রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ গেজেট

অতিরিক্ত সংখ্যা

কর্তৃপক্ষ কর্তৃক প্রকাশিত

সোমবার, জুলাই ১, ১৯৯১

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

অর্থ মন্ত্রণালয়

অভ্যন্তরীণ সম্পদ বিভাগ

জাতীয় রাজস্ব বোর্ড

(আয়কর)

প্রজ্ঞাপন

ঢাকা, ১৬ই আষাঢ় ১৩৯৮/১লা জুলাই ১৯৯১

এস, আর, ও ২০৩-আইন/৯১—The Income Tax Ordinance, 1984 (XXXVI of 1984) এর section 185 এ প্রদত্ত ক্ষমতাবলে জাতীয় রাজস্ব বোর্ড Income Tax Rules, 1984 এ নিম্নরূপ অধিকতর সংশোধন করিলে, যাহা উক্ত section এর sub-section (4) এর বিধান মোতাবেক ইতিপূর্বে বাংলাদেশ গেজেটে প্রকাশ করা হইয়াছিল, যথা :—

উপরি-উক্ত Rules, এর,—

(১) Rule 17A এর প্রথম proviso এর clause(b) এর "the Board of Investment and" শব্দগুলি বিলুপ্ত হইবে ;

(২) rule 17H এর পর নিম্নরূপ নূতন rule 17I সন্নিবেশিত হইবে, যথা :—

"17I. **Collection of tax on transfer of property.**—(1) For the purposes of collection of income tax under section 53H of the Ordinance, the Registrar, the Sub-Registrar or any other person responsible for registering

মূল্য : ৩০ পয়সা

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any document of a person, being an individual, under the provisions of clause (b), (c), or (e) of sub-section (1) of section 17 of the Rgistration 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, at the time of registration of such document, income tax at the rate of five per cent. on the value of the property to which the document relates and on which stamp-duty is chargeable under the Stamp Act, 1899 (II of 1899).

(2) The collection of tax mentioned in sub-rule (1) shall be made through Demand Draft, Pay Order or Chalan mentioning the head of account "2—Income Tax-other than companies".

(3) The person responsible for registration of the document shall record on the transfer document the amount of the tax and the number and date of the Chalan, Demand Draft or Pay Order, as the case may be.

(4) The Chalan, Demand Draft or Pay Order shall be made in favour or credited to,—

(a) in the case of the districts of Dhaka, Gazipur and Manikgonj, the Commissioner of Taxes, Dhaka (West) Zone;

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

(c) in the case of the districts of Rajshahi, Natore, Nawgaon and Nawabgonj, the Commissioner of Taxes, Rajshahi Zone;

(d) in the case of the districts of Khulna, Bagerhat and Satkhira, the Commissioner of Taxes, Khulna Zone;

(e) in the case of other districts,—

(i) if there exists no taxes office, the Deputy Commissioner of Taxes under whose jurisdiction such district falls;

(ii) if there exists only one taxes office, the Deputy Commissioner of Taxes of that district;

(iii) if there exist more than one taxes office, the Deputy Commissioner of Taxes of Circle-I of that district.

(5) The Commissioners of Taxes and the Deputy Commissioners of Taxes concerned shall verify the amounts of tax so collected with chalans received by them from the Treasury offices concerned.

(6) The Registrar, Sub-Registrar or any other person responsible for registration shall furnish to the Inspector General of Registration, through the District Registrar concerned, a statement in the form given below of income tax collected under section 53H of the Ordinance, and send a

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copy thereof to the relevant Income Tax authorities as mentioned in sub-rule (4) :—

FORM

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

.....

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

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

(7) The Inspector General of Registration shall furnish to the Director, Research and Statistics, National Board of Revenue in each financial year beginning on the Ist July, 1991 a statement showing the total amount of tax so collected so as to reach him as per the schedule specified below :—

(a) In respect of tax collected during the period from the 1st July to the 30th September — by the 31st October;

(b) In respect of tax collected during the period from the 1st October to the 31st December. — by the 31st January;

(c) in respect of tax collected during the period from the 1st January to the 31st March — by the 30th April;

(d) in respect of tax collected during the period from the 1st April to the 31st May — by the 30th June;

(e) in respect of tax collected during the period from the 1st June to the 30th June. — by the 31st July.";

(৩) rule 33 এর sub-rule (1) এর প্রথম Schedule এর item 8 এর পরিবর্তে নিম্নরূপ item 8 প্রতিস্থাপিত হইবে, যথাঃ—

"8. Entertainment allowance—the whole of such allowance.";

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(৪) rule 38 এর clause (5) এর sub-clause (c) এর item (vi) এর—

"(after adjustment of the tax, if any, already deducted at source or paid by him or on his behalf)" বন্ধনীগুলি, শব্দগুলি ও কমাগুলি বিলুপ্ত হইবে ; এবং

(৫) rule 64(A) এর "under the proviso" শব্দগুলির পরিবর্তে "under the first and second proviso" শব্দগুলি প্রতিস্থাপিত হইবে।

আলী রেজা খান
সদস্য (আয়কর)।

মোঃ সিদ্দিকুর 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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