রেজিষ্টার্ড নং ডি এ-১

বাংলাদেশ গেজেট

অতিরিক্ত সংখ্যা
কর্তৃপক্ষ কর্তৃক প্রকাশিত

বৃহস্পতিবার, আগষ্ট ১২, ১৯৯৯

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

অর্থ মন্ত্রণালয়

অভ্যন্তরীণ সম্পদ বিভাগ

জাতীয় রাজস্ব বোর্ড

(আয়কর)

প্রজ্ঞাপন

তারিখ, ১৭ আষাঢ় ১৪০৬ বাং/১লা জুলাই ১৯৯৯ইং

এস, আর, ও নং- ১৭৬-আইন/৯৯—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, যথাঃ—

উপরিউক্ত Rules এর—

(১) rule 13 এবং 14 এর পরিবর্তে নিম্নরূপ rule 13 এবং 14 প্রতিস্থাপিত হইবে, যথাঃ—

"13. **Time limit for payment of tax deducted at source.** — All sums deducted or collected in accordance with the provisions of Chapter VII of the Ordinance shall be paid to the credit of the Government within one week from the date of such deduction or collection by the person making the deduction or collection, as the case may be :

Provided that the Deputy Commissioner of Taxes may, in a special case and with the approval of the Inspecting Additional Commissioner of Taxes or the Inspecting Joint Commissioner of Taxes, permit an employer to pay the tax deducted from any income chargeable under the head "Salaries" quarterly on September 15, December 15, March 15 and June 15.

মূল্য ঃ টাকা ৪.০০

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14. **Manner of payment of tax deducted at source.**—(1) The person responsible for making deduction or collection under Chapter VII of the Ordinance shall pay the amount of tax so deducted or collected to the credit of the Government by remitting it within the time specified in rule 13 into the Bangladesh Bank or the Sonali Bank, as the case may be, accompanied by an income tax challan, blank copies of which can be had from the office of the Deputy Commissioner of Taxes for the purpose.

(2) Notwithstanding anything contained in sub-rule (1) or rule 13, the person responsible for making deduction, with respect to supply of goods or execution of contract under section 52, fees for professional or technical services under section 52A, fees for services rendered by doctors under section 52G, house property under section 53A, commission or fees under section 53E or insurance commission under section 53G of the Ordinance, shall issue a cheque equivalent to the amount of the tax deducted at source in favour of the concerned Deputy Commissioner of Taxes and hand over the same to the person from whom such tax has been deducted and such person shall deposit the cheque, through income tax challan form to the Bangladesh Bank or the Sonali Bank, as the case may be, and on production of the counter foil of the challan, he shall be entitled to get his remaining dues on the concerned account.";

(২) rule 17A এর প্রথম proviso এর—

(ক) Clause (d) এর শেষ প্রান্তস্থিত "and" শব্দটি বিলুপ্ত হইবে ; এবং

(খ) Clause (e) এর পর নিম্নরূপ Clauses (f) ও (g) সংযোজিত হইবে, যথাঃ—

"(f) cotton, not carded or combed and cotton, carded or combed ; and

(g) Triple Superphosphates, DAP Fertilizer, MOP Fertilizer and NPK Fertilizer:";

(৩) rule 17I এর sub-rule (1) এর "seven and a half per cent." শব্দগুলির পরিবর্তে "ten per cent." শব্দগুলি প্রতিস্থাপিত হইবে ;

(৪) rule 17J বিলুপ্ত হইবে ;

(৫) rule 18 এর পরিবর্তে নিম্নরূপ rule 18 প্রতিস্থাপিত হইবে, যথাঃ—

"18. **Issuance of certificate to the person from whom tax has been deducted.**— (1) All paying authorities shall issue a certificate as required under section 58 of the Ordinance to the person from whom tax has been deducted under section 49(1)(c), (h) or (r) of the Ordinance within fifteen days of deduction in the following proforma, namely:—

Certificate of deduction of tax by paying authorities under section 58 of the Income Tax Ordinance, 1984 (XXXVI of 1984)

[in respect of (a) supply of goods or execution of contracts or (b) rent of house property or (c) fees for professional or technical services]

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Name and address of paying authority .....

