes shall assess the employee accordingly.

53. Withdrawal at the time of leave preparatory to retirement.--

Notwithstanding anything contained in rules 50. 51 and 52 the trustees of the recognised provident fund may permit withdrawal of ninety percent, of the amount standing at the credit of an employee if the employee takes leave preparatory to retirement, provided that if he rejoin duty on the expiry of his leave, he shall refund the amount drawn together with interest at the rate allowed by the fund.

54. Supply of certified copy of accounts maintained outside Bangladesh.--

Where the accounts of the recognised provident fund are kept outside Bangladesh, certified copies of the accounts shall be supplied not later than the fifteenth day September in each year to

a local representative of the employer in Bangladesh.

Provided that the Deputy Commissioner of Taxes may, in any year, fix a date later than the fifteenth day of September as the date by which the certified copies shall be supplied.

55. Limitation on contribution by a shareholder who is an employee.--

where an employee of the company owns shares in the company ¹(with a voting power exceeding five percent of the whole of such power), the sum of the contributions of the employee and employer to the recognised provident fund maintained by the company shall not exceed taka 500 in any month.

56. Effect of assignment or charge upon his beneficial interest in a recognised provident fund.-

If an employee assigns or creates a charge upon his beneficial interest to a recognised provident fund, the Deputy Commissioner of Taxes shall, on the fact of the assignment of charge coming to his knowledge, give notice to the employee that if he does not secure the cancellation of the assignment of charge within two months of the date of receipt of the notice, the consideration received for such assignment of charge shall be deemed to be income received by him in the year in which, the fact became known to the Deputy Commissioner of Taxes and shall be assessed accordingly.

57. Effect of withdrawal of recognition,--

If the Commissioner withdraws recognition of a recognised provident fund, the balance to the credit of each employee at the end of the financial year prior to the date of the withdrawal of recognition shall be paid to him free of tax at the time when such employee receives the accumulated balance due to him and the remainder of the accumulated balance due to him shall be liable to tax as if the fund had never been recognised.

58. Restrictions as respects contributions, etc. by the employers.--

- (1) For the purpose of paragraph 3(c) proviso (i) of Part B of the First Schedule to the ordinance, the employer's aggregate contribution in any year, including the normal contribution to the individual account of any one employee whose salary does not exceed five hundred taka per menses, shall not exceed double the amount of the contribution of the employee in that year.
- (2) The amount of the periodical bonuses and other contributions of a contingent nature which may be credited by an employer in any year under paragraph 3(c) proviso (ii) of Part B of the First Schedule to the Ordinance to the individual account of an employee shall not exceed the amount of the contribution of the employee in that year.

²[58A. Application for approval of a gratuity fund.--

- (1) The application required to be made under sub-paragraph (1) of paragraph 4 of part C of the First Schedule to the Ordinance for approval of a gratuity fund shall contain the following information, namely :-
 - (a) Name and address of employer, his business or profession and principal place of business ;
 - (b) Classes and number of employees entitled to the benefits of the gratuity fund :-
 - (i) in Bangladesh ;

¹ Ins. vide S. R. O No. 150-L/87 dt. 16.07.1987.

² Inserted vide S.R.O. No. 161-L/96, dated 01-09-1996.

- (ii) outside Bangladesh ;
 - (c) The age of retirement of the employees prescribed in the concerned regulations of the organisation ;
 - (d) The minimum period of service prescribed in such regulations as condition of eligibility to receive the gratuity in case of termination of employment ;
 - (e) Place, where the accounts of the gratuity fund are or will be maintained ;
 - (f) If the gratuity fund is already in existence, the details of investment of the fund.
- (2) A verification in the following form shall be annexed to the application, namely :-

We/I, the trustees/trustee of the above fund, do declare that what is stated in the application is true to the best of our/my information and belief and that the documents annexed herewith are the original or true copies thereof.]

¹**[58B. Return, statements, etc., that may be required to be furnished.--**

The trustees of an approved gratuity fund and an employer who contributes to an approved gratuity fund may be required by notice from the Deputy Commissioner of taxes under paragraph 8 of Part C of the First Schedule to the Ordinance to -

- (a) furnish a return containing such particulars of contributions as the notice may require ;
- (b) prepare and deliver a return containing-
 - (i) the name and place of residence of every person in receipt of a gratuity from the fund ; and
 - (ii) the amount of the gratuity paid to each employee; and
- (c) furnish a copy of the accounts of the fund together with such other information and particulars as may be reasonable required.]

²**[58C. Limits on contribution by the employer.--**

- (1) The ordinary annual contribution by the employer to an approved gratuity fund in respect of any particular employee shall be made on such reasonable definite basis as may be approved by the Board with regard to the length of service of the employee so that such contribution shall not exceed salary of the employee for the last month of each financial year.
- (2) Subject to any condition which the Board may think fit to specify under this rule, the amount to be allowed as a deduction on account of initial contribution which an employer may make in respect of the past services of an employee admitted for the last month of each financial year during the course of his past services with the employer.

¹ Inserted vide S.R.O. No. 161-L/96, dated 01-09-1996

² Rules 58C,58D & 58E inserted by S.R.O. No. 161-L/96, dt. 01-09-1996

- (3) Notwithstanding the provisions of sub-rules (1) and (2), an employer may, with the prior approval of the Board, make a special contribution to an approved gratuity fund to meet the deficit in the fund, if any.]

58D. Investment or deposit moneys of a gratuity fund.--

All moneys contributed to an approved gratuity fund and interest on the accumulated balances of such contributions shall be deposited or invested in accordance with the provisions of rule 49.]

58E. Treatment of consideration in lieu of assignment, etc. of beneficial interest.--

If an employee assigns or creates a charge upon his beneficial interest in an approved gratuity fund, the Deputy Commissioner of Taxes shall, on the fact of the assignment or charge coming to his knowledge, give notice to the employee that if he does not secure the cancellation on the receipt of the notice, the consideration received for such assignment or charge shall be deemed to be the income received by him in year in which the fact became known to the Deputy Commissioner of Taxes and shall be assessed accordingly.]

¹ **[58F. Circumstances in which approval may be withdrawn.--**

The Board may withdraw approval awarded under part C of the First Schedule to the Ordinance in the case of a fund which ceases to satisfy the requirements of the said part or fails to fulfill the requirements of rule 58B or 58D.]

59. Form of application for seeking exemption from tax to be made by a company.--

- (1) An application under clause (f) of sub-section (2) of section 46A of the ordinance for approval for the purposes of that section in respect of an industrial undertaking, tourist industry or physical infrastructure facility shall be made in the following form, in duplicate, duly signed and verified by the Managing Director or Form of Application under section 46A of the Ordinance:

**Form of Application under section 45/46 of The Income Tax Ordinance, 1984
(XXXVI of 1984)**

- (i) The name of the company;
- (ii) Date of incorporation of the company;
- (iii) Location of its registered office (with full address);
- (iv) The location of the industrial undertaking/ tourist industry/ physical infrastructure facility;
- (v) Tax Identification Number (TIN) and name of the Zone of Commissioner of Taxes and the circle of the Deputy commissioner of Taxes under whose jurisdiction the company is assessed or will be assessed;
- (vi) Date of opening of the letter of credit;
- (vii) Date on which the machinery installed was ready for production/

¹ Inserted by S.R.O. No. 161-I/96, dt. 01-09-1996

operation/service;

(viii) Date or dates on which the industrial undertaking/ tourist industry/ physical infrastructure facility for which approval is sought started--

(a) trial production/operation/service;

(b) commercial production/ operation/service;

(ix) Date on which the issued, subscribed and paid up capital of the company reached the figure of taka one lakh;

(x) The present paid up capital of the company;

(xi) Authorised share capital of the company;

(xii) Amount of share capital issued;

(xiii) Amount of investment involved in setting up and running the industrial undertaking/tourist industry/physical infrastructure facility for which approval is sought;

(xiv) Minimum number of employees required to be engaged in one shift;

(xv) Whether the industrial undertaking/tourist industry/physical infrastructure facility uses electric energy or gas (the date or which the electricity or gas connection was physically given should be mentioned);

(xvi) Value added tax (VAT) Registration Number /Turn over tax number;

(xvii) Exact nature of business of the industrial undertaking/ tourist industry/physical infrastructure facility and in case of an industrial undertaking the list of items manufactured;

(xviii)Raw materials to be used in the industrial undertaking;

(xix)Whether any building plant or machinery has been taken on rent or lease for the industrial undertaking/tourist industry/ physical infrastructure facility; if so, detailed description shall be given;

(xx) name and address of the Managing Director and Directors of the company with particulars of their holdings and interest in the company and other companies or enterprises.

Date

Signature of the
Managing Director/Director.

VERIFICATION

I ,, do hereby solemnly affirm that the information

given above is correct and complete.

