রেজিষ্টার্ড নং ডি এ-১

বাংলাদেশ গেজেট

অতিরিক্ত সংখ্যা

কর্তৃপক্ষ কর্তৃক প্রকাশিত

মঙ্গলবার, আগস্ট ৫, ১৯৯৭

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

অর্থ মন্ত্রণালয়

অভ্যন্তরীণ সম্পদ বিভাগ

জাতীয় রাজস্ব বোর্ড

(আয়কর)

প্রজ্ঞাপন

তারিখ, ২০শে শ্রাবণ ১৪০৪ বাং/৪ঠা আগস্ট, ১৯৯৭ ইং

এস, আর, ও নং ১৮৫-আইন/৯৭—Income Tax Ordinance, 1984 (XXXVI of 1984) এর section 185 এর sub-section (1) 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 সংশ্লিষ্ট সকলের জ্ঞাতার্থে ১৫ই জুলাই, ১৯৯৭ ইং মোতাবেক ৩১শে আষাঢ়, ১৪০৪ বাং তারিখের এস, আর, ও নং ১৭৮-আইন/৯৭ এর মাধ্যমে প্রাক-প্রকাশ করা হইয়াছিল, যথা ঃ—

উপরি-উক্ত Rules, এর (১) rules 3, 4, 5, 6 এবং 7 বিলুপ্ত হইবে;

(২) rule 16 এর—"or any company, other than private limited company, as defined in the Companies Act, 1913 (VII of 1913)" শব্দগুলি, কমাগুলি, সংখ্যাগুলি ও বন্ধনীগুলির পরিবর্তে "or any company as defined in clause (20) of section 2 of the Ordinance, other than private limited company, as defined in the Compnaies Act, 1913 (VII of 1913) or কোম্পানী আইন, ১৯৯৪ (১৯৯৪ সনের ১৮ নং আইন)" শব্দগুলি, কমাগুলি, সংখ্যাগুলি ও বন্ধনীগুলি প্রতিস্থাপিত হইবে;

মূল্য ঃ টাকা ৩.০০

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(৩) rule 17A এর প্রথম provise এর—

(ক) clause (b) এর শেষ প্রান্তস্থিত "and" শব্দটি বিলুপ্ত হইবে; এবং

(খ) clause (c) এর শেষ প্রান্তস্থিত কোলনের পরিবর্তে "; and" সেমি-কোলন ও শব্দটি প্রতিস্থাপিত হইবে এবং তৎপর নিম্নরূপ নূতন clause (d) সংযোজিত হইবে, যথাঃ—"(d) such car or jeep imported by such person as has been specified in এস, আর, ও নং ১২২ আইন/৮৭/১১২৪/শুল্ক তারিখ ২৪শে মে, ১৯৮৮ঃ";

(৪) rule 33 এর পরিবর্তে নিম্নরূপ rules 33, 33A, 33B, 33C, 33D, 33E, 33F, 33G, 33H, 33I এবং 33J প্রতিস্থাপিত হইবে, যথাঃ—

"33. **Valuation of perquisites, allowances benefits.**—(1) For the purpose of computing the income chargeable under the head "salary", the value of perquisites, allowances and benefits includable in the said income shall be determined in accordance with the provisions of the rule 33A to rule 33J, whichever is applicable.

(2) For the purpose of determining the value of perquisites, allowances and benefits under sub-rule (1),—

(a) "basic salary" means the pay and allowances payable monthly or otherwise, but does not include—

(i) dearness allowance or dearness pay unless it enters into the computation of superannuation or retirement benefits of the employee concerned;

(ii) employer's contribution to a recognised provident fund or a fund to which the Provident Funds Act, 1925 (XIX of 1925), applies and the interest credited on the accumulated balance of an employee in such fund;

(iii) allowances which are exempt from the payment of tax; and

(iv) allowances, perquisites, annuities and benefits referred to in sub-rule (1);

(b) "employee" includes a director of a company working whole-time for one company.

33A. **House rent allowances receivable in cash.**—Where the house rent allowance is receivable by the employee in cash, the amount, if any, by which the house rent allowance so receivable exceeds fifty per cent of the basic salary or Taka 5,000 per month, whichever is less, shall be included in his income.

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33B. **Rent free accommodation.**—(1) Where the employee is provided with rent free unfurnished accommodation, the rental value of the accommodation or twenty per cent of the basic salary of the employee, whichever is less, shall be included in his income.

(2) Where the employee is provided with rent free furnished accommodation, the rental value of the accommodation or twenty-five per cent of the basic salary of the employee, whichever is less, shall be included in his income.

(3) Where the accommodation is provided to the employee at a concessional rate, the difference between the rent actually paid by him and the amount determined to be includable in an employee's salary under sub-rules (1) or (2) shall be added to his income.

33C. **Conveyance allowance receivable in cash with no conveyance facility.**—Where no conveyance is provided by the employer and the conveyance allowance is receivable by the employee in cash, the allowance so reeeivable in excess of Taka 5,000 shall be included in his income.