Certified that a sum of Tk. .....(in words .....)

only has been deducted from the bill of Mr./M/S. .....

of (address) .....during the year.....

as income tax which has already been deposited to Bangladesh Bank/Sonali Bank as detailed below :

Date of payment	Amount of the bill	Amount paid	Security deposit deducted, if any	Amount of tax deducted	Rate of deduction	Cheque No. and date	Challan No. and date	Security deposit refunded, if any
1	2	3	4	5	6	7	8	9

Date .....

Signature, name and designation of the paying officer.

(2) All paying and collecting authorities responsible for making deduction or collection of tax under chapter VII of the Ordinance, except tax in respect of (a) supply of goods or execution of contract or (b) rent of house property or (c) fees for professional or technical services, shall furnish to the person from whom such deduction or collection has been made a certificate in the following form, namely :—

Certificate of deduction/collection of tax under section 58 of the Income Tax Ordinance, 1984 (XXXVI of 1984) other than tax in respect of (a) supply of goods or execution of contract or (b) rent of house property or (c) fees for professional or technical services.

(1) Name and address of the paying or collecting authority :

(2) Name and address of the person from whom tax has been deducted or collected :

(3) Year :

(4) Nature of payment made/received :

(5) Amount of payment made/received :

(6) Date of payment/receipt of payment :

(7) Amount of tax deducted/collected :

(8) The rate of deduction/collection :

(9) Challan No. and date :

(10) Any other information :

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Certified that the information given above is correct and complete.

Signature, name and designation of the person responsible for making deduction or collection.

Date .....

Note : The receipt for payment of the tax to the credit of Government (that is counterfoil of the income tax challan) shall be furnished along with the certificate.

(3) A statement, in the proforma given below, showing the list of persons from whom tax has been deducted or collected in a month shall be sent to the income tax authorities by the 15th of the month following the month in which the deduction or collection was made.

Name and Address of the paying or collecting authority .....

Statement in respect of tax deducted or collected under Chapter VII of the Income Tax Ordinance, 1984 (XXXVI of 1984) for the month of ..... , ...

Sl. No.	Name and address of the person from whom deduction or collection has been made	Amount of payment made/ received	Date of payment /receipt of payment	Amount of tax deducted/ collected	Rate of deduction/ collection	Cheque No. and date	Challan No. and date	Nature of payment
1	2	3	4	5	6	7	8	9

Signature, name and designation of the deducting or collecting officer.

Date .....

Note: (1) The statement is to be sent to the Commissioner of Taxes, Taxes Zone-2, Dhaka for the district of Dhaka, to the Commissioner of Taxes, Taxes Zone-2, Chittagong for the district of Chittagong, to the Commissioner of Taxes, Taxes Zone, Rajshahi for the district of Rajshahi, to the Commissioner of Taxes, Taxes Zone, Khulna for the district of Khulna.

(2) In the case of other disticts, the statement shall be sent to the Deputy Commissioner of Taxes of the district concerned and in the case where there is more than one Deputy Commissioner of Taxes, Circle-1 of the District.

(3) In the case of districts where Taxes offices do not exist, the statement shall be sent to the Deputy Commissioner of Taxes under whose jurisdiction such district or districts fall.

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(4) The Commissioner or the Deputy Commissioner of Taxes concerned, as the case may be, shall verify the amount of tax deducted or collected from the relevant Audit/Treasury/District Accounts offices/Upazila Accounts offices.";

(৬) rule 19 এর sub-rule (1) এর "Taka 10,000" শব্দটি ও সংখ্যাটির পরিবর্তে "Taka thirty thousand" শব্দগুলি প্রতিস্থাপিত হইবে ;

(৭) rule 21 এর sub-rule (1) এর পরিবর্তে নিম্নরূপ sub-rule (1) প্রতিস্থাপিত হইবে, যথাঃ—

"(1) In the case of income chargeable under the head "Salaries" where deduction is not made by or on behalf of the Government, the person making the deduction shall forthwith send to the Deputy Commissioner of Taxes within whose jurisdiction the deduction is made (or where there is more than one Deputy Commissioner of Taxes having jurisdiction in the same area to the Deputy Commissioner of Taxes specified by the Commissioner) a statement in the following form, namely:—

Statement of deduction of tax on income chargeable under the head of "Salaries" for the month of .....

