রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ গেজেট

অতিরিক্ত সংখ্যা
কর্তৃপক্ষ কর্তৃক প্রকাশিত

বুধবার, জুলাই ১, ১৯৯২

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

অর্থ মন্ত্রণালয়

অভ্যন্তরীণ সম্পদ বিভাগ

জাতীয় রাজস্ব বোর্ড

(আয়কর)

প্রজ্ঞাপন

ঢাকা, ১৭ই আষাঢ় ১৩৯৯/১লা জুলাই ১৯৯২

এস, আর, ও নং ১৭৭-আইন/৯২—Income Tax Ordinance, 1984 (XXXVI of 1984) এর section 185 এ প্রদত্ত ক্ষমতাবলে জাতীয় রাজস্ব বোর্ড Income Tax Rules, 1984 এ নিম্নরূপ অধিকতর সংশোধন করিল, যাহা উক্ত section এর sub-section (4) এর বিধান মোতাবেক ইতিপূর্বে বাংলাদেশ গেজেটে প্রকাশ করা হইয়াছিল,

উপরি-উক্ত Rules এর—

(১) rule 16 এর Schdule এর পরিবর্তে নিম্নরূপ Schedule প্রতিস্থাপিত হইবে, যথা :—

মূল্য : টাকা ২·০০

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"THE SCHEDULE

Sl. No.	Amount of payments.	Rate of deduction of tax at the time of making payments.
1.	Where the payment does not exceed taka 2,00,000.	Nil
2.	Where the payment exceeds taka 2,00,000 but does not exceed taka 10,00,000.	1·5%
3.	Where the payment exceeds taka 10,00,000 but does not exceed taka 25,00,000.	2·5%
4.	Where the payment exceeds taka 25,00,000	3%";

(২) rule 17F এ "5 per cent." সংখ্যাটি ও শব্দগুলির পরিবর্তে "3 per cent." সংখ্যাটি ও শব্দগুলি প্রতিস্থাপিত হইবে;

(৩) rule 171 এর,—

(ক) sub-rule (4) এর clauses (a), (b), (c) ও (d) এর পরিবর্তে নিম্নরূপ clauses (a), (b), (c), ও (d) প্রতিস্থাপিত হইবে, যথা :—

"(a) in the case of the district of Dhaka, the Commissioner of Taxes, Central Survey Zone, Dhaka;

(b) in the case of the district of Chittagong, the Commissioner of Taxes, Taxes Zone 3, Chittagong;

(c) in the case of the district of Rajshahi, the Commissioner of Taxes, Taxes Zone, Rajshahi;

(d) in the case of the district of Khulna, the Commissioner of Taxes, Taxes Zone, Khulna;" ;

(খ) sub-aule (6) এর FORMটির পরিবর্তে নিম্নরূপ FORM প্রতিস্থাপিত হইবে, যথা :—

"FORM

Name and address of the Registration Office.....

.....

Statement of income tax collected under section 53H of the Income Tax Ordinance, 1984, (XXXVI of 1984) for the month of.....

in the year of.....

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Sl. No.	Name and address of the transferor.	GIR No. (if any)	Value of the property.	Amount of tax.	Chalan No./ DD No./PO No. and date.	Name and address of the transferee.
1	2	3	4	5	6	7

" ;

(৪) rule 18 এর sub-rule (7) এর—

(ক) Note (1) এর পরিবর্তে নিম্নরূপ Note (1) প্রতিস্থাপিত হইবে, যথা :—

"(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".

