রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ গেজেট

অতিরিক্ত সংখ্যা

কর্তৃপক্ষ কর্তৃক প্রকাশিত

বুধবার, জুলাই ১, ২০১৫

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গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

অর্থ মন্ত্রণালয়

অভ্যন্তরীণ সম্পদ বিভাগ

জাতীয় রাজস্ব বোর্ড

(আয়কর)

প্রজ্ঞাপন

তারিখ, **১৬** আষাঢ়, ১৪২২ বঙ্গাব্দ/৩০ জুন, ২০১৫ খ্রিস্টাব্দ।

এস, আর, ও নং ১৯২-আইন/আয়কর/২০১৫।—Income-tax Ordinance, 1984 (Ordinance. 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 16 এর 'The Schedule' এর এন্ট্রি 10 এর প্রান্ত:স্থিত ফুলস্টপ (.) বিলুপ্ত হইবে এবং অত:পর নিম্নরূপ নূতন এন্ট্রি 11 সন্নিবেশিত হইবে, যথা:—

"11.	In case of company engaged in gas distribution, any amount	3%.";

(২) rule 17 বিলুপ্ত হইবে;

(৩) rule 17A এর পরিবর্তে নিম্নরূপ rule 17A প্রতিস্থাপিত হইবে, যথা:—

"**17A. Collection of tax from importers.—**For the purpose of making collection of tax under section 53 of the Ordinance, the Commissioner of Customs or any appropriate officer shall collect tax in the case of any import of goods at the following rate:

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(a) five per cent on the value of the imported goods in case of import of goods excluding the goods mentioned in clause (b) and clause (c);

(b) two per cent on the value of the imported goods in the case of import of goods specified below:—

(1) Petroleum oils and oils obtained from bituminous minerals, crude (H.S Code: 2709.00.00);

(2) Motor spirit of H.B.O.C Type (H.S Code 2710.12.11);

(3) Other motor spirits, including aviation spirit (H.S Code 2710.12.19);

(4) Spirit type jet fuel (H.S code 2710.12.20);

(5) White spirit (H.S Code 2710.12.31);

(6) Naphtha (H.S Code: 2710.12.32);

(7) Other (H.S Code 2710.12.39);

(8) J.P. 1 kerosene type jet fuels (H.S code 2710.12.41);

(9) J.P. 4 kerosene type jet fuels (H.S code 2710.12.42);

(10) Other kerosene type jet fuels (H.S code 2710.12.43);

(11) Other kerosene (H.S code 2710.12.49);

(12) Other medium oils and preparations (H.S code 2710.12.50);

(13) Light diesel oils (H.S code 2710.12.61);

(14) High-speed diesel oils (H.S code 2710.12.62);

(15) Other (H.S code 2710.12.69);

(16) Furnace oil (H.S code 2710.19.11);

(17) Other (H.S code 2710.19.19);

(18) Propane (H.S. Code 2711.12.00);

(19) Butanes (H.S. Code 2711.13.00);

(20) Petroleum bitumen in Drum (H.S Code 2713.20.10);

(21) Petroleum bitumen in Bulk (H.S Code 2713.20.90);

(22) Raw skins of sheep or lambs, with wool on (H.S. Code 4102.10.00);

(23) Raw pickled skins of sheep or lambs, without wool, not tanned (H.S. Code 4102.21.00);

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(24) Raw skins of sheep or lambs, without wool, not pickled, not tanned (H.S. Code 4102.29.00);

(25) Raw hides and skins of reptiles, fresh or preserved, not tanned (H.S. code 4103.20.00);

(26) Other raw hides and skins, fresh or preserved, not tanned, nes (H.S. Code 4103.90.00);

(27) M. S. Rod (H.S. Headings 72.13, 72.14, 72.15);

(28) Angles shapes and sections of iron or non-alloy steel (Heading No. 72.16);

(29) Cellular (Mobile/Fixed wireless) Telephone set (H.S. Code 8517.12.10);

(c) taka eight hundred per ton in case of import of—

(i) Ferrous products obtained by direct reduction of iron ore and/or similar forms (H. S Code 7203);

(ii) Ferrous waste of and scrap; remelting scrap ingots of iron or steel (H.S Code 72.04.10.00, 72.04.21.00, 7204.29.00, 7204.30.00, 7204.41.00, 7204.49.00, 7204.50.00);

(iii) Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03) [H.S Code 7206.10.00];

(iv) Semi-finished products of iron or non-alloy steel (Billet) (H.S Code 72.07); or

(v) Vessels and other floating structures for breaking up (H. S Code 8908.00.00):

Provided that this rule shall not apply in the case of import of goods specified below:—

(1) Live pure-bred breeding bovine animals (H.S. Code 0102.21.00, 0102.31.00, 0102.90.10);

(2) Live bovine animals, other than pure-bred breeding (H.S. Code 0102.29.00, 0102.39.00, 0102.90.90);

(3) Fowls of the species Gallus domesticus (parent stock one day chick) (H.S. Code 0105.11.10);

