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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH
MINISTRY OF FINANCE AND PLANNING

Internal Resources Division

(Business Turnover)

NOTIFICATIONS

Dhaka, the 31st August, 1983

No. S.R.O. 336-L/83/106/BTT.—In exercise of the powers conferred by section 1(2) of the Business Turnover Tax Ordinance, 1982 (XVII of 1982), the Government is pleased to appoint the first day of September, 1983, as the date on which the said Ordinance shall come into force.

No. S.R.O. 337-L/83/107/BTT.—In exercise of the powers conferred by section 3 of the Business Turnover Tax Ordinance, 1982 (XVII of 1982), the Government is pleased to direct that there shall be charged a tax on the business turnover at the rate of two per cent. of such turnover in respect of the goods and services specified in the National Board of Revenue Notification No. S.R.O. 338-L/83/108/BTT, dated 31st August, 1983:

Provided that no such tax shall be charged from a trader whose annual business turnover does not exceed two lakh taka:

Provided further that where the business turnover of a trader exceeds two lakh taka, the amount of two lakh taka shall not be reckoned towards calculation of turnover for the purpose of determination of the tax.

By order of the
Chief Martial Law Administrator
TABARAK ALI
Joint Secretary.

(5419)

Price: 75 Paisa

NATIONAL BOARD OF REVENUE

(Business Turnover)

NOTIFICATION

Dhaka, the 31st August, 1983

No. S.R.O. 338-L/83/108/BTT.—In exercise of the powers conferred by sub-section (1) of section 4 of the Business Turnover Tax Ordinance, 1982 (XVII of 1982), the National Board of Revenue is pleased to declare the following goods and services to be the goods and services in respect of which the turnover tax shall be chargeable, namely:—

1. Services rendered by automobile garages and workshops.
2. Sweatmeats.
3. Services rendered by shipyards and dockyards.
4. Steel and wooden furniture.
5. Services rendered by saw mills and wood treatment plants.
6. Services tendered by printing presses.

TABARAK ALI

Member.

NATIONAL BOARD OF REVENUE

(Business Turnover)

NOTIFICATION

Dhaka, the 31st August, 1983

No. S.R.O. 339-L/83/109/BTT.—In exercise of the powers conferred by section 15 of the Business Turnover Tax Ordinance, 1982 (XVII of 1982), the National Board of Revenue is pleased to make the following rules, namely:—

THE BUSINESS TURNOVER TAX RULES, 1983

1. **Short title.**—These rules may be called the Business Turnover Tax Rules, 1983.
2. **Definitions.**—In these rules, unless there is anything repugnant in the subject or context,—
 - (a) “business address”, in relation to a trader, means the place where the principal place of business of the trader is located or, if the trader so indicates in writing, the place where the principal office of the trader is located;
 - (b) “Form” means a Form annexed to these rules;
 - (c) “Ordinance” means the Business Turnover Tax Ordinance, 1982 (XVII of 1982).

3. **Register of Traders.**—The Collector shall maintain a Register of Traders in Form I and record therein the name and business address of the trader, the Zone of registration, the Registration number and other particulars specified therein.

4. **Application for registration, etc.**—(1) A trader who is required to be registered under section 5 of the Ordinance shall make an application for registration in Form II accompanied by a treasury challan of taka one hundred as registration fee to the Collector within whose jurisdiction the business address of the trader is located.

(2) The application under sub-rule (1) shall be made within one month from the date of the commencement of the Ordinance or from the date on which the trader concerned comes within any of the categories of traders who are required to be registered under section 5 of the Ordinance, whichever is later.

(3) Unless the application of any trader under sub-rule is found to be incomplete and inaccurate, the Collector shall register the name of the applicant in the Register of Traders and issue a registration certificate in Form III in favour of the applicant within fifteen days of the receipt of the application.