Date

Signature of the
Managing Director/Director

*Delete whichever is inapplicable,

- (2) The application shall be accompanied by ---
- (a) an attested copy of certificate of incorporation;
 - (b) an attested copy or the certificate of commencement of business;
 - (c) an attested copy of the letter of the Government conveying sanction to the issue of capital;
 - (d) an attested copy of the Memorandum and Articles of Association of the company;
 - (e) in case the company has already commenced business, certified copy of the audited balance sheet and profit and loss accounts for the three latest completed years or any lesser period which the accounts have been prepared (for and incomplete year trial balance may submitted);
 - (f) an attested copy of the complete scheme of the unit as submitted to the Government at the time of obtaining the sanction;
 - (g) a certified copy of blue print of the building where the industrial undertaking tourist industry for which exemption of income sought is located, showing the installed position of the machinery; and
 - (h) in case the industrial undertaking/tourist industry for which approval is sought has been acquired from another party, an attested copy of the agreement between the applicant company and the seller entered into for the acquisition of the undertaking/industry with list and value of assets acquired;
- (3) The application shall be accompanied by ---
- (i) an attested copy of certificate of incorporation;
 - (ii) an attested copy of the certificate of commencement of business;
 - (iii) an attested copy of the Memorandum and Articles of Association of the company;
 - (iv) in case the company has already commenced business, certified copy of the audited balance sheet and profit and loss accounts for the period for which the accounts have been prepared (for and incomplete year trial balance may be submitted);
 - (v) in case the industrial undertaking/tourist industry/physical infrastructure facility for which approval is sought has been acquired from another party, an attested copy of the agreement between the applicant company and the seller entered into for the acquisition of the undertaking/tourist industry/physical

infrastructure facility with list and value of assets acquired;

- (vi) a certificate to the effect that industrial undertaking/tourist industry/physical infrastructure facility has not applied or shall not apply for accelerated depreciation allowance under paragraph 7 or 7A of the Third Schedule to the Ordinance in the following form, namely:-

"I hereby certify that no application in respect of the industrial undertaking/tourist industry/physical infrastructure facility..... (name of the undertaking, etc.) has been made or shall be made to the Board for, and that the said industrial undertaking/tourist industry/physical infrastructure facility has not been allowed, accelerated depreciation allowance under paragraph 7 or 7A of the Third Schedule to the Ordinance, for any period.

Place.....
Date.....

Signature of the
Managing Director/Director

- (4) If the Board is satisfied that the company setting up the industrial undertaking or tourist industry is one which should be approved for the purposes of section 45 or, as the case may be, section 46 of the Ordinance, it shall make an order to that effect and send a copy thereof to the company.

¹[59A. Form of application to be a company for exemption from tax under section 46A of the Ordinance.-

- ²(1) An application under clause (f) of sub-section (2) of section 46A of the Ordinance for approval for the purposes of that section in respect of an industrial undertaking, tourist industry or physical infrastructure facility shall be made in the following form, in duplicate, duly signed and verified by the Managing Director or Director of the company, namely :-

**Form of Application under section 46A of the Income-tax Ordinance, 1984
(XXXVI of 1984).**

- (i) Name of the company :
- (ii) Date of incorporation of the company :
- (iii) Location of its registered office (with full address) :
- (iv) Location of the industrial undertaking/tourist industry/physical infrastructure facility:
- (v) Tax Identification Number (TIN) and name of the Zone of Commissioner of Taxes and the Circle of Deputy Commissioner of Taxes under whose jurisdiction the company is assessed or will be assessed:
- (vi) Date of opening of the letter of credit :
- (vii) Date on which the machinery installed was ready for production/operation/ service:
- (viii) Date or dates on which the industrial undertaking/ tourist industry/ physical infrastructure facility for which approval is sought stated-
- (a) trial production/operation/service :

¹ Ins. by S.R.O. No. 56-L/96, dt. 23/04/96.

² Subs. by S.R.O. No. 185-L/96 dt. 04.08.97 w.e.f. 23-04-1996

- (b) commercial production/operation/service :
- (ix) Date on which the issued, subscribed and paid up capital of the company reached the figure of take one lakh :
- (x) The present paid up capital of the company:
- (xi) Authorized capital of the company:
- (xii) Amount of share capital issued :
- (xiii) Amount of investment involved in setting up and running the industrial undertaking/tourist industry/physical infrastructure facility for which approval is sought :
- (xiv) Minimum number of employees required to be engaged in one shift :
- (xv) Whether the industrial undertaking /tourist industry/ physical infrastructure facility uses electric energy or gas (the date on which the electricity or gas connection was physically given should be mentioned) :
- (xvi) Value Added Tax (VAT) Registration Number/Turn over tax Number:
- (xvii) Exact nature of business of the industrial undertaking/tourist industry/ physical infrastructure facility and in case of an industrial undertaking, the list of items manufactured:
- (xviii) Raw materials to be used in the industrial undertaking:
- (xix) Whether any building, plant or machinery has been taken on rent or lease for the industrial undertaking/ tourist industry/physical infrastructure facility: if so, detailed description shall be given:
- (xx) Names and addresses of the Managing Director and Directors of the company with particulars of their holdings and interest in the company and other companies or enterprises :

Signature of the

Date.....

Managing Director/Director.

Verification

I,..... do hereby solemnly affirm that the information given above is correct and complete.

Signature of the
Managing Director/Director.

* Delete whichever is inapplicable.]

¹[(2) A company having industrial undertaking tourist industry or physical infrastructure facility enjoying exemption from tax under section 45, 46 or 46A of the Ordinance may also make application in the form prescribed in sub-rule (1) for exemption from tax of its expansion unit set up between the first day of July, 1995 and the thirtieth day of June, 200 (both days inclusive).

Explanation:- For the purposes of this sub-rule, industrial undertaking shall include expansion unit if the

¹Ins. by S.R.O. No. 56-L/96 23-04-1996 Omitted vide S.R.O. No. 161-L/96, dated 01-09-96.

following conditions are fulfilled, namely:-

- (a) the expansion unit constitutes an identifiable unit for production or operation of similar or other goods or class of goods or services;
- (b) it is not formed by splitting or reconstruction of an existing business or by transfer of machinery or plant or an existing business in Bangladesh to a new business;
- (c) the undertaking has not applied for accelerated depreciation under paragraph 7 or 7A of the Third Schedule to the Ordinance.]

¹[(3) The application shall be accompanied by-

- (i) an attested copy of certificate of incorporation;
- (ii) a certificate of commencement of business ;
- (iii) an attested copy of the Memorandum and Articles of Association of the company
- (iv) in case the company has already commenced business, certified copy of the audited balance sheet and profit and loss accounts for the period for which the accounts have been prepared (for an incomplete year trial balance may be submitted) ;
- (iv) in case of industrial undertaking/tourist industry/physical infrastructure facility for which approval is sought has been acquired for another party, an attested copy of the agreement between the applicant company and the seller enter into for the acquisition of the industrial undertaking/tourist industry/physical infrastructure with list and value of assets acquire:
- (vi) a certificate to the effect that the industrial undertaking /tourist industry/ physical infrastructure facility has not applied or shall not apply for accelerated, depreciation allowance under paragraph 7 or 7A of the Third Schedule to the Ordinance in the following form, namely :-

"I hereby certify that no application in respect of the industrial undertaking/tourist industry/physical infrastructure facility (name of the undertaking etc.) has been made or shall be made to the Board for, and that the said industrial undertaking/tourist industry/ physical infrastructure facility has not been allowed, accelerated depreciation allowance under paragraph 7 or 7A of the Third Schedule to the Ordinance for any period.

Place.....
Date.....

Signature of the
Managing Director/Director.

²[**59B. Form of application of tax exemption for foreign technician.—**

- (1) An application under paragraph 15 of Part-A of the Sixth Schedule of the Ordinance for approval for tax exemption for foreign technician shall be made in the following form, in duplicate, duly signed and verified.

Form of application under paragraph 15 of part-A of the Sixth Schedule.

¹ Subs. by S.R.O. No. 185-L/97, dt. 04.08.97 w.e.f. 23-04-1996

² Substituted by S.R.O. No. 185-L/97, dt. 04-08-1997.

The First Secretary (Approval)
National Board of Revenue
Government of the People's Republic of Bangladesh
Dhaka.

Under paragraph-15 of part-A of the Sixth Schedule of the Income tax Ordinance, 1984 (XXXVI of 1984) the undertaking _____ applies for approval of the enclosed service contract with the foreign technician.

The necessary particulars/ information are below :

PARTICULARS

1. Name of Technician :
2. Nationality :
3. Educational qualification :
4. Designation or post in which he is to be employed in Bangladesh :
5. Details of previous experience (if any) :
6. Date of joining in present service :
7. Exact period of employment :
8. The actual date of arrival in Bangladesh for joining the present post :
9. Period of stay in Bangladesh in the Year No. of days previous four years. :
10. **Particulars of employer company's operation :**
 - (a) Name and address of the company :
 - (b) Nature of business :
 - (c) Date of incorporation :
 - (d) Tax payers Identification Number (TIN) : :
 - Circle : :
 - Zone : :
 - (e) Date of completion of factory building :
 - (f) Date of installation of plant and machinery :
 - (g) Date of electric connection :
 - (h) Date of trial operation :

- (i) Date of commercial operation :
(j) No. of persons employed in the
undertaking. :

Date :

Signature :
Name & Designation
of the employer.];

¹**DECLARATION**

I solemnly
declare that the information furnished about me in the above application dated the
..... for approval of the contract of my service under paragraph 15 of part-A of the
Sixth Schedule to the Income Tax Ordinance, 1984 is correct to the best of my knowledge and
belief. I also declare that I am a citizen of

Date Signature
Name & Designation

of the technician.