(4) Live turkeys weighing <=185g, (parent stock of one day chick) (H.S. Code 0105.12.10);

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(5) Live ducks, geese, guinea fowls <=185g (parent stock of one day chick) (H.S. Code 0105.13.10, 0105.14.10, 0105.15.10);

(6) Live trout (Sa1mo trutta, Oncorhynchus mykiss, clarki, aguabonita, gilae, apache.) fry (H.S. Code 0301. 91.10);

(7) Live eels fry (H.S. Code 0301.92.10);

(8) Live carp fry (H.S. Code 0301.93.10);

(9) Other live fish (exc1. trout, eels & carps) fry (H.S. Code 0301.99.10);

(10) Live fry of rock lobster and other sea craw fish (H.S. Code 0306.21.10);

(11) Live fry of lobster (H.S. Code 0306.22.10);

(12) Live fry of crabs (H.S. Code 0306.24.10);

(13) Live fry of shrimps and prawns (H.S. Code 0306.26.10, 0306.27.10);

(14) Live fry of crustaceans cons., nes (H.S. Code 0306.29.10);

(15) Glands including pituitary glands (H.S. Code 0510.00.10);

(16) Bovine semen (H.S. Code 0511.10.00);

(17) Products of fish, crus., molluscs, other aquatic, invertebrates, dead animals of chapter 3 (H.S. Code 0511.91.00);

(18) Animal products, nes; dead animals of chapter 1, unfit for human consum. (H.S. Codes 0511.99.10, 0511.99.90);

(19) Dormant bulbs, tubers rhizomes (H.S. Code 0601.10.00);

(20) Bulbs, tubers rhizomes in growth or flower; chicory plants and roots (H.S. Code 0601.20.00);

(21) Unrooted cuttings and slips of plants (H.S. Code 0602.10.00);

(22) Trees, shrubs, bushes, grafted or not, of kind bearing edible fruit or nuts (H.S. Code 0602.20.00);

(23) Rhododendrons and azaleas, grafted or not (H.S. Code: 0602.30.00);

(24) Roses, grafted or not (H.S. Code 0602.40.00);

(25) Seed potatoes, wrapped/canned upto 2.5kg (H.S. Code 0701.10.10);

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(26) Seed potatoes, others (H.S. Code 0701.10.90);

(27) Onions (Excluding wrapped/canned upto 2.5 kg) other (H.S Code 0703.10.19);

(28) Garlic (Excluding wrapped/canned upto 2.5 kg) other (H.S Code 0703.20.90);

(29) Peas (Pisum sativum) (Excluding wrapped/canned upto 2.5 kg) other (H.S Code 0713.10.90);

(30) Chickpeas (garbanzos) (Excluding wrapped/canned up to 2.5 kg) other (H.S Code 0713.20.90);

(31) Lentils: Other (H.S. Code 0713.40.90);

(32) Dried chilies (H.S. Code 0904.21.10, 0904.21.90);

(33) Ginger (Excluding wrapped/canned upto 2.5 kg) other (H.S. Code 0910.11.90);

(34) Turmeric (curcuma) (Excluding wrapped/canned up to 2.5 kg) other (H.S. Code 0910.30.90);

(35) Durum wheat; wrapped/canned upto 2.5kg (H.S. Code 1001.11.10);

(36) Durum wheat; other (H.S. Code 1001.11.90);

(37) Wheat: wrapped/canned upto 2.5kg (H.S. Code 1001.19.10);

(38) Wheat: other (H.S. Code 1001.19.90);

(39) Maize seeds (H.S. Code 1005.10.10, 1005.10.90);

(40) Rice (H.S. Code 1006.20.00, 1006.30.10, 1006.30.90 and 1006.40.00);

(41) Soyabeans, whether or not broken (Excluding wrapped/ canned upto 2.5 kg)(H.S Heading Code 1201.10.90, 1201.90.90);

(42) Linseed, whether or not broken (Excluding wrapped/ Canned up to 2.5 kg) (H.S Heading Code 1204.00.90);

(43) Rape or colza seeds (H.S. Code 1205.10.90);

(44) Sunflower seeds (H.S. Code 1206.00.90);

(45) Mustard seeds (H.S. Code 1207.50.90);

(46) Other oil seeds and oleaginous fruits, whether or not broken (Excluding wrapped/canned up to 2.5kg) (H.S Heading Code

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1207.40.90);

(47) Sugar beet seed (H.S. Code 1209.10.00);

(48) Lucerne (alfalfa) seed, of a kind used for sowing (H.S. Code 1209.21.00);

(49) Fescue seed, of a kind used for sowing (H.S. Code 1209.23.00);

(50) Kentucky blue grass seed, of a kind used for sowing (H.S. Code 1209.24.00);

(51) Rye grass seed, of a kind used for sowing (H.S. Code 1209.25.00);

(52) Other seeds of forage plants, of a kind used for sowing nes (H.S. Code 1209.29.00);

