**গণপ্রজাতন্ত্রী বাংলাদেশ সরকার**
**অর্থ মন্ত্রণালয়**
**অভ্যন্তরীণ সম্পদ বিভাগ**
**জাতীয় রাজস্ব বোর্ড**

**(আয়কর)**

**প্রজ্ঞাপন**

**তারিখ,** ১৭ আষাঢ়, ১৪২১ বঙ্গাব্দ/ ০১ জুলাই, ২০১৪ খ্রিস্টাব্দ।

**এস,আর,ও নং ১৮৪-আইন/আয়কর/২০১৪**।- Income-tax Ordinance, 1984 (Ord. XXXVI of 1984) এর section 185 এ প্রদত্ত ক্ষমতাবলে, জাতীয় রাজস্ব বোর্ড, Income Tax Rules, 1984 এর নিম্নরূপ অধিকতর সংশোধনের প্রস্তাব করিয়া এতদ্‌দ্বারা উহা প্রাক-প্রকাশ করিল, যথা:-

উপরি-উক্ত Rules এর-

(১) rule 8 এর পর নিম্নরূপ নূতন rule 8A সন্নিবেশিত হইবে, যথা:-

" **8A. Maintenance of account in a bank by the owner of house property.—**(1) Subject to the provisions of sub-rules (2) and (3), where any person having ownership or possession of any property, whether used for commercial or residential purposes, receives any sum or aggregate of sums exceeding taka 25,000/- (twenty five thousand) per month in respect of any rent of such house property or its unit, such person shall operate a separate bank account in any scheduled bank for the purpose of depositing rent of the house property or its unit and deposit such rent or any advance received or receivable from such house property or its unit in such bank account.

(2) Where the person having ownership or possession mentioned in sub-rule (1) has one or more tenants and receives the sum or aggregate of sums exceeding taka 25,000/- (twenty five thousand) per month, he shall maintain a separate register and record regarding particulars of the tenant or tenants and the sum or sums received or receivable.

(3) Nothing contained in this rule shall prevent such person from recording any other particular in the register as specified in sub-rule (2).";



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(২) rule 13 এর "three weeks from the date" শব্দগুলির পরিবর্তে "two weeks from the end of the month" শব্দগুলি প্রতিস্থাপিত হইবে;

(৩) rule 16 এর–

(ক) সর্বত্র উল্লিখিত "on account of supply of goods or execution of a contract" শব্দগুলির পর "or local Letter of Credit (L/C)" শব্দগুলি, বন্ধনীগুলি ও শব্দসংক্ষেপ বিলুপ্ত হইবে;

(খ) 'The Schedule' এর এন্ট্রি 7 এর প্রান্ত:স্থিত ফুলস্টপ (.) বিলুপ্ত হইবে এবং অত:পর নিম্নরূপ নূতন এন্ট্রি 8, 9 ও 10 সন্নিবেশিত হইবে, যথা:-

| | | |
|---|---|---|
| " 8. | In case of oil supplied by dealer or agent (excluding petrol pump station) of oil marketing companies, any amount | 1% |
| 9. | In case of supply of oil by any company engaged in oil refinery, any amount | 3% |
| 10. | In case of company engaged in gas transmission , any amount | 3%. "; |

(৪) rule 17A এর-

(ক) clause (b) এর প্রথম proviso এর ক্রমিক (68) এর পরিবর্তে নিম্নরূপ ক্রমিক (68) এবং (68A) প্রতিস্থাপিত হইবে, যথা:-

"(68) Rice bran (H.S. Code: 2302.40.10);

(68A) Other bran, sharps and other residues (H.S. Code: 2302.40.90);"

(খ) clause (b) এর প্রথম proviso এর ক্রমিক (155) ও (156) বিলুপ্ত হইবে;



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(৫) বিলুপ্ত rule 17I এর পর নিম্নরূপ নূতন rule 17II সন্নিবেশিত হইবে, যথা:-

"**17II. Collection of tax on transfer of property.—**For the purposes of collection of the income tax under section 53H of the Ordinance, any registering officer responsible for registering any document of a person, under the clause (b), (c) or (e) of sub-section (1) of section 17 of the Registration Act, 1908 (XVI of 1908), shall collect from the person whose right, title or interest is sought to be transferred, assigned, limited or extinguished thereby, and tax shall be collected at the following rate:

