রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ গেজেট

অতিরিক্ত সংখ্যা

কর্তৃপক্ষ কর্তৃক প্রকাশিত

বুধবার, জুলাই ১৪, ২০০৪

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গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

অর্থ মন্ত্রণালয়

অভ্যন্তরীণ সম্পদ বিভাগ

জাতীয় রাজস্ব বোর্ড

(আয়কর)

প্রজ্ঞাপন

তারিখ, ২৯শে আষাঢ় ১৪১১/১৩ই জুলাই ২০০৪

এস, আর, ও নং ২১৫/আইন/আয়কর/২০০৪।—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 16 এর "N.G.O Affairs Bureau" শব্দগুলির পরিবর্তে "N.G.O Affairs Bureau or any university or medical college or dental college or engineering college" শব্দগুলি প্রতিস্থাপিত হইবে ;

(খ) rule 25 এর পর নিম্নরূপ নতুন rule 25A সন্নিবেশিত হইবে, যথা ঃ—

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

মূল্য ঃ টাকা ৩.০০

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FORM

Form no. IT 10BB

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

[please tick in the correct box below wherever necessary]

Name : TIN :

Assessment Year :

1. Information regarding residence :
   - (a) resides in the house owned by the assessee ☐
   - (b) resides in a rented house ☐
   - (c) rent is borne by the assessee ☐ Annual rent paid ☐
   - (d) resides in a house provide 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 expenses for fuel and maintenance of the vehicle : Tk.....
3. (a) annual expenses on electricity : Tk.....
   (b) annual expenses on telephone : Tk.....
4. (a) information regarding children studying in a local private school/ college/university :

Name of the Institution	Number of Children	Annual Expenditure

   (b) annual expenditure where children studies abroad : Tk.....

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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 borne the expense

Verification

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

Date :.....

[Signature of the assessee]";

(গ) rule 26A এর sub-rule (1) নিম্নরূপ প্রতিস্থাপিত হইবে, যথা ঃ—

"(1) All payments of tax under sections 64, 70, 73, 74, 82D, 83(2), 84, 89(3), 107(2)(a), 120, 121(4)(a), 123, 124, 125, 126, 127, 128, 129, 135(2), 137(1), 154(1), 158(5), 160(1) and any other payments relating to the proceedings under this Ordinance shall be made by pay order or demand draft or account payee cheque of a scheduled bank issued in favour of the Deputy Commissioner of Taxes of the concerned taxes circle :

Provided that where the payment is made by account payee cheque, it is to be paid in a manner by which it can be encashed within the same clearing house where the office of the concerned Deputy Commissoner of Taxes is situated :

Provided further that where the payment does not exceed five thousand taka, the payment can be made through treasury challan.";

(ঘ) rule 38 এর sub-rule (1) এর clause (f) এর পর নিম্নরূপ নতুন clause (ff) সন্নিবেশিত হইবে, যথা ঃ—

"(ff) is accompanied by a statement of particulars of his personal and family expenditure to be called life style in the form specified in rule 25A in case of an individual assessee.";

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(ঙ) rule 64B এর পরিবর্তে নিম্নরূপ rule 64B প্রতিস্থাপিত হইবে, যথা ঃ—

"**64B. Tax-payers Identification Number.**—Every assessee shall submit an application in the form prescribed below to the Deputy Commissioner of Taxes with whom he is being assessed or to be assessed for the purpose of obtaining tax-payers identification number referred to in section 184B of the Ordinance :—

Application form for Tax-payer's Identification Number

Instructions : (1) Use capital letters. Write one letter in each box. Keep an empty box in between two words. Avoid abbreviation as much as possible.

