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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF LABOUR AND INDUSTRIAL WELFARE

Section-VII

ORDER

Dacca, the 14th February, 1981

No. S.R.O. 63-L/81/LIWVII/5(5)/81.—Whereas the workers of the Zenith Laboratories Ltd., Feni, Noakhali, have gone on strike with effect from the 17th December, 1980;

And whereas the said strike has lasted for more than thirty days;

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 32 of the Industrial Relations Ordinance, 1969 (XXIII of 1969), the Government is pleased to prohibit the said strike of the workers of the Zenith Laboratories Ltd., and to refer their dispute with the management to the Labour Court, Chittagong, for adjudication in pursuance of the provisions of sub-section (3) of that section.

By order of the President

A. H. M. NOORUDDIN

Deputy Secretary.

(427)

Price: 75 Paisa.

MINISTRY OF FINANCE

Internal Resources Division

NATIONAL BOARD OF REVENUE

(Income-tax)

NOTIFICATION

Dacca, the 16th February, 1981

No. S.R.O. 64-L/81.—In exercise of the powers conferred by section 59 of the Income-tax Act, 1922 (XI of 1922), read with section 44-G thereof, the National Board of Revenue is pleased to make the following rules, the said having being previously published as required by sub-section (4) of the said section, namely:—

THE INCOME-TAX (TAXATION AND EXEMPTION CERTIFICATES)
RULES, 1981

1. These rules may be called The Income-tax (Taxation and Exemption Certificates) Rules, 1981.

2. In these rules, unless there is anything repugnant in the subject or context:—

(a) "competent authority" means—

(i) the Deputy Commissioner of Taxes of the area in which the person carries on the business, profession or vocation or where the business, profession or vocation is carried on at more than one place then the Deputy Commissioner of Taxes of the area in which the principal place of business, profession or vocation is situate; and in all other cases, the Deputy Commissioner of Taxes of the area in which a person resides;

(ii) any other officer who may be authorised by the National Board of Revenue or the Commissioner of Taxes to issue taxation certificates or exemption certificates;

(b) "Form" means a Form annexed to these rules.

3. Every application for a taxation certificate or an exemption certificate shall be made in Form A.

4. Taxation certificates issued by the competent authority shall be in Form B.

5. Exemption certificates issued by the competent authority shall be in Form C.

6. Every person who is not domiciled in Bangladesh shall, at the request of any officer of customs, present his taxation certificate or exemption certificate or the certificate issued under rule 9 or 10 for examination before he leaves Bangladesh.

7. Subject to the provisions of rule 8, the following exceptions are made under sub-section (1) of section 44G, of the Income-tax Act, 1922, namely:—

- (i) all persons below the age of eighteen years;
- (ii) passengers who can show by the dates stamped on their passports, or by other reliable evidence, that:—
 - (a) they have not spent more than ninety days at a time in Bangladesh, and
 - (b) they have not spent more than ninety days in any financial year in Bangladesh;
- (iii) passengers travelling by a pilgrim ship which sails direct from a port in Bangladesh to Jeddah;
- (iv) all employees of the Government and local authorities in Bangladesh;
- (v) agriculturists who produce the certificates specified in rule 9;
- (vi) all members of Diplomatic, Trade or Commercial Missions appointed by foreign Governments, Trade Commissioners and Consular Officer *de carriers*, and all full-time employees of such Diplomatic Missions, Trade Commissioners and Consular Officers;
- (vii) all officers and employees of Foreign Governments visiting Bangladesh on duty;
- (viii) the wives and dependents of persons covered by clauses (iv), (v), (vi) and (vii);
- (ix) ladies other than professional entertainers;
- (x) all experts visiting Bangladesh under technical assistance and aid schemes whose salary or remuneration is exempt from payment of tax under a special or general agreement;

provided that a competent authority may issue an order in respect of any person who would otherwise be covered by one or more of these exceptions, excluding such persons from the scope of the exception.

8. For the purpose of the exceptions made under rule 7, the officer of Customs and owner or charterer of a ship or aircraft may accept a certificate issued by—

- (i) the Head of the Department in which the person is serving in the case of employees of the Government and the wives and dependents of such employees; and the principal officer in the case of employees of local authorities established in Bangladesh and the wives and dependents of such employees;
- (ii) the head of a village or other revenue authority in the case of agriculturists who have no other source of income except agricultural income and the wives and dependents of such agriculturists;

(iii) the Head of a Diplomatic Mission or any member of the Mission authorised by him in this behalf in the case of members and employees of Diplomatic Missions and the wives and dependents of such employees;

(iv) the Trade Commissioner or Consular Officer or any officer authorised by him in this behalf in the case of persons serving under him and the wives and dependents of such persons.

9. The certificate referred to in clauses (i), (iii) and (iv) of rule 8 shall be in Form D.

10. The certificate under clause (ii) of rule 8 shall be in Form E.

11. In the case of a person who claims to be domiciled in Bangladesh the officer of customs and the owner or charterer of a ship or aircraft may accept the following evidence 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.

FORM A

[See rule 3]

Application for a certificate under section 44G of the Income-tax Act, 1922 (XI of 1922).

To

† The Deputy Commissioner of Taxes,

* Exemption and Refund Circle,

Dacca/Chittagong/Khulna/Rajshahi.

* Salaries Circle.....

Dacca/Chittagong/Khulna/Rajshahi.

