রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ গেজেট

অতিরিক্ত সংখ্যা

কর্তৃপক্ষ কর্তৃক প্রকাশিত

সোমবার, জুলাই ২, ২০১২

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

অর্থ মন্ত্রণালয়

অভ্যন্তরীণ সম্পদ বিভাগ

জাতীয় রাজস্ব বোর্ড

(আয়কর)

প্রজ্ঞাপন

তারিখ, ১৭ আষাঢ়, ১৪১৯ বঙ্গাব্দ/০১ জুলাই, ২০১২ খ্রিস্টাব্দ

এস,আর,ও নং ২৫১-আইন/আয়কর/২০১২।—Income-tax Ordinance, 1984 (Ord. XXXVI of 1984) এর section 185 এ প্রদত্ত ক্ষমতাবলে, জাতীয় রাজস্ব বোর্ড, Income Tax Rules, 1984 এ নিম্নরূপ অধিকতর সংশোধনের প্রস্তাব করিয়া এতদ্দ্বারা উহা প্রাক-প্রকাশ করিল, যথাঃ—

উপরি-উক্ত Rules এর —

(১) rule 14 এর sub-rule (1) এর পরিবর্তে নিম্নরূপ sub-rule (1) প্রতিস্থাপিত হইবে, যথাঃ—

"(1) The person responsible for making deduction or collection of tax under Chapter VII of the Ordinance shall pay the amount of tax so deducted or collected to the credit of the Government within the time specified in rule 13 by—

(a) remitting it through an income tax challan into the Bangladesh Bank or the Sonali Bank, as the case may be; or

(b) transferring the amount electronically. ";

মূল্য ঃ টাকা ২৪.০০

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(২) rule 17A এর পরিবর্তে নিম্নরূপ rule 17A প্রতিস্থাপিত হইবে, যথাঃ—

"17A. For the purpose of making collection of tax under section 53 of the Ordinance, the Commissioner of Customs or any appropriate officer shall collect tax in the case of any importer of goods at the following rate:

(a) taka eight hundred per ton in case of import of—

(i) Ferrous products obtained by direct reduction of iron ore and ..... or similar forms (H. S Code 7203)

(ii) Ferrous waste of and scrap; remelting scrap ingots of iron or steel (H.S Code 72.04.10.00, 72.04.21.00, 7204.29.00, 7204.30.00, 7204.41.00, 7204.49.00, 7204.50.00);

(iii) Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03) [H.S Code 7206.10.00];

(iv) Semi-finished products of iron or non-alloy steel (Billet) (H.S Code 72.07); or

(v) Vessels and other floating structures for breaking up (H. S Code 8908.00.00);

(b) five percent on the value of the imported goods in case of import of goods excluding the goods mentioned in clause (a):

Provided that this rule shall not apply in the case of import of goods specified below:—

(1) Live pure-bred breeding bovine animals (H.S. Code 0102.21.00, 0102.31.00, 0102.90.10);

(2) Live bovine animals, other than pure-bred breeding (H.S. Code 0102.29.00, 0102.39.00, 0102.90.90);

(3) Fowls of the species Gallus domesticus (parent stock one day chick) (H.S. Code 0105.11.10);

(4) Live turkeys weighing <=185g, (parent stock of one day chick) (H.S. Code 0105.12.10);

(5) Live ducks, geese, guinea fowls <=185g (parent stock of one day chick) (H.S. Code 0105.13.10, 0105.14.10, 0105.15.10);

(6) Live trout (Sa1mo trutta, Oncorhynchus mykiss, clarki, aguabonita, gilae, apache.) fry (H.S. Code 0301. 91.10);

(7) Live eels fry (H.S. Code 0301.92.10);

(8) Live carp fry (H.S. Code 0301.93.10);

(9) Other live fish (exc1. trout, eels & carps) fry (H.S. Code 0301.99.10);

(10) Live fry of rock lobster and other sea craw fish (H.S. Code 0306.21.10);

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(11) Live fry of lobster (H.S. Code 0306.22.10);

(12) Live fry of crabs (H.S. Code 0306.24.10);

(13) Live fry of shrimps and prawns (H.S. Code 0306.26.10, 0306.27.10);

(14) Live fry of crustaceans cons., nes (H.S. Code 0306.29.10);

(15) Glands including pituitary glands (H.S. Code 0510.00.10);

(16) Bovine semen (H.S. Code 0511.10.00);

(17) Products of fish, crus., molluscs, other aquatic, invertebrates, dead animals of chapter 3 (H.S. Code 0511.91.00);

(18) Animal products, nes; dead animals of chapter 1, unfit for human consum. (H.S. Codes 0511.99.10, 0511.99.90);

(19) Dormant bulbs, tubers... rhizomes (H.S. Code 0601.10.00);

(20) Bulbs, tubers... rhizomes in growth or flower; chicory plants and roots (H.S. Code 0601.20.00);

(21) Unrooted cuttings and slips of plants (H.S. Code 0602.10.00);

(22) Trees, shrubs, bushes, grafted or not, of kind bearing edible fruit or nuts (H.S. Code 0602.20.00);