- (2) The application shall be accompanied by :---
- (a) Copy of work permit of Board of Investment/ Ministry of Home.
 - (b) Copy of contract of service of the technician.
 - (c) Copy of memorandum and Articles of Association of the employer's company.
 - (d) Copy of certificate of incorporation of the employer's company.
 - (e) Photocopy of passport with visa.
 - (f) Evidences of previous experience.
 - (g) Copy of certificates of academic/ technical qualification.
- (3) On receipt of an application under sub-rule (1), the Board may make such inquiries as it may consider necessary and may call for such further particulars/ information as it may think fit.
- (4) If the Board is satisfied that the technician should be approved for the purposes of paragraph 15 of Part-A of the Sixth Schedule, it shall make an order to that effect and send a copy thereof to the applicant.];

²**[60 Application by company or other body corporate for approval by the Board for exemption of investments by an assessee not being a company.—**

- (1) A company or a body corporate desiring to be declared as a company engaged in or formed for the purpose of carrying on an approved industrial undertaking in Bangladesh within the meaning of paragraph 8 of Part B of the Sixth Schedule to the

¹ Ins. by S.R.O. No. 200-L/2000, dt. 03-07-2000.

² Rule 60,60A and 60B deleted by S.R.O. 151-L/95 dt. 28-08-1995.

Ordinance shall make an application to the Board duly filled in the form given hereunder:

Form of Application for Approval under paragraph 8 of Part B of the Sixth Schedule to the Income Tax Ordinance, 1984 (XXXVI of 1984)

- (1) Name of the Company :
- (2) Location of its registered office:
- (3) The location of the industrial: undertaking and if the undertaking has not yet been set up, the place where it is intended to be set up
- (4) Date of incorporation :
- (5) Date of commencement of : business, if any
- (6) Where it is a public company as : defined by the Companies Act, 1913 (VII of 1913) and listed in a Stock Exchange
- (7) Whether it, is a subsidiary : company of a company falling within the description of item (6) above, and if so-
 - (i) whether the whole of its share capital is held by the parent company:
 - (ii) whether the whole of the share capital is held by the nominees of the parent company
 - (iii) the name(s) and address(es) of the parent company or the nominees thereof, as the case may be:
- (8) Whether the approval of the: Government has been obtained to the capital issue; if so. the amount permitted to be issued:
- (9) Authorised share capital of the: company and classes of shares and their value:
- (10) The amount of share capital: issued or proposed to be issued and the classes of shares and their value:
- (11) If the business has already: commenced, the number of employees engaged in the undertaking:
- (12) If the business has not: commenced, the minimum number of employees expected to be engaged:
- (13) Whether the undertaking: involves or will involve the use of-
 - (i) electrical energy:
 - (ii) any other form of energy which is mechanically transmitted and is not generated by human or animal agency:
- (14) Whether it is-
 - (i) an undertaking engaged in the manufacture of goods or materials or the subjection of goods or materials to any such process (the exact nature of the undertaking should be stated):
 - (ii) an undertaking engaged in ship building and navigation:
 - (iii) electricity undertaking (that is, an undertaking for the transformation, generation, conversion, transmission or distribution of electrical energy):

- (iv) hydraulic power undertaking (that is, an undertaking for the supply of hydraulic power):
- (v) ail undertaking engaged in the working of a-
 - (a) mine:
 - (b) oil-well:
 - (c) any other source of mineral deposits (to be specified)
- (vi) any other class of undertaking and if so-
 - (a) whether it has been declared to be an undertaking to which section 45 or 46 of the Ordinance is applicable:
 - (b) if such declaration has not been made, whether an application for that purpose has been made and date of such application:

Date.....

Signature of the
Managing Director/Director

Verification

I,....., do hereby solemnly affirm that the information given above is correct and complete.

Date.....

Signature of the
Managing Director/Director

*Delete whichever is inapplicable

- (2) The application shall be accompanied by the following documents, namely-
 - (a) Certificate of incorporation, with an attested copy thereof;
 - (b) Certificate of the commencement of business, if any, with an attested copy thereof;
 - (c) An attested copy of the Memorandum and Articles of Association;
 - (d) An attested copy of the letter from the Government authorising the issues of the capital;
 - (e) In the case of the company that has already commenced business certified copies of the audited balance sheets and profit and loss accounts for the three latest years (or any lesser period for which the accounts have been prepared); and
 - (f) The names and address of the Managing Director and other Directors and their shareholdings.
- (3) On receipt of the application under sub-rule (1), the Board may make such enquiries and call for further information as it may deem necessary.
- (4) If the Board is satisfied that the company should be declared as an approved industrial undertaking within the meaning of paragraph 8 of Part B of the Sixth Schedule to the Ordinance, it shall make an order to the effect and send a copy thereof to the company.

60A. Application by an insurance company or approval by the Board for exemption of investments by an assessee not being a company.—

- (1) A company or a body corporate desiring to be declared as a company engaged in or formed for the purpose of carrying on the business of life insurance or general insurance in Bangladesh within the meaning of paragraph 8 of Part B of THE SIXTH SCHEDULE to the Ordinance shall make an application to the Board duly filled in the form given hereunder:-

Form of Application for Approval under paragraph 8 of Part B of THE SIXTH SCHEDULE to the Income Tax Ordinance, 1984 (XXXVI of 1984)

- (1) Name of the Company :
- (2) Location of its registered office:
- (3) Date of incorporation :
- (4) Date of commencement of :
business, if any
- (5) Nature of business :
- (6) Where it is a public company as :
defined by the Companies Act,
1913 (VII of 1913) and listed in a Stock Exchange
- (7) Whether it is a subsidiary : company of a company falling within the description of item
(6) above, and if so-
- (i) whether the whole of its share capital is held by the parent company:
 - (ii) whether the whole of the share capital is held by the nominees of the parent company:
 - (iii) the name(s) and address(es) of the parent company or the nominees thereof, as the case may be:
- (8) Whether the approval of the: Government has been obtained to the capital issue; if so, the amount permitted to be issued:
- (9) Authorised share capital of the: company and classes of shares and their value:
- (10) The amount of share capital: issued or proposed to be issued and the classes of shares and their value:

Date:.....

Signature of the
Managing Director/Director

Verification

I,.....do hereby solemnly affirm that the information given above is correct and complete.

Date.....

Signature of the
Managing Director/Director

*Delete whichever is inapplicable.

(2) The application shall be accompanied by the following documents, namely-

- (a) Certificate of incorporation, with an attested copy thereof;
- (b) Certificate of the commencement of business, if any, with an attested copy thereof;
- (c) An attested copy of the Memorandum and Articles of Association;
- (d) An attested copy of the letter from the Government authorising the issues of the capital;
- (e) In the case of the company that has already commenced business Certified copies of the audited balance sheets and profit and loss accounts for the three years (or any lesser period for which the accounts have been prepared); and
- (f) The names and address of the Managing Director and other Directors and their shareholdings.

(3) On receipt of the application under sub-rule (1), the Board may make such enquiries and call for further information as it may deem necessary.

(4) If the Board is satisfied that the company should be declared as an approved industrial undertaking within the meaning of paragraph 8 of Part B of THE SIXTH SCHEDULE to the Ordinance, it shall make an order to the effect and send a copy thereof to the company.

¹[60B. Application by a body corporate being a finance corporation sponsored by the Government for exemption of investments by an assessee not being a company-

(1) A body corporate being a finance corporation sponsored by the Government desiring to be declared by a body corporate engaged in or formed for the purpose of carrying on the business of investments in or advancing loans to industrial, agricultural or house building sectors in Bangladesh within the meaning of paragraph 8 of part B of THE SIXTH SCHEDULE to the ordinance shall made an application to the Board duly filled in the form given hereunder:-

(1) Name of the body corporate:

(2) Location of its registered office:

¹ Ins. by S.R.O. No. 338-L/9/ dr. /9-12-/99/ subsequently deleted by S.R.O. /5/- L/95 dt. 28-08-/995

- (3) Date of incorporation, if applicable:
- (4) Date of commencement of business; if any;
- (5) Nature of business:
- (6) Whether the body corporate has been established by or under an Act of parliament:
- (7) Whether the approval of the Government has been obtained to the capital issue; if so, the amount permitted to be issued:
- (8) Authorised share capital of the body corporate and classes of share and their value:
- (9) The amount of share capital issued or proposed to be issued and the classes of shares and their value:

Date.....

Signature of the
Chairman/Managing
Director/Director

VERIFICATION

I,....., do hereby solemnly affirm that the information given is correct and complete.

Date.....

