রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ গেজেট

অতিরিক্ত সংখ্যা
কর্তৃপক্ষ কর্তৃক প্রকাশিত

বুধবার, আগস্ট ২৬, ১৯৯২

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

অর্থ মন্ত্রণালয়

অভ্যন্তরীণ সম্পদ বিভাগ

জাতীয় রাজস্ব বোর্ড

(আয়কর)

প্রজ্ঞাপন

ঢাকা, ৯ই ভাদ্র, ১৩৯৯/২৪শে আগষ্ট, ১৯৯২

এস, আর, ও, নং ২০৯-আইন/৯২—Income Tax Ordinance, 1984 (XXXVI of 1984) এর section 185 এ প্রদত্ত ক্ষমতাবলে জাতীয় রাজস্ব বোর্ড Income Tax Rules, 1984 এ নিম্নেবর্ণিত অধিকতর সংশোধনের প্রস্তাব করিতেছে। প্রস্তাবিত সংশোধনীর খসড়া section 185 এর sub-section (4) এর বিধান মোতাবেক উক্ত সংশোধনীর দ্বারা ক্ষতিগ্রস্ত হইতে পারেন এইরূপ ব্যক্তিবর্গের জ্ঞাতার্থে প্রকাশ করা হইল এবং এতদ্বারা নোটিশ প্রদান করা যাইতেছে যে, উক্ত খসড়া সংশোধনী আগামী ৬ই সেপ্টেম্বর, ১৯৯২ তারিখের পর বিবেচনা করা হইবে। খসড়াটি সম্পর্কে কোন ব্যক্তির নিকট হইতে উপরি-উল্লিখিত তারিখের পূর্বে কোন পরামর্শ বা আপত্তি নিম্নস্বাক্ষরকারী কর্তৃক প্রাপ্ত হইলে উহা জাতীয় রাজস্ব বোর্ড কর্তৃক বিবেচিত হইবে।

খসড়া সংশোধনী

উপরি-উক্ত Rules এর—

(১) rule 17J এর "one per cent" শব্দগুলির পরিবর্তে "half per cent" শব্দগুলি প্রতিস্থাপিত হইবে;

(২) rule 24 এর sub-rule (1) এ বর্ণিত "Form of Return of Income under the Income Tax Ordinance, 1984 (XXXVI of 1984)" শিরোনামাধীন

মূল্য: টাকা ৩.০০

S.R.O. No. 209/1992 · unofficial copy for study · Md Sajid Hossain Shimanto · smartaccountantbd.com 1 / 9

Form এর পরিবর্তে নিম্নরূপ শিরোনামা ও Form প্রতিস্থাপিত হইবে, যথা :—

"Form of Return of Income under the Income Tax Ordinance, 1984 (XXXVI of 1984)

Assessment year .....

Name:.....

Father's/Husband's name :.....

Address : (1) Present :.....
(2) Permanent : .....

Status : Individual/Company/Local authority/Firm/Association of persons/Hindu undivided family .....

Residential Status : Resident/Non-resident .....

G.I.R. No.....Circle.....Range.....Zone .....

Phone : Office/Business .....Residence .....

(The Return shall be accompanied by the documents mentioned at the bottom of this Form).

PART I

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

Description of income.	Amount of Taka
1. Salaries : (including allowances and perquisites u/s 21 (Give details on a separate sheet).	
2. Interest on securities : u/s. 22 (Give details on a separate sheet).	
3. Income from house property u/s. 24 (Give details on a separate sheet).	
4. Agricultural income : u/s. 26 (Give details on a separate sheet).	
5. (A) Income from business or profession : u/s. 28 (Attach statement of accounts).	
(B) Share of profits in a registered firm	
(C) Share of profits in an unregistered firm.....	
6. Capital gains : u/s. 31 (Give details on a separate sheet).	
7. Income from Other sources : u/s. 33 (i) Dividend	
(ii) Interest	
(iii) Any other source (Give details on a separate sheet).	
8. Total (Serialas 1—7)	

Md Sajid Hossain Shimanto · smartaccountantbd.com

9. Foreign income:
(Give details on a separate sheet).

10. Total income : (Serials 8 and 9):

Total tax leviable on total income:

Amount of tax credit deductible in accordance with the provisions of section 44(2) (b) (on the basis of details mentioned in the PART II).

Tax payable :

Tax paid : (i) under sections 50,51,52,53,54,55 and 56 (attach proof).
(ii) under section 64 or 68 (attach copy of challan).
(iii) under section 74 (attach copy of challan).