**(a) Rate of tax for land or land & building located in the following commercial areas:**

| SL No. | Name of the commercial area or areas | Rate of tax per katha (1.65 decimal) |
|---|---|---|
| 1. | Gulshan, Banani, Motijheel, Dilkhusha, North South Road, Motijheel Expansion areas and Mohakhali of Dhaka | 4% of the deed value or taka 10,80,000/- whichever is higher |
| 2. | Karwan Bazar of Dhaka | 4% of the deed value or taka 6,00,000/- whichever is higher |
| 3. | Agrabad and CDA Avenue of Chittagong | 4% of the deed value or taka 3,60,000/- whichever is higher |
| 4. | Narayanganj, Banga Bandhu Avenue, Badda, Sayedabad, Postogola and Gandaria of Dhaka | 4% of the deed value or taka 3,60,000/- whichever is higher |
| 5. | Uttara Sonargaon Janapath, Shahbag, Panthapath, Banglamotor, Kakrail of Dhaka | 4% of the deed value or taka 6,00,000/- whichever is higher |



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| | | |
|---|---|---|
| 6. | Nababpur and Fulbaria of Dhaka | 4% of the deed value or taka 3,00,000/- whichever is higher: |

Provided that where any structure, building, flat, apartment or floor space is situated on the land, an additional tax shall be paid at the rate of taka 600/- (six hundred) per square meter or four per cent of the deed value of such structure, building, flat, apartment or floor space, whichever is higher.

**(b) Rate of tax for land or land & building located in the following areas:**

| SL No. | Name of the area or areas | Rate of tax per katha (1.65 decimal) |
|---|---|---|
| 1. | Uttara (Sector 1-9), Khilgaon rehabilitation area (beside 100 feet road), Azimpur, Rajarbagh rehabilitation area (beside bishwa road), Baridhara DOHS, Bashundhara (Block: A–G), Niketon of Dhaka, Agrabad, Halishohar, Panchlaish, Nasirabad, Mehedibag of Chittagong | 4% of the deed value or taka 90,000/- whichever is higher |
| 2. | Gulshan, Banani and Baridhara of Dhaka | 4% of the deed value or taka 3,00,000/- whichever is higher |
| 3. | Dhanmondi of Dhaka | 4% of the deed value or taka 2,40,000/- whichever is higher |



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| | | |
|---|---|---|
| 4. | Kakrail, Segunbagicha, Bijoynagar, Eskaton, Green Road, Elephant Road, Fakirapool, Arambagh, Maghbazar (within one hundred feet of main road), Tejgaon Industrial Area, Sher-e-Banglanagar Administrative Area, Agargaon Administrative Area, Lalmatia, Mohakhali DOHS, Cantonment of Dhaka and Khulshi of Chittagong | 4% of the deed value or taka 1,80,000/- ever is higher |
| 5. | Kakrail, Segunbagicha, Bijoynagar, Eskaton, Green Road, Elephant Road area (outside one hundred feet of main road) of Dhaka | 4% of the deed value or taka 1,20,000/- whichever is higher |
| 6. | Green Road (from Road 3 to 8 of Dhanmondi Residential Area of Dhaka) | 4% of the deed value or taka 2,40,000/- whichever is higher |
| 7. | Uttara (Sector 10 to 14), Nikunj (south), Nikunj (North), Badda Rehabilitation Area, Ganderia Rehabilitation Area, Syampur Rehabilitation Area, IG Bagan Rehabilitation Area, Tongi Industrial Area of Dhaka | 4% of the deed value or taka 60,000/- whichever is higher |
| 8. | Syampur Industrial Area, Postagola Industrial Area and Jurain Industrial Area of Dhaka | 4% of the deed value or taka 48,000/- whichever is higher |
| 9. | Khilgaon Rehabilitation Area (beside less than 100 feet road), Rajarbagh | 4% of the deed value or taka |

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| | | |
|---|---|---|
| | Rehabilitation Area (beside 40 feet and other internal road) of Dhaka | 72,000/- whichever is higher |
| 10. | Goran (beside 40 feet road) and Hajaribagh Tannery Area of Dhaka | 4% of the deed value or taka 30,000/- whichever is higher: |

Provided that where any structure, building, flat, apartment or floor space is situated on the land, an additional tax shall be paid at the rate of taka 600/- (six hundred) per square meter or four per cent of the deed value of such structure, building, flat, apartment or floor space, whichever is higher.

