রেজিষ্টার্ড নং ডি এ-১

বাংলাদেশ গেজেট

অতিরিক্ত সংখ্যা
কর্তৃপক্ষ কর্তৃক প্রকাশিত

রবিবার, জুলাই ২৮, ১৯৯৬

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
অর্থ মন্ত্রণালয়
অভ্যন্তরীণ সম্পদ বিভাগ
জাতীয় রাজস্ব বোর্ড
(আয়কর)

প্রজ্ঞাপন

তারিখ, ২৮শে জুলাই, ১৯৯৬ ইং/১৩ই শ্রাবণ, ১৪০৩ বাং

এস, আর, ও নং ১৪১-আইন/৯৬—Income-tax Ordinance, 1984 (XXXVI of 1984) এর section 185 এ প্রদত্ত ক্ষমতাবলে জাতীয় রাজস্ব বোর্ড Income Tax Rules, 1984-এ নিম্নরূপ অধিকতর সংশোধনের প্রস্তাব করিতেছে। প্রস্তাবিত সংশোধনীর দ্বারা ক্ষতিগ্রস্ত বা প্রভাবিত হইতে পারেন এইরূপ সকল ব্যক্তির জ্ঞাতার্থে উক্ত সংশোধনীর খসড়া উক্ত section 185 এর sub-section (4) এর বিধান মোতাবেক প্রকাশ করা হইল এবং এতদদ্বারা নোটিশ প্রদান করা হইল যে, খসড়াটি সরকারী গেজেটে প্রকাশিত হওয়ার পনের দিনের মধ্যে প্রস্তাবিত সংশোধনী সম্পর্কে কোন ব্যক্তির নিকট হইতে নিম্নস্বাক্ষরকারীর নিকট কোন পরামর্শ বা আপত্তি পৌঁছানো হইলে উহা জাতীয় রাজস্ব বোর্ড বিবেচনা করিবে।

মূল্য ঃ টাকা ঃ ৩.০০

খসড়া সংশোধনী

উপরি উক্ত Rules এর-(১) rule 16 এ "the Companies Act, 1913 (VII of 1913)" শব্দগুলি, কমা, সংখ্যাগুলি ও বন্ধনীগুলির পর "or কোম্পানী আইন, ১৯৯৪ (১৯৯৪ সনের ১৮ নং আইন)" শব্দগুলি, কমা, সংখ্যাগুলি ও বন্ধনীগুলি সন্নিবেশিত হইবে ;

(২) rule 17B এর Schedule এর পরিবর্তে নিম্নরূপ Schedule প্রতিস্থাপিত হইবে, যথা ঃ—

"THE SCHEDULE

Sl. No.	Amount of payments	Rate of deduction of tax at the time of making payments.
(1)	Where the monthly payment does not exceed taka 10,000	Nil
(2)	Where the monthly payment exceeds taka 10,000 but does not exceed taka 20,000	3%
(3)	Where the monthly payment exceeds taka 20,000 but does not exceed taka 30,000	4%
(4)	Where the monthly payment exceeds taka 30,000	5%";

(৩) rule 17D এ-"public auction" শব্দগুলির পরিবর্তে "public auction through sealed tender or otherwise" শব্দগুলি প্রতিস্থাপিত হইবে ;

(৪) rule 17J এর—

(ক) "one half of one per cent." শব্দগুলির পরিবর্তে "one-fourth of one per cent." শব্দগুলি প্রতিস্থাপিত হইবে ; এবং

(খ) প্রথম proviso টি বিলুপ্ত হইবে ;

(৫) rule 24-এর sub-rule (1) এর পরিবর্তে নিম্নরূপ sub-rule (1) প্রতিস্থাপিত হইবে, যথা ঃ—

"(1) The return of the income required to be field under section 75 of the Ordinance shall be in the following form A or form B as may be applicable and shall be verified in the manner indicated therein :

FORM A

FORM OF RETURN OF INCOME UNDER THE INCOME TAX ORDINANCE, 1984 (XXXVI OF 1984).

Name : .....

TIN: | | | | - | | | | | - | | | | |

Circle : ..... Zone/City/District : .....

Assessment year : .....

Instructions to be followed:

(1) Fill up the applicable schedules first and then fill up Part-II of the form.

(2) Fill up the items applicable and cross (X) the items which are not applicable, tick the relevant box.

(3) Enclose where applicable:—

(a) Auditor's Certificate/audited accounts in the case of company ;

(b) Statement of income and expenditure A/C Manufacturing, Trading, Profit & Loss A/C and Balance sheet in the case of other assessees ;

(c) Depreciation chart claiming depreciation as per Income-tax Law ;

(d) Computation of income according to Income-tax Law ;

(e) Statement of assets, liabilities and expenses.