Signature of the
Chairman/Managing
Director/Director

- (2) The application shall be accompanied by the following documents, namely:-
 - (a) The Act of parliament by which the body corporate was established with an attested copy thereof;
 - (b) Certificate of the commencement of business, if any, with an attested copy thereof;
 - (c) An attested copy of the letter from the Government authorising the issues of the capital;
 - (d) In the case of a body corporate that has already commenced business, certified copies of the audited balance sheet and profit and loss accounts for the last three years (or any lesser period for which the accounts have been prepared); and
 - (e) The names and addresses of the Managing Director and other Directors and their shareholdings, if any;

(3) On receipt of the application under sub-rule (1), the Board may made such enquires and call for further information as it may deem necessary.

(4) If the Board is satisfied that the body corporate should be declared as an approved undertaking within the meanin~ of paragraph 8 of part B of THE SIXTH SCHEDULE to the Ordinance, it shall made an order to that effect and send a copy thereof to the body corporate.]

61. Form of tax clearance and exemption certificate, etc.

(1) Every application for a tax clearance certificate or an exemption certificate shall be made in the following form :--

Application for a certificate under section 107 of the Income Tax Ordinance, 1984:

To

The Deputy Commissioner of Taxes.
.....

Sir,

I request that a tax clearance an exemption certificate be granted to me. I give below the necessary particulars.

1. Name of applicant
(in block letters).
2. Domicile
3. Present address
4. Permanent address
5. Nature of Business or profession of Bangladesh
(if the visit to Bangladesh was made only as a tourist and no income was earned during the period of stay in Bangladesh, it should be so stated).
6. Place(s) at which the business or profession is or was carried on
7. Name and address of employer(s) of the applicant
(in case the applicant is representing a firm or a company, the name and address of the firm or company should be stated)
8. Name of the Deputy commissioner of Taxes, if any where last assessment of the applicant was made
9. Date of arrival in Bangladesh
10. Probable date of departure
11. Destination
12. Mode of travel (air/sea/land)

Place:
Date : (Applicant)

Yours faithfully,

N.B. Please see the certificate.

When the applicant is an existing assessee, the application should be addressed to the Deputy Commissioner of Taxes who completed the last assessment.

*Strike out whichever is inapplicable.

Certificate to be furnished by Employers/Associates/Agents/Head Office/ Branch Office, etc.

1. Certified that is our employee/
(Name in block letters)
representative/associate.
2. (i) Certified that(Give name) is leaving Bangladesh temporarily on leave/duty and will return by(Give approximate date).

*(ii) Certified that his/her income was less than the taxable minimum during the period (s).

(iii) A cheque for the amount of tax due along with the computation of income is enclosed.

(iv) We undertake to pay the liability, if any, when determined.

Signature
Designation
Name and address of the Employers/
Associates/Agents/Head Office/Branch Office.

*Strike out whichever is inapplicable.

Guarantee Certificate to be furnished by a tax payer in Bangladesh in the case of persons who are neither employees nor representatives of any firm.

We/I,certify (name in block letters) that
.....is known to us/me and that we/I undertake to pay his/her tax liability, if any, when determined.

Signature of the guarantor
Name and address
.....
TIN
Circle

(2) Tax clearance certificate issued by the Deputy Commissioner of Taxes shall be in the following form:-

Book No. Serial No.
Counterfoil of certificate under section 107 of the Income Tax Ordinance, 1984 (XXXVI of 1984)
Date.....
Name.....
Present address.....
Permanent address.....
.....
Business or profession.....
Date of arrival in Bangladesh.....
Date of departure.....
(as stated in the application)
Date up to which the certificate is valid.....
Challan No. and date of payment of tax.....
Signature or left-hand thumb impression of the person named in the certificate

Deputy Commissioner of Taxes.
...../Circle.

Book No. Serial No.
TAXES DEPARTMENT
Certificate under section 107 of the Income Tax Ordinance, 1984 (XXXVI of 1984)
Office of the Deputy Commissioner of Taxes
..... Circle.....
Place.....
Date.....
This is to certify that.....
of..... (whose signature or thumb impression is affixed below) has no liabilities made satisfactory arrangements for his/her liabilities under the Income Tax Ordinance, 1984 (XXXVI of 1984), the Income-tax Act, 1922 (XI of 1922), the Gift-tax Act, 1963 (XIV of 1963) Gift Tax Act, 1990 (SLIV) of 1990) or the wealth-tax Act, 1963 (XV of 1963).
This certificate is valid up to.....
Signature.....
Deputy Commissioner of Taxes,
Signature or left-hand/Circle.
thumb impression of the
person named in the certificate.....

(3) Exemption certificate issued by the Deputy Commissioner of Taxes shall be in the following form:

Book No. Serial No.
Counterfoil of certificate under section 107 of the Income Tax Ordinance, 1984 (XXXVI of 1984)

Date.....

Name.....

Present address.....

Permanent address.....

Date of arrival in Bangladesh.....

Date of application.....

Date of departure (as stated in the application)

Deputy Commissioner of Taxes.

...../Circle.

Signature or left-hand thumb
impression of the person named
in the certificate.....

Book No. Serial No.
TAXES DEPARTMENT

Certificate of Exemption under section 107 of the Income Tax Ordinance, 1984 (XXXVI of 1984)

Office of the Deputy Commissioner of Taxes

..... Circle

Place.....

Date.....

This is to certify that.....
of..... (whose signature or thumb impression is
affixed below) is exempted from producing evidence of payment of
taxes in connection with his journey to all journey performed
before.

.....
This certificate is valid up to.....

(Signature).....

Deputy Commissioner of Taxes,

Signature or left-hand thumb
impression of the person named
in the certificate.....

62. Production of certificate of tax clearance, etc. before any officer of ¹ [immigration or] customs.-

² [(1) Subject to the provisions of rule 63, every person who is not domiciled in Bangladesh shall be required to produce a tax clearance certificate or exemption certificate to an officer of immigration or customs for examination before he leaves Bangladesh.]

(2) In the case of a person who claims to be domiciled in Bangladesh, the ³ [officer of immigration or] customs the officer of customs and the owner of charter of a ship or aircraft may accept any of the following evidences of nationality, namely :--

a) a passport issued by the Government; or

b) a certificate of nationality or domicile issued by a District Magistrate or the Government.

63. Exemption from production of tax clearance certificate.-

The following exception are made under section 107(1) of the Ordinance, namely :--

(a) all person below the age of eighteen years;

(b) passengers who can show by the dates stamped on their passports or by other reliable evidence, that ---

(i) they have not spent more than ninety days at a time in Bangladesh; and

(ii) they have not spent more than ninety days in any financial year in Bangladesh;

⁴ [(c) passengers traveling by a pilgrim ship which sails direct from a port in Bangladesh to Jeddah;

(d) all employees of the Government and local authorities in Bangladesh;

(e) agriculturist who produces an certificate from the Chairman of the Union Parishad to the effect that he is an agriculturist and has no source of income except agricultural income.]

(f) all members of diplomatic, trade or commercial missions appointed by foreign Governments, trade commissioners and consul democratic and all full time employees of such diplomatic missions, trade commissioners and consular officers;

(g) all officers and employees of foreign Government visiting Bangladesh on duty;

(h) the wives and dependants of persons covered by clauses ⁵ [(d), (e),] (f) and (g);

¹ Subs. by S.R.O. No. 176-L/99, dt. 01-07-1999.

² Subs. by S.R.O. No. 176-L/99, dt. 01-07-1999.

³ Subs. by S.R.O. No. 176-L/99, dt. 01-07-1999.

⁴ Omitted by S.R.O. No. 176-L/99, dt. 01-07-1999.

⁵ Omitted by S.R.O. No. 176-L/99, dt. 01-07-1999.

(i) ¹ [woman who gives a declaration to the effect that she is wholly dependent upon her husband, parent or guardian and has no independent source of income];

² (j) all experts visiting Bangladesh under technical assistance and aid schemes whose salary or remuneration is exempt from payment of tax under special or general agreement.]

³ [64. Application for a certificate for transfer of property.--

The application for a certificate under section 184(1) of the Ordinance shall be made by a transferor in the following form:-

The application for a certificate under section 184(1) of the Income Tax Ordinance, 1984 (XXXVI of 1984)

To
The Deputy Commissioner of Taxes

The undersigned hereby applies for a certificate under section 184(1) of the Income Tax Ordinance, 1984 (XXXVI of 1984) and furnishes the following particulars in connection therewith:-

1. Name of applicant ----- :
(in block letters)
2. Name of partners in the case of a firm or co-owners ----- :
3. Full address of the applicant ----- :
4. Circle/Zone in which the applicant is assessed of falls to be assessed ----- :
5. Sources of income ----- :
6. Description and location of the property ---- :
7. The date of purchase of the property by the applicant, give details (date of acquisition of land, construction of building)----- :
8. The price at which the property was originally purchased by the applicant and the value of any investment in the land, house or building constructed, if any----- :
9. The name and address of the intending purchaser ----- :
10. Consideration for which the property is intended to be transferred ----- :

Signature of the applicant

¹ Subs. by S.R.O. No. 176-L/99, dt. 01-07-1999.

² Omitted by S.R.O. No. 176-L/99, dt. 01-07-1999.

³ Omitted by S.R.O. No. 151-L/95, dt. 28-08-1995

I/We -----, hereby declare that the information given above is true to the best of my/our knowledge and belief.