Income claimed to be exempt (Give particulars on a separate sheet).

PART II

Sums eligible or determining the amount of tax credit. *Amount of taka*

1. Life Insurance premia etc. (Paragraphs 1 and 2 of Part B of the Sixth Schedule).

2. Deduction from salary for deferred anuity etc.
(Paragraph 3 of Part B of the Sixth Schedule).

3. Contribution to provident fund to which provident Funds Act, 1925, applies (Paragraph 4 of Part B of the Sixth Schedule).

4. Contribution of assessee and his employer to recognised provident fund (Paragraph 5 of part B of the Sixth Schedule).

5. Contribution to approved superannuation fund (Paragraph 6 of part B of the Sixth Schedule).

6. Investment in approved stocks; shares, debentures or deventure-stocks, etc., (Paragraphs 8 and 9 of part B of the Sixth Schedule).

7. Investment in Government securities, savings certificates, Approved instruments, etc., (Paragraph 10 of part B of the Sixth Schedule).

8. Contribution to Deposit pension Scheme (Paragraph 11 of part B of the Sixth Schedule).

9. Contribution to Zakat Fund. etc., (Paragraph 13 of part B of the Sixth Schedule).

10. Payment of salaried person to benevolent fund or as premium under a group insurance scheme (Paragraph 17 of part B of the Sixth Schedule).

1. Other items, if any (Give details).

Total .....

Md Sajid Hossain Shimanto · smartaccountantbd.com

PART III

Please mention,—

(i) If the assessee is a salaried employee, name and address of the employer :.....

(ii) If the assessee derives income from business or profession its nature and method of accounting.....
.....

(iii) if the assessee is a firm, names and addesses of partners, their GIR numbers :.....
.....

(iv) If the assessee is a partner, name, address and GIR number of firm(s) :.....

(v) If the assessee is a company, names and address of the directors their shareholding and GIR numbers : .....
.....

(vi) If the assessee is a director, name, address and GIR number of company/companies: .....

Verification

I declare that to the best of my knowledge and belief, the information given in this return is correct and complete, that the amount of total income and other particulars shown are truly stated and that during the income year for which this return is made,—

(a) no other income accrued or arose to or was received by me/the company/the local authority/the firm/the association/the Hindu undivided family; and

(b) I/the company/the local authority/the firm/the association/the Hindu undivided family had no other source of income.

Signature .....

name .....
(In block letters)

Date .....

Designation (if other than individual)
.....

Md Sajid Hossain Shimanto · smartaccountantbd.com

Return shall be accompanied by—

(i) a statement in the form specified in rule 25 regarding assets, liabilities and expenses, etc., where compulsory ;

(ii) in the case of income from business or profession, a copy of manufacturing, trading, profit and loss and appropriation accounts and balance sheet ;

(iii) in the case of a company, a copy of auditor's report and certificate;

(iv) particulars in respect of assets for which depreciation is claimed ;

(v) particulars of gains or loss which arose due to assets disposed of or sold or discarded during the income year;

(vi) statement showing :

(a) savings certificates or approved instruments purchased With amounts during the income year,

(b) savings certificates or approved instruments sold with amounts during the income year,

(c) purchase date and price of savings certificates or approved instruments sold during the income year,

(d) total amount invested in purchese of savings certificates or approved instruments during the 4 years preceding the income year ; and

(e) the amount for which any of the savings certificates or approved instruments was disposed of (which was purchased during the 4 years preceding the income year) and the original cost thereof;

(vii) Statement showing :

(a) location of house property, whether occupied by assessee or let out,

(b) the annual rent payable by tenant,

(c) insurance premium or interest on mortgage or on borrowed capital for investment in property,

(d) municiple tax or local rates on house property, and

(e) vacancy allowance and irrecoverable rent claimed with period''. ;

(3) rule 26 এর $\frac{\text{Tax}}{\text{Refund}}$ computation form এর পরিবর্তে নিম্নরূপ $\frac{\text{Tax}}{\text{Refund}}$ computation form প্রতিস্থাপিত হইবে, যথা :—

S.R.O. No. 209/1992 · unofficial copy for study · Md Sajid Hossain Shimanto · smartaccountantbd.com

"Tax/Refund computation form

Serial No.

Damand and collection Register No. .....
category of the case as per this assessment
.....

Comissioner's Zone

Assessment year .....
Section under which assessment or refund is made .....
Circle.....