(23) Rhododendrons and azaleas, grafted or not (H.S. Code: 0602.30.00);

(24) Roses, grafted or not (H.S. Code 0602.40.00);

(25) Seed potatoes, wrapped/canned upto 2.5kg (H.S. Code 0701.10.10);

(26) Seed potatoes, others (H.S. Code 0701.10.90);

(27) Onions (Excl. wrapped/canned upto 2.5 kg) other (H.S Code 0703.10.19);

(28) Garlic (Excl. wrapped/canned upto 2.5 kg) other (H.S Code 0703.20.90);

(29) Peas (Pisum sativum) (Excl. wrapped/canned up to 2.5 kg) other (H.S Code 0713.10.90);

(30) Chickpeas (garbanzos) (Excl. wrapped/canned up to 2.5 kg) other (H.S Code 0713.20.90);

(31) Lentils: Other (H.S. Code 0713.40.90);

(32) Dried chilies (H.S. Code 0904.21.10, 0904.21.90);

(33) Ginger (Excl. wrapped/canned up to 2.5 kg) other (H.S. Code 0910.11.90);

(34) Turmeric (curcuma) (Excl. wrapped/canned up to 2.5 kg) other (H.S. Code 0910.30.90);

(35) Durum wheat; wrapped/canned upto 2.5kg (H.S. Code 1001.11.10);

(36) Durum wheat; other (H.S. Code 1001.11.90);

(37) Wheat: wrapped/canned upto 2.5kg (H.S. Code 1001.19.10);

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(38) Wheat: other (H.S. Code 1001.19.90);

(39) Maize seeds (H.S. Code 1005.10.10, 1005.10.90);

(40) Rice (H.S. Code 1006.20.00, 1006.30.00 and 1006.40.00);

(41) Soya beans, whether or not broken (Excluding wrapped/canned upto 2.5 kg)(H.S Heading Code 1201.10.90, 1201.90.90);

(42) Linseed, whether or not broken (Excluding wrapped/Canned up to 2.5 kg) (H.S Heading Code 1204.00.90);

(43) Other oil seeds and oleaginous fruits, whether or not broken (Excluding wrapped/canned up to 2.5kg) (H.S Heading Code 1207.40.90);

(44) Sugar beet seed (H.S. Code 1209.10.00);

(45) Lucerne (alfalfa) seed, of a kind used for sowing (H.S. Code 1209.21.00);

(46) Fescue seed, of a kind used for sowing (H.S. Code 1209.23.00);

(47) Kentucky blue grass seed, of a kind used for sowing (H.S. Code 1209.24.00);

(48) Rye grass seed, of a kind used for sowing (H.S. Code 1209.25.00);

(49) Other seeds of forage plants, of a kind used for sowing nes (H.S. Code 1209.29.00);

(50) Seeds of herbaceous plants cultivated principally for their flowers (H.S. Code 1209.30.00);

(51) Vegetable seed of a kind used for sowing (H.S. Code 1209.91.00);

(52) Other seeds, fruit and spores, of a kind used fc sowing, nes (H.S. Code 1209.99.00);

(53) Crude soyabean oil (H.S. Code 1507.10.00);

(54) Refined soyabean oil (H.S. Code 1507.90.10 and H.S. Code 1507.90.90);

(55) Crude palm oil (H.S. Code 1511.10.10, 1511.10.90);

(56) Other including refined palm oil (H.S. Code 1511.90.90) ;

(57) Refined sunflower oil (H.S. Code 1512.19.00);

(58) Refined corn oil (H.S. Code 1515.29.00);

(59) Sugar (H.S code 1701.12.00);

(60) Sugar (H.S code 1701.13.00, 1701.14.00);

(61) Sugar (H.S code 1701.91.00);

(62) Sugar (H.S code 1701.99.00);

(63) Flours, meals & pellets, of meat unfit for human consumption; greaves wrapped/canned upto 2.5kg (H.S. Code 2301.10.10);

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(64) Flours, meals & pellets, of meat unfit for human consumption: greaves; other (H.S. Code 2301.10.90);

(65) Flours, meals and pellets of fish, etc, unfit for human consumption (H.S. Code 2301.20.10, 2301.20.90);

(66) Brans, sharps and other residues of maize (com) (H.S. Code: 2302.10.00);

(67) Brans, sharps and other residues of wheat (H.S. Code: 2302.30.00);

(68) Brans, sharps & oth. residues of oth. cereals except maize and wheat (H.S. Code: 2302.40.00);

(69) Brans, sharps and other residues of leguminous plants (H.S. Code: 2302.50.00);

(70) Residues of starch manufacture and similar residues (H.S. Code: 2303.10.00);

(71) Beet (pulp, bagasse and other waste of sugar manufacture (H.S. Code: 2303.20.00);

(72) Brewing or distilling dregs and waste (H.S. Code: 2303.30.00);

(73) Oil-cake and other solid residues, of soyabean oil (H.S. Code: 2304.00.00);

(74) Oil-cake and other solid residues, of ground-nut oil (H.S. Code: 2305.00.00);

(75) Oil-cake and other solid residues of cotton seeds (H.S.Code 2306.10.00);