Signature of the applicant

¹
[64A. Form of certificate.--

The certificate to be furnished ² [under the first and second proviso] to section 82 of the Ordinance shall be in the following form and shall be verified in the manner indicated therein:-

**Form of certificate under the proviso to section 82 of the Income Tax Ordinance, 1984
(XXXVI of 1984)**

We.....have examined the books of accounts
(name of the chartered accountant)
of.....with reference to relevant records and documents
(Name of the company)
and are enclosing herewith a statement showing the computation of the total income of the said.....(name of the company) in respect of the assessment year.....corresponding to the income year ending on

We.....certify that the total income shown
(name of the chartered accountant)

in the statement has been determined in accordance with the provisions laid down in the Ordinance after necessary adjustments for expenses and depreciation ³ [which are allowable under the provisions of the said Ordinance and provisions of International Accounting Standards, as adopted by The Institute of Chartered Accountants of Bangladesh].

In our opinion based on information and documents examined by us, the enclosed statement reflects the total income of the said company for the aforementioned income year.

Enclosure: The statement showing computation of total income.

Signature of the
Chartered Accountant.

Date.....

..... (Seal)

Name and address of the
Chartered Accountant..

⁴
[64B. Tax-payers Identification Number.--

Every assessee shall submit an application in the form prescribed below to the Deputy Commissioner of Taxes with whom he is being assessed or to be assessed for the purpose of obtaining tax-payers Identification Number referred to in section 184B of the Ordinance:

Application form for Tax-payer's Identification Number

¹ Inss. by S.R.O. No. 272-L/90, dt. 16-07-1990.

² Subs. by S.R.O. No. 203-L/91, dt. 01-07-1991.

³ Subs. by S.R.O. No. 200-L/2000, dt. 03-07-2000

⁴ Ins. by S.R.O. No. 176-L/1999, dt. 01-07-1999, Subs. by

I hereby affirm that all information given above is correct & complete and I have not taken any TIN from any other taxes circle.

Signature of the assessee

.....
(To be filled in by the concerned circle)

1. Assessment locaiton:

Zone:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Circle:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

2. Status:

Individual Company Firm

Association of persons Hindu undivided family Local Authority

Deputy Commissioner's Comment:

Acceptable Not Acceptable

TIN

				-										
--	--	--	--	---	--	--	--	--	--	--	--	--	--	--

Signature of the Deputy Commissioner of Taxes SEAL;

¹[64C. Tax collection account number.-

Every person required to deduct or collect tax under Chapter VII of the Income Tax Ordinance, 1984 shall be given a tax collection account number by the Board and such person shall fill in the following form and submit the same to the Deputy Commissioner of Taxes who has jurisdiction to assess him:-

¹ Ins. by

	b. Royalty or technical know-how fee	52A(2)		
	c. Fees for professional & technical services	52A(3)		
5.	a. Payment for Private Security Service	52AA		
	b. Payment to Stevedoring Agencies	52AA		
6.	Collection of tax from brick manufacturers	52F		
7.	L/C Commission	52I		
8.	House/Office Rent	53A	17B	
9.	Collection of tax from shipping business of a resident	53AA		
10.	Receipt from export of manpower	53B	17C	
11.	Collection of tax from export of knit-wear and woven garments	53BB		
12.	Collection of tax from Member of Stock Exchanges	53BBB		
13.	Receipt from public auction	53C	17D	
14.	Courier business of a non-resident	53CC		
15.	Payment to actor/actress	53D		
16.	Export cash subsidy	53DD		
17.	Commission, discount of fees	53E		
18.	Payment to Foreign buyer's agent	53EE		
19.	Interest on savings and fixed deposit	53F		
20.	Collection of tax from persons engaged in real estate or land development business	53FF		
21.	Insurance Commission	53G		
22.	Payment to Surveyor of General Insurance	53GG		
23.	Collection from credit card bill	53GGG		
24.	Collection of tax on transfer or property	53H	17I	
25.	Dividends	54		
26.	Lottery	55		
27.	Payment to Non-resident	56		

Signature

Name:.....

Designation:

(Note: Person to sign the application -

- a. in case of individual; by the individual
- b. in case of firm; by any of the partners
- c. in case of company; by any of the share holder directors
- d. in case of local authority; by the Head of Accounts/Finance
- e. in case of government: by the officer assigned for the purpose.)."

(To be filled in by the concerned circle)

1. Assessment location:

Zone:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Circle:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

¹[2. **Category (Deducting Authority):**

Government Individual Company Firm

Autonomous Other]

²[3. **Concern Ministry (In case of Government category):**

Name of the Ministry: _____]

Forwarded directly to the Second Secretary (Computer), NBR, Segunbagicha, Dhaka.

Signature of the Deputy Commissioner of Taxes

SEAL

.....
(To be filled in by the NBR)

Tax Collection Account Number:

			-			-				
--	--	--	---	--	--	---	--	--	--	--

Tax Collection Source codes:

Signature of the Second Secretary (Computer), NBR

SEAL]

¹ Subs. by ²Ins. by

¹[65. **Amount or rate for allowance of entertainment expense. --**

For the purpose of section 30 (f) (i) of the Ordinance, the amounts or rates in excess of which no deduction shall be admissible for expenditure in respect of entertainment are specified below :-

- (a) On the first take 10 lakh of income, profits and gains of the business or profession (computed before making any allowance in respect of expenditure on entertainment) at the rate of 4%;
- (b) On the balance of income, profits and gains of the business or profession (computed in the manner aforesaid).....at the rate of 2%]

²[65A. **Allowance in respect of expenditure on foreign travels for holidaying and recreation,-**

- (1) For the source of section 30(f) . (ii) of the Ordinance the allowance in respect of expenditure on foreign travels for holidaying and recreation of an employee and his dependants in excess of the amount equivalent to three months basic salary of the employee or three-fourths of the actual expenditure, whichever is less, not oftener than once in every two years, shall be admissible.

Explanation. - For the purposes of this rule---

- (a) “basic salary” means the pay and allowances payable monthly or otherwise, but dose not include -
 - (i) dearness allowance or dearness pay unless it enters into the computation of superannuation or retirement benefits of the employee concerned;
 - (ii) employer’s contribution to a recognised provident fund or a fund to which the Provident Funds Act., 1925 (XIX of 1925) applies and the interest credited on the accumulated balance of an employee in such fund ;
 - (iii) allowance, which are exempt from the payment of tax; and
 - (iv) allowance; perquisites, annuities and any benefit;
 - (b) “employee” includes a director of a company working full-time for one company; and
 - (c) “dependants” means an employee’s spouse and minor children including step and adopted children.
- (2) Notwithstanding anything contained in this rule, any expenditure on foreign travels under sub-rule (1) for which payment has been made in a sum exceeding taka [10,000 shall not be allowed as a deduction in computing the total income unless such payment is made by a crossed cheque drawn, on a bank or by a crossed bank draft.]

¹ Subs. by S.R.O. 154-L/93, dt. 05-08-1993.

² Ins. by S.R.O. No. 340-L/85, dt. 21-07-1985.

¹

[65B. Rate of allowances in respect of publicity and advertisement expenses.--

(1) For the purpose of section 30(f) (iii) of the Ordinance, the rates in excess of which no deduction shall be admissible for expenditure in respect of publicity and advertisement are specified below:-

- | | | |
|-------|---|-----------------------|
| (i) | up to a turnover or receipt of taka 50 lakhs. | At the rate of 0.50% |
| (ii) | on the next taka 2 crores 50 lakhs. | At the rate of 0.40% |
| (iii) | on the next taka 7 crores | At the rate of 0.30% |
| (iv) | on the next taka 10 crores | At the rate of 0.20% |
| (v) | on the next taka 20 crores | At the rate of 0.15% |
| (vi) | on the balance | At the rate of 0.10%] |

(2) Notwithstanding anything contained in this rule, any expenditure on publicity and advertisement for which payment has been made in a sum exceeding taka 10,000 shall not be allowed as a deduction in computing the total income unless such payment is made by a crossed cheque drawn on a bank or by a crossed bank draft.

²

[65C. Rate of allowances in respect of expenditure on distribution of free samples.--

For the purpose of section 30(f) (iv) of the Ordinance, the rates in excess of which no deduction shall be admissible for expenditure in respect of distribution of free samples are specified below :-

- (a) for a turnover upto taka 5 crore at the rate of ³ [1.5%]
(b) for a turnover in excess of taka 5 crore
out upto 10 crore..... at the rate of ³ [0.75%]
(c) for any amount or a turnover in excess
of taka 10 crore..... at the rate of ³ [0.375%];

⁴
[Provided that in the case of a pharmaceutical industry, the rates in respect of distribution of free samples are specified below :

- (a) For a turn-over upto taka five crore at the rate of 2%
(b) For a turn-over in excess of taka five crore
out upto ten crore..... at the rate of 1%
(c) For a turn-over in excess of taka ten crore at the rate of 0.50%];

⁵**[66. Standard of a “tourist industry”.--**

The following shall be the standard of a tourist industry for the purposes of the explanation to section 46(1) of the Ordinance, namely :-

- ⁶
(a) [the number of guest rooms shall not be less than thirty in case the industry is located in Dhaka, Chittagong or Khulna city corporation and ten in case it is located in other places and each such industry shall have adequate public facilities, such as, dinging hall and lobbying space;];

¹ Ins. by S.R.O. No. 318-L/85, dt. 04-07-1985 subsequently omitted from the date of insertion vide S.R.O. No. 32A-L/86, dt 30-07-1986.