33D. **Conveyance provided exclusively for personal or private use.**—Where the conveyance is provided by the employer for the use of the employee exclusively for personal or private purposes, there shall be included in the employee's income, an amount equal to seven and a half per cent of the employee's basic salary.

33E. **Additional conveyance allowance.**—Where any allowance is receivable by an employee in addition to the perquisite mentioned in rule 33D, the whole amount of such allowance plus the amount determined under rule 33D shall be included in his income.

33F. **Conveyance used partly for personal and partly for business purposes.**—Where the conveyance is used by the employee partly for his personal and partly for business purposes, there shall be included in his income, an amount equal to five per cent of the employee's basic salary.

33G. **Free or concessional passage for travel abroad or within Bangladesh.**—(1) Where free or concessional passage for travel abroad or within Bangladesh is provided by the employer to an

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employee (including the members of his house-hold and dependants), there shall be included in the income of the employee,—

(i) where the passage is provided in accordance with the terms of employment, an amount equal to the sum by which the cash payments, if any, made by the employer exceeds the actual expenditure incurred by the employee; and

(ii) where the passage is not in accordance with the terms of employment, the whole of the amount paid in cash, if any, or if no cash payment is made, the amount which would have been expended by the employee had the free or concessional passage, as the case may be, not been provided by the employer :

Provided that where free concessional passage for travel abroad is availed of by the employee more than once in two years, the whole of the amount paid to him in cash, if any, for such additional passage or if no cash payment is made, the amount which would have been expended by him, had the additional passage not been provided by the employer, shall be included in his income.

(2) Where the transport is provided free of cost or at a concessional rate by an undertaking engaged in the transport of passengers or the carriage of goods to any employee of the undertaking (including the members of his household and dependants) in any conveyance owned or chartered by the undertaking for the purpose of the transport of the passengers or carriage of goods, nothing shall be added in his income.

33H. **Entertainment allowance.**—Where any amount is payable to the employee by way of entertainment allowance, the whole of the amount so payable shall be included in his income. No addition on this account shall, however, be made if free tea, coffee, beverages or the like thereof are provided at the office premises during the course of work.

33I. **Medical expenses.**—Where any amount is payable to the employee by way of hospitalisation or medical expenses, the amount, if any, by which the sum receivable by him exceeds the actual expenditure incurred by him shall be included in his income.

33J. **Other benefits.**—Where any benefit or annuity not covered by the provisions of rule 33A to rule 33I is provided to the employee, the members of his household or his dependants, there shall be included

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in his income an amount equal to the amount which would have been expended by the employee in obtaining such benefit or annuity from an independent source in the same or near locality, had it not been so provided, as reduced by the amount, if any, expended wholly, necessarily and exclusively in the performance of the duties of the office held by him or actually paid by him in cash.";

(৫) rule 37 এর sub-rule (4) বিলুপ্ত হইবে;

(৬) rule 38 এর sub-rule (1) এর পরিবর্তে নিম্নরূপ sub-rule (1) প্রতিস্থাপিত হইবে, যথা :—

"(1) Where an assessee, not being a limited company registered under the Companies Act, 1913 (VII of 1913) or কোম্পানী আইন, ১৯৯৪ (১৯৯৪ সনের ১৮ নং আইন) or a director holding shares exceeding ten per cent of the paid-up capital of a limited company registered under the said Act or আইন derives income chargeable under any head, or where he derives income chargeable under the head "Income from business or profession" having a capital investment up to twenty-five lakh taka 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 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 clause (c) of sub-section (2) of section 75 of the Ordinance showing income above the exemption limit; and—

(a) such return is accompanied,—

(i) where the assessee derives income chargeable under the head "Income from business or profession" and maintains proper books of accounts, by a Trading and Profit and Loss Account and the Balance sheet;

(ii) where the assessee derives income chargeable under the head "Income from business or profession" and has not maintained proper books of accounts, by a statement showing the particulars of his income and expenditure;

(iii) where the assessee derives income chargeable under any head other than "Income from business or profession", by a statement showing the particulars of his income;

(iv) by a statement of assets and liabilities in the form specified in rule 25 if so required under clause (d) of sub-section (2) of section 75 of the Ordinance;

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(b) such return does not show any loss or lesser income than the income last assessed or assessment on the basic of such return does not result in refund;

(c) such return is duly verified by the assessee to be correct and complete in all respects;

(d) the assessee pays tax of an amount calculated at the rates applicable to the total income shown in the return and in no way, the tax so calculated and paid shall be less than taka one thousand;

(e) the amount of tax payable is paid by the assessee on or before the date on which the return is filed by him :

Provided that income under the head "Capital gain" shall not be taken into consideration in determining the basis of last assessed income :

Provided further that the initial capital investment or any fraction thereof shall not be transferred in any manner within five years from the end of the assessment year in respect of which the return of income has been filed under this rule :

Provided further that the initial capital investment or any fraction thereof, if transferred in any manner within the period mentioned in the foregoing proviso, the amount so transferred shall be deemed to be the income of the transferor for the income year in which the transfer was made.";