(76) Oil-cake and other solid residues of linseed (H.S. Code: 2306.20.00);

(77) Oil-cake and other solid residues of sunflower seeds (H.S. Code: 2306.30.00);

(78) Oil-cake and other solid residues of rape or colza seeds of low erucic acid R/C (H.S. Code: 2306.41.00);

(79) Oil-cake and other solid residues of rape or colza seeds, other (H.S. Code: 2306.49.00);

(80) Oil-cake and other solid residues of coconut or copra (H.S. Code: 2306.50.00);

(81) Oil-cake and other solid residues of palm nuts or kernels (H.S. Code: 2306.60.00);

(82) Oil-cake and other solid residues, of other vegetable fats and oils (H.S. Code: 2306.90.00);

(83) Vegetable materials & veg. waste, veg. residues & by- products, animal feeding. (H.S. Code: 2308.00.00);

(84) Other preparations of a kind used in animal feeding, nes (H.S. Code: 2309.90.10 and 2309.90.90);

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(85) Iron ore (H.S Code: 2601.11.00);

(86) Iron ore (H.S code 2601.12.00);

(87) Iron ore (H.S code 2601.20.00);

(88) Petroleum oils and oils obtained from bituminous minerals, crude (H.S Code: 2709.00.00);

(89) Motor spirit of H.B.O.C Type (H.S Code 2710.12.11);

(90) Other motor spirits, including aviation spirit (H.S Code 2710.12.19);

(91) Spirit type jet fuel (H.S code 2710.12.20);

(92) White spirit (H.S Code 2710.12.31);

(93) Naphtha (H.S Code: 2710.12.32);

(94) Other (H.S Code 2710.12.39);

(95) J.P. 1 kerosene type jet fuels (H.S code 2710.12.41);

(96) J.P. 4 kerosene type jet fuels (H.S code 2710.12.42);

(97) Other kerosene type jet fuels (H.S code 2710.12.43);

(98) Other kerosene (H.S code 2710.12.49);

(99) Other medium oils and preparations (H.S code 2710.12.50);

(100) Light diesel oils (H.S code 2710.12.61);

(101) High-speed diesel oils (H.S code 2710.12.62);

(102) Other (H.S code 2710.12.69);

(103) Furnace oil (H.S code 2710.19.11);

(104) Other (H.S code 2710.19.19);

(105) Petroleum bitumen in Drum (H.S Code 2713.20.10);

(106) Petroleum bitumen in Bulk (H.S Code 2713.20.90);

(107) Iron oxides and hydroxides (H.S Code 2821.10.00)

(108) Magnesium Sulphates (H.S Code 2833.21.00);

(109) Zinc Sulphates (H.S Code 2833.29.10);

(110) Disodium Tetraborate (H.S Code 2840.19.00);

(111) Chemical contraceptive preparation based on hormones on other products of heading 29.37 or on spermicides (H.S. Code 3006.60.00);

(112) Animal or vegetable fertilizers (H.S. Code 3101.00.00);

(113) Urea, whether or not in aqueous solution (H.S. Code 3102.10.00);

(114) Double salts and mixtures of ammonium sulphate and ammonium nitrate (H.S. Code 3102.29.00);

(115) Ammonium nitrate, whether or not in aqueous solution (H.S. Code 3102.30.00);

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(116) Mixtures of ammonium nitrate with inorganic non fertilizing substances (H.S. Code 3102.40.00);

(117) Sodium nitrate (H.S. Code 3102.50.00);

(118) Double salts and mixtures of calcium nitrate and ammonium nitrate (H.S. Code 3102.60.00);

(119) Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution (H.S. Code 3102.80.00);

(120) Mineral or chemical fertilizers, nitrogenous including mixtures, nes (H.S. Code 3102.90.00);

(121) Triple superphosphates (H.S. Code 3103.10.20);

(122) Other mineral or chemical fertilizers, phosphatic, nes (H.S. Code 3103.90.00);

(123) Potassium chloride (H.S. Code 3104.20.00);

(124) Fertilizers... in packages of a gross weight =<10kg (H.S. Code 3105.10.00);

(125) Mineral or chemical fertilizers with nitrogen, phosphorus and potassium (H.S. Code 3105.20.00);

(126) Other mineral or chemical fertilizers with nitrogen and phosphorus, nes (H.S. Code 3105.59.00);

(127) Mineral or chemical fertilizers with phosphorus and potassium, nes (H.S. Code 3105.60.00);

(128) Other fertilizers, nes (H.S. Code 3105.90.00);

(129) Polyethylene terephthalate (pet chips) in primary forms (H.S. Heading Codes 3907.60.10 and 3907.60.90);

(130) Raw skins of sheep or lambs, with wool on (H.S. Code 4102.10.00);

(131) Raw pickled skins of sheep or lambs, without wool, not tanned (H.S. Code 4102.21.00);

(132) Raw skins of sheep or lambs, without wool, not pickled, not tanned (H.S. Code 4102.29.00);

(133) Raw hides and skins of reptiles, fresh or preserved, not tanned (H.S. code 4103.20.00);

(134) Other raw hides and skins, fresh or preserved, not tanned, nes (H.S. Code 4103.90.00);