Name and address of the employer: .....

.....

Sl. No.	Name of the employee	Designation	Tax payer's Identification Number	Total amount of salary, wages, bonus, annunites, pension, gratuities, fees, commission, bonus or profits in lieu of salary and wages including payments made at or in connection with the termination of the employment and advance of salary, etc. (Give details)	Cash allowances like houserent, conveyance, entertainment, etc.
1	2	3	4	5	6

Value of other perquisites and utilities provided by the employer	Amount liable to tax	Investment, if any, made u/s 44(2)(b) of the Ordinance for tax credit	Amount of tax deducted		Challan No. and date of deposit of the tax to the credit of the Government	Remarks
			during the month	upto the end of the month		
7	8	9	10	11	12	13

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I, ... , being the person responsible for paying the above salaries, do hereby declare that the above list is complete and the particulars given above are correct.

Signature .....
Date .....

Notes: (1) In the case of an employee who has left the service of the employer, progressive totals of the amounts paid, etc. and the tax deducted should be shown up to the last month of the year.

(2) The address of the former employer of a new employee and the address of the new employer of an outgoing employee should be given in the remarks column, wherever practicable.";

(৮) rule 23 এর—

(ক) sub-rule (2) এর "Taka 20,000 or" শব্দগুলি ও সংখ্যাটি এবং ",whichever is higher," শব্দগুলি ও কমাগুলি বিলুপ্ত হইবে; এবং

(খ) sub-rule (3) এর পরিবর্তে নিম্নরূপ sub-rule (3) প্রতিস্থাপিত হইবে, যথাঃ—

"(3) The annual statement to be prepared and furnished to the Deputy Commissioner of Taxes before the first day of September each year under section 108 of the Ordinance shall be made in the following form and shall be verified in the manner indicated therein, namely:—

Name of the employer : .....

Address : .....

Tax payer's identification number : .....

Sl. No.	Name of the employee	Designation	Tax payer's Identification No.	Total amount of salary, wages, bonus, annunites, pensions, gratuities, commission, fees or profits in lieu of salary and wages including payments made at or in connection with the termination of the employment and advance of salary, etc.
1	2	3	4	5

Periodical cash allowance				
6				
House rent	Conveyance	Entertainment	Medical	Others, if any

Value of rent-free accommodation or value of any concession in rent for the accommodation provided by the employer	Value of free conveyance, full time or part time, if any, provided by the employer	Value of free or concessional passages provided by the employer	Salary paid by the employer for domestic and personal services to the employee
7	8	9	10

Employer's contribution to the recognised provident/superannuation/pension fund	Value of any benefit or annuity provided by the employer free of cost or at concessional rate or any other sum not included in the preceding columns	Total amount liable to tax under section 21 of the Ordinance	Tax payable on the amount in column 13
11	12	13	14

Investment if any u/s 44 (2) (b) of the Ordinance for tax credit	Amount of tax credit	Net amount of tax payable	Tax actually deducted and paid to the credit of the Government with challan no. and date	Remarks
15	16	17	18	19

* Details and basis of computation should be given.

I certify that the above statement contains a complete list of the total amount paid to (i) all persons who were receiving or to whom was due income on the 30th day of June .....;and

(ii) all persons from whose salaries any tax was deducted during the year ended on 30th June..... and that all the particulars furnished above are correct.

