বাংলাদেশ



অতিরিক্ত সংখ্যা কর্তৃপক্ষ কর্তৃক প্রকাশিত

বুধবার, জুলাই ১৪, ২০০৪

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার অর্থ মন্ত্রণালয় অভ্যন্তরীণ সম্পদ বিভাগ জাতীয় রাজস্ব বোর্ড (আয়কর)

প্রজ্ঞাপন

তারিখ, ২৯শে আষাঢ় ১৪১১/১৩ই জুলাই ২০০৪

এস, আর, ও নং ২১৫/আইন/আয়কর/২০০৪ —Income tax Ordinance, 1984 (XXXVI of 1984) এর section 185 এ প্রদত্ত ক্ষমতাবলে জাতীয় রাজস্ব বোর্ড Income Tax Rules, 1984 এর নিম্নরূপ অধিকতর সংশোধনের প্রস্তাব প্রাক-প্রকাশ করিল, যথা ঃ—

উপরি-উক্ত Rules এর---

- (ক) rule 16 এর "N.G.O Affairs Bureau" শব্দগুলির পরিবর্তে "N.G.O Affairs Bureau or any university or medical college or dental college or engineering college" শব্দগুলি প্রতিস্থাপিত হইবে;
- (খ) rule 25 এর পর নিম্নরপ নতুন rule 25A সন্নিবেশিত হইবে, যথা ঃ—

"25A. Statement of individual regarding particulars of life style.—The statement to be furnished as required under section 75(2)(d)(i) of the Ordinance shall be in the following form and shall be verified in the manner indicated therein:—

(৪২৭৭) মূল্য ঃ টাকা ৩.০০ Name:

FORM

Form no. IT 10BB

TIN:

Statement under section 75(2)(d)(i) of the Income Tax Ordinance, 1984 (XXXVI of 1984) regarding particulars of life style

[please tick in the correct box below wherever necessary]

ASS	essme	nt Year:		
1.	Info	rmation regarding	g residence :	
	(a)	resides in the ho	use owned by the assessed	e 🗌
	(b)	resides in a rent	ed house	
	(c)	rent is borne by	the assessee 🔲 Annual re	ent paid
	(d)	resides in a hous	e provide by the employer	r 🗌
	(e)	furnished by the	employer self furnis	shed
2.	Info	rmation regarding	g vehicle :	
	(a)	vehicle is owned	by the assessee	
		vehicle is owned	by the employer	
	(b)	expenses for mai	ntenance of the vehicle be	orne by the assessee
	(c)	expenses for mai	ntenance of the vehicle be	orne by the employer
	(d)	type of vehicle:	Jeep	Car
	(e)	total annual exp	enses for fuel and	The limited ways and
	170 3	maintenance of t	he vehicle : Tk	na (8)
3.	(a)	annual expenses	on electricity : Tk	nt epints
	(b)	AND DESCRIPTION OF THE PERSON OF THE	on telephone : Tk	
4.	(a) -		arding children studying	in a local private school/
N	ame o	the Institution	Number of Children	Annual Expenditure
			TOTAL STREET,	
ĺ	(b)		ure where children	

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

of Name of the	10.01 (0.00)
country(ies)	
-	country(ies)

Verification

I	solemnly declare
that to the best of my know	vledge and belief the information given
in this statement is correct	and complete.
Date :	directly fine
	[Signature of the assessee]";

(গ) rule 26A এর sub-rule (1) নিম্নরূপ প্রতিস্থাপিত হইবে, যথা ঃ---

"(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.";

(ঘ) rule 38 এর sub-rule (1) এর clause (f) এর পর নিয়রূপ নতুন clause (ff)
সিনিবেশিত হইবে, যথা ঃ—

"(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.";

(৩) rule 64B এর পরিবর্তে নিমন্ত্রপ rule 64B প্রতিস্থাপিত হইবে, যথা ঃ-

"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

nstructions:	an en	Use campty be as po	ox in	betwe	en tw	o wor	ds. A	void	abbr	eviati	ion a	
	(2)	NBR v	will ve ng dat	rify t abase	he inf	ormat	ion f	urni	rnished below			
									pho	sport s otogra e asse	ph	
To be filled in b	y the a	ssesse								_		
. Name of th	e asse	ssee:	Par		METERS.	INE	LÆ	del	REL			
								36	mi e	\vdash		
				-							-	
(b) Mother's			П								1	
	П	TT	TI			TT	T					
							100					
(c) Date of	birth	(In ca	se of	indiv	idual):						
						T	٦					
Day	Mon	th		Ye	ear	lei d						
		TT	hand	(W)	herev	or o	nnlie	ahl	e Ir	ı ca	SP	

3. Na	me and TIN of the	(a) Du	siness (in o	case of sole	brobti	etorship	/
		(b) Pa	rtners (in c	ase of a fire	m)		
		(c) Dir	rectors (in	case of a cor	npany)		
		(Wher may b	ever appli e attached	cable, if ne	eeded	separate	shee
sl	Nam	ne			TIN		
a					T		on Q
b		1 3					77
с							
d				IN THE PROPERTY.		100	
e							
f							
g		114					
	acorporation No.			l III			
5. In	acorporation/Reg		n Date (W	herever a	pplica	ble):	
5. In	ncorporation/Rep	gistratio		herever a	pplica	ble):	
5. In	acorporation/Reg	gistratio	n Date (W	herever a	pplica	ble):	
5. In	ncorporation/Rep	gistratio	n Date (W	herever ap	pplica	ble):	
5. In	ncorporation/Rep	gistratio	n Date (W	herever ap	pplica	ble):	
5. In	ncorporation/Rep	gistratio	n Date (W	herever ap	pplica	ble):	
5. In	acorporation/Reg	gistratio	n Date (W	herever ap		ble):	dode
Da D	acorporation/Reg	gistratio	n Date (W				dode
Da Da Distric	acorporation/Reg	gistration	n Date (W			Post C	code