(53) Seeds of herbaceous plants cultivated principally for their flowers (H.S. Code 1209.30.00);

(54) Vegetable seed of a kind used for sowing (H.S. Code 1209.91.00);

(55) Other seeds, fruit and spores, of a kind used for sowing, nes (H.S. Code 1209.99.00);

(56) Crude soyabean oil (H.S. Code 1507.10.00);

(57) Refined soyabean oil (H.S. Code 1507.90.10 and H.S. Code 1507.90.90);

(58) Crude palm oil (H.S. Code 1511.10.10, 1511.10.90);

(59) Other including refined palm oil (H.S. Code 1511.90.90) ;

(60) Refined sunflower oil (H.S. Code 1512.19.00);

(61) Refined corn oil (H.S. Code 1515.29.00);

(62) Sugar (H.S code 1701.12.00);

(63) Sugar (H.S code 1701.13.00, 1701.14.00);

(64) Sugar (H.S code 1701.91.00);

(65) Sugar (H.S code 1701.99.00);

(66) Flours, meals & pellets, of meat unfit for human consumption; greaves wrapped/canned upto 2.5kg (H.S. Code 2301.10.10);

(67) Flours, meals & pellets, of meat unfit for human consumption: greaves; other (H.S. Code 2301.10.90);

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(68) Flours, meals and pellets of fish, etc, unfit for human consumption (H.S. Code 2301.20.10, 2301.20.90);

(69) Brans, sharps and other residues of maize (com) (H.S. Code: 2302.10.00);

(70) Brans, sharps and other residues of wheat (H.S. Code: 2302.30.00);

(71) Rice bran (H.S. Code: 2302.40.10);

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

(73) Brans, sharps and other residues of leguminous plants (H.S. Code: 2302.50.00);

(74) Residues of starch manufacture and similar residues (H.S. Code: 2303.10.00);

(75) Beet (pulp, bagasse and other waste of sugar manufacture (H.S. Code: 2303.20.00);

(76) Brewing or distilling dregs and waste (H.S. Code: 2303.30.00);

(77) Oil-cake and other solid residues, of soyabean oil (H.S. Code: 2304.00.00);

(78) Oil-cake and other solid residues, of ground-nut oil (H.S. Code: 2305.00.00);

(79) Oil-cake and other solid residues of cotton seeds (H.S.Code 2306.10.00);

(80) Oil-cake and other solid residues of linseed (H.S. Code: 2306.20.00);

(81) Oil-cake and other solid residues of sunflower seeds (H.S. Code: 2306.30.00);

(82) Oil-cake and other solid residues of rape or colza seeds of low erucic acid R/C (H.S. Code: 2306.41.00);

(83) Oil-cake and other solid residues of rape or colza seeds, other (H.S. Code: 2306.49.00);

(84) Oil-cake and other solid residues of coconut or copra (H.S. Code: 2306.50.00);

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(85) Oil-cake and other solid residues of palm nuts or kernels (H.S. Code: 2306.60.00);

(86) Oil-cake and other solid residues, of other vegetable fats and oils (H.S. Code: 2306.90.00);

(87) Vegetable materials & veg. waste, veg. residues & by-products, animal feeding. (H.S. Code: 2308.00.00);

(88) Other preparations of a kind used in animal feeding, nes (H.S. Code: 2309.90.10 and 2309.90.90);

(89) Iron ore (H.S Code: 2601.11.00);

(90) Iron ore (H.S code 2601.12.00);

(91) Iron ore (H.S code 2601.20.00);

(92) Iron oxides and hydroxides (H.S Code 2821.10.00)

(93) Magnesium Sulphates (H.S Code 2833.21.00);

(94) Zinc Sulphates (H.S Code 2833.29.10);

(95) Disodium Tetraborate (H.S Code 2840.19.00);

(96) Chemical contraceptive preparation based on hormones on other products of heading 29.37 or on spermicides (H.S. Code 3006.60.00);

(97) Animal or vegetable fertilizers (H.S. Code 3101.00.00);

(98) Urea, whether or not in aqueous solution (H.S. Code 3102.10.00);

(99) Double salts and mixtures of ammonium sulphate and ammonium nitrate (H.S. Code 3102.29.00);

(100) Ammonium nitrate, whether or not in aqueous solution (H.S. Code 3102.30.00);

(101) Mixtures of ammonium nitrate with inorganic non fertilizing substances (H.S. Code 3102.40.00);

(102) Sodium nitrate (H.S. Code 3102.50.00);

(103) Double salts and mixtures of calcium nitrate and ammonium nitrate (H.S. Code 3102.60.00);

(104) Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution (H.S. Code 3102.80.00);

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(105) Mineral or chemical fertilizers, nitrogenous including mixtures, nes (H.S. Code 3102.90.00);

(106) Triple superphosphates (H.S. Code 3103.10.20);

(107) Other mineral or chemical fertilizers, phosphatic, nes (H.S. Code 3103.90.00);

(108) Potassium chloride (H.S. Code 3104.20.00);