Signature.....
Date..... Name.....
Designation.....";

(৯) rule 38 এর—

(ক) sub-rule (1) এর—

(অ) clause (a) এর sub-clause (iv) এর শেষ প্রান্তস্থিত সেমিকোলনের পরিবর্তে; কোলন প্রতিস্থাপিত হইবে এবং তৎপর নিম্নরূপ proviso সংযোজিত হইবে, যথাঃ—

"Provided that this clause shall not apply to an assessee having income from salary, wages or self-employment not exceeding taka two lakh, if he submits return of income in form B prescribed in rule 24 (1).";

(আ) clause (b) এর শেষ প্রান্তস্থিত সেমিকোলনের পরিবর্তে কোলন প্রতিস্থাপিত হইবে এবং তৎপর নিম্নরূপ proviso সংযোজিত হইবে, যথাঃ—

"Provided that income last assessed referred in this clause shall not be an income from a source other than the source shown in the last assessment and if there is any income from any other source it shall be required to be in excess of the income last assessed.";

(খ) sub-rule (2) এর পরিবর্তে নিম্নরূপ sub-rule(2) প্রতিস্থাপিত হইবে, যথাঃ—

"(2) The receipt of any return submitted in accordance with the provisions of section 83A of the Ordinance and under this rule shall be deemed to be an order of assessment under section 82 of the Ordinance.";

(গ) sub-rule (3) বিলুপ্ত হইবে;

(১০) rule 38 এর পর নিম্নরূপ নূতন rule 38B সন্নিবেশিত হইবে, যথাঃ—

"**38B. Procedure for spot assessment.**— (1) An assessee, reffered to in section 82D of the Ordinance, claiming adjustment for any tax deducted or collected under chapter VII of the Ordinance or having wholesale business or having initial capital investment exceeding taka ten lac shall not be eligible for assessment under that section.

(2) The Deputy Commissioner of Taxes, with the prior approval of the Inspecting Additional Commissioner of Taxes or Inspecting Joint Commissioner of Taxes, shall chalk out a programme to visit any shopping centre or commercial market or an area where such

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establishments are located and accordingly visit such centre, market or area and fix the tax on a assessee referred to in section 82D of the Ordinance for any year at the following rates, namely:—

(a) Where an assessee carrying on business within the limits of any city corporation—

(i) if the initial capital investment does not exceed five lac taka; taka two thousand five hundred;

(ii) if the initial capital investment exceeds five lac taka, but does not exceed ten lac taka; taka three thousand five hundred;

(b) Where an assessee carrying on business within limits of a pourasava of any divisional headquarter or district headquarter—

(i) if the initial capital investment does not exceed five lac taka; taka one thousand five hundred ;

(ii) if the initial capital investment exceeds five lac taka, but does not exceed ten lac taka; taka two thousand five hundred;

(c) Where an assessee carrying on profession as a lawyer or doctor for a period exceeding five years, but not exceeding ten years—

(i) if such profession is carried on within the limits of any city corporation; taka two thousand;

(ii) if such profession is carried on in any area other than any city corporation; taka one thousand.

(3) The assessee shall, with the help of the Deputy Commissoner of Taxes, fill up a return of income in form B as prescribed in sub-rule (1) of rule 24, which can be had from the Deputy commissioner of Taxes, and submit the same to the Deputy Commissioner of Taxes on the spot.

(4) The tax fixed under sub-rule (2) shall remain in force for two subsequent assessment years, and the receipt of the payment of such tax shall be deemed to be an order of assessment under section 82 of the Ordinance.";

(১১) rule 62 এর—

(ক) প্রান্ত টীকায় "before any officer of customs" শব্দগুলির পরিবর্তে "before any officer of immigration or customs" শব্দগুলি প্রতিস্থাপিত হইবে;

(খ) sub-rule (1) এর পরিবর্তে নিম্নরূপ sub-rule (1) প্রতিস্থাপিত হইবে, যথাঃ—

"(1) Subject to the provisions of rule 63, every person who is not domiciled in Bangladesh shall be required to produce a tax clearance certificate or exemption certificate to an officer of immigration or customs for examination before he leaves Bangladesh.";

(গ) sub-rule (2) এর "officer of customs" শব্দগুলির পরিবর্তে "officer of immigration or customs" শব্দগুলি প্রতিস্থাপিত হইবে ;

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(১২) rule 63 এর—

(ক) clauses (c), (d), (e) এবং (j) বিলুপ্ত হইবে ;