(135) Pulp of wood or of other fibrous cellulosic materials; recovered (waste & scrap) paper or paperboard (Chapter 47, All H.S codes);

(136) Newspaper, journals and periodicals, whether or not illustrated or containing advertising material (Heading 49.02 of FIRST SCHEDULE of Customs Act, 1969);

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(137) Cotton, not carded or combed and cotton, carded or combed; (H.S. Heading 52.01, 52.03);

(138) Cotton Waste (H.S code 5202.99.10, 5202.99.90)

(139) Synthetic filament tow (acrylic or mod acrylic) imported by (VAT registered Synthetic staple fibre manufacturer (H.S code 5501.30.10);

(140) Synthetic staple fibres, of nylon or other polyamides, not carded, combed/processed (H.S. Codes 5503.11.00 & 5503.19.00);

(141) Synthetic staple fibres, of polyesters, not carded, combed or processed (H.S. Code 5503.20.00);

(142) Acrylic or modacry1ic synth. staple fibres, not carded, combed or processed (H.S. Code 5503.30.00);

(143) Synthetic staple fibres, of polypropylene, not carded, combed or processed (H.S. Code 5503.40.00);

(144) Synthetic stap1e fibres, not carded, combed or processed (exl.nyl/po1est./acry/pp) (H.S. Code 5503.90.00);

(145) Artificial staple fibres, of viscose rayon, not carded, combed or processed (H.S. Code 5504.10.00);

(146) Artificial staple fibres, (exc1. viscose), not carded, combed or processed (H.S. Code 5504.90.00);

(147) Waste of synthetic fibre, (incl. noi1s, yam waste and garnetted stock) (H.S. Code 5505.10.00);

(148) Waste of artificial fibre, (incl. noils, yam waste and garnetted stock) (H.S. Code 5505.20.00);

(149) Synthetic staple fibres, of nylon or other po1yamides, carded, combed or processed (H.S. Code 5506.10.00);

(150) Synthetic staple fibres, of polyesters, carded, combed or processed (H.S. Code 5506.20.00);

(151) Acrylic or modacrylic synthetic staple fibres, carded, combed or processed (H.S. Code 5506.30.00);.

(152) Synthetic staple fibres, nes, carded, combed or processed (ex1. nyl./po1ester/acry) (H.S. Code 5506.90.00);

(153) Artificial staple fibres, carded, combed or processed for spinning (H.S. Code 5507.00.00);

(154) Unworked or simply sawn, cleaved or bruted (H.S code 7102.21.00);

(155) Silver bullion (H. S. Codes 7106.91.00, 7106.92.00);

(156) Gold bullion (H. S. Code 7108.12.00, 7108.13.00);

(157) Granules and powders, of pig iron, spiegeleisen, iron or steel (Heading No. 72.05);

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(158) M. S. Rod (H.S. Headings 72.13, 72.14, 72.15);

(159) Angles shapes and sections of iron or non-alloy steel (Heading No. 72.16);

(160) Aircraft Engine (H.S code 8407.10.00);

(161) G-Drive engine (H.S. Codes 8407.90.90, 8408.90.90);

(162) Computer printer (H.S. Code 8443.32.10);

(163) Toner cartridge/Inkjet cartridge for computer printer (H.S. Code 8443.99.10);

(164) Other parts for computer printer (H.S.Code 8443.99.20);

(165) Electronic cash register (H.S Code 8470.50.00);

(166) Computer and Computer accessories (All H.S.Code of Heading No. 84.71);

(167) Parts and accessories of Computer (H.S. Code 8473.30.00);

(168) Cellular (Mobile/Fixed wireless) Telephone set (H.S. Code 8517.12.10);

(169) Modem; Ethernet interface card; computer network switch, hub and router (H.S.Code 8517.62.30);

(170) Recorded magnetic media for computer software (H.S.Code 8523.29.12);

(171) Other magnetic media for computers (H.S.Code 8523.29.90);

(172) Recorded optical media for computer software (H.S. Code 8523. 49.20);

(173) Optical media for computers (H.S.Code 8523.49.90);

(174) Flash memory card or similar media to be used with computer (H.S.Code 8523.51.10);

(175) Proximity cards and tags (H.S.Code 8523.59.10);

(176) Machineries for telecom sector (H.S. Codes 8517.61.00, 8517.62.10, 8517.62.20, 8525.50.90, and 8525.60.90);

(177) Computer monitor of a kind solely or principally used in an automatic data processing system of heading 84.71 (H.S. Code 8528.41.00);

(178) Computer monitor size not exceeding 22 inch" (H.S. Code 8528.51.10);

(179) Optical fibre cables (H.S.Code 8544.70.00);

(180) Double decker bus run by compressed natural gas (CNG) or any bus having a capacity of forty or more seats run by compressed natural gas (CNG) (H.S. Heading 87.02);

(181) Built-up double decker bus, using CNG as fuel (H.S. Code 8702.90.11);

(182) Invalid chair (H.S. Code 8713.10.00)];