**(c) Rate of tax for land or land & building located in the following areas:**

| **Name of the area or areas** | | **Rate of tax** |
|---|---|---|
| 1. | Within the jurisdiction of Rajdhani Unnayan Kartripakya (RAJUK) and Chittagong Development Authority (CDA) except areas specified in schedule (a) and (b) | 4% of deed value |
| 2. | Within the jurisdiction of Gazipur, Narayanganj, Munshiganj, Manikganj, Narsingdi, Dhaka and Chittagong districts [excluding Rajdhani Unnayan Kartripakya (RAJUK) and Chittagong Development | 3% of deed value |



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| | | |
|---|---|---|
| | Authority (CDA)], and within any City Corporation (excluding Dhaka South City Corporation and Dhaka North City Corporation) and Cantonment Board | |
| 3. | Areas within the jurisdiction of a paurasabha of any district headquarter | 3% of deed value |
| 4. | Areas of any other Pauroshova | 2% of deed value |
| 5. | Any other area not specified in schedule (a), (b) and (c) | 1% of deed value.”; |

(৬) rule 19 এর sub-rule (1) এর “25,000” সংখ্যাগুলির পরিবর্তে “20,000” সংখ্যা প্রতিস্থাপিত হইবে;

(৭) rule 24 এর sub-rule (2) এর Form এর “TIN” শব্দসংক্ষেপের পর “(12 digit)” বন্ধনীগুলি, সংখ্যা ও শব্দ সন্নিবেশিত হইবে;

(৮) rule 33D এর “seven and half per cent” শব্দগুলির পরিবর্তে “five per cent” শব্দগুলি প্রতিস্থাপিত হইবে;

(৯) rule 33I এর পরিবর্তে নিম্নরূপ rule 33I প্রতিস্থাপিত হইবে, যথা:-

“**33I. Medical expenses.—** Where any amount is received or receivable by the employee by way of hospitalisation, medical expenses or medical allowance, the amount, if any, so receivable or received exceeds ten per cent of the basic salary or taka 60,000 annually, whichever is less, shall be included in his income.";

(১০) rule 37 এর sub-rule (2) এর clause (c) এর “nine years” শব্দগুলির পরিবর্তে “seven years” শব্দগুলি প্রতিস্থাপিত হইবে;



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(১১) rule 39 এর-

(ক) sub-rule (1) এর " ten per cent." শব্দগুলির পরিবর্তে "fifteen per cent" শব্দগুলি প্রতিস্থাপিত হইবে;

(খ) sub-rule (2) এর-

(অ) clause (b) এর প্রান্ত:স্থিত " and" শব্দটি বিলুপ্ত হইবে;

(আ) clause (c) এর প্রান্ত:স্থিত ফুলষ্টপ এর পরিবর্তে "; and" সেমিকোলন ও শব্দ সন্নিবেশিত হইবে এবং অত:পর নিম্নরূপ নূতন clause (d) সংযোজিত হইবে, যথা:-

" (d) The expression "petroleum operation" shall mean-

(i) activities for the purpose of anticipation, exploration, development or exploitation of petroleum,

(ii) construction, installation or operation of any structure, facilities or installation for the development, exploitation and export of petroleum, or

(iii) decommissioning or removal of any such structures, facilities or installations.";

(১২) rule 64B এর-

(ক) উপান্তটীকার "Taxpayer's Identification Number" শব্দগুলির পূর্বে "Twelve-digit" শব্দগুলি সন্নিবেশিত হইবে;

(খ) sub-rule (2) এর পর নিম্নরূপ নূতন sub-rule (3) সংযোজিত হইবে, যথা:-

"(3) Every assessee or any person who has been given a Taxpayer's Identification Number (TIN) under sub-section (1) of section 184B shall be given a certificate which may contain the following particulars of such assessee or person:

1. TIN
2. Name
3. Father's name (for individual)
4. Mother's name (for individual)
5. Present address
6. Permanent address
7. Name of the business/employer (if applicable)



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8. Registered office address (for company & others)
9. Previous (10 digit) TIN (if any)
10. Status. ";

(১৩) rule 75এর পর নিম্নরূপ নূতন rule 75A সংযোজিত হইবে, যথা:-

" **75A. Statement of international transaction to be furnished under section 107EE.-**The statement of international transaction to be furnished under section 107EE shall be in the following form and signed and verified by the person responsible for signing the return of income under section 75:

**STATEMENT OF INTERNATIONAL TRANSACTIONS**
***(Section 107EE of the Income Tax Ordinance, 1984 and Rule 75A of the Income Tax Rules, 1984)***

**A. Particulars of the Assessee:**

1. Name of the Assessee: .....

2. TIN:

3. (a) Circle: ..... (b) Taxes Zone: .....