(4) Use blank space in the schedule IV for giving details of other income, if any, not mentioned in the specified schedules.

(5) This return of income shall be signed and verified by the individual assessee or person as prescribed u/s 75 of the Income Tax Ordinance 1984.

(6) Documents furnished to support the declaration should be signed by the assessee or his authorised representative.

List of documents furnished :—

(i)

(ii)

(iii)

(iv)

(v)

(vi)

(vii)

(viii)

(ix)

(x)

PART-I

Circle: _____ Zone/City/District: _____

Status: Individual ☐ Firm ☐ Association of Persons ☐ Company ☐ HUF ☐

Residential Status: Resident ☐ Non-resident ☐

Name: _____

TIN: ☐☐☐-☐☐☐-☐☐☐☐

VAT Registration No. (if any): _____

Father's/Husband's name (in case of individual)/Managing Director's name (in case of company)/Managing Partner's name (in case of firm): _____

Address: (i) Present: _____

(ii) Permanent/Regd. office (in case of company): _____

Date of Birth (in case of individual) Day ☐☐ Month ☐☐ Year ☐☐☐☐

Date of Incorporation/ Formation (in case of Company/firm) Incorporation No. Day ☐☐ Month ☐☐ Year ☐☐☐☐

Telephone: Office/Business _____ Residence (optional): _____

PART-II

Statement of income during the income year ended on.....

Particulars of income	Amount in taka
1. Salaries: u/s 21 (as per schedule I)	
2. Interest on Securities: u/s 22	
3. House property: u/s 24 (as per schedule II)	
4. Agricultural income: u/s 26	
5. Income from business or profession: u/s 28 (Attach statement of accounts as per schedule III)	
6. Share of profit in a firm	
7. Income of the spouse or minor child as applicable u/s 43(4)	
8. Capital Gains: u/s 31	
9. Income from other source: u/s 33	
10. Total (Serial 1-9)	
11. Foreign Income	
12. Total income (Serial 10 and 11)	

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Particulars of income	Amount in taka
13. Total tax leviable on total income	
14. Amount of tax credit u/s 44(2) (b)as per schedule for investment tax credit	
15. Tax payable (Difference between serial 13 and 14)	
16. **Pre-assessment tax payment** (a) Tax deducted/Collected at source (submit supportting documents/ statement) TK..... (b) Advance tax u/s 64,68 [attach chalans(s)] TK..... (c) Tax paid on the basis of this return (u/s74) [attach chalan] TK..... Total of (a) (b) and (c)	TK.....
17. Income claimed to be exempt from tax.	TK.....
18. Income-tax paid in the last assessment year	TK.....

SCHEDULES SHOWING DETAILS OF INCOME

Schedule- 1(Salaries)

Name of the employer/Department :
Designation/Post :
Present Posting :

Pay & Allowance	Total Amount Tk.	Exempt Amount Tk.	Net Amount Tk.
1. Basic Pay			
Special Pay			
Dearness allowance			
Conveyance allowance			
House-rent allowance			
Medical allowance			
Servant allowance			
Leave allowance			
Honorarium/Reward/Fee			
Overtime			
Bonus/Ex-gratia			
Employer's Contribution to Recognized Provident Fund			
Interest accrued on Recognized Provident Fund			
Insurance premium paid by employer			
Others, if any (give detail)			
2. Total of Net Amount			
3. Deemed income for free furnished/ Free unfurnished accommodation			
4. Net income from Salary (Total of 2 & 3)			

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Schedule- II (House Property income)

1. Location and description of property (1)
(2)
(3)

Particulars	Property No. 1 TK.	Property No. 2 TK.	Property No. 3 TK.	Total TK.
1. Annual value				
2. Land Revenue				
3. Insurance premium				
4. Interst on loan/ Mortgage/Capital charge				
5. Municipal or local tax				
6. Repair, Collection etc.				
7. Vacancy allowance				
8. Other, if any				
9. Total (2 to 8)				
10. Net income (1minus 9)				

Schedule-III (Income from Business or Profession

1.Nature of business/Profession: .....
2. Method of accounting, if any : .....
3. Net income/Profit TK.: .....
4. Furnish the following particulars:
(i) in case the assessee is a firm, names and address of the partners alongwith TIN
(ii) in case the assessee is a partner, name, address and TIN of firm (s)
(iii)in case the assessee is a company,name,addresses of the directors along with TIN
(iv) in case the assessee is a director, name, address and TIN of the company (ies)

Schedule-IV: (Details of income (if any) not shown in above schedules)

Schedule for investment tax credit

(Section 44 (2) (b) read with part 'B' of Sixth Schedule)