(খ) Note (4) এ "The Deputy Commissoner of Taxes concerned" শব্দগুলির পরিবর্তে "The Commissiner or the Deputy Commissioner of Taxes concerned, as the case may be," শব্দগুলি ও কমাগুলি প্রতিস্থাপিত হইবে ;

(৫) rule 33 এর sub-rule (1) এর schedule এর কলাম 1 এর SL. No. 2 এর বিপরীতে কলাম 2 এর এন্ট্রি (a) ও (b) এর বিপরীতে কলাম 3 তে "15 per cent." এবং "20 per cent." সংখ্যাগুলি ও শব্দগুলির পরিবর্তে যথাক্রমে "20 per cent." এবং "25 per cent." সংখ্যাগুলি ও শব্দগুলি প্রতিস্থাপিত হইবে ;

(৬) rule 38 এর পরিবর্তে নিম্নরূপ rule 38 প্রতিস্থাপিত হইবে, যথা :—

"38. **Procedure for self-assessment.**— Where an assessee, not being a limited company registered under the Companies Act, 1913 (VII of 1913), or a director holding shares exceeding 5% of the paid-up capital of a limited company registered under the said Act, derives income chargeable under any head, or where he derives income chargeable under the head "Income from business or profession" having a capital investment upto two lakh taka in any field other than small or cotttage industry or a capital investment upto three lakh taka in small or cottage industry and has not hitherto been assessed, shows income which is not less than one-fourth of the capital invested and furnishes a bank certificate from a scheduled

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bank confirming maintenance of an account either in the name of the assessee or in the name of the business or profession, and files a return of his total income with the description "Self-Assessment", superscribed on the top of the return form, on or before the date specified in section 75(2)(c) of the Ordinance showing income above the exemption limit ; and

(1) such return is accompanied,—

(a) where the assessee derives income chargeable under the head "Income from business or profession" and maintains proper books of account, by a copy of the Trading and Profit and Loss Account and the Balance Sheet and a statement of assets and liabilities in the form specified in rule 25;

(b) where the assessee derives income chargeable under the head "Income from business or porfession" and has not maintained proper books of account, by a statement showing the particulars of his income and expenditure and a statement of assets and liabilities in the form specified in rule 25;

(c) where the assessee derives income chargeable under any head other than "Income from business or profession", by a statement showing particulars of his income and a statement of assets and liabilities in the form specified in rule 25;

(2) such return does not show any loss or lesser income than the income last asssessed or assessment on the basis of such return does not result in refund;

(3) the assessee pays tax of an amount calculated at the rates applicable to the total income shown in the return or taka one thousand five hundred, whichever is higher;

(4) the amount of tax payable is paid by the assessee on or before the date on which the return is filed by him; and

(5) such return is duly verified and is found to be correct and complete in all respects;
the Deputy Commissioner of Taxes, if he is satisfied that the conditions laid down above have been fulfilled, shall complete the assessment under section 83A(1) of the Ordinance;

(৬) where the return filed by the assessee is not duly verified, is incomplete or is not accompanied by any one or more of the statements or documents referred to in clause (1), or there is any mistake in the computation of the total income or the tax (including any tax credit in respect of allowances, deductions or rebates claimed by the assessee) shown in the return.

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the Deputy Commissioner of Taxes may before completing the assessment under section 83A(1) of the Ordinance require the assessee, by a notice in writing, to verify or complete the return or to file the statement or document which has not been filed or to rectify the mistake on or before a date to be specified in the said notice, and where the assessee complies with the terms of the said notice on or before that date, the Deputy Commissioner of Taxes shall complete the assessment under the said Section.";

(৭) rule 38 এর পর নিম্নরূপ নূতন rule 38A সন্নিবেশিত হইবে, যথা :—

"38A. Where an assessee having no income other than income from supply of goods, excution of a contract or services rendered pays tax at the rate of 4 per cent. of total payment received by him and submits return showing income of an amount on which tax payable is equivalent to the tax so paicd along with an option in writing that the amount of tax so paid is to be treated as his final liability, the return shall be accepted as correct and complete under section 82 of the Ordinance.".

মেসবাহ্ উদ্-দীন আহ্মদ্
সদস্য (আয়কর)।

বদিউর রহমান, উপ-নিয়ন্ত্রক, বাংলাদেশ সরকারী মুদ্রণালয়, ঢাকা কর্তৃক মুদ্রিত।
মোঃ আব্দুর রশীদ সরকার, উপ-নিয়ন্ত্রক, বাংলাদেশ ফরমস্ ও প্রকাশনী অফিস, তেজগাঁও, ঢাকা কর্তৃক প্রকাশিত।

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