4. Assessment Year: .....

5. Income Year: From ……..... to .....…

**B. Particulars of International Transactions** [See section 107A(5)]

*Refer to the **instructions** before completing the following section.*

**PART-I**

**Tangible property of revenue and capital nature transaction**

| Item | Expense (Thousand Tk.) | TPM Code | % | Revenue (Thousand Tk.) | TPM Code | % |
|---|---|---|---|---|---|---|
| Stock in trade/ raw materials | | | | | | |
| *Other (specify) | | | | | | |



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| | | | | | | |
|---|---|---|---|---|---|---|
| | | | | | | |

**Use extra sheet, if necessary*

**Rent, royalties and intangible property related transaction**

| Item | Expense (Thousand Tk.) | TPM Code | % | Revenue (Thousand Tk.) | TPM Code | % |
|---|---|---|---|---|---|---|
| Rent | | | | | | |
| Royalties (for the use of patents, trademark etc.) | | | | | | |
| License of franchise fees | | | | | | |
| Intangible property or rights (acquired or disposed of) | | | | | | |

**Services related transaction**

| Item | Expense (Thousand Tk.) | TPM Code | % | Revenue (Thousand Tk.) | TPM Code | % |
|---|---|---|---|---|---|---|
| Treasury related services | | | | | | |
| Management and administrative services | | | | | | |
| Sales and marketing services | | | | | | |
| Research and development | | | | | | |
| Software and ICT services | | | | | | |
| Technical and engineering services | | | | | | |
| Commissions | | | | | | |
| Logistics | | | | | | |
| Asset management | | | | | | |

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| | | | | | | |
|---|---|---|---|---|---|---|
| *Other services (specify) | | | | | | |

**Use extra sheet, if necessary*

**Financial transaction**

| Item | Expense (Thousand Tk.) | TPM Code | % | Revenue (Thousand Tk.) | TPM Code | % |
|---|---|---|---|---|---|---|
| Interest | | | | | | |
| Sale of financial assets (including factoring, securitization and securities) | | | | | | |
| Lease payments | | | | | | |
| Securities lending (fees and compensation payment) | | | | | | |
| Insurance and reinsurance | | | | | | |
| Guarantees | | | | | | |
| *Other financial services (specify) | | | | | | |

** Use extra sheet, if necessary*

**Any other international transaction of revenue nature not reported above:**

| Item (specify below) | Expense (Thousand Tk.) | TPM Code | % | Revenue (Thousand Tk.) | TPM Code | % |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |

| **Total of PART-I** | | | | | | |
|---|---|---|---|---|---|---|



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**PART-II**

**Interest bearing loans, advances and investments (figures in thousand taka)**

| Item | Opening Balance | Increase | Decrease | Closing Balance |
|---|---|---|---|---|
| Amounts owed by the assessee | | | | |
| Amounts owed to the assessee | | | | |

**Interest-free loans, advances and investments (figures in thousand taka)**

| Item | Opening Balance | Increase | Decrease | Closing Balance |
|---|---|---|---|---|
| Amounts owed by the assessee | | | | |
| Amounts owed to the assessee | | | | |

**Current accounts and similar items (figures in thousand taka)**

| Item | Opening Balance | Increase | Decrease | Closing Balance |
|---|---|---|---|---|
| Amounts of accounts payable | | | | |
| Amounts of accounts receivable | | | | |

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

Place: .....
Date : .....

Signature

(Name in block letters)
Designation and Seal

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**Instructions**

1. Enter the total value of international transaction for each item in the appropriate column.
2. Enter the appropriate Transfer Pricing Method Code(s) (TPM Code) in PART-I from the list given below (see section 107C):

| **Transfer Pricing Method (TPM** | **Code** |
|---|---|
| Comparable Uncontrolled Price | 1 |
| Cost Plus | 2 |
| Resale Price | 3 |
| Profit Split | 4 |
| Transactional Net Margin Method | 5 |
| Other | 6 |

3. The '%' column for each item in PART-I represents the total value of international transactions of that item as the percentage (up to two decimal places) of the total value of all transactions under the item."।

২। উপরি-উক্ত সংশোধনী প্রস্তাব সম্পর্কে কাহারও কোন আপত্তি বা পরামর্শ থাকিলে সংশ্লিষ্ট ব্যক্তিকে উহা, এই প্রজ্ঞাপন সরকারি গেজেটে প্রকাশের তারিখ হইতে অনধিক ১৫ (পনের) দিনের মধ্যে, নিম্নস্বাক্ষরকারীর নিকট পৌঁছাইবার জন্য অনুরোধ করা যাইতেছে এবং উক্ত সময়ের মধ্যে সংশোধনী প্রস্তাব সম্পর্কে কোন আপত্তি বা পরামর্শ পাওয়া গেলে জাতীয় রাজস্ব বোর্ড উহা বিবেচনাক্রমে প্রস্তাবিত সংশোধনী চূড়ান্ত করিবে। উক্ত সময়ের মধ্যে কোন আপত্তি বা পরামর্শ পাওয়া না গেলে এইরূপ প্রাক-প্রকাশ চূড়ান্ত প্রকাশ বলিয়া গণ্য করা হইবে।

জাতীয় রাজস্ব বোর্ডের আদেশক্রমে,

(সৈয়দ মোঃ আমিনুল করিম)
সদস্য (কর নীতি)



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