



স্বাধীনতা সংখ্যা
কর্তৃপক্ষ কর্তৃক প্রকাশিত

সোমবার, জুলাই ২, ১৯৯০

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

অথ নন্দপালয়

জাতীয় রাজস্ব বোর্ড

(আয়কর)

প্রজ্ঞাপন

ঢাকা, ১৬ই আষাঢ়, ১৩৯৭/১লা জুলাই, ১৯৯০

নং এন, আর, ও ২৫৯-আইন/৯০—The Income Tax Ordinance, 1984 (XXXVI of 1984) এর section 185 এ পুনরত্ন কনভাবেলে জাতীয় রাজস্ব বোর্ড Income Tax Rules, 1984 এ নিম্নরূপ অধিকতর সংশোধনের প্রস্তাব করিতেছে। প্রস্তাবিত সংশোধনীর খসড়া উক্ত section 185 এর sub-section (4) এর বিধান মোতাবেক, উক্ত সংশোধনীর দ্বারা অভিযুক্ত হইতে পারেন এইরূপ ব্যক্তিবর্গের জাতীয় প্রকাশ করা হইল এবং এতদ্বারা নোটিশ প্রদান করা যাইতেছে যে, উক্ত খসড়া সংশোধনী আগামী ২৬শে আষাঢ়, ১৩৯৭/১১ই জুলাই, ১৯৯০ তারিখের পর বিবেচনা করা হইবে। খসড়াটি সম্পর্কে কোন ব্যক্তিগত নিকট হইতে উপরি-উল্লিখিত তারিখের পূর্বে কোন পরামর্শ বা আপত্তি নিম্নস্বাক্ষরকারী কর্তৃক প্রাপ্ত হইলে উহা জাতীয় রাজস্ব বোর্ড কর্তৃক বিবেচিত হইবে।

খসড়া সংশোধনী

উপরি-উক্ত Rules এর,—

(১) rule 17A তে—

(ক) “2” সংখ্যাটির পরিবর্তে “2.5” সংখ্যাটি প্রতিস্থাপিত হইবে।

(খ) পূর্বন্বন proviso এর পরিবর্তে নিম্নরূপ নূতন proviso প্রতিস্থাপিত হইবে, যথা :—

“Provided that this rule shall not apply in the case of import of goods specified below :—

(a) capital machinery enjoying concessionary rate of import duty; and

(৫৯০১)

মূল্য: ৬০ পয়সা

- (b) raw materials for industries approved by the Board of Investment and the Bangladesh Small and Cottage Industries Corporation.;"

(২) Rule 17G এর পর নিম্নরূপ নতুন rule 17H সন্নিবেশিত হইবে, যথা :—

“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 53 F 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 so 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-Income Tax—Other than companies,” in treasury challan T.R. No. 7, giving particulars as “Deduction of income tax under section 53 F of the Income Tax Ordinance, 1984.”

(3) The head office of each such bank shall furnish to the Director, Research and Statistics, National Board of Revenue in each financial year beginning on 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.
--	-------------------------------	--	----------

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

(e) for tax on interest or share of profit credited by the 31st or paid during the period from the 1st June July; to the 30th June.”;

(৩) rule 27 এর পর নিম্নরূপ নতুন rule 27A গন্মিবেশিত হইবে, যথা:—

“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/Inspecting Joint Commissioner 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.

*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 ;
- (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.”;

(8) rule 38 এর—

(ক) clause (4) এর শেষ প্রান্তস্থিত ক্রমাটির পরিবর্তে একটি সেনিকোলন প্রতিস্থাপিত হইবে এবং তৎপর নিম্নরূপ clause (5) সংশোধিত হইবে, যথা :—

“(5) person deriving income from profession but not maintaining any accounts in accordance with the provisions of the Ordinance.”;

(খ) sub-clause (b) এর আইটেন (ii) এর “one lakh twenty-five thousand taka” শব্দগুলির পরিবর্তে “ten lakh taka if he has been previously assessed and one lakh twenty-five thousand taka if he has not hitherto been assessed” শব্দগুলি প্রতিস্থাপিত হইবে ;

(গ) sub-clause (c) এর আইটেন (i) এর “one lakh twenty-five thousand taka” শব্দগুলির পরিবর্তে “ten lakh taka if he has been previously assessed and one lakh twenty-five thousand taka if he has not hitherto been assessed” শব্দগুলি প্রতিস্থাপিত হইবে ;

(ব) দুই স্থানে উল্লিখিত "section 82" শব্দটি ও সংখ্যাটির পরিবর্তে "section 83A(1)" শব্দটি, সংখ্যাটি, অক্ষরটি ও বন্ধনীগুলি প্রতিস্থাপিত হইবে ;

(৫) rule 64 এর পর নিম্নরূপ নতুন rule 64A সন্নিবেশিত হইবে, যথা :—

"64A. Form of certificate.—The certificate to be furnished under the 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 1984).

We.....have examined the books
(name of the chartered accountant)
of accounts ofwith reference to relevant records
(name of the company)

and documents 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
(name of the chartered accountant)
income shown in the statement has been determined in accordance
with the provisions laid down in the Ordinance after necessary adjust-
ments for expenses and depreciation which are not allowable under the
provisions of the said Ordinance.

In our opinion based on information and documents examined
by us, the enclosed statement reflects the total income of the said
company for the afore-mentioned income year.

Enclosure : The statement showing com-
putation of total income.

*Singnature of the chartered
accountant.*

Date.....
(Seal)

Name and address of the
chartered accountant."।

আলী রেজা খান
সদস্য (কর)।