রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ গেজেট

অতিরিক্ত সংখ্যা

কর্তৃপক্ষ কর্তৃক প্রকাশিত

বুধবার, জুলাই ১৩, ২০০৫

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গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

অর্থ মন্ত্রণালয়

অভ্যন্তরীণ সম্পদ বিভাগ

জাতীয় রাজস্ব বোর্ড

(আয়কর)

প্রজ্ঞাপন

তারিখ, ২২ আষাঢ় ১৪১২/৬ জুলাই ২০০৫

এস, আর, ও নং ২০৭-আইন/আয়কর/২০০৫—Income Tax Ordinance, 1984 (XXXVI of 1984) এর section 185 এ প্রদত্ত ক্ষমতাবলে জাতীয় রাজস্ব বোর্ড Income Tax Rules, 1984 এর নিম্নরূপ অধিকতর সংশোধনের প্রস্তাব প্রাক-প্রকাশ করিল, যথা ঃ—

উপরি-উক্ত Rules এর—

(ক) rule 24 এর—

(অ) sub-rule (1) এর পরিবর্তে নিম্নরূপ sub-rule (1) প্রতিস্থাপিত হইবে, যথা ঃ—

"(1) The return of income required to be filed under section 75 of the Ordinance shall be in the following form and shall be verified in the manner indicated therein:

Submit return in due time Avoid penalty	IT-11GA

Put the tick (√) mark wherever applicable

Self	Normal

মূল্য ঃ টাকা ৮.০০

FORM OF RETURN OF INCOME UNDDER THE INCOME TAX ORDINANCE,1984 (XXXVI OF 1984)

PART-1

photograph of the Assessee (to be attested on the photograph)

1. Name of the Assessee:.....
2. Status: Individual ☐ Company ☐ Firm ☐ Association of persons ☐ Local Authority ☐ Hindu Undivided ☐ Family Artificial Juridical ☐ Person
3. Business/Name of the employer (where applicable) :.....
4. Wife/Husband's Name (if an assessee, please mention) : .....
5. Father's Name.....
6. Mother's Name .....
7. Date of Birth (in case of individual) Day Month Year
8. Address (a) Present .....
   .....
   .....
   (b) Permanent .....
   .....
   .....
9. Incorporation/Registration No. ☐ Date: (in case of company) Day Month Year
10. TIN :
11. (a) Circle: .....(b) Zone: .....
12. Assessment Year: .....
13. Residential Status: Resident ☐ /Non-resident ☐
14. Telephone: Office/Business ..... Residential: .....
15. VAT Registration Number (if any): .....

[Please read the instruction at the last page before completing this form]

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List of documents furnished

(i)

(ii)

(iii)

(iv)

(v)

(vi)

(vii)

(viii)

(ix)

(x)

Incomplete return will not be acceptable

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PART-II

Statement of income and liabilities of the Assessee

Statement of income during the income year ended on.....

Particulars of income		Amount in taka
1.	Salaries: u/s 21(as per schedule I)	
2.	Interest on securities: u/s 22	
3.	Income from house property:u/s 24(as per schedule II)	
4.	Agricultural income: u/s 26	
5.	Income from business or profession: u/s 28	
6.	Share of profit in a firm:	
7.	Income of the spouse or minor child as applicable: u/s 43(4)	
8.	Capital Gains: u/s 31	
9.	Income from other source: u/s 33	
10.	Total (Serial 1-9)	
11.	Foreign Income	
12.	Total income (Serial 10 and 11)	
13.	Tax leviable on total income	
14.	Tax rebate u/s 44(2)(b) (as per schedule-III)	
15.	Tax payable (difference between Serial 13 and 14)	

16.	**Pre-assessment tax payment:**	
	(a) Tax deducted /Collected at source (submit supporting documents/ statement) Tk.....	
	(b) Advance tax u/s 64/68 [attach challan(s)] Tk.....	
	(c) Tax paid on the basis of this return(u/s 74) [attach challan/pay order/Bank draft/ cheque] Tk.	
	(d) Adjustment of Tax Refund (if any) Tk..... Total of (a), (b), (c) and (d)	Tk.....
17.	Income claimed to be exempt from tax.	Tk.....
18.	Income tax paid in the last assessment year	Tk.....

If needed please use separate sheet.