(109) Fertilizers in packages of a gross weight =<10kg (H.S. Code 3105.10.00);

(110) Mineral or chemical fertilizers with nitrogen, phosphorus and potassium (H.S. Code 3105.20.00);

(111) Other mineral or chemical fertilizers with nitrogen and phosphorus, nes (H.S. Code 3105.59.00);

(112) Mineral or chemical fertilizers with phosphorus and potassium, nes (H.S. Code 3105.60.00);

(113) Other fertilizers, nes (H.S. Code 3105.90.00);

(114) Polyethylene terephthalate (pet chips) in primary forms (H.S. Heading Codes 3907.60.10 and 3907.60.90);

(115) Pulp of wood or of other fibrous cellulosic materials; recovered (waste & scrap) paper or paperboard (Chapter 47, All H.S codes);

(116) Newspaper, journals and periodicals, whether or not illustrated or containing advertising material (Heading 49.02 of FIRST SCHEDULE of Customs Act, 1969);

(117) Cotton, not carded or combed and cotton, carded or combed; (H.S. Heading 52.01, 52.03);

(118) Cotton Waste (H.S code 5202.99.10, 5202.99.90);

(119) Synthetic filament tow (acrylic or mod acrylic) imported by (VAT registered Synthetic staple fibre manufacturer (H.S code 5501.30.10);

(120) Synthetic staple fibres, of nylon or other polyamides, not carded, combed/processed (H.S. Codes 5503.11.00 & 5503.19.00);

(121) Synthetic staple fibres, of polyesters, not carded, combed or processed (H.S. Code 5503.20.00);

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(122) Acrylic or modacryic synth. staple fibres, not carded, combed or processed (H.S. Code 5503.30.00);

(123) Synthetic staple fibres, of polypropylene, not carded, combed or processed (H.S. Code 5503.40.00);

(124) Synthetic staple fibres, not carded, combed or processed (exl.nyl/po1est./acry/pp) (H.S. Code 5503.90.00);

(125) Artificial staple fibres, of viscose rayon, not carded, combed or processed (H.S. Code 5504.10.00);

(126) Artificial staple fibres, (excluding viscose), not carded, combed or processed (H.S. Code 5504.90.00);

(127) Waste of synthetic fibre, (including nois, yam waste and garnetted stock) (H.S. Code 5505.10.00);

(128) Waste of artificial fibre, (including noils, yam waste and garnetted stock) (H.S. Code 5505.20.00);

(129) Synthetic staple fibres, of nylon or other polyamides, carded, combed or processed (H.S. Code 5506.10.00);

(130) Synthetic staple fibres, of polyesters, carded, combed or processed (H.S. Code 5506.20.00);

(131) Acrylic or modacrylic synthetic staple fibres, carded, combed or processed (H.S. Code 5506.30.00);

(132) Synthetic staple fibres, nes, carded, combed or processed (ex1. nyl./polester/acry) (H.S. Code 5506.90.00);

(133) Artificial staple fibres, carded, combed or processed for spinning (H.S. Code 5507.00.00);

(134) Unworked or simply sawn, cleaved or bruted (H.S code 7102.21.00);

(135) Granules and powders, of pig iron, spiegeleisen, iron or steel (Heading No. 72.05);

(136) Aircraft Engine (H.S code 8407.10.00);

(137) G-Drive engine (H.S. Codes 8407.90.90, 8408.90.90);

(138) Computer printer (H.S. Code 8443.32.10);

(139) Toner cartridge/Inkjet cartridge for computer printer (H.S. Code 8443.99.10);

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(140) Other parts for computer printer (H.S.Code 8443.99.20);

(141) Electronic cash register (H.S Code 8470.50.00);

(142) Computer and Computer accessories (All H.S.Code of Heading No. 84.71);

(143) Parts and accessories of Computer (H.S. Code 8473.30.00);

(144) Modem; Ethernet interface card; computer network switch, hub and router (H.S.Code 8517.62.30);

(145) Database, operating systems, development tools (H.S.Code 8523.29.12);

(146) Other magnetic media for computers (H.S.Code 8523.29.90);

(147) Database, operating systems, development tools (H.S. Code 8523. 49.21);

(148) Other computer software (H.S. Code 8523. 49.29);

(149) Optical media for computers (H.S.Code 8523.49.90);

(150) Flash memory card or similar media to be used with computer (H.S.Code 8523.51.10);

(151) Proximity cards and tags (H.S.Code 8523.59.10);

(152) Machineries for telecom sector (H.S. Codes 8517.61.00, 8517.62.10, 8517.62.20, 8525.50.90, and 8525.60.90);

(153) Computer monitor of a kind solely or principally used in an automatic data processing system of heading 84.71 (H.S. Code 8528.41.00);

(154) Computer monitor size not exceeding 22 inch" (H.S. Code 8528.51.10);

(155) Optical fibre cables (H.S.Code 8544.70.00);

(156) Double decker bus run by compressed natural gas (CNG) or any bus having a capacity of forty or more seats run by compressed natural gas (CNG) (H.S. Heading 87.02);