Sir,

I request that an Income-tax Clearance Certificate be granted to me, I give below necessary particulars:

1. Name of applicant.....
(In block letters)

2. Domicile

3. Present address.....

4. Permanent address

5. Nature of business, profession or vocation, in 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, profession or vocation 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 company or firm should be stated here).
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 (by air/sea/land).....
Place....., Date.....

Yours faithfully,

Applicant.

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
(Name in block letters)

is our employee/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 tax 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

G. I. R. No.

Circle in which assessed.

FORM B

[See rule 4]

Book No., Serial No.

Taxes Department

Certificate under section 44G of the Income-tax Act, 1922(XI of 1922).

Office of the Deputy Commissioner of Taxes.

..... Division/Ward/Circle.

Place.....

Date.....

This is to certify that..... of
has no liabilities.

(had made satisfactory arrangement for his/her) under the Income-tax Act, 1922

or under the Excess Profits Tax Act, 1940, the Business Profits Tax Act, 1947, the Estate Duty Act, 1950, the Sales Tax Act, 1951, the Gift-tax Act, 1963, or the Wealth-tax Act, 1963.

This certificate is valid up to.....

(Signature)

Deputy Commissioner of Taxes,

.....Division/Ward/Circle.

Place.....

Date.....

Signature or left hand thumb-impression of the applicant or the person receiving the certificate on behalf of the applicant.

FORM C

[See rule 5]

Book No..... Serial No.....

Taxes Department

Certificate of exemption under section 44G of the Income-tax Act, 1922 (XI of 1922).

Office of the Deputy Commissioner of Taxes,

.....Division/Ward/Circle.

Place.....

Date.....

This is to certify that.....of.....
.....is exempted from producing
evidence of payment of taxes in connection with his journey, to.....
all journeys

to.....
.....performed before.....

This certificate is valid up to.....

(Signature)

Deputy Commissioner of Taxes,

.....Division/Ward/Circle.

Place.....

Date.....

Signature or left hand thumb-impression of the applicant or of the person receiving the certificate on behalf of the applicant.....

FORM D

[See rule 9]

Certificate under section 44G of the Income-tax Act, 1922.

Certified that..... is
* full-time employee.

* the wife/dependent of..... who is a full-time employee of..... and that he has been employed in his present post since.....

Signature.....

Designation.....

Date..... Address.....

*Delete the inappropriate words.

FORM E

[See rule 10]

Certificate under section 44G of the Income-tax Act, 1922.

This is to certify that..... is an *agriculturist and has no other source of income except agricultural income.

*wife/dependent of..... who is an agriculturist and who has no income except agricultural income.
other source of income

Signature.....

Designation.....

Date..... Address.....

*Delete the inappropriate words.

M. S. CHOWDHURY
Member (Taxes).

BANGLADESH BANK

Banking Control Department

NOTIFICATION

Dacca, the 1st January, 1981

No. BCD(G)115/81-1.—In exercise of the powers conferred by sub-clause (a) of clause (2) of Article 37 of the Bangladesh Bank Order, 1972 (P. O. No. 127 of 1972), Bangladesh Bank is pleased to declare BANQUE DEL' INDOCHINE ET DE SUEZ to be a scheduled bank in Bangladesh with immediate effect.

A. K. GANGOPADHYAY
Deputy Governor.

IN THE COURT OF SPECIAL TRIBUNAL JUDGE AND ADDITIONAL SESSIONS JUDGE, 1ST COURT, MYMENSINGH.

NOTIFICATION

No. 83, dated the 10th February, 1981

Whereas the undermentioned accused persons are accused in Special Powers Act Case No. 152/79, G.R. Case No. 503(2)76, Kalmakanda P.S. Case No. 3(7)76 for offences punishable under section 167(8) of the Sea Customs Act, read with section 25 of the Special Powers Act, 1974 and as such they are required for the purpose of trial before this Tribunal;

And whereas this Special Tribunal has reason to believe that the said accused persons absconded or are concealing themselves so that they cannot be arrested and produced before this Tribunal for trial;

Now, therefore, in exercise of the power conferred by sub-section (6) of section 27 of the Special Powers Act, 1974 (Act XLV of 1974), I do hereby direct the said accused persons to appear before this Tribunal within 30 days from the date of publication of this Notification in the *Official Gazette*, failing which they would be tried *in absentia*:

Particulars of the accused persons.

Name of the accused.	Address.	P.S. and Dist.
1. Marfat Ali, son of Surjat Ali ..	Vill. Boruakanda	Kalmakanda, Dist. Mymensingh.
2. Ahmed Ali, son of Azizul Huq	Vill. Bansari	Do.
3. Daulat Ali, son of late Syed Ali ..	Vill. Bansari	Do.
4. Idris, son of late Nabi ..	Vill. Kharnai	Do.

Name of the accused.	Address.	P.S. and Dist.
5. Shahed Ali, son of Ali Hossain ..	Vill. Sundarighat	Kalmakanda, Dist. Mymensingh.
6. Imam Hossain, son of Ashraf Ali	Vill. Bailiakhali	Do.
7. Halim, son of late Birajuddin ..	Vill. Bornakona	Do.
8. Dastar Ali, son of late Hazrat Ali	Vill. Kalaikandi	Do.
9. Abdul Jalil, son of late Ibrahim	Vill. Munshipur	Do.
10. Fazar Ali, son of Nowab Ali ..	Vill. Bamangara	Do.

M. A. SALAM

*Special Tribunal Judge and Additional
Sessions Judge, 1st Court,
Mymensingh.*