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(183) Aircraft (H.S code 8802.20.00);
(184) Aircraft (H.S code 8802.30.00);
(185) Aircraft (H.S code 8802.40.00);
(186) Aircraft Parts (Heading 88.03, All H.S codes);
(187) Kidney dialysis machine/Haemodialyser (Artificial Kidney); Baby incubator (H.S code 9018.90.20, 8421.29.20);
(188) Other instruments and appliances: angiographic. cathetere wire, guidy cathetere wire, sheath, baloons, stents. (H.S. Code 9018.90.30);
(189) Other (H.S. Code 9021.29.00);
(190) Artificial joints (H.S. Code 9021.31.00);
(191) Other (H.S. Code 9021.39.00);
(192) Hearing aids, excluding parts and accessories (H.S. Code 9021.40.00);
(193) Specially designed for the use of the blind (H.S. Code 9101.19.10);
(194) Specially designed for the use of the blind (H.S. Code 9101.29.10);
(195) Specially designed for the use of the blind (H.S. Code 9101.91.10);
(196) Specially designed for the use of the blind (H.S. Code 9101.99.10);
(197) Specially designed for the use of the blind (H.S. Code 9102.11.10);
(198) Specially designed for the use of the blind (H.S. Code 9102.19.10);
(199) Specially designed for the use of the blind (H.S. Code 9102.21.10);
(200) Specially designed for the use of the blind (H.S. Code 9102.29.10);
(201) Specially designed for the use of the blind (H.S. Code 9102.91.10);
(202) Specially designed for the use of the blind (H.S. Code 9102.99.10);
(203) Computer printers ribbons (H.S. Code 9612.10.10);
(204) Capital machinery enjoying concessionary rate of import duty;
(205) Triple super phosphates, DAP fertilizer, MOP fertilizer and NPK fertilizer, ammonium sulfate, potassium sulfate, magnesium sulfate and solubor (boron);
(206) Spares & equipments mentioned in poultry S.R.O";
(207) Rape or colza seeds (H.S. Code 1205.10.90);
(208) Mustard seeds (H.S. Code 1207.50.90);
(209) Sunflower seeds (H.S. Code 1206.00.90);
(210) Propane (H.S. Code 2711.12.00);
(211) Butanes (H.S. Code 2711.13.00)

Provided further that this rule shall not apply in the case of import of the following goods from Bhutan:—

(1) Cabbages, Cauliflowers, kohlrabi, kele and similar edible brassicas, fresh or chilled (All H. S. Code under Heading No. 07.04);

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(2) Leguminous vegetables, shelled or unshelled, fresh or chilled (All H. S. Code under Heading No. 07.08);

(3) Other vegetables fresh or chilled (All H. S. Code under Heading No. 07.09);

(4) Orange (H.S code 0805.10.10, 0805.10.90);

(5) Apples, pears and quinces, fresh (All H. S. Code under Heading No. 08.08);

(6) Dried Chillies (H.S. Code 0904.21.10, 0904.21.90);

(7) Cardamoms (H.S code 0908.31.10, 0908.31.90, 0908.32.10, 0908.32.90);

(8) Ginger (H.S code 0910.11.10, 0910.11.90, 0910.12.10, 0910.12.90);

(9) Gum Resin (H.S code 1301.90.00);

(10) Fruit juice (tinned or bottled) except pineapple juice, grapefruit (All H. S. Code under Heading No. 20.09);

(11) Boulders (H.S code 2516.90.10);

(12) Dolomite (H.S codes 2518.10.00, 2518.20.00, 2518.30.00);

(13) Gypsum (H.S code 2520.10.00);

(14) Limestone (H.S code 2521.00.00);

(15) Calcium carbonate (H. S. Code 2836.50.00);

(16) Wood and Timber (All H.S codes under Heading No. 44.03, 44.04, 44.05);

(17) Ferro-silicon: containing by weight more than 55% of silicon (H. S. Code 7202. 21.00);

(18) Billetes/semi-finished products of iron or non-alloy steel, NES (H. S. Code 7207. 19.00);

Provided further that, where the Board is satisfied that an importer is not likely to have any taxable income during any period or the income is otherwise exempted from payment of income tax under any provision of the Ordinance, it may, on application by such importer, exempt such person from payment of tax for the period during which income of such importer is not likely to be assessable or is exempted from payment of tax.

Explanation.- In this rule, the words, "value of the imported goods" shall mean the value of the imported goods as determined in accordance with the provisions of section 25 of the Customs Act, 1969 (IV of 1969).