(2) NBR will verify the information furnished below with existing database.

passport size photograph of the assessee

(To be filled in by the assessee)

1. Name of the assessee:

2. (a) Father's Name (In case of individual) :

(b) Mother's Name (In case of individual) :

(c) Date of birth (In case of individual) :

Day Month Year

(d) Name of the Husband (Wherever applicable, In case of individual) :

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3. Name and TIN of the (a) Business (in case of sole proprietorship)

(b) Partners (in case of a firm)

(c) Directors (in case of a company)

(Wherever applicable, if needed separate sheet may be attached)

sl	Name	TIN
a		
b		
c		
d		
e		
f		
g		

4. Incorporation No. Registration No. (Wherever applicable) :

5. Incorporation/Registration Date (Wherever applicable) :

Day Month Year

6. (a) Current address :

District : Post Code

6. (b) Telephone Number : Fax Number

E-mail Address :

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6. (c) Permanent address :

District : Post Code

6. (d) Other address (Business/Factory/Professional) :

District : Post Code

7. VAT Registration No. (Wherever applicable) :

(a) (b) (c)

(d) (e)

I hereby affirm that all information given above is correct & complete and I have not taken any TIN from any other taxes circle.

Signature of the assessee

.....

(To be filled in by the concerned circle)

1. Assessment location :

Zone :

Circle :

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2. Status :

☐ Individual ☐ Company ☐ Firm

☐ Association of persons ☐ Hindu undivided family ☐ Local Authority

Deputy Commissioner's Comment :

☐ Acceptable ☐ Not acceptable

TIN | | | | - | | | | - | | | | |

Signature of the Deputy Commissioner of Taxes SEAL";

(চ) rule 64B এর পর নিম্নরূপ নতুন rule 64C সন্নিবেশিত হইবে, যথা ঃ—

"**64C. Tax collection account number.**—Every person required to deduct or collect tax under Chapter VII of the Income Tax Ordinance, 1984 shall be given a tax collection account number by the Board and such person shall fill in the following form and submit the same to the Deputy Commissioner of Taxes who has jurisdiction to assess him :—

Application form for Tax Collection Account Number

Instructions : Use capital letters. Write one letter in each box. Keep an empty box in between two words. Avoid abbreviation as much as possible.

(To be filled in by the collecting/deducting authority)

1. **Name of the authority/person required to deduct or collect tax under Chapter VII of the Income Tax Ordinance:**

2. **Date of Incorporation/Registration (Wherever applicable) :**

Day Month Year

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3. Address :

Post Code

4. Telephone Number :

5. Fax Number :

6. E-mail address :

7. Tax Payer's Identification Number (TIN) :

8. Nature of Payment (Tick Whichever is applicable) :

Sl.	Type of Payment	Section of Income Tax Ordinance, 1984	Rule of Income Tax Rules, 1984	Tick here
1.	Salary	50		
2.	Iterest 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. Fees for professional services	52A(1)		
	b. Fees for technical services	52A(2)		

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Sl.	Type of Payment	Section of Income Tax Ordinance, 1984	Rule of Income Tax Rules, 1984	Tick here
5.	a. Payment for Private Security Service	52AA		
	b. Payment to Stevedoring Agencies	52AA		
6.	Service of Doctor	52G		
7.	L/C Commission	52I		
8.	House/Office Rent	53A	17B	
9.	Receipt from export of manpower	53B	17C	
10.	Receipt from public auction	53C	17D	
11.	Payment to actor/actress	53D		
12.	Commission, discount of fees	53E		
13.	Payment to Foreign buyer's agent	53EE		
14.	Interest on savings and fixed deposit	53F		
15.	Insurance Commission	53G		
16.	Payment to Surveyor of General Insurance	53GG		
17.	Dividends	54		
18.	Lottery	55		
19.	Payment to Non-resident	56		

Signature

Name :.....

Designation :.....

(Note : In case of where the prayer of the collector is—

a. an individual it is to be signed by him

b. a firm it is to be signed by any of the partners

c. a company it is to be signed by any of the share holder directors

d. a local authority it is to be signed by head of accounts or finance

e. a government authority it is to be signed by the official assigned by the government)

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.....

(To be filled in by the concerned circle)

1. Assessment location :

Zone :

Circle :

2. Status :

☐ Individual ☐ Company ☐ Firm ☐ Local Authority ☐ Other

Forwarded directly to the Second Secretary (Computer), NBR, Segunbagicha, Dhaka

Signature of the Deputy Commissioner of Taxes **SEAL**

.....

(To be filled in by the NBR)

Tax Collection Account Number :

			-				-				

Tax Collection Source codes :

Signature of the Second Secretary (Computer), NBR **SEAL"।**

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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)।

শেখ মোঃ মোবারক হোসেন (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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