(157) Built-up double decker bus, using CNG as fuel (H.S. Code 8702.90.11);

(158) Invalid chair (H.S. Code 8713.10.00);

(159) Aircraft (H.S code 8802.20.00);

(160) Aircraft (H.S code 8802.30.00);

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(161) Aircraft (H.S code 8802.40.00);

(162) Aircraft Parts (Heading 88.03, All H.S codes);

(163) Kidney dialysis machine/Haemodialyser (Artificial Kidney); Baby incubator (H.S code 9018.90.20, 8421.29.20);

(164) Other instruments and appliances: angiographic. cathetere wire, guidy cathetere wire, sheath, baloons, stents. (H.S. Code 9018.90.30);

(165) Other (H.S. Code 9021.29.00);

(166) Artificial joints (H.S. Code 9021.31.00);

(167) Other (H.S. Code 9021.39.00);

(168) Hearing aids, excluding parts and accessories (H.S. Code 9021.40.00);

(169) Specially designed for the use of the blind (H.S. Code 9101.19.10);

(170) Specially designed for the use of the blind (H.S. Code 9101.29.10);

(171) Specially designed for the use of the blind (H.S. Code 9101.91.10);

(172) Specially designed for the use of the blind (H.S. Code 9101.99.10);

(173) Specially designed for the use of the blind (H.S. Code 9102.11.10);

(174) Specially designed for the use of the blind (H.S. Code 9102.19.10);

(175) Specially designed for the use of the blind (H.S. Code 9102.21.10);

(176) Specially designed for the use of the blind (H.S. Code 9102.29.10);

(177) Specially designed for the use of the blind (H.S. Code 9102.91.10);

(178) Specially designed for the use of the blind (H.S. Code 9102.99.10);

(179) Computer printers ribbons (H.S. Code 9612.10.10);

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(180) Capital machinery enjoying concessionary rate of import duty;

(181) Triple super phosphates, DAP fertilizer, MOP fertilizer and NPK fertilizer, ammonium sulfate, potassium sulfate, magnesium sulfate and solubor (boron);

(182) Spares & equipments mentioned in poultry S.R.O":

Provided further that this rule shall not apply in the case of import of the following goods from Bhutan:—

(1) Cabbages, Cauliflowers, kohlrabi, kele and similar edible brassicas, fresh or chilled (All H. S. Code under Heading No. 07.04);

(2) Leguminous vegetables, shelled or unshelled, fresh or chilled (All H. S. Code under Heading No. 07.08);

(3) Other vegetables fresh or chilled (All H. S. Code under Heading No. 07.09);

(4) Orange (H.S code 0805.10.10, 0805.10.90);

(5) Apples, pears and quinces, fresh (All H. S. Code under Heading No. 08.08);

(6) Dried Chillies (H.S. Code 0904.21.10, 0904.21.90);

(7) Cardamoms (H.S code 0908.31.10, 0908.31.90, 0908.32.10, 0908.32.90);

(8) Ginger (H.S code 0910.11.10, 0910.11.90, 0910.12.10, 0910.12.90);

(9) Gum Resin (H.S code 1301.90.00);

(10) Fruit juice (tinned or bottled) except pineapple juice, grapefruit (All H. S. Code under Heading No. 20.09);

(11) Boulders (H.S code 2516.90.10);

(12) Dolomite (H.S codes 2518.10.00, 2518.20.00, 2518.30.00);

(13) Gypsum (H.S code 2520.10.00);

(14) Limestone (H.S code 2521.00.00);

(15) Calcium carbonate (H. S. Code 2836.50.00);

(16) Wood and Timber (All H.S codes under Heading No. 44.03, 44.04, 44.05);

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(17) Ferro-silicon: containing by weight more than 55% of silicon (H. S. Code 7202. 21.00);

(18) Billetes/semi-finished products of iron or non-alloy steel, NES (H. S. Code 7207. 19.00):

Provided further that where the Board is satisfied that an importer is not likely to have any taxable income during any period or the income is otherwise exempted from payment of income tax under any provision of the Ordinance, it may, on application by such importer, exempt such person from payment of tax for the period during which income of such importer is not likely to be assessable or is exempted from payment of tax.

Explanation.— In this rule, the words "value of the imported goods" shall mean the value of the imported goods as determined in accordance with the provisions of section 25 of the Customs Act, 1969 (IV of 1969).";

(৪) rule 18 এর sub-rule (1) এর "fifteen days of deduction" শব্দগুলির পরিবর্তে "two weeks of the month following the month in which the deduction was made" শব্দগুলি প্রতিস্থাপিত হইবে;

(৫) rule 18 এর পর নিম্নরূপ নূতন rule 18A সংযোজিত হইবে, যথা :—

"18A. Certificate of deduction of tax under section 50(1B).—In the case of deduction of tax made by the Drawing and Disbursing Officer under section 50(1A) an annual certificate regarding such deduction of tax shall be given by the respective Government Accounts Officer or any other official authorized by him in the following form, namely:—

Certificate of deduction of tax under section 50(1B) on income chargeable under the head "Salaries" for the year ended as on .....