(4) Where an application under sub-rule (1) is found to be incomplete or incorrect in any respect, the Collector shall return the application to the applicant requiring him to make necessary correction or to make a fresh application giving complete and correct information within ten days of the return of the application and, upon receipt of the corrected application or a fresh application, shall proceed as provided in sub-rule (3).

5. (1) The registration certificate shall be valid for a period of three calendar years.

(2) Application for renewal of a registration certificate, accompanied by a treasury challan of one hundred taka, shall be submitted to the registering authority at least one month before the expiry of the period for which the certificate is valid.

6. **Payment of turnover tax.**—(1) Quarterly payment of turnover tax as required by section 6(1) of the Ordinance shall be deposited in Government Treasury under such Head of Account as the Board may, in consultation with the Government, direct.

(2) The trader, after payment of turnover tax under sub-rule (1), shall furnish to the Collector a return in Form IV in duplicate, within seven days from the date of payment along with a copy of the treasury challan showing payment of such tax.

7. **Appeal.**—The fee for appeal shall be paid in the form of Court fee stamps to be affixed on the body of the appeal at the time of its filing.

8. **Inspection, search and seizure.**—All searches and seizures made under the Ordinance shall be carried out in accordance with the provisions of the Code of Criminal Procedure, 1898 (V of 1898), relating respectively to searches and seizures made under that Code:

Provided that while searching a closed premises, the Collector or the Officer duly authorised in this behalf shall obtain a prior written permission from the Board.

9. **Recovery of Tax.**—(1) All references to Tax Recovery Officer under section 13(3) of the Ordinance shall be made in accordance with the provisions of the Income-Tax Act, 1922 (XI of 1922) and the rules made thereunder for the purpose.

(2) Where under the Ordinance, tax and fine is required to be recovered as arrear of land-revenue under section 13(4), the Collector shall prepare a certificate in Form V signed by him specifying the amount due from the person liable to pay the same and send it to the Collector of the district in which such person resides or owns any property or conducts his business and the said Collector of the district shall on receiving such certificate, proceed to recover the amount specified in the certificate as if it when all arrear of land revenue.

FORM I

(see rule 3)

Register of Traders

Type of business

Sl. No.	Name and address of trader.	Business address.	Date of application for issue/renewal for the period.	Date of application for the period.	Date of receipt of registration for the period.	Date of issue of registration number.	Registration number.	Initial of registering authority.	Remarks.
1	2	3	4 (a) 4 (b)	5 (a) 5 (b)	6 (a) 6 (b)	7	8	9	

Notes: For each type of goods and services, serial number of registrations should be maintained separately.

FORM II

(see rule 4)

Zone.....

Application for registration to deal in.....liable to Business Turnover Tax.

To

The Collector, Business Turnover Tax

and

The Deputy/Assistant Collector, Customs & Excise,.....Division,

Sir,

I/We.....residing at.....

.....P.S.....District.....

request that I/We may be granted registration as a trader to carry on business

the accompanying

in.....at my/our business premises at.....during the period ending the

may be renewed for

31st December, 19.....

2. I/We hereby declare the particulars (in the Schedule overleaf) of the premises intended to be used for manufacture of or providing or rendering services.

3. I/We also agree to abide by the provisions of the Business Turnover Tax Ordinance, 1982 and the rules made thereunder.

4. I/We have enclosed herewith Challan No.....,dt.....of..... Treasury as a token of payment of Taka 100.00 (one hundred taka) only as registration fee.

5. I/We declare that to the best of my/our knowledge and belief information furnished herein is true and complete.

Place

Signature of Applicant.

Date

Schedule.

1. Nature of business with address :.....
2. Brief description of premises
(with boundaries) including the
precints thereof to be used
for manufacture of or for
providing or rendering services...

FORM III

Registration Certificate

(see rule 4)

SL. No.Dt.Zone.