1.	Life insurance premium	TK.....
2.	Contribution to deferred annuity	TK.....
3.	Contribution to Provident Fund to which Provident Fund Act, 1925 applies	TK.....
4.	Self contribution & employer's contribution to Recognized Provident Fund	TK.....
5.	Contribution to approved Superannuation Fund	TK.....
6.	Investment in approved debenture or debenture stock, Stock or shares	TK.....
7.	Contribution to deposit pension scheme	TK.....
8.	Contribution to Benevolent Fund and group insurance premium	TK.....
9.	Contribution to Zakat Fund	TK.....
10.	Others, if any (give details)	TK.....
	(Please enclose evidence(s) of investment) Total	TK.....

Verification

I.....son/daughter/wife of Mr.....solemnly declare that to the best of my knowledge and belief the information given in this return and statements and documents annexed herewith is correct and complete and that the amount of tolal income and other particulars shown therein are truly stated and related to the income year relevant to the assessment year.....

Place.....

Signature

Date : .....

(Name in block letters)
Designation (if other than individual)

✂.....

Acknowledgement Receipt

Received the Income-tax return from.....

TIN: | | | | – | | | | – | | | | | for the assessment year.....

Date:

Signature of Receiving official with seal

FORM B

Form of Return of Income under the Income Tax Ordinance, 1984 (XXXVI of 1984) for individuals having limited income from salary, wages and/or Self-employment.

(Self Assessment)

Circle.....Zone/City/District.....Assessment year.....

Name.....Date of birth.....

TIN (if any) | | | | — | | | | — | | | | | Resident [ ] Non-resident [ ]

Father's/Husband's Name.....

Designation, if any.....

Office/ business address..... Present home address.....

.....

1.	Gross annual income from salary and allowances/ wages	TK.....
2.	Income from salary which is taxable:	TK.....
3.	Income from sources other than salary or wages:	TK.....
4.	Total income on which tax is payable:	TK.....
5.	Tax payable on the above income (in SL.4):	TK.....
6.	Investment tax credit:	TK.....
7.	Net tax payable (5 minus 6):	TK.....
8.	Tax paid/deemed to have been paid by the employer:	TK.....
9.	Tax deduction at source, if any:	TK.....
10.	Tax paid by the assessee after adjustment of the above: (Enclose chalan)	TK.....

I,.....,solemnly declare that to the best of my knowledge and belief the information given in this return is correct and complete.

Date: Signature

✂.....

(Acknowledgement receipt)

Received the Income-tax return from Mr./Mrs.....

Address : .....

TIN (if any) | | | | — | | | | — | | | | |

for the assessment year.....under self-assessment procedure.

Date: Signature of receiving official with seal.";

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(৬) rule 38 এর—

(ক) sub-rule (1) এ "the Companies Act, 1913 (VII of 1913)" শব্দগুলি, কমা, সংখ্যাগুলি ও বন্ধনীগুলির পর "or কোম্পানী আইন, ১৯৯৪(১৯৯৪ সনের ১৮ নং আইন)" শব্দগুলি, কমা, সংখ্যাগুলি ও বন্ধনীগুলি সন্নিবেশিত হইবে;

(খ) sub-rule 3 এর পর নিম্নরূপ নূতন proviso সংযোজিত হইবে, যথা ঃ—

"Provided that the conditions laid down in sub-rule (1) of this rule, except clauses (b), (c), (d) and (e) thereof, shall not be applicable to an assessee having income from salary, wages and/or self-employment not exceeding taka two lakh, if he submits return of income in form B prescribed in rule 24(1), and in that case, the Deputy Commissioner of Taxes shall complete the assessment under section 83 A(1) of the Ordinance.";

(৭) rule 49 এর—

(ক) sub-rule (1) এ "the Companies Act, 1913 (VII of 1913)" শব্দগুলি, কমা, সংখ্যাগুলি ও বন্ধনীগুলির পর "or কোম্পানী আইন,১৯৯৪ (১৯৯৪ সনের ১৮ নং আইন) এর ধারা ২ (১) (ঘ)" শব্দগুলি, কমা, সংখ্যাগুলি ও বন্ধনীগুলি সন্নিবেশিত হইবে;