(3) rule 17B বিলুপ্ত হইবে;

(4) rule 17BB বিলুপ্ত হইবে;

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(5) rule 24 এর sub-rule (1aaa) এর "Brief instructions for calculating income of an individual assessee" এর Sl No. 2 এ "Rate of tax" এ উল্লিখিত এন্ট্রিসমূহের পরিবর্তে নিম্নরূপ এন্ট্রিসমূহ প্রতিস্থাপিত হইবে, যথাঃ—

2	**Rate of tax** A. In case of business: Payable Tax Capital upto taka 8 lakh — Tk.3,000/- Capital exceeding taka 8 lakh to taka 10 lakh — Tk.5,000/- B. In case of profession: Payable Tax Length of professsion upto 5 years — Tk. 3,000/- Length of professsion exceeding 5 years to 10 years — Tk. 5,000/-	

(6) rule 24A এ উল্লিখিত ফরমের—

(ক) ক্রমিক নং ৮ এ উল্লিখিত টেবিলের-

(অ) ক্রমিক নং ৯ এর পর নিম্নরূপ নূতন ক্রমিক নং ৯অ ও এন্ট্রিসমূহ সন্নিবেশিত হইবে, যথাঃ—

Ò

9A.	Deduction of tax from the service of international gateway service in respect of phone call	52R			

";

(আ) ক্রমিক নং ১৮ এর পর নিম্নরূপ নূতন ক্রমিক নং ১৮অ ও এন্ট্রিসমূহ সন্নিবেশিত হইবে, যথাঃ—

"

18A	Deduction of tax at source from export cash subsidy	53DDD			

"।

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(খ) Verification এর পর দফা ২ এ উল্লিখিত টেবিলের পরিবর্তে নিম্নরূপ টেবিল প্রতিস্থাপিত হইবে, যথাঃ—

Table

Name of the Zone	Income tax-Companies	Income tax-other than Company
Taxes Zone-1, Dhaka	1-1141-0001-0101	1-1141-0001-0111
Taxes Zone-2, Dhaka	1-1141-0005-0101	1-1141-0005-0111
Taxes Zone-3, Dhaka	1-1141-0010-0101	1-1141-0010-0111
Taxes Zone-4, Dhaka	1-1141-0015-0101	1-1141-0015-0111
Taxes Zone-5, Dhaka	1-1141-0020-0101	1-1141-0020-0111
Taxes Zone-6, Dhaka	1-1141-0025-0101	1-1141-0025-0111
Taxes Zone-7, Dhaka	1-1141-0030-0101	1-1141-0030-0111
Taxes Zone-8, Dhaka	1-1141-0035-0101	1-1141-0035-0111
Taxes Zone-9, Dhaka	1-1141-0080-0101	1-1141-0080-0111
Taxes Zone-10, Dhaka	1-1141-0085-0101	1-1141-0085-0111
Taxes Zone-11, Dhaka	1-1141-0090-0101	1-1141-0090-0111
Taxes Zone-12, Dhaka	1-1141-0095-0101	1-1141-0095-0111
Taxes Zone-13, Dhaka	1-1141-0100-0101	1-1141-0100-0111
Taxes Zone-14, Dhaka	1-1141-0105-0101	1-1141-0105-0111
Taxes Zone-15, Dhaka	1-1141-0110-0101	1-1141-0110-0111
Taxes Zone-1, Chittagong	1-1141-0040-0101	1-1141-0040-0111
Taxes Zone-2, Chittagong	1-1141-0045-0101	1-1141-0045-0111
Taxes Zone-3, Chittagong	1-1141-0050-0101	1-1141-0050-0111
Taxes Zone-4, Chittagong	1-1141-0135-0101	1-1141-0135-0111
Taxes Zone-Khulna	1-1141-0055-0101	1-1141-0055-0111
Taxes Zone-Rajshahi	1-1141-0060-0101	1-1141-0060-0111
Taxes Zone-Rangpur	1-1141-0065-0101	1-1141-0065-0111
Taxes Zone-Sylhet	1-1141-0070-0101	1-1141-0070-0111
Taxes Zone-Barisal	1-1141-0075-0101	1-1141-0075-0111
Taxes Zone-Gazipur	1-1141-0120-0101	1-1141-0120-0111
Taxes Zone-Narayanganj	1-1141-0115-0101	1-1141-0115-0111
Taxes Zone-Bogra	1-1141-0140-0101	1-1141-0140-0111
Taxes Zone-Comilla	1-1141-0130-0101	1-1141-0130-0111
Taxes Zone-Mymensing	1-1141-0125-0101	1-1141-0125-0111
Large Taxpayer Unit	1-1145-0010-0101	1-1145-0010-0111
Central Survey Zone	1-1145-0005-0101	1-1145-0005-0111

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(7) rule 26A এর sub-rule(1) এ উল্লিখিত "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" শব্দগুলির পরবর্তে নিম্নরূপ শব্দগুলি, বর্ণ ও বন্ধনীগুলি প্রতিস্থাপিত হইবে, যথাঃ—

"made by -

(a) 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; or

(b) electronic payment (e-payment)";

(8) rule 27C বিলুপ্ত হইবে;

(9) rule 29 এ উল্লিখিত "SHEWETH:" এর ক্রমিক নং "৫." এর পর "QUESTION OF LAW" শব্দগুলি সন্নিবেশিত হইবে;

(10) rule 38B এর sub-rule (2) এ দুইবার উল্লিখিত "two thousand" এবং "four thousand" শব্দগুলির পরিবর্তে যথাক্রমে "three thousand" এবং "five thousand" শব্দগুলি প্রতিস্থাপিত হইবে;

(11) rule 64B এ উল্লিখিত—

(ক) "Every assessee shall submit an application in the form prescribed below" শব্দগুলির পরিবর্তে "Every assessee shall submit an application electronically or manually in the form prescribed below" শব্দগুলি প্রতিস্থাপিত হইবে;