² Subs. by S.R.O. No. 283-L/94, dt. 02-10-1994.

³ Subs. by S.R.O. No. 151-L/95, dt. 28-08-1995 from 1%, 0.5% & 0.25% respectively.

⁴ Ins. by S.R.O. No. 200-L/2000, dt. 03-07-2000.

⁵ Omitted by ⁶ Subs. by S.R.O. No 200-L/2000, dt. 03-07-2000.

(b) each guest room shall have an attached both room equipped with modern sanitary fittings;

(c) at last 50% of the gust rooms shall be air-conditioned;

(d) each guest room shall be fitted with a telephone or there shall be at least one telephone on each floor.

¹[*Provided that the Board may relax one or more of the aforesaid standards in case of an industry located in places other than in Dhaka, Chittagong and Khulna*]

²[**67. Search and Seizure.--**

- (1) The powers of search and seizure under section 117 shall be exercised in accordance with sub-rules (2) to (19).
- (2) The authorization under sub-section (1) of section 117 by the ³[Director-General of Inspection or Director General, Central Intelligence Cell] or the Commissioner or any such Deputy Director of Inspection or Inspecting Joint Commissioner as in empowered by the Board in this behalf shall be in the form prescribed in sub-rule (19).
- (3) Every authorization referred to in sub-rule (2) shall be in writing under signature of the officer issuing the authorization and shall bear his seal.
- (4) Any person in charge of, or residing in, any building, place, vessel, vehicle or aircraft authorized to be searched shall, on demand by the officer authorized to exercise the powers of search and seizure under section 117 (hereinafter referred to as the authorized officer) and on production of the authority, allow him free ingress thereto and afford all reasonable facilities for a search therein.
- (5) If ingress into such building or place cannot be so obtained it shall be lawful for the authorized officer executing the authority, with such assistance of police officers as may be required, to enter such building or place search therein and in order to effect an entrance into such building or place, to break open any outer or inner door or window of any building or place, whether that of the person to be searched or of any other person, if after notification of his authority and purpose and demand of admittance duly made, he cannot otherwise obtain admittance:

Provided that, if any such building or place is an apartment in actual occupancy of a woman, according to custom does not appear in public, the authorized officer shall, before entering such apartment, give notice to such woman that she is at liberty to withdraw and shall afford her every reasonable facility for withdrawing and may then break open the apartment and enter it.

¹ Omitted by S.R.O. No 200-L/2000, dt. 03-07-2000

² Ins. by S.R.O. No. 150-L/87, dt. 16-07-1987.

³ Subs. for "Senior Commissioner of Taxes or Director of Inspection" by

(6) If ingress in to any vessel, vehicle of aircraft authorized to be searched cannot be obtained because such vessel, vehicle of aircraft is moving or for any other reason, it shall be lawful for the authorized officer with such assistance of police officers or any other officers of the Government, as may be required, to stop any such vessel or vehicle or, in the case of an aircraft, compel it to stop or land, and search any part of the vessel, vehicle of aircraft; and in order to effect an entrance into such vessel, vehicle or aircraft, to break open any outer or inner door or window of any such vessel, vehicle or aircraft, whether that of the person to be searched or of any other person, of after notification of his authority and purpose and demand of admittance duly made, he cannot other wise obtain admittance:

Provided that if any such vessel, vehicle or aircraft is occupied by a woman, who according to custom does not appear in public, the authorized officer shall, before entering such vessel, vehicle or aircraft, give notice to such woman that she is at liberty to withdraw and shall afford her every reasonable facility for withdrawing.

- (7) The authorized officer may require any person who is the owner, or has the immediate possession, or control of any box, locker, safe, almirah or any other receptacle situate in such building, place, vessel, vehicle or aircraft, to open the same and allow access to inspect or examine its contents, and, where the keys thereof are not available or where such person fails to comply with any such requirement, may cause any action to be taken including the breaking open of such box, locker, safe, almirah or other receptacle which the authorized officer may deem necessary for carrying out all or any of the purposes specified in the authority issued under sub-rule (2).
- (8) The authorized officer may, where it is not practicable to seize the money, bullion, jewellery or other valuable article or thing or any books of account or document, serve an order on the owner or the person who is in immediate possession or control thereof that he shall not remove, part with or otherwise deal with it except with the previous permission of the authorized officer, who may take such steps as may be necessary for ensuring compliance with this sub-rule.
- (9) Any person referred to in clause (c) of sub-section (2) of section 117 may be searched by the authorized officer with such assistance as he may consider necessary. If such person is a woman the search shall be made by another woman with a strict regard to decency.
- (10) Before making a search, the authorized officer shall, --
- (a) where a building or place is to be searched, call upon two or more respectable inhabitants of the locality in which the building or place to be searched is situate; and
 - (b) where a vessel, vehicle or aircraft is to be searched, call upon any two or more respectable persons, to attend and witness the search and may issue an order in writing to them or any of them so to do.
- (11) The search shall be made in the presence of the witnesses aforesaid and a list of all things seized in the course of such search and of the places in which they were respectively found shall be prepared by the authorised officer and signed by such witnesses; but no person witnessing a search shall be required to attend as a witness

of the search in any proceedings under the Income-tax Act, 1922 or the Income Tax Ordinance, 1984 unless specially summoned.

- (12) The occupant of the building, place vessel, vehicles or aircraft searched, including the person in charge of such vessel, vehicle or aircraft, or some person on his behalf, shall be permitted to attend during the search and a copy of the list prepared under sub-rule (11) shall be delivered to such occupant or person. A copy thereof shall be forwarded to the Senior Commissioner of Taxes and, where the authorization has been issued by any officer other than the Senior Commissioner of Taxes, also to that officer.
- (13) Where any person is searched under clause (c) of sub-section (2) of section 117, a list of all things taken possession of shall be prepared and a copy thereof shall be delivered to such person. A copy thereof shall be forwarded to the Senior Commissioner of Taxes and, where the authorization has been issued by any officer other, than the Senior Commissioner of Taxes, also to that officer.
- (14) The authorized officer shall place or cause to be placed the bullion, jewellery and other valuable articles and things seized during the search in a package or packages which shall be listed with details of the bullion, jewellery and other valuable articles and things placed therein; every such package shall bear an identification mark and the seal of the authorised officer or any other taxes authority not below the rank of Deputy Commissioner of Taxes and the occupant of the building, place, vessel, vehicle or aircraft including the person in charge of such vessel, vehicle or aircraft, searched or any other person in his behalf shall also be permitted to place his seal on them. A copy of the list prepared shall be delivered to such occupant or person. A copy shall be forwarded to the Senior Commissioner of Taxes and where the authorization has been issued by any officer other than the Senior Commissioner of Taxes, also to that officer.
- (15) The authorised officer may convey the books of account and other documents, if any, seized by him in the course of the search made be him and the package or package, if any, referred to in sub-rule (14) to the office of any taxes authority not below the rank of Deputy Commissioner of Taxes (hereinafter referred to as the Custodian). Any money seized in the search referred to above may also be deposited with the Custodian.
- (16) (i) The Custodian shall take such steps as he may consider necessary for the safe custody of ---
 - (a) books of account and other documents; and
 - (b) the package or packages, conveyed to him.
 - (ii) The Custodian may deposit for safe custody all or any of the packages with any branch of the Bangladesh Bank or its subsidiaries or a Government Treasury.
 - (iii) Where any money has been deposited with the Custodian, he may credit the money, or remit the money through the nearest Government Treasury free of charge for being credited, in the personal Deposit Account of the Senior

Commissioner of Taxes in the Government Treasury at the place where the office of the Senior Commissioner is situate.

- (17) (i) Whenever any sealed package is required to be opened for any of the purposes of the Income tax Act, 1922/Income Tax Ordinance, 1984, the authorised officer may, unless he is himself the Custodian, requisition the same for the Custodian and on receipt of the requisition, such package or packages, as the case may be, shall be delivered to him by the Custodian. The authorised officer may break any seal and open such package in the presence of two respectable witnesses after giving a reasonable notice to the person from whose custody the contents were seized, to be present.
- (ii) Such person shall be permitted to be present till all or any of the contents of such package are placed in a fresh package or packages and sealed in the manner specified in sub-rule (1) or delivered to such person or the Custodian, as the case may be.
- (18) The Deputy Commissioner of Taxes to whom a report with all relevant papers have been handed over under sub-section (1) of section 118 shall have all the powers conferred on the authorised officer under sub-rules (15) and (17).
- (19) Warrant of authorization under section 117 of the Income Tax Ordinance, 1984, and rule 66 (2) of the Income Tax Rules, 1984.