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PART-III

SCHEDULES SHOWING DETAILS OF INCOME

(Schedule-1-Salaries)

Name of the employer/Department :

Designation/Post :

Pay & Allowance	Amount of income (Tk.)	Amount of exempted income (Tk.)	Net taxable income (Tk.)
Basic pay			
Special pay			
Dearness allowance			
Conveyance allowance			
House rent allowance			
Medical allowance			
Servant allowance			
Leave allowance			
Honorarium/Reward/Fee			
Overtime a1llowance			
Bonus/Ex-gratia			
Employer's Contribution to Recognized Provident Fund			
Interest accrued on Recognized Provident Fund			
Deemed income for transport facility			
Deemed income for free furnished/unfurnished accommodation			
Others if any (give detail)			
Net taxable income from Salary			

Schedule-2 (House Property income

Location and description of property	Particulars	Tk.	Taka
	1. Annual rental income		
	2. Claimed Expenses:		
	Land Revenue		
	Insurance Premium		
	Interest on loan/Mortgage/ Capital charge		
	Municipal or local tax		
	Repair, Collection, etc.		
	Vacancy allowance		
	Others if any		
	Total=		
	3. Net income (1 minus 2)		

If needed please use separate sheet.

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Schedule-3 (investment tax credit)

[Section 44 (2)(b) read with part 'B' of Sixth Schedule]

1. Life insurance premium	Tk. .....
2. Contribution to deferred annuity	Tk. .....
3. Contribution to Provident Fund to which Provident Fund Act, 1925 applies	Tk. .....
4. Self contribution & employer's contribution to Recognized Provident Fund	Tk. .....
5. Contribution to approved superannuation fund	Tk. .....
6. Investment in approved debenture or debenture stock, Stock or shares	Tk. .....
7. Contribution to deposit pension scheme	TK. .....
8. Contribution to Benevolent Fund and group insurance premium	Tk. .....
9. Contribution to Zakat fund	Tk. .....
10. Others, if any (give details)	Tk. .....
	Total Tk.....

Please attach the certificate of investment.

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Verification

1.....father/husband.....TIN:.....
solemnly declare that to the best of my knowledge and belief the information given in this return and statements and documents annexed herewith is correct and complete.

place:.....

Date :.....

Signature

(Name in block letters)
Designation and
seal(for other than individual)

.....

Acknowledgement Receipt

Taxes Zone-

Circle-

Date of receipt of return: ☐☐☐☐☐☐☐☐ Serial No.in return register: ☐

Received the ☐ Self / ☐ Normal Income tax return from Mr./Mrs.....

TIN : ☐☐☐☐☐☐☐☐☐☐☐☐ for the assessment year.....

Shown in Return :

Total Income : Tk. .....

Tax paid : Tk. .....

Net Wealth : Tk. .....
(As per IT-10B

Signature of Receiving
Officer with seal

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Instructions to fill up the form

Instructions:

(1) Strikeout if not applicable.

(2) This return of income shall be signed and verified by the individual assessee or person as prescribed u/s 75 of the Income Tax Ordinance 1984.

(3) In case of income from salary and house property, fill up the schedule-I and schedule-II respectively.

(4) Enclose where applicable:

(a) Statement of income and expenditure; Manufacturing A/c, Trading & Profit & Loss A/c and Balance Sheet;

(b) Auditor's certificate/audited accounts in the case of company;

(c) Depreciation chart claiming depreciation as per THIRD SCHEDULE of the Income Tax Ordinance, 1984;

(d) Computation of income according to Income Tax Law;

(5) Enclose separate statement for:

(a) any income of the spouse of the assessee (if she is not an assesee), minor children and dependent;

(b) any income from other source e.g. bank interest, dividend etc.

(c) tax exempted income.

(6) fulfilment of the conditions laid down in rule-38 is mandatory for submission of a return under "Self Assessment".

(7) Submit proper and necessary documents in support of income.

(8) Documents furnished to support the declaration should be signed by the assessee or his authorised representative.

(9) The assesse shall submit his/her photograph with return after every five year.

(10) Furnish the following information:

(a) Name, address & TIN of the partners if the assessee is a firm;

(b) Name of firm, address & TIN if the assessee is a partner;

(c) Name, address & TIN of the directors if the assessee is a company;

(d) Name of the company, address & TIN if the assessee is a director.

(11) Assets and liabilities of self, spouse (if she is not an assesse), minor children and dependent/s to be shown in the IT – 10B.

(12) Signature at page 6 is mandatory for all and for individual in IT–10BB.

(13) If needed, please use separate sheet.