(খ) ক্রমিক নং ৯ এ উল্লিখিত এন্ট্রিসমূহের পরিবর্তে নিম্নরূপ এন্ট্রিসমূহ প্রতিস্থাপিত হইবে, যথাঃ—

"9. National ID/Passport Number.

| | | | | | | | | | | | | | | | | | | | | | | | | | ’|

(12) rule 67 এর -

(ক) sub-rule (1) এর পরিবর্তে নিম্নরূপ sub-rule (1) প্রতিস্থাপিত হইবে, যথাঃ—

"(1) Subject to provisions of sub-rule (19), the powers of search and seizure under section 117 shall be excrcised in accordance with sub-rules (3) to (18).";

(খ) sub-rule (2) বিলুপ্ত হইবে;

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(গ) sub-rule (3) এর পরিবর্তে নিম্নরূপ sub-rule (3) প্রতিস্থাপিত হইবে, যথাঃ—

"(3) The authorization under sub-section (1) of section 117 shall be in writing under the signature, name and designation of the officer issuing such authorization and shall bear his seal. ";

(ঘ) sub-rule (19) এর পরিবর্তে নিম্নরূপ sub-rule (19) প্রতিস্থাপিত হইবে, যথাঃ—

"(19)Notwithstanding anything contained in rules 9,10,11,12,13, 14,15,16,17 and 18 in exercising the power of search and seizure, an officer authorized by such income-tax authorities as is referred to in section 117 of the Ordinance may seize from a place of business any books of accounts, documents, electronic records and systems, electronic devices after providing an acknowledgement receipt in the following form in respect of the seized items."|

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FORM

Acknowledgement Receipt

[Rule 67(19) of the Income Tax Rules, 1984]

I ....., (Designation) .....of ---------- ---------- has seized the following items from ..... (name of person)....., address ....(TIN, if any) ..... today on .....(date, month and year) at .....(time) ..... :

Sl No.	Name/Description of the items	Quantity	Reasons for seizure

☐ Copy of Acknowledgement Receipt has been issued and delivered to the person/ employee/ authorized representative of the person;

☐ Copy of Acknowledgement Receipt has been attached to the site since the person/ employee/ authorized representative of the person has failed to receive it.

Signature
(Name)
Witness

Signature
(Name)

Date

Received the Acknowledgement Receipt

Date:

Signature
(Name)

Witness
Signature
(Name)
Designation
Address

Explanation—For the purpose of sub-rule (19), the expression "place of business" includes any address, network, site or place including any electronic address, network, site or place, where any process of production or service is undertaken, any service is rendered, any transaction takes place, any document, record or system is kept and stored and any function relating to management or operation is carried on;

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(13) rule 69 Gi পর নিম্নরূপ নূতন rules যথাক্রমে 70, 71,72,73,74 I 75 সংযোজিত হইবে, যথাঃ—

"**70. Determination of arm's length price under section 107C.—**

(1) The most appropriate method for determining arm's length price in relation to an international transaction shall be applied in the following manner:Í

(a) comparable uncontrolled price method is applied in the following manner:Í

(i) the price charged or paid for property transferred or services provided in an uncontrolled transaction or a number of transactions of comparable circumstances is identified;

(ii) if the price so identified differs from the price of the international transaction, the differential amount is calculated;

(iii) the price of international transaction is then adjusted by the said differential amount;

(iv) the adjusted price under sub-clause (iii) is taken to be the arm's length price of the property transferred or services rendered in the international transaction.

(b) resale price method is applied in the following manner: Í

(i) the price at which the said property or service is resold to an independent enterprise is identified;

(ii) the price, as identified in sub-clause (i), is reduced by a comparable normal gross margin;

(iii) the price so arrived at is then adjusted for other unique costs (such as customs duty) associated with the purchase of the property or services;

(iv) the price so arrived at is then adjusted to take into account the material differences (differences that could materially affect the gross margin in open market condition) such as functions performed, risks involved, assets employed, time gap between the original purchase and the resale and accounting practices between the international transactions and the comparable uncontrolled transactions, or between the enterprises undertaking such transactions;

(v) the adjusted price under sub-clause (iv) shall be taken to be the arm's length price of the property purchased or the service obtained in the international transaction.

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(c) cost plus method is applied in the following manner: Í

(i) the direct and indirect costs incurred in the supply of property or the provision of services, hereinafter referred to as cost base, are determined;

(ii) a comparable profit mark-up (based on comparable accounting policies) is identified;

(iii) appropriate adjustment is then made to the comparable profit mark-up adjusted to take into account the material differences (differences that could materially affect the mark-up in open market condition) such as functions performed, risks involved, assets employed, contractual terms and market conditions between the international transactions and the comparable uncontrolled transactions, or between the enterprises undertaking such transactions.

(iv) the adjusted profit mark-up under sub-clause (iii) is then added to the cost base;

(v) the sum so arrived at is taken to be the arm's length price of the property transferred or services provided in the international transaction.

(d) profit split method is applied in the following manner: Í

(i) the combined profit, arising from international transaction or transactions and divisible among the associated enterprises, is identified.

