GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH
MINISTRY OF FINANCE
Internal Resources Division
(Income Tax)

NOTIFICATION

Dated Dacca, the 24th March, 1977

No. S.R.O. 113-L/77.—In exercise of the powers conferred by sub-section (1) of section 60 of the Income-tax Act, 1922 (XI of 1922), the Government is pleased to exempt the expatriate personnel working in Bangladesh employed by (1) "The United Towns Organisation Bangladesh" and (2) "The Service Civil International" from payment of tax under the said Act in respect of–

(a) maintenance allowance received in Bangladesh by any of the expatriate personnel of the organisation, provided the services rendered by such personnel are in the opinion of the Bangladesh tax authority purely voluntary and without any salary or other remuneration ;

(b) salary or other remuneration received or deemed to be received by or accruing or arising or deemed to accrue or arise in Bangladesh to any of the expatiate personnel of the organisation, provided the salary or other remuneration of such personnel is also exempt from payment of tax in the country of domicile of the expatriate personnel and evidence in respect of the same exemption is produced to the Bangladesh tax authority.

By order of the President
K. A. DEWAN
Joint Secretary.

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