Name of the employee	Name of the office	Designation	Tax payer's Identification Number	Amount of Tax deducted	Remarks
2		3	4	5	6

Date .....

Signature, name and designation of the Accounts Officer/any other authorized officer";

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(৬) rule 24A এর পরিবর্তে নিম্নরূপ rule 24A প্রতিস্থাপিত হইবে, যথা :—

"**24A. Return of withholding tax.-**The return of withholding tax required to be filed by the assessee, being a company, under section 75A of the Ordinance shall be in the following form and verified in the manner indicated therein:

Form of return of withholding tax under the Income-tax Ordinance, 1984
(Return under section 75A)

FOR COMPANY TAXPAYERS ONLY

1. Name of the Company: .....
2. TIN/UTIN: | | | | - | | | | - | | | | |
3. TCAN: | | | | - | | | | - | | | | |
4. (a) Circle: ..... (b) Taxes Zone: .....
5. Deduction/Collection Period:
   (a) 1st quarter (July-September), Year ..... ;
   (b) 2nd quarter (October-December), Year ..... ;
   (c) 3rd quarter (January-March), Year ..... ;
   (d) 4th quarter (April-June), Year ..... ;
6. (a) Address: .....
   .....
   .....
   (b Phone: .....
   (c) Fax No.: .....
   (d) e-mail: .....
   (e) Web address: http://www .....
7. Contact person: (a) Name: .....
   (b) Designation:.....
   (c) Phone: .....
   (d) Mobile: .....
   (e) e-mail: .....

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8. Particulars of tax deducted or collected :

SL.	Type of payment	Section of I.T.O, 1984	Payment during the quarter	Rate of deduction/ collection	Amount of tax deduction/ collection
(1)	(2)	(3)	(4)	(5)	(6)
1.	Salary	50			
2.	Payment to contractors/ suppliers	52			
3.	a. Service of doctor	52A(1)			
	b. Royalty or technical know-how fee	52A(2)			
	c. Fees for professional & technical services	52A(3)			
4.	a. Catering service	52AA			
	b. Cleaning service	52AA			
	c. Collection and recovery agency	52AA			
	d. Contract or toll manufacturing	52AA			
	e. Credit rating agency	52AA			
	f.Event management	52AA			
	g. Indenting commission	52AA			
	h. Meeting fees, training fees or honorarium	52AA			
	i . Mobile network operator, technical support service provider or service delivery agents engaged in mobile banking operations	52AA			
	j. Motor garage or workshop	52AA			
	k. Printing service	52AA			
	l. Private container port or dockyard service	52AA			
	m. Private security service porvider	52AA			
	n. Product processing charge	52AA			
	o. Shipping agency commission	52AA			
	p. Stevedoring/berth operation commission	52AA			
	q. Supply of manpower	52AA			
	r. Transport provider	52AA			
	s. Any other service	52AA			

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(1)	(2)	(3)	(4)	(5)	(6)
5.	L/C commission	52I			
6.	Freight forward agency commission	52M			
7.	Payment to foreign technician serving in diamond cutting industry	52O			
8.	Payment for services from convention hall etc.	52P			
9.	Payment to resident person against services provided to foreign person	52Q			
10.	Deduction of tax from the service of international gateway service in respect of phone call	52R			
11.	Collection of tax from travel agent	52JJ			
12.	Collection of tax from manufacturer of soft drink, etc	52S			
13.	Deduction of tax from any payment in excess of premium paid on life insurance policy	52T			
14.	Deduction from payment on account of local letter of credit	52U			
15.	Deduction from payment by cellular mobile phone operator	52V			
16.	House/office rent	53A			
17.	Collection of tax from shipping business of a resident	53AA			
18.	Receipt from export of manpower	53B			
19.	Collection of tax from export of knit-wear and woven garments	53BB			
20.	Collection of tax from member of stock exchanges	53BBB			
21.	Collection of tax from export of any good except certain items	53BBBB			

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(1)	(2)	(3)	(4)	(5)	(6)
22.	Receipt from public auction	53C			
23.	Payment to actor/actress	53D			
24.	Deduction of tax at source from export cash subsidy	53DDD			
25.	Payment as commission or discount for distribution of goods	53E			
26.	Payment to foreign buyer's agent	53EE			
27.	Interest on savings and fixed deposit	53F			
28.	Insurance commission	53G			
29.	Payment to surveyor of general insurance	53GG			
30.	Rental value of vacant land, plant or machinery	53J			
31.	Advertising bill of newspaper or magazine	53K			
32.	Transfer of securities by sponsor shareholders	53M			
33.	Collection of tax from transfer of share of shareholder of Stock Exchanges	53N			
34.	Deduction of tax from any sum paid by real estate developer to land owner	53P			
35.	Dividends	54			
36.	Lottery	55			
37.	Deduction from Payment to non-residents:				
	a. Accounting or tax consultancy	56			
	b. Advertisement making	56			
	c. Advertisement broadcasting	56			
	d. Advisory or consultancy service	56			