To
The Inspecting Joint Commissioner of Taxes,
The Joint Director of Inspection,
The Deputy Commissioner of Taxes,
The Deputy Director of Inspection, -----

Whereas information has been laid before me and on the consideration thereof. I have reason to believe that –

A summons under sub-section 37(1) of the Income tax Act, 1922 or under section 122(1) of the Income Tax Ordinance, 1984 or a notice under section 22(4) of the Income tax Act, 1922 or under section 79 of the Income Tax Ordinance, 1984 was issued by the Inspection Joint Commissioner of Taxes/Deputy Commissioner of Taxes, to (name of the person) on(date) to produce, or cause to be produced, books of account or other documents specified in the relevant summons or notice and he has omitted or failed to produce, or cause to be produced, such books of account or other documents as required by such summons or notice;

A summons under section 37(1) of the Income-tax Act, 1922 or under section 122(1) of the Income Tax Ordinance, 1984 or a notice under section 22(4) of the Income Tax Act, 1922 or under section 79 of the Income Tax Ordinance , 1984 has been issued by Inspecting Joint Commissioner of Taxes/ the Deputy Commissioner of Taxes.....to(name of the person) on.....(date) to produce or cause to be produced , books of account or other documents specified in the relevant summons or notice and he will not produce or cause to be produced, such books of account or other documents as required by such summons or notice ;

If a summons u/s 37 (1) of the Income-tax Act, 1922 or u/s 122(1) of the Income Tax

Ordinance, 1984 or a notice u/s 22(4) of the Income-tax Act, 1922 or u/s79 of the Income Tax Ordinance, 1984 is issued to..... (name of the person) to produce, or cause to be produced, books of account or other documents which will be useful for, or relevant to, proceedings under the Income-tax Act,1922, or under the Income Tax Ordinance, 1984, he would not produce or cause to be produced such books of accounts or other documents as required by such summons or notice;

Messers/Mr./Miss/Mrs. are/is in possession of any money, bullion, jewellery or other valuable article or thing as such money, bullion, jewellery or other valuable article or thing represents either wholly or partly income or property which has not been, or would not be disclosed for the purpose of the Income-tax Act, 1922 or the Income Tax Ordinance,1984;

And whereas I have reason to suspect; that such books of account, other documents, money, bullion, jewellery or other valuable article or thing have been kept and are to be found in (specify particulars of the building/place/vessel/ vehicle/aircraft);

This is to authorise and require you (name of the Joint Director of Inspection or of the Inspecting Joint Commissioner of Taxes or of the Deputy Director of Inspection or the Deputy Commissioner of Taxes)-

- (a) to enter and search the said building/place/vessel/ vehicle/ aircraft;
- (b) to search any person who has got out of, or is about to get into., or is in the building/place/vessel/vehicle/aircraft if you have person to suspect that such person has secreted about his person any such books of account, other documents, money, bullion, jewellery or other valuable article or thing ;
- (c) to place identification marks on such books of account and documents as may be found in the course of the search and as you may consider relevant to or useful for the proceedings aforesaid and to make a list thereof together with particulars of the identification marks;
- (d) to examine such books of account and documents and make, or cause to be made, copies or extracts from such books of account and documents;
- (e) to seize any such books of account, documents, money, bullion, jewellery or other valuable article or thing found as a result of such search and take possession thereof;
- (f) to make a note or an inventory of any such money, bullion, jewellery or other valuable article or thing;
- (g) to convey such books of account, documents , money, bullion, jewellery or other valuable article or thing to the office of the Inspecting Joint Commissioner of Taxes or any other authority not below the rank of the Deputy Commissioner of Taxes employed in the execution of the Income Tax Ordinance, 1984 ; and
- (h) to exercise all other powers and perform all other functions under section 117 of the Income Tax Ordinance, 1984 and the rules relating thereto.

You may requisition the services of any police officer or any officer of the Government, to assist you for all or any of the purposes specified in sub-section (1) of section 117 of the

Income Tax Ordinance, 1984.

Commissioner of Taxes
Director General of Inspection
Additional Director General of Inspection
Additional/Inspecting Joint Commissioner of Taxes.

[Explanation .-- In this rule, “ section” means a section of the "Ordinance;”]

MINISTRY OF FINANCE
International Resource Division
Taxes Appellate Tribunal, Bangladesh

NOTIFICATION
Dhaka, the 3rd July, 1986

No. T-4/A TB/(Ad)/80.- In exercise of the powers conferred by section 15 of the Income Tax Ordinance, 1984 (XXXVI of 1984), the Taxes Appellate Tribunal is pleased to make the following rules:

1. (i) These rules may be called the Taxes Appellate Tribunal (Procedure) Rules, 1985.
(ii) They shall come into force at once.
2. In these rules, unless there anything repugnant in the subject of context,-
 - (a) “authorised representative” means -
 - (i) in relation to an assessee, a person duly authorised by the assessee under section 174 to attend before the Tribunal; and
 - (ii) in relation to a Tax authority who is a party to any proceeding before the Tribunal, a person duly appointed by the Government by notification in the official Gazette as authorised representative to appear, plead and act for such authority in any such proceeding , (and any other person acting on behalf of the person so appointed).
 - (b) “Bench” means a Bench of the Tribunal constituted under sub-section (2) of section 12;
 - (c) “member” means a member of the Tribunal;
 - (d) “Ordinance” means the Income Tax Ordinance, 1984 (XXXVI of 1984);
 - (e) “prescribed form” means a form prescribed in the rules made by the National Board of Revenue under section 85;
 - (f) “President” means President of the Tribunal;
 - (g) “Registrar” means the person who is for the time being discharging the function of the Registrar of the Tribunal;
 - (h) “section” means a section of the Ordinance;
 - (i) “Tribunal” means the Taxes Appellate Tribunal constituted by the Government under section 11, and includes, where the context so requires, a bench exercising the power and discharging the functions of the Tribunal.
3. A Bench shall hold its sittings at its headquarters or such other place as the President may consider convenient.

4. A Bench shall hear and determine such appeals and applications made under the Ordinance as the President may, by general or special order, direct.
5. The office of the Tribunal shall, subject to any special order of the President, observe the same office hours and holidays as the office of the Supreme Court (High Division) at Dhaka.
6. The Language of the Tribunal shall be English.
7. (1) A memorandum of appeal to the Tribunal shall be presented by the appellant in person or by an agent to the Registrar at the Headquarters of the Tribunal at Dhaka or to an officer authorised in this behalf by the Registrar or sent by registered post addressed to the Registrar or to such officer.

(2) A memorandum of appeal sent by post under sub-rule (1) shall be deemed to have been presented to the Registrar or to such officer authorised by the Registrar on the day on which it is received in the office of the Tribunal at Dhaka, or, as the case may be, in the office of such officer.
8. The Registrar or, as the case may be, the authorised officer shall endorse on every memorandum of appeal the date on which it is presented, or deemed to have been presented, under rule 7 and shall sign the endorsement.
9. Every memorandum of appeal shall be written in English, and shall set forth, concisely and under distinct heads, the grounds of appeal without any argument or narrative; and such grounds shall be numbered consecutively.
10. (1) Every memorandum of appeal shall be in quadruplicate and shall be accomplished by four copies (at least one of which shall be a certified copy) of the order appealed against and four copies of the order of the Deputy Commissioner of Taxes.

(2) The Registrar or, an officer authorised by the Registrar in this behalf may accept a memorandum of appeal which is not accompanied by all or any of the documents referred to in sub-rule (1).
11. Where a fact which cannot be borne out by, or is contrary to, the record is alleged, it shall be stated clearly and concisely and supported by a duly sworn affidavit.
12. The appellant shall not, except by leave of the Tribunal, urge or be heard in support of any ground not set forth in the memorandum of appeal, but the Tribunal, in deciding the appeal, shall not be confined to the grounds set forth in the memorandum of appeal or taken by leave of the Tribunal under this rule.

Provided that the Tribunal shall not rest its decision on any other ground unless the party who may be affected thereby has had a sufficient opportunity of being heard on that ground.
13. The Registrar or, as the case may be, the authorised officer may reject a memorandum of appeal, if it is not in the prescribed form or return it for being amended within such

time as he may allow; and on its re-submission after such amendment, the memorandum shall be signed and dated by the Registrar, as the case may be, the authorised officer.

14. In an appeal by an assessee under sub-section (1) of section 158, the Deputy Commissioner of Taxes concerned shall be made respondent to the appeal.
15. In an appeal by an assessee under sub-section (1) of section 158, the assessee appellant shall append to the memorandum of appeal a certificate from the Deputy Commissioner of Taxes concerned or a certificate signed by himself or his authorised Representative supported by duly receipted challan that he has paid the tax required under clause(a) of sub-section (2) of the said section. In case no such payment has been made, an explanation shall be appended stating the reason for not paying the said tax.
16. In an appeal under preferred by a deputy Commissioner of Taxes under sub section (3) of section 158 the appellant before the Appellate Joint Commissioner shall be made a respondent to appeal.
17. In an appeal under sub-section (3) of section 158 the Deputy Commissioner of Taxes shall append to the memorandum of appeal certificate that the appeal has been preferred under the direction of the commissioner of Taxes.
18. Where a memorandum of appeal is signed by an authorised representative, such representative shall annex to the memorandum of appeal in writing constituting his authority and his acceptance of it. The acceptance shall be signed and dated by the representative and shall state whether he is legal practitioner, an accountant or an income tax practitioner, or is a person who is a relative of, or regularly employed by the assessee. If the representative is a person regularly employed by the assessee, he shall state the capacity in which he is at the time employed; if he is a relative of the assessee, he shall state his relationship with the assessee; and if he is an income tax practitioner, he shall state his qualifications under clause (f) of sub-section (2) of section 174:

Provided that in the case of an appeal under sub-section (3) of section 158, the memorandum of appeal not be accompanied by a letter of authority.