6. (c) Permanent address:	Libermania to
District :	Post Code
6. (d) Other address (Business/Factory/Professional)	
District:	Post Code
7. VAT Registration No. (Wherever applicable): (a) (b) (d) (e)	(c)
	0 1.
I hereby affirm that all information given above is correct I have not taken any TIN from any other taxes circle.	& complete and
Signature of the assessee	
(To be filled in by the concerned circle)	
1. Assessment location :	
Zone:	
Circle:	

2. Status:			
Individ	ial Company	Firm	
Associa	tion of persons Hindu	undivided family	Local Authority
Deputy Com	missioner's Comment : ble		
TIN			
Signature of t	ne Deputy Commissioner o	f Taxes	SEAL";
(5) rule	64B এর পর নিম্নরপ নতুন rule	64C সনিবেশিত হই	বে. যথা ঃ—
the sub juri	inance, 1984 shall be give Board and such person mit the same to the Depu sdiction to assess him: ication form for Tax Co	shall fill in the aty Commissione	following form and or of Taxes who has
Instructions	 Use capital letters. Wr empty box in between much as possible. 		
(To be filled in	by the collecting/deductin	g authority)	
1. Name of under Ch	the authority/person r apter VII of the Income	equired to ded Tax Ordinance	luct or collect tax
2. Date of In	corporation/Registratio	n (Wherever ap	oplicable):
Day	Month Ye	ar	

3.	A	dd	res	ss:																			A
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0.		<u></u>	lan	ado		ess		I			I	1	7	I	I	I	I	L					
7.	T	ax	Pa	ayer	r's	Id	en	tifi	cat	tion	n N	um	ber	(T	IN)	:	-						

8. Nature of Payment (Tick Whichever is applicable):

Sl.	Type of Payment	Section of Income Tax Ordinance, 1984	Rule of Income Tax Rules, 1984	Tick here
1.	Salary	50	albert at be	in ed e
2.	Iterest of Security	51	na ago ta a	
3.	a. Payment to Contractors/Suppliers	52	16	denu.
	b. Indenting Commission	52	17(1)	
	c. Shipping Agency Commission	52	17(2)	
4.	a. Fees for professional services	52A(1)	Terrorita	
	b. Fees for technical services	52A(2)		

Sl.	Type of Payment	Section of Income Tax Ordinance, 1984	Rule of Income Tax Rules, 1984	Tick here
5.	a. Payment for Private Security Service	52AA		
	b. Payment to Stevedoring Agencies	52AA		
6.	Service of Doctor	52G		7 6
7.	L/C Commission	52I		
8.	House/Office Rent	53A	17B	
9.	Receipt from export of manpower	53B	17C	alve-de
10.	Receipt from public auction	53C	17D	VIEW L
11.	Payment to actor/actress	53D		
12.	Commission, discount of fees	53E		700
13.	Payment to Foreign buyer's agent	53EE		
14.	Interest on savings and fixed deposit	53F	ent and hours	enten
15.	Insurance Commission	53G		
16.	Payment to Surveyor of General Insurance	53GG		
17.	Dividends	54		
18.	Lottery	55	- Sent Service	ratte sur
19.	Payment to Non-resident	56	nook noth	Colle

Signati	ure		16
Name :		 	
Designation	:	 	

(Note: In case of where the prayer of the collector is-

- a. an individual it is to be signed by him
- b. a firm it is to be signed by any of the partners
- c. a company it is to be signed by any of the share holder directors
- d. a local authority it is to be signed by head of accounts or finance
- e. a government authority it is to be signed by the official assigned by the government)

(To be filled in by the concerned circle)
1. Assessment location :
Zone: Cameral for Private Security 22AA
Service Service
Circle:
SVI ARA IMPROVINCE R
2. Status:
Individual Company Firm Local Authority Other
Forwarded directly to the Second Secretary (Computer), NBR, Segunbagicha, Dhaka
1360 Improved to Foreign buyon's agent 555 E.
(To be filled in by the NBR) Tax Collection Account Number:
Tax Collection Source codes:
d, as forest entire to in an opening by head of accounts or finance.

২। উপরি-উক্ত সংশোধনী প্রস্তাব সম্পর্কে কাহারও কোন আপত্তি বা পরামর্শ থাকিলে সংশ্লিষ্ট ব্যক্তিকে এই প্রজ্ঞাপন সরকারী গেজেটে প্রকাশের অনধিক পনের দিনের মধ্যে লিখিতভাবে নিম্নস্বাক্ষরকারীর নিকট উহা পৌছাইবার জন্য অনুরোধ করা যাইতেছে এবং জাতীয় রাজস্ব বোর্ড উহা বিবেচনাক্রমে প্রস্তাবিত সংশোধনী চূড়ান্ত করিবে। উক্ত সময়ের মধ্যে কোন পরামর্শ বা আপত্তি পাওয়া না গেলে এইরূপ প্রাক-প্রকাশ চূড়ান্ত প্রকাশ বলিয়া গণ্য হইবে।

জাতীয় রাজস্ব বোর্ডের আদেশক্রমে

এ এস জহির মোহান্মদ
সদস্য (আয়কর নীতি)।