(৭) rule 40 এর sub rule (2) এর "under section 45 of the Income Tax Ordinance, 1984" শব্দগুলি ও সংখ্যাগুলির পরিবর্তে "under section 45 or 46A of the Ordinance" শব্দগুলি, সংখ্যাগুলি ও অক্ষরটি প্রতিস্থাপিত হইবে;

(৮) rule 59A এর Sub-rule (1) ও sub-rule (3) এর পরিবর্তে, যথাক্রমে নিম্নরূপ sub-rule (1) ও sub-rule (3) প্রতিস্থাপিত হইবে এবং এই প্রতিস্থাপন ১০ই বৈশাখ ১৪০৩ বাং/২৩শে এপ্রিল ১৯৯৬ ইং হইতে কার্যকর বলিয়া গণ্য হইবে, যথা :—

"(1) An application under clause (f) of sub-section (2) of section 46A of the Ordinance for approval for the purposes of that section in respect of an industrial undertaking, tourist industry or physical infrastructure facility shall be made in the following form, in duplicate, duly signed and verified by the Managing Director or Director of the company, namely :—

Form of Application under section 46A of the Ordinance :

(i) Name of the company :

(ii) Date of incorporation of the company :

(iii) Location of its registered office (with full address) :

(iv) Location of the industrial undertaking/tourist industry/physical infrastructure facility :

(v) Tax Identification Number (TIN) and name of the Zone of Commissioner of Taxes and the Circle of the Deputy Commissioner of Taxes under whose jurisdiction the company is assessed or will be assessed :

(vi) Date of opening of the letter of credit :

(vii) Date on which the machinery installed was ready for production/operation/service :

(viii) Date or dates on which the industrial undertaking/tourist industry/physical infrastructure facility for which approval is sought started—

(a) trial production/operation/service :

(b) commercial production/operation/service :

(ix) Date on which the issued, subscribed and paid up capital of the company reached the figure of taka one lakh :

(x) The present paid up capital of the company :

(xi) Authorised share capital of the company :

(xii) Amount of share capital issued :

(xiii) Amount of investment involved in setting up and running the industrial undertaking/tourist industry/physical infrastructure facility for which approval is sought :

(xiv) Minimum number of employees required to be engaged in one shift :

(xv) Whether the industrial undertaking/tourist industry/physical infrastructure facility uses electric energy or gas (the date on which the electricity or gas connection was physically given should be mentioned) :

(xvi) Value added tax (VAT) Registration Number/Turn over tax number :

(xvii) Exact nature of business of the industrial undertaking/tourist industry/physical infrastructure facility and in case of an industrial undertaking the list of items manufactured :

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(xviii) Raw materials to be used in the industrial undertaking :

(xix) Whether any building, plant or machinery has been taken on rent or lease for the industrial undertaking/tourist industry/ physical infrastructure facility; if so, detailed description shall be given :

(xx) Names and address of the Managing Director and Directors of the company with particulars of their holdings and interest in the company and other companies or enterprises :

Signature of the
Managing Director/Director.

Date . . . . . .

Verification

I, ... do hereby solemnly affirm that the information given above is correct and complete.

Signature of the
Managing Director/Director.

* Delete whichever is inapplicable."; এবং

"(3) The application shall be accompanied by—

(i) an attested copy of certificate of incorporation;

(ii) a certificate of commencement of business;

(iii) an attested copy of the Memorandum and Articles of Association of the company;

(iv) in case the company has already commenced business, certified copy of the audited balance sheet and profit and loss accounts for the period for which the accounts have been prepared (for an incomplete year trial balance may be submitted);

(v) in case of the industrial undertaking/tourist industry/physical infrastructure facility for which approval is sought has been acquired from another party, an attested copy of the agreement between the applicant company and the seller entered into for the acquisition of the industrial undertaking/tourist industry/ physical infrastructure facility with list and value of assets acquired;

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(vi) a certificate to the effect that industrial undertaking/tourist industry/physical infrastructure facility has not applied or shall not apply for accelerated depreciation allowance under paragraph 7 or 7A of the Third Schedule to the Ordinance in the following form, namely :—

"I hereby certify that no application in respect of the industrial undertaking/tourist industry/physical infrastructure facility .. .. (name of the undertaking etc.) has been made or shall be made to the Board for, and that the said industrial undertaking/tourist industry/physical infrastructure facility has not been allowed, accelerated depreciation allowance under paragraph 7 or 7A of the Third Schedule to the Ordinance, for any period.

Place .. .. Signature of the

Date .. .. Managing Director/Director".।

কে, ইফতিখার আহমেদ
সদস্য (আয়কর নীতি)।

দেওয়ান দেলওয়ার হোসেন, (অতিরিক্ত নিয়ন্ত্রক), (উপ-নিয়ন্ত্রকের দায়িত্বে নিয়োজিত)
বাংলাদেশ সরকারী মুদ্রণালয়, ঢাকা, কর্তৃক মুদ্রিত
মোঃ সিকান্দার আলী মণ্ডল, উপ-নিয়ন্ত্রক, বাংলাদেশ ফরমস্ ও প্রকাশনী অফিস,
তেজগাঁও, ঢাকা কর্তৃক প্রকাশিত।

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