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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF FINANCE

Internal Resources Division

NATIONAL BOARD OF REVENUE

NOTIFICATION

Dacca, the 22nd July, 1980

No. S.R.O. 247-L/80.—The following draft of certain further amendments in the Income-tax Rules which the National Board of Revenue proposes to make in exercise of the powers conferred by section 59 of the Income-tax Act, 1922 (XI of 1922), is hereby published as required by sub-section (4) of the said section for the information of all persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the 7th August, 1980.

Any objection or suggestion which may be received from any person in respect of the said draft before the date specified above will be considered by the Board.

Draft Amendment

In the aforesaid Rules, *after* rule 49, the following new rule shall be *added*, namely:—

"49A. For the purpose of making a deduction of tax under sub-section (3BB) of section 18, the Collector of Customs or any other appropriate Officer shall, in the case of any importer of commercial goods under the

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Wage Earners Scheme, deduct or collect an amount calculated at the rate of 3 per cent on the duty-paid value of the goods imported:

Provided that this rule shall not apply in the case of any individual or an established firm or company which imports such goods for his or its own use:

Provided further that any deduction or collection made by the Collector of Customs or any other appropirate Officer shall be deemed to be an advance payment of tax made by the importer and shall be given credit for in his assessment.".

M.S. CHOWDHURY
Member (Taxes).

Md Sajid Hossain Shimanto · smartaccountantbd.com

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