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(1)	(2)	(3)	(4)	(5)	(6)
	e. Air transport or water transport	56			
	f. Architecture, interior design or landscape design	56			
	g. Artist, singer or player	56			
	h. Capital gain	56			
	i. Certification	56			
	j. Charge or rent for satellite, airtime or frequency	56			
	k. Contractor, sub-contractor or supplier	56			
	l. Courier service	56			
	m. Dividend	56			
	n. Insurance premium	56			
	o. Interest, royalty or commission	56			
	p. Legal service	56			
	q. Machinery rent	56			
	r. Management or event management	56			
	s. Pre-shipment inspection service	56			
	t. Professional service, technical services fee, technical know how fee or technical assistance fee	56			
	u. Salary or remuneration	56			
	v. Exploration or drilling in petroleum operations	56			
	w. Survey for oil or gas exploration	56			
	x. Any service for making connectivity between oil or gas field and its export point	56			
	y. Any other payments	56			

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Verification

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

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

Signature and seal

NB: 1. The return shall be accompanied by a statement of deduction or collection of tax along with copy of treasury challans or payment orders.

2. Tax shall be deposited to respective account code according to the following table:

Table

Name of the Zone	Income tax-Companies	Income tax-other than Company
Taxes Zone-1, Dhaka	1-1141-0001-0101	1-1141-0001-0111
Taxes Zone-2, Dhaka	1-1141-0005-0101	1-1141-0005-0111
Taxes Zone-3, Dhaka	1-1141-0010-0101	1-1141-0010-0111
Taxes Zone-4, Dhaka	1-1141-0015-0101	1-1141-0015-0111
Taxes Zone-5, Dhaka	1-1141-0020-0101	1-1141-0020-0111
Taxes Zone-6, Dhaka	1-1141-0025-0101	1-1141-0025-0111
Taxes Zone-7, Dhaka	1-1141-0030-0101	1-1141-0030-0111
Taxes Zone-8, Dhaka	1-1141-0035-0101	1-1141-0035-0111
Taxes Zone-9, Dhaka	1-1141-0080-0101	1-1141-0080-0111
Taxes Zone-10, Dhaka	1-1141-0085-0101	1-1141-0085-0111
Taxes Zone-11, Dhaka	1-1141-0090-0101	1-1141-0090-0111
Taxes Zone-12, Dhaka	1-1141-0095-0101	1-1141-0095-0111
Taxes Zone-13, Dhaka	1-1141-0100-0101	1-1141-0100-0111
Taxes Zone-14, Dhaka	1-1141-0105-0101	1-1141-0105-0111
Taxes Zone-15, Dhaka	1-1141-0110-0101	1-1141-0110-0111
Taxes Zone-1, Chittagong	1-1141-0040-0101	1-1141-0040-0111
Taxes Zone-2, Chittagong	1-1141-0045-0101	1-1141-0045-0111
Taxes Zone-3, Chittagong	1-1141-0050-0101	1-1141-0050-0111
Taxes Zone-4, Chittagong	1-1141-0135-0101	1-1141-0135-0111
Taxes Zone-Khulna	1-1141-0055-0101	1-1141-0055-0111
Taxes Zone-Rajshahi	1-1141-0060-0101	1-1141-0060-0111
Taxes Zone-Rangpur	1-1141-0065-0101	1-1141-0065-0111
Taxes Zone-Sylhet	1-1141-0070-0101	1-1141-0070-0111
Taxes Zone-Barisal	1-1141-0075-0101	1-1141-0075-0111
Taxes Zone-Gazipur	1-1141-0120-0101	1-1141-0120-0111
Taxes Zone-Narayanganj	1-1141-0115-0101	1-1141-0115-0111
Taxes Zone-Bogra	1-1141-0140-0101	1-1141-0140-0111
Taxes Zone-Comilla	1-1141-0130-0101	1-1141-0130-0111
Taxes Zone-Mymensing	1-1141-0125-0101	1-1141-0125-0111
Large Taxpayer Unit	1-1145-0010-0101	1-1145-0010-0111
Central Survey Zone	1-1145-0005-0101	1-1145-0005-0111”

;

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(৭) rule 33A এর "20,000" সংখ্যার পরিবর্তে "25,000 " সংখ্যা প্রতিস্থাপিত হইবে;

(৮) rule 33D এর "five per cent" এর পর "or 60,000, whichever is higher," শব্দগুলি, সংখ্যা ও কমাগুলি সন্নিবেশিত হইবে;

(৯) rule 33I এর "60,000" সংখ্যার পরিবর্তে "1,20,000" সংখ্যা প্রতিস্থাপিত হইবে;

(১০) rule 37 এর sub rule (1) এর পরিবর্তে নিম্নরূপ sub rule (1) প্রতিস্থাপিত হইবে, যথা :—

"(1) The following bodies are recognised by the Board as association of accountants for the purposes of section 174(2)(e) of the Ordinance:—

(a) Institute of Chartered Accountants of Bangladesh.