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(আ) sub-rule (1) এর পর নিম্নরূপ নতুন sub-rule (1a) সন্নিবেশিত হইবে, যথাঃ—

"(1a) The return under sub- rule (1) together with statement of assets and liabilities under rule 25 and particulars of life style of the individual under rule 25A shall collectively constitute a valid and complete return for individuals for the purpose of the section 75 of the Incone Tax Ordinance, 1984.";

(খ) rule 25 এর পরিবর্তে নিম্নরূপ rule 25 প্রতিস্থাপিত হইবে, যথা ঃ—

"25. **Statement of Assets and Liabilities.**—The statement to be furnished as required under section 75(2)(d) and 80 of the Ordinance shall be in the following form and shall be verified in the manner indicated therein:

statement under sections 75(2)(d) and 80 of the Income Tax Ordinance, 1984 (XXXVI of 1984) of assets, liabilities and expenses of self, spouse, minor children or dependents and assets and transferred as on.....

IT-10B

Statement of assets and liabilities (as on.....)

1. **Business Capital** (Closing balance) Tk.....
2. **Non-Agricultural Property :**
   (a) Land/House property (at cost including legal charges) Tk.....
   (b) Description and location of property
3. **Agircultural Property :**
   (a) Land property (at including legal charges Tk.....
   (b) Total land and location of land.
4. **Investments** :
   (a) Shares/Debentures Tk.....
   (b) Saving Certificate/Unit Certificate/Bond Tk.....
   (c) Prize bond/Savings Scheme Tk.....
   (d) Loans given Tk.....
   (e) Other Investment Tk.....

   Total Tk.....
5. **Motor Vehicles** (purchase price) Tk.....
   Type of motor vehicle and Registration number
6. **Jewellery** (purchase price) Tk.....
7. **Furniture** (purchase price) Tk.....
8. **Electronic Equipment** (purchase price) Tk.....
9. **Cash/asset Outside Business** :
   (a) Cash in hand Tk.....
   (b) Cash at Bank Tk.....
   (c) Other at deposits Tk.....

   Total Tk.....

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10. **Any other assets**
(Give details) Tk.....

Total assets Tk.....

11. Less Liabilities :

(a) Mortgages secured on property or land Tk.....

(b) Unsecured loans Tk.....

(c) Bank loan Tk.....

(d) Others Tk.....

Total liabilities Tk.....

Net worth (Sl. No. 11-12) Tk.....

12. (a) Family expenditure:

(b) Other special expenditures
(Medical, Festival, Wedding expenditure etc.)

(c) Number of dependent of the family:

Adult	Child

I solemnly declare that to the best of my knowledge and belief the information give in the IT-10B is correct and complete.

Name & signature of the Assessee
Date.....

Assets and liabilities of self spouse (if she/he is not an assessee), minor children and dependent (s) to be shown in the above statements.

If needed, please use separate sheet;" ।

(গ) rule 25A এর পরিবর্তে নিম্নরূপ rule 25A প্রতিস্থাপিত হইবে, যথা ঃ—

"25A. Statement of individual regarding particulars of life style.–The statement to be furnished as required under section 75(2)(d)(i) and section 80 of the Income Tax Ordinance shall be the following form and shall be verified in the manner indicated therein :—

FORM

Form No. IT-10BB

Statement under section 75(2)(d)(i) and section 80 of the Income Tax Ordinance, 1984 (XXXVI of 1984) regarding particulars of life style.

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[please tick in correct box below wherever necessary]

1. Information about residence:

(a) resides in the house owned by the assessee ☐

(b) resides in a rented house ☐

(c) rent is borne by the assessee ☐ Annual amount of rent ☐

(d) resides in a house provided by the employer ☐

(e) furnished by the employer ☐ self furnished ☐

2. Information regarding vehicle:

(a) vehicle is owned by the assessee ☐ vehicle is owned by the employer ☐

(b) expenses for maintenance of the vehicle borne by the assessee ☐

(c) expenses for maintenance of the vehicle borne by the employer ☐

(d) type of vehicle: Jeep ☐ .....C.C .....Car ☐ .....C.C

(e) total annual expense for fuel and maintenance of the vehicle: Tk.....

3. (a)annual expense on electricity: Tk.....

(b) annual expense on telephone: Tk.....

4. (a) information regarding children studying in a local private school/college/ university:

Name of the Institution	Number of Children	Expenditure during the year

(b) Expenditure during the year for children studying abroad: Tk.....

5. Information regarding foreign visit(s) during the year:

expenses borne by assessee		expenses not borne by assessee		
Number of visit/(s)	Name of the country (ies)	Number of visit/(s)	Name of the country(ies)	Who bore the expense

I solemnly declare that to the best of my knowledge and belief the information given in this IT–10BB is correct and complete.

Name & signature of the Assessee
Date.....