(খ) clause (h) এর "(d), (e)" শব্দগুলি, বন্ধনীগুলি ও কমাগুলি বিলুপ্ত হইবে ; এবং

(গ) clause (i) এর পরিবর্তে নিম্নরূপ clause (i) প্রতিস্থাপিত হইবে, যথাঃ—

"(i) woman who gives a declaration to the effect that she is wholly dependent upon her husband, parent or guardian and has no independent source of income.";

(১৩) rule 64A এর পর নিম্নরূপ নূতন rule 64B সন্নিবেশিত হইবে, যথাঃ—

"**64B. Tax-payer's identification number.**—Every assessee shall submit an application in the form prescribed below to the Deputy Commissioner of Taxes with whom he is being assessed or to be assessed for the purpose of obtaining tax-payer's identification number refferred to in secitor 184B of the Ordinance :

Provided that an assessee, having income under the head "Salaries", may submit such application directly to the Second Sceretary (Computer), National Board of Revenue, Dhaka, who will process the same and give tax payer's identification number to the applicant with the intimation to the concerned Deputy Commissoner of Taxes:—

Application form for Taxpayer's Identification Number

Instructions : Use capital letterrs. Write one letter in each box. keep an empty box in between two words. Avoid abbreviation as much as possible.

(To be filled in by the assessee)

1. **Name of the assessee :**

2. **Father's name/Proprietor's name/Incorporation No./Registration No. (Wherever applicable) :**

(a)

(b)

(c)

(d)

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3. **Name of the husband (Wherever applicable) :**

4. **Date of birth/ Incorporation /Registration (Wherever applicable) :**

Day Month Year

5. **Current address :**

Village/Street :

Thana/Upazila :

District :

Post code

6. **Permanent address :**

Village/Street :

Thana/Upazila :

District:

Post code

Previous GIR No. (Wherever applicable) :

Signature of the assessee

.....

(To be filled in by the concerned circle)

1. **Assessment location :**

Zone :

Circle :

2. **Status :**

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Deputy Commissioner's Comment :

☐ Acceptable ☐ Not acceptable

Forwarded to the Second Secretary (Computer), National Board of Revenue, Segunbagicha, Dhaka

Signature of the Deputy Commissioner of Taxes

SEAL

(To be filled in by the National Board of Revenue)

TIN ☐☐☐-☐☐☐-☐☐☐☐

Signature of the Second Secretary, (Computer), National Board of Revenue. **SEAL"**

উপরি-উক্ত সংশোধনীসমূহ উক্ত Ordinance এর Section 185 এর sub-section (4) এর বিধান মোতাবেক এতদ্দ্বারা প্রাক-প্রকাশ করা হইল এবং উক্ত সংশোধনীসমূহ দ্বারা ক্ষতিগ্রস্ত বা প্রভাবিত হইতে পারেন এইরূপ সকল ব্যক্তির জ্ঞাতার্থে এই মর্মে নোটিশ প্রদান করা যাইতেছে যে, এই প্রজ্ঞাপন সরকারী গেজেটে প্রকাশের অনধিক পনের দিনের মধ্যে উক্ত সংশোধনীসমূহ সম্পর্কে নিম্নস্বাক্ষরকারীর নিকট যে কোন পরামর্শ বা আপত্তি পৌছানো যাইবে এবং জাতীয় রাজস্ব বোর্ড তাহা বিবেচনা করিবে। তবে উক্ত সময়ের মধ্যে কোন পরামর্শ বা আপত্তি পাওয়া না গেলে এইরূপ প্রাক-প্রকাশকে চূড়ান্ত প্রকাশ বলিয়া গণ্য করা হইবে এবং প্রাক-প্রকাশের তারিখে সংশোধনীসমূহ কার্যকর হইবে।

মুহাম্মদ আবদুস সাত্তার
সদস্য (আয়কর নীতি)।

মোঃ আবদুল করিম সরকার (উপ-সচিব), উপ-নিয়ন্ত্রক, বাংলাদেশ সরকারী মুদ্রণালয়, ঢাকা কর্তৃক মুদ্রিত।
মোঃ আমিন জুবেরী আলম, উপ-নিয়ন্ত্রক, বাংলাদেশ ফরমস ও প্রকাশনী অফিস,
তেজগাঁও, ঢাকা কর্তৃক প্রকাশিত।

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