(b) Institute of Cost and Management Accountants of Bangladesh.";

(১১) rule 62 এর পর নিম্নরূপ নূতন rule 62A সন্নিবেশিত হইবে, যথা :—

"**62A. Form of certificate under section 53AA.**- Every certificate under section 53AA of the Ordinance shall be made in the following form:

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Form NO. IT-147A

Book No. Serial No.

Form BB

Counterfoil of certificate under section 53AA of the Income Tax Ordinance, 1984 (Ord. No. XXXVI of 1984)

Date.....

Name of the shipping Business.....
TIN (if any)..... Address.....
Name of the ship/vessel.....
Name of the captain.....
Net Tonnage.....
Port of Registry.....
Last port of call.....
Next port of call.....
Date of arrival in Bangladesh.....
Date of application.....
Date of departure (as stated in the application)-
.....
Date upto which the certificate is valid.....
chalan/PO.No.....
Date.....
Payment of tax at Tk. .....
Signature or left hand thumb impression of the person or the authorised representative of the person named in the certificate.....

Deputy Commissioner of Taxes
Circle.....Zone.....

Form No. IT-147A

Book No. Serial No.

Form BB

Taxes Department

.....

Certificate under section 53AA of the Income Tax Ordinance, 1984 (Ord. No. XXXVI of 1984)

Deputy Commissioner of Taxes office
Circle.....Zone.....
(Place).....
Dated.....

This is to certify that (Name of the Business and/or agent there of) ..... [TIN (if any)].....,
(Address).....
.....

has no
has made satisfactory arrangements for his/her

liabilities under section 53AA of the Income Tax Ordinance, 1984 (Ord. No. XXXVI of 1984).

This certificate is valid upto.....

(Official Seal)

Signature or left-hand thumb impression of the person or the authorised representative of the person name in the certificate

Signature.....
Depury Commissioner of Taxes
Circle .....Taxes Zone..... ";

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(১২) rule 70 এর sub-rule (1) এর—

(ক) clause (c) এর দফা (iii) এর প্রান্তঃস্থিত ফুলস্টপের (.) পরিবর্তে সেমিকোলন (;) প্রতিস্থাপিত হইবে;

(খ) clause (d) এর দফা (i) এর প্রান্তঃস্থিত ফুলস্টপের (.) পরিবর্তে সেমিকোলন (;) প্রতিস্থাপিত হইবে;

(১৩) rule 73 এর sub-rule (1) এর clause (q) এর পরিবর্তে নিম্নরূপ clause (q) প্রতিস্থাপিত হইবে, যথা :—

" (q) the list of database utilized;";

(১৪) rule 74 বিলুপ্ত হইবে;

(১৫) rule 75 এর পরিবর্তে নিম্নরূপ rule 75 প্রতিস্থাপিত হইবে, যথা :—

" **75. Form of report to be furnished under section 107F.-** Every report under section 107F of the Ordinance shall be made in the following form:

Report under section 107F

In respect of:

1. Name of the Assessee:.....
2. TIN:
3. (a) Circle: ..... (b) Taxes Zone.....

1. All the information, documents and records required under section 107F of the Income Tax Ordinance, 1984 are furnished and annexed to this Report;
2. The List of Annexure is prepared and signed by me/us;
3. It appears from my/our examination that the information, documents and records furnished under section 107F are authentic.

Signature

Name:
Address:
Identification Details (Membership Number, etc.)
Contact Details:
Place:
Date:

List of Annexure (to be signed in each page) :

1. .....
2. ..... " ।

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২। উপরি-উক্ত সংশোধনী প্রস্তাব সম্পর্কে কাহারও কোন আপত্তি এবং 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 কাহারও নিকট হইতে কোন আপত্তি বা পরামর্শ পাওয়া গেলে জাতীয় রাজস্ব বোর্ড উহা বিবেচনাক্রমে প্রস্তাবিত সংশোধনী চূড়ান্ত করিবে। উক্ত সময়ের মধ্যে কাহারও নিকট হইতে কোন আপত্তি বা পরামর্শ পাওয়া না গেলে এই প্রাক-প্রকাশ চূড়ান্ত প্রকাশ বলিয়া গণ্য করা হইবে।

জাতীয় রাজস্ব বোর্ডের আদেশক্রমে,

পারভেজ ইকবাল
সদস্য (কর নীতি)

মোঃ নজরুল ইসলাম (উপসচিব), উপপরিচালক, বাংলাদেশ সরকারি মুদ্রণালয়, তেজগাঁও, ঢাকা কর্তৃক মুদ্রিত।
মোঃ আলমগীর হোসেন (উপসচিব), উপপরিচালক, বাংলাদেশ ফরম ও প্রকাশনা অফিস,
তেজগাঁও, ঢাকা কর্তৃক প্রকাশিত। web site : www.bgpress.gov.bd

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