G.I.R. Number ..... Name of assessee ..... Address .... Status ..... Detailed sources of income	Amount of income or loss of the year under assessment.	Amount of loss (sec. 28) of earlier years set off against income of or added to loss of col. 2	Resultant income or loss.	Tax already deducted or paid at source.
1	2	3	4	5
A. Income accruing, arsing or received in or deemed to have accrued, arisen or been received in Bangladesh.				
Sec. 21. Salaries-Government/others.				
Sec. 22. Interest on securities from—				
(a) Government (Tax free)/(Taxed)				
(b) Local authotities and companies (Taxed).....				
Sec. 24. Income from House property				
Sec. 26. Agricultural income				
Sec. 28. Income from business or profession (give description of trade profession, etc.)				
Share of profits from Registered Firms (R.F.) (Untaxed)				

Md Sajid Hossain Shimanto · smartaccountantbd.com

Share of profits from Unregistered Firms (U.R.F.) (Taxed)/(Untaxed)

Association of Persons (A.O.P.) (Taxed)/(Untaxed).

Sec. 31. Capital gains .....

Sec. 33. Other sources :

Dividend—

Interest (other than interest on Securities)

Any other source—

Total under A

B. Foreign Income

Total Income (A+B)

Computation of Tax	Amount Tk.
Total income:	
Sums eligible for tax credit under section 44 (2) (b) :	
1. Life insurance premia.	
2. Deduction for deferred annuity	
3. Conribution to provident fund to which provident Funds Act, 1925, applies.	
4. Contribution of assessee and his employer to recognised provident fund.	
5. Contribution to approved superannuation fund.	
6. Investment in approved stocks, shares, debentures or debenture-stocks, etc.	
7. Investment in Government securities, savings certificates or approved instruments, etc.	
8. Contribution to Deposit Pension Scheme.	
9. Contribution to Zakat Fund, etc.	
10. Payment to benevolent fund/group insurance scheme.	
11. Other items if any.	
Total :	

Md Sajid Hossain Shimanto · smartaccountantbd.com

	Amount Tk.
Total income tax chargeable on total income.	
Average rate of income tax.	
Sums included in total income on which relief in tax is to be allowed at the average rate.	
Tax credit deductible under section 44 (2)(b).	
1. Share from A.O.P. or U.R.F. on the profits of which tax has already been paid.	
2. Other items, if any. Total amount upon which relief is due.	
Relief in income tax on the above amount.	
Total income tax payable by the assessee	

Deduct :

1. Income tax deducted or otherwise paid at source under sections 50,51,52,53,54,55 or 56.	
2. Amount of advance payment of tax under sections 64, 67, or 68.	
3. Income tax paid on the basis of return under section 74.	
4. Income tax paid as provisionally assessed under section 81.	
5. Income tax paid as per original assessment on..... (date).	
6. Income tax refunded as per original assessment on..... .....(date).	
7. Double income tax relief with country (give name).	
Net amount of incone tax payable/refundable	
Penalties— under sections 89 (3), 123, 124, 125, 126, 127, 128, 129 and 137 (1).	
Composition under section 170.	
Balance payable or refundable.	

Md Sajid Hossain Shimanto · smartaccountantbd.com

Interest under sections 70 and 73 ; Amount Tk.

(i) 75% of the tax payable on assessment.

(ii) Tax paid under section 64 or 68.

(iii) Tax paid under sections 50 to 56.

(iv) Difference between (i) and the total of (ii) and (iii).

Simple interest thereon at 12% per annum from.....
.....to .....

Total interest payable by assessee.

Interest payable by Government under sections 72

Total sum payable/refundable (in figures) Tk.
(In words) Taka.

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

Date .....

Date of issue of notice of demand/refund voucher.

No. and date of Voucher.....Amount of refund Taka....."

মেসবাহ্ উদ-দীন আহম্মদ
সরকার (আয়কর)।

বাদউর রহমান, উপ-নিয়ন্ত্রক, বাংলাদেশ সরকারী মুদ্রণালয়, ঢাকা কর্তৃক মুদ্রিত।
মোঃ আব্দুর রশীদ সরকার, উপ-নিয়ন্ত্রক, বাংলাদেশ ফরমস্ ও প্রকাশনী অফিস, তেজগাঁও ঢাকা কর্তৃক প্রকাশিত।

S.R.O. No. 209/1992 · unofficial copy for study · Md Sajid Hossain Shimanto · smartaccountantbd.com