

The  
Bangladesh  Gazette

*Extraordinary*  
Published by Authority

---

THURSDAY, SEPTEMBER 4, 1980

---

GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF FINANCE

Internal Resources Division

NATIONAL BOARD OF REVENUE

(Income-tax)

NOTIFICATIONS

Dacca, the 3rd September, 1980

No. S.R.O.315-L/80.—In exercise of the powers conferred by section 59 of the Income-tax Act, 1922 (XI of 1922), read with section 46A thereof the National Board of Revenue is pleased to make the following further amendments in the Income-tax Recovery Rules, 1969, the same having been previously published as required by sub-section (4) of the said section 59, namely:—

**Amendments**

In the aforesaid Rules,—

(1) throughout the Rules,—

- (a) for the words "Income-tax Officer" the words "Deputy Commissioner of Taxes", shall be *substituted*;
- (b) for the words "Inspecting Assistant Commissioner" the words "Inspecting Joint Commissioner" shall be *substituted*; and
- (c) for the word "rupees" the word "Taka" shall be *substituted*;

- (2) in rule 8,—
- (a) in clause (g), for the words "Central Government or the Provincial Government" the word "Government" shall be *substituted*;
  - (b) in clause (j), the word "Pakistan" occurring twice, shall be *omitted*;
  - (c) in clause (1), for the words "appropriate Government" the word "Government" shall be *substituted*; and
  - (d) Explanation 3 shall be *omitted*;
- (3) in rule 79, in sub-rule (2), for the words "Provincial Government" the word "Government" shall be *substituted*; and
- (4) in rule 90, for the words "Central Board of Revenue" the words "National Board of Revenue" shall be *substituted*.

[3(4)Kar-5/79]

**No. S.R.O.316-L/80.**—In exercise of the powers conferred by section 59 of the Income-tax Act, 1922 (XI of 1922), the National Board of Revenue is pleased to make the following further amendments in the Income-tax (Provident Funds) Relief Rules, the same having been previously published as required by sub-section (4) of the said section, read with sub-section (1) of section 58L of the said Act, namely:—

#### Amendments

In the aforesaid Rules,—

- (1) throughout the Rules,—
- (a) for the words "Income-tax Officer" the words "Deputy Commissioner of Taxes" shall be *substituted*;
  - (b) for the word "Pakistan" the word "Bangladesh" shall be *substituted*; and
  - (c) for the word "Rs." or "rupees" the word "Taka" shall be *substituted*; and
- (2) in rule 2, in sub-rule (1), for the words, "Commissioner of Income-tax" the words "Commissioner of Taxes" shall be *substituted*.

M. S. CHOWDHURY  
*Member (Taxes).*

#### NOTIFICATION

Dacca, the 28th August, 1980

**No. S.R.O.317-L/80.**—In exercise of the powers conferred by sub-section (1) of section 60 of the Income-tax Act, 1922 (XI of 1922), and in supersession of all previous notifications on the subject, the Government is pleased to exempt from the payment of income-tax under the said Act, the income of an assessee from fish farming, poultry farming, duckery, cattle farming, dairy farming and horticulture for a period of ten years from the 1st day of July, 1980, subject to the condition that the capital investment in such an enterprise is not less than ten thousand Taka.

By order of the President  
M. S. CHOWDHURY  
*Joint Secretary.*

[C. No. 2(8) Taxes-1/80]

MINISTRY OF DEFENCE

NOTIFICATIONS

Dacca, the 30th August, 1980

No. S.R.O.318-L/80/IP-57/80/D-IX.—In pursuance of sub-section (5) of section 13A of the Cantonment Act, 1924 (II of 1924), the Government is pleased to notify,—

- (a) the vacancy in the membership of the Cantonment Board of Comilla Cantonment held by Major Mir Mosharraf Hossain; and
- (b) the nomination of Major M. N. M. Mojumder in the said Cantonment Board of Comilla.

No. S.R.O.319-L/80/IP-7/79/D-IX.—In pursuance of sub-section (5) of section 13A of the Cantonment Act, 1924 (II of 1924), the Government is pleased to notify,—

- (a) the vacancy in the membership of the Cantonment Board of Savar held by Lt. Col. Mujibul Haque and Mr Muhammad Ali; and
- (b) the nomination of Lt. Col. M. M. Ali Ashraf and Mr M. M. Karim in the said Cantonment Board of Savar.

By order of the President

M. S. HAQUE

Deputy Secretary (Law).

MINISTRY OF FINANCE

NATIONAL BOARD OF REVENUE

(Income-tax)

NOTIFICATION

Dacca, the 4th September, 1980

No. S.R.O.320-L/80.—The following draft of certain further amendments in the Income-tax Rules, which the National Board of Revenue proposes to make in exercise of the powers conferred by section 59 of the Income-tax Act, 1922 (XI of 1922), is hereby published as required by sub-section (4) of the said section for the information of all persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the 17th day of September, 1980. Any objection or suggestion which may be received from any person in respect of the said draft before the date specified will be considered by the Board:

Draft Amendment

In the aforesaid Rules, in rule 31, after the words "The statement to be furnished under" at the beginning, the words, brackets and figure "the second proviso to sub-section (1) and" shall be inserted.

M. S. CHOWDHURY

Member (Taxes).