Mr/Messrs.of.having undertaken to comply with the conditions prescribed in the Business Turnover Tax Ordinance, 1982 (XVII of 1982), the Business Turnover Tax Rules, 1983 and any other order issued thereunder and having paid the prescribed fee of Taka 100.00 (Taka one hundred) only is/are hereby registered as a trader of. with business premises situated at, the particulars of which are described in his/their application, dt., for the period ending 31st December, 19., subject to the provisions of the Ordinance and the Rules made thereunder.

2. The Registration Certificate is granted to him/them to carry on business in at the business premises referred to above.

3. It is not transferable to any person and no alternation will be valid unless ordered and attested by the registering authority.

4. If any declaration or information given in the application therefor, is found to be false the certificate will automatically stand cancelled.

Place.

Date.....

Signature of registering authority with
official seal.

FORM IV

Statement towards payment of Turnover Tax for the quarter ending19

(see rule 6)

.....Zone.

Name and address of the registered trader.	Nature of trade.	Total amount of turnover.	Rate of tax.	Total amount of tax payable.	Amount of tax paid.	Challan No. and date.	Name of Trader.	Remarks.
1	2	3	4	5	6	7	8	9

I/We do hereby declare that the particulars furnished above are correct and complete to the best of my/our knowledge and belief.

Signature of the registered trader
Date:

FORM V

Certificate prescribed for recovery of arrear Business
Turnover Tax and fine as arrear of land revenue.

(see rule 9)

.....
No

Whereas a sum of Taka.....(.....taka) only being the amount of Business Turnover Tax assessed and the fine imposed on..... vide assessment Order No..... dt..... and/or Adjudication order No....., dated..... which was to be paid on or before..... has not been paid within the time fixed by section 13(2) of the Business Turnover Tax Ordinance, 1982 (XVII of 1982), and has fallen into arrears, you are requested to realise the aforesaid amount from the defaulter Mr/Messers.....(Present address),..... (Permanent address) in the manner prescribed in section 13 (4) of the aforesaid Ordinance.

2. The amount when recovered should be credited into the Government Treasury under the appropriate head of Account and receipted copy of the treasury challan may be forwarded to the undersigned for record.

Dated the19 Deputy/Assistant Collector,
Customs & Excise, and
Collector, Business Turnover Tax
.....Zone.

To
The Collector & The Deputy
Commissioner,

Office of the Deputy/Assistant Collector, Customs and Excise and Collector,
Business Turnover Tax..... C. No.....

Copy forwarded for information and necessary action to :—

- (1) Collector of Customs and Excise.....
- (2) The Assistant Collector (Accounts), Customs & Excise.....

Deputy/Assistant Collector,
Customs & Excise
&
Collector of Business
Turnover Tax.

TABARAK ALI
Member.

**OFFICE OF THE CHAIRMAN
SUMMARY MARTIAL LAW COURT NO. 17, NOAKHALI
PROCLAMATION**

Martial Law Case No. SGR 70/82.

Whereas it has been made to appear to me that the accused persons specified in the Schedule below, hereinafter referred to as the said accused persons, are required for the purpose of trial in Summary Martial Law Court No. 17, Noakhali;

And whereas the Court has reason to believe that the said accused persons are absconding or concealing themselves to avoid appearance or arrest for the said purpose;

Now, therefore, in exercise of the power conferred by Regulation 2(11) of Martial Law Regulation No. I of 1982, this Summary Martial Law Court No. 17 at Noakhali, do hereby direct the said accused persons to appear in this Court at 0900 hours on 15th September 1983 in Case No. SGR 70/82, failing which they will be tried in absentia and their properties, both movable and immovable, may be forfeited to the Government :

Schedule

1. Ekramul Hoque, son of Haji Nurul Hoque of Govindapur, P.S. Feni, Dist. Noakhali.
2. Sudhangshu Kumar Nath, son of Nabadip Kumar Nath of Chandpur, P.S. Feni, Dist. Noakhali.

MD. ATIQUUR RAHMAN MUNSHI

MAJOR

*Chairman,
Summary Martial Law Court No. 17,
Noakhali.*