If needed, please use separate sheet."।

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(ঘ) rule 28 এর Notes এর ক্রমিক নং 2. এর "three hundred" শব্দগুলির পরিবর্তে "five hundred" শব্দগুলি প্রতিস্থাপিত হইবে;

(ঙ) rule 33 এর sub- rule (2) এর clause (b) এর পরিবর্তে নিম্নরূপ clause (b) প্রতিস্থাপিত হইবে, যথাঃ—

"(b) a shareholder, being director of more than one company, shall be entitled to the benefits under rule 33 for one company only.";

(চ) rule 38 এর sub-rule (1) এর clause (b) "sub-section(3)" শব্দগুলি, সংখ্যা এবং বন্ধনীগুলির পরিবর্তে "sub-section 2(c)" শব্দগুলি, সংখ্যা, অক্ষর এবং বন্ধনীগুলি প্রতিস্থাপিত হইবে;

(ছ) rule 64C এর সংশোধন—

(অ) ক্রমিক নং 8. এর পরিবর্তে নিম্নরূপ ক্রমিক নং 8. প্রতিস্থাপিত হইবে, যথা ঃ—

"8. Nature of payment(tick whichever is applicable)

Sl No	Ttpe of Payment	Section of Income Tax Ordinance, 1984	Rule of Income Tax Rules, 1984	Tick here
1	2	3	4	5
1.	salary	50		
2.	Interest of security	51		
3.	a. payment to Contractors/suppliers	52	16	
	b. Indenting Commission	52	17(1)	
	c. Shipping Agency Commission	52	17(2)	
4.	a. Service of Doctor	52A(1)		
	b. Royalty or technical know-how fee	52A(2)		
	c. Fees for professional & technical services	52A(3)		
5.	a. Payment for private Security Service	52AA		
	b. Payment to Stevedoring Agencies	52AA		
6	Collection of tax from brick manufacturers	52F		
7.	L/C Commisson	52I		
8.	House/Office Rent	53A	17B	

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1	2	3	4	5
9.	Collection of tax from shipping business of a resident	53AA		
10.	Receipt from export of manpower	53B	17C	
11	Collection of tax from export of Knit- wear and woven garments	53BB		
12.	Collection of tax from Member of Stock Exchanges	53BBB		
13.	Receipt from public auction	53C	17D	
14.	Payment to actor/actress	53D		
15.	Commission, discount of fees	53E		
16.	Payment to Foreign buyer's agent	53EE		
17.	Interest on savings and fixed deposit	53F		
18.	Collection of tax from persons engaged in real estate or land development business	53FF		
19.	Insurance Commission	53G		
20.	Payment to Surveyor of General Insurance	53GG		
21.	Collection of tax on transfer or property	53H17I		
22.	Dividends	54		
23.	Lottery	55		
24.	Payment to Non – resident	56		

.....
Signature
Name:.....
Designation:.....

(Note: Person to sign the application—

a. in case of individual; by the individual

b. in case of firm; by any of the partners

c. in case of company; by any of the shareholder directors

d. in case of local authority; by the Head of Accounts/Finance

e. in case of government: by the officer assigned for the purpose.)";

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(আ) (To be filled in by the concerned circle) অংশের ক্রমিক নং 2. এর পরিবর্তে নিম্নরূপ ক্রমিক নং 2. প্রতিস্থাপিত হইবে, যথা ঃ—

"2. Catagory (Deducting Authority) :

☐ Government ☐ Individual ☐ Company ☐ Firm ☐ Autonomous ☐ Other ☐ ;";

(ই) (To be filled in by the concerned circle) অংশের ক্রমিক নং 2. এর পর নিম্নরূপ নতুন ক্রমিক নং 3. সন্নিবেশিত হইবে, যথা ঃ—

"3. Concern Ministry (In case of government catagory) :
Name of the Ministry : _____ ;";

(জ) rule 66 বিলুপ্ত হইবে; এবং

(ঝ) rule 67 এর sub-rule 2 এর "Senior Cimmissioner of Taxes or Director of Inspection" শব্দগুলির পরিবর্তে "Director-General of Inspection or Director General, Central Intelligence Cell" শব্দগুলি ও কমা প্রতিস্থাপিত হইবে।

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

জাতীয় রাজস্ব বোর্ডের আদেশক্রমে

এ এস জহির মোহাম্মদ
সদস্য (আয়কর নীতি)।

মোঃ নূর-নবী (উপ-সচিব), উপ-নিয়ন্ত্রক, বাংলাদেশ সরকারী মুদ্রণালয়, ঢাকা কর্তৃক মুদ্রিত।
মোঃ আমিন জুবেরী আলম, উপ-নিয়ন্ত্রক, বাংলাদেশ ফরম ও প্রকাশনা অফিস,
তেজগাঁও, ঢাকা কর্তৃক প্রকাশিত।

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