(খ) sub-rule (2) এ " section 2 (2) of the Companies Act, 1913 (VII of 1913)" শব্দগুলি, কমা, সংখ্যাগুলি ও বন্ধনীগুলির পর "or কোম্পানী আইন, ১৯৯৪ (১৯৯৪ সনের ১৮ নং আইন) এর ধারা ২ (১) (ঘ)" শব্দগুলি, কমা, সংখ্যাগুলি ও বন্ধনীগুলি সন্নিবেশিত হইবে এবং "section 282B (2) of the Companies Act, 1913 (VII of 1913)" শব্দগুলি, কমা, সংখ্যাগুলি ও বন্ধনীগুলির পর "or কোম্পানী আইন, ১৯৯৪ (১৯৯৪ সনের ১৮ নং আইন) এর ধারা ৩৯৯ (২)" শব্দগুলি, কমা, সংখ্যাগুলি ও বন্ধনীগুলি সন্নিবেশিত হইবে;

(৮) rule 58 এর পর নিম্নরূপ নূতন rules 58A, 58B, 58C, 58D, 58E ও 58F সন্নিবেশিত হইবে, যথাঃ—

"58A. **Application for approval of a gratuity fund.**—(1) The application required to be made under sub-paragraph (1) of paragraph 4 of part C of the First Schedule to the Ordinance for approval of a gratuity fund shall contain the following information, namely:—

(a) Name and address of employer, his business or profession and principal place of business;

(b) Classes and number of employees entitled to the benefits of the gratuity fund:—

(i) in Bangladesh;

(ii) Outside Bangladesh;

(c) The age of retirement of the employees prescribed in the concerned regulations of the orgainzation;

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(d) The minimum period of service prescribed in such regulations as a condition of eligibility to receive the gratuity in case of termination of employment;

(e) Place, where the accounts of the gratuity fund are or will be maintained;

(f) If the gratuity fund is already in existence, the details of investment of the fund.

(2) A verificattion in the following form shall be annexed to the application, namely:—

We/I, the trustees/trustee of the above fund, do declare that what is stated in the application is true to the best of our/my information and belief and that the documents annexed herewith are the original or true copies thereof.

58B. **Return, statements , etc., that may be required to be furnished.**— The trustees of an approved gratuity fund and an employer who contributes to an approved gratuity fund may be required by notice from the Deputy Commissioner of taxes under paragraph 8 of Part C of the First Schedule to the Ordinance to—

(a) furnish a return containing such particulars of contributions as the notice may require;

(b) prepare and deliver a return containing—

(i) the name and place of residence of every person in receipt of a gratuity from the fund; and

(ii) the amount of the gratuity paid to each employee; and

(c) furnish a copy of the accounts of the fund together with such other information and particulars as may be reasonably required.

58C. **Limits on contribution by the employer.**—(1) The ordinary annual contribution by the employer to an approved gratuity fund in respect of any particular employee shall be made on such reasonable definite basis as may be approved by the Board with regard to the length of service of the employee so that such contribution shall not exceed salary of the employee for the last month of each financial year.

(2) Subject to any condition which the Board may think fit to specify under this rule, the amount to be allowed as a deduction on account of intial contribution which an employer may make in respect of the past services of an employee admitted to the benefits of a fund shall not exceed salary of the employee for the last month of each financial year during the course of his past services with the employer.

(3) Notwithstanding the provisions of sub-rules (1) and (2), an employer may, with the prior approval of the Board, make a special contribution to an approved gratuity fund to meet the deficit in the fund, if any.

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58D. **Investment or deposit moneys of a gratuity fund.**—All moneys contributed to an approved gratuity fund and interest on the accumulated balances of such contributions shall be deposited or invested in accordance with the provisions of rule 49.

58E. **Treatment of consideration in lieu of assignment, etc. of beneficial interest.**—If an employee assigns or creates a charge upon his beneficial interest in an approved gratuity fund, the Deputy Commissioner of Taxes shall, on the fact of the assignment or charge coming to his knowledge, give notice to the employee that if he does not secure the cancellation on the receipt of the notice, the consideration received for such assignment or charge shall be deemed to be the income received by him in the year in which the fact became known to the Deputy Commissioner of Taxes and shall be assessed accordingly.

58F. **Circumstances in which approval may be withdrawn.**—The board may withdraw approval awarded under part C of the First Schedule to the Ordinance in the case of a fund which ceases to satisfy the requirements of the said part or fails to fulfil the requirements of rule 58B or 58D.";

(৯) rule 59A এর sub-rule (2) বিলুপ্ত হইবে।

এ,এফ,এম তাইয়েবুর রহমান
সদস্য (আয়কর নীতি)।

মোঃ মিজানুর রহমান, উপ-নিয়ন্ত্রক, বাংলাদেশ সরকারী মুদ্রণালয়, ঢাকা কর্তৃক মুদ্রিত
মোঃ আতোয়ার রহমান, উপ-নিয়ন্ত্রক, বাংলাদেশ ফরমস ও প্রকাশনী অফিস,
তেজগাঁও, ঢাকা কর্তৃক প্রকাশিত।

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