19. An authorised representative appearing for an assessee at the hearing of an appeal shall, unless he has already filed his authority and his acceptance of it under rule 18, before the commencement of the hearing file his authority and his acceptance of authority containing the particulars required by rule 18.
20. The Tribunal may, on an application made by an appellant direct the preparation for a paper book at the cost of the appellant. If such direction is given the parties to the appeal shall be required by the Register to state what papers and documents they desire to be included in the paper book. On receipt of the statements of the parties, the Register shall take such action as may be necessary for the preparation of the paper book.
21. The Tribunal shall notify to the parties, the date and place of hearing of the appeal and send a copy of the memorandum of appeal to the respondent either before or with

such notice.

22. The date and place of hearing of the appeal shall be fixed with reference to the current business of the Tribunal and the time necessary for the service of the notice of appeal so as to allow the parties sufficient time to appear and be heard in support of against the appeal.
23. In an appeal under sub-section (3) of section 158, in fixing the date for the respondent to appeal and answer to the appeal, a reasonable time shall be allowed for the necessary communication with the Commissioner through proper channel and for the issue of instructions to an authorised representative to appear and answer on behalf of the respondent.
24. On the day fixed, or on any other day to which the hearing may be adjourned, the appellant shall be heard in support of the appeal. The Tribunal shall then if it does not dismiss the appeal at once, hear the respondent against the appeal and in such case the appellant shall be entitled to reply.
25. Where on the day fixed for hearing or any day to which the hearing may be adjourned, the appellant does not appear when the appeal is called on for hearing, the tribunal may dismiss the appeal for default, provided that if within 30 days of the service of such order of dismissal the appellant makes an application for the restoration of the appeal on ground that notice of the appeal was not served on him or that the service was not valid in law or that he was prevented by sufficient cause from appearing on the appointed day and he Tribunal is so satisfied, the order of the dismissal for default shall be vacated and the appeal be heard and disposed of on merit.
26. Where on the day fixed for hearing or any other day to which the hearing may be adjourned, the appellant appears and the respondent does not appear when the appeal is called on for hearing the Tribunal may hear the appeal ex parte.

Explanation.- In rules 25 and 26 “appear” means in person or through an authorised representative.

27. Where an assessee whether he be the appellant or the respondent to an appeal dies or is adjudicated insolvent or is succeeded by another person or in the case of a company is being wound up, the appeal shall not abate and may, if the assessee was the appellant, be continued by and if he was the respondent be continued against, the executor, administrator or successor of other legal representative of the assessee or by or against the receiver or liquidator, as the case may be.
28. The respondent, though he may not have appealed, may support the order of the Appellate Joint Commissioner on any of the grounds decided against him.
29. Where the Tribunal is of opinion that the case should be remanded, it may remand it to the Appellate Joint Commissioner or the Deputy Commissioner of Taxes with such direction as the Tribunal may think fit.
30. The parties to the appeal shall not be entitled to produce additional evidence, either oral or documentary, before the Tribunal but if the Tribunal requires any document to

be produced or any witness to be examined or any affidavit to be filed to enable it to decide the case without giving a sufficient opportunity to the assessee to adduce evidence either on points specified by him or not specified by him, the Tribunal may allow such document to be produced or witness to be examined or affidavit to be filed or may allow such evidence to be adduced.

31. Such document may be produced or such witness examined or such evidence adduced either before the Appellate Joint Commissioner or before the Deputy Commissioner of Taxes as the Tribunal may direct.
 32. If the document is directed to be produced or witness examined or evidence adduced before the Appellate Joint Commissioner or the Deputy Commissioner of Taxes he shall comply with the direction of the Tribunal and after compliance send the document, the record of the deposition of the witness or the record of the evidence adduced to the Tribunal.
 33. The Tribunal may, on such terms as it thinks fit, and at any stage, adjourn the hearing of the appeal.
 34. (i) The orders of the Bench shall be in writing and shall be signed and dated by the members constituting it or by any of the members;

(ii) Where a case is referred under sub-section (2) of section 13, the order of the member or members to whom it is referred shall be signed and dated by him or them, as the case may be;
 35. The Tribunal shall, after the order is signed cause it be communicated to the assessee and to the Commissioner.
 36. When a copy of the judgement of the Supreme Court, High Court Division or Appellate Division is received by the Tribunal under sub-section (2) of section 161 or under sub-section (3) of section 162, as the case may be, it shall be sent to the concerned Bench, if the judgement relates to the order of that Bench, for such orders as may be necessary unless the President directs otherwise.
 37. (1) The Scales of copying fees, where chargeable, shall be as under:-
 - (a) For the first 200 words or less----

English	....	....	Tk. 1.00
Vernacular	....	....	Tk. 0.50
 - (b) For every additional 100 words or fraction thereof-

English	.....	.....	Tk 0.50
Vernacular	....	.....	Tk 0.25
- A uniform extra fee of Taka 2 shall be charged on an application for urgent copies.
- (2) The Tribunal may supply to both parties free of cost and without application one copy of its order sub-section (4) of section 159.
38. The scales of inspection fee shall be as under:-
 - (a) For each hour or part of an hour for

ordinary inspection (Court fee stamp) Tk. 1.00

(b) For each hour or part of an
hour for urgent inspection (Court fee stamp) Tk. 2.00

39. The Taxes Appellate Tribunal (Procedure) Rules, 1985, shall apply mutatis mutandis to all appeals to Tribunal made under other Bangladesh Laws.

40. The Income-tax Appellate Tribunal Rules, 1948, are hereby repealed.

**CORRESPONDING RULES & SECTIONS OF
INCOME TAX RULES, 1984 & INCOME TAX ORDINANCE, 1984**

Rule	Section	Remarks
1		
2		
3	111	Repealed
4	111	Repealed
5	111	Repealed
6	111	Repealed
7	111	Repealed
8	35(2)	
9		Rate of exchange
10	51	
11	51(2)	
11A	53A(3)	
12	54, 56	
13	59	
14	52A 59	
15	54(1)	Repealed
16	52	
17	52(1)	
17A	53	
17B	53A	
17C	53B	
17D	53C	
17E	53D	
17F	52(1)	Repealed
17G	53E	Repealed
17H	53F	
17I	53H	
17J	53(1)	Repealed
18	58	
19	110	
20	109	
21	50	
22	50	
23	108	
24	75	
25	75(2)(d), 80	
25A	75(2)(d)(i)	
26	135(i)	
26A	64, 70, 73, 74	Modes of payment of tax by the assessee
27	154(1)	
27A	154(1)	
27B	152D	Repealed
28	158(5)	

29	160(1)	
30	26(3), 28	
30A	19(23)	
31	26(3), 28	
32	26(3), 28	
33	21	
33A	21	
33B	21	
33C	21	
33D	21	
33E	21	
33F	21	Repealed
33G	21	
33H	21	
33I	21	
33J	21	
34		Computation of income of person residing outside Bangladesh
35	104	
36	150	
37	174(2)(e)	
37A		Form for publishing list of highest taxpayers
38	83A	
38A	82	Repealed
38B	82D	Procedure of spot assessment
39		Computation of income of contractor, etc. of an oil company residing outside Bangladesh
40	Para 7(2)(d), Third Sch.	
40A	Para 7A(2)(a), Third Sch.	
41	Para 2(3)(a), Third Sch.	
42	32(4)	
43	Part B, First Sch.	
44	Part B, First Sch.	
45	Part B, First Sch.	
46	Part B, First Sch.	
47	Part B, First Sch.	
48	Part B, First Sch.	
49	Part B, First Sch.	
50	Part B, First Sch.	
51	Part B, First Sch.	
52	Part B, First Sch.	
53	Part B, First Sch.	
54	Part B, First Sch.	
55	Part B, First Sch.	
56	Part B, First Sch.	

57	Part B, First Sch.	
58	Part B, First Sch.	
58A	Part B, First Sch.	
58B	Part B, First Sch.	
58C	Part B, First Sch.	
58D	Part B, First Sch.	
58E	Part B, First Sch.	
58F	Part B, First Sch.	
59	46A	
59A	46A	
59B	Para 15, Part A, Sixth Sch.	
60	Para 8, Part A, Sixth Sch.	Repealed
60A	Para 8, Part A, Sixth Sch.	Repealed
60B	Para 8, Part A, Sixth Sch.	Repealed
61	107	
62	107	
63	107	
64	184(1)	Repealed
64A	82	
64B	184B	
64C	59	
65	30(f)(i)	
65A	30(f)(ii)	
65B	30(f)(iii)	Repealed
65C	30(f)(iv)	
66	46(I)	Repealed
67	117	

No. of Rules: Total: 113; Repealed: 18; Valid: 95