(ii) the combined profit is then divided among the associated enterprises by using the following approaches:

a. each of the associated enterprises is allocated a basic return based on the basic functions (manufacturing, distribution, service provision etc.) each enterprise performed and determined by reference to market returns earned by independent enterprise in similar transaction. This basic return does not usually account for the return that would be generated by any unique and valuable assets possessed by the associated enterprises. The residual profit (which may be attributable to such unique assets), calculated by deducting the sum of basic returns allocated to associated enterprises from the combined profit, is then apportioned to the associated enterprise based on their relative contribution and taking into consideration how independent enterprises in similar circumstances would have divided such residual profit; or

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b. basic return is not allocated to the associated enterprises; the combined profit is divided among the associated enterprises based on the relative contribution of each the associated enterprises to that profit;

(iii) the profit thus allocated to the assessee under sub-clause (ii) is taken to be the arm's length price.

(e) transactional net margin method is applied in the following manner: Í

(i) the net profit margin earned by the associated enterprise from the international transaction with the associated enterprise is computed having regard to an appropriate base such as costs, sales or assets;

(ii) the net profit margin earned by an independent enterprise or enterprises from comparable uncontrolled transaction or a number of such transactions is computed having regard to the same base;

(iii) appropriate adjustment is then made to the net profit margin referred to in sub-clause (ii) to take into account the differences, that can materially affect the net profit margin, between the international transactions and the comparable uncontrolled transactions, or between the enterprises undertaking such transactions;

(iv) the adjusted net profit margin under sub-clause (iii) is then applied to the base as referred to in sub-clause (i) to arrive at the arm's length price in relation to the international transaction.

71. Factors to be considered in judging comparability.—

(1) The following factors shall be considered in judging the comparability of an uncontrolled transaction with the international transaction under the different methods as mentioned in rule 70:Í

(a) the characteristics of property, services or intangible properties involved in the transaction:

(i) the case of tangible property: physical features, quality and reliability, availability, volume and timing of property transferred;

(ii) in the case of services provided: the nature and extent of the services;

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(iii) in the case of intangible property: the type of intangible, the form of transaction, the expected benefits, the duration of protection, the degree of protection, etc;

(b) the functions performed, the risks assumed and the assets employed, especially the functions, risks and assets that are materially significant in determining the price or margin in relation to the international transaction;

(c) the contractual terms (whether or not such terms are formal or written) dictating the allocation of responsibilities, risks and benefits between enterprises involved in the international transaction;

(d) economic circumstances, that affect the international transaction and uncontrolled transactions, including geographic location, the size and level of markets; the extent of competition in the market, the availability of substitute goods and services, the purchasing powers of consumers, government orders and policies and the timing of the transaction;

(e) Any other factors that have material effect on the international transaction and uncontrolled transaction.

(2) An uncontrolled transaction shall be deemed to comparable to an international transaction if:

(i) there are no material differences in respect of cost, price or margin between the transactions being compared or between the enterprises undertaking such transactions; or

(ii) reasonably accurate adjustments can be made to eliminate any material differences in the transactions.

(3) In analysing the comparability, data relating to the relevant financial year (in which the international transaction has been entered into) shall be considered.

Provided that data relating to a period prior to the financial year may also be considered if such data bears such facts which could have an influence on the analysis of comparability.

72. Most appropriate method.—

(1) For the purposes of sub-section (1) of section 107C, the most appropriate method for determining the arm's length price of an international transaction shall be the method that, under the facts and circumstances, provides the most reliable measure of an arm's length price in relation to the international transaction.

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(2) In selecting the most appropriate method as specified in sub-rule (1), the following factors shall be considered, namely:Í

(a) the nature and class of the international transaction, and of enterprises entering into the international transaction;

(b) the comparability factors (industry, functions, risks, contractual terms, market level) that are materially significant in determining the price or margin in relation to the international transaction;

(c) the quality (availability, coverage, validity and reliability) of relevant data;

(d) the reliability of assumptions in the method;

(e) the sensitivity of results in the deficiency in data and assumptions;

(f) the extent to which the reliable and accurate adjustments can be made to eliminate the differences, if any, between the international transaction and the comparable uncontrolled transaction or between the enterprises entering into such transactions.

73. Information and documents to be kept and maintained under section 107E.—

(1) Every person who has entered into an international transaction shall keep and maintain the following information and documents, namely:Í

(a) ownership profile of the multinational group in which the assessee enterprise is a member. Profile should include information on groups global organisational structure, showing in details the name, location, legal status and country of tax residence of the enterprises in the group with whom the assessee enterprise have international transactions, and ownership linkages among them;

(b) business profile of the group including the line of business, industry dynamics, and market and economic environment in which the group operates, and the business model and strategies of past, present and future;

(c) brief business profiles of each of the member of the group;

(d) information on the business relationship (purchase and sells of goods, provision of services, use of assets and intangibles etc.) among the members of the groups;

(e) consolidated financial statement of the group;

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(f) profile of the assessee enterprise and each of the associated enterprises operating in Bangladesh, including tax and VAT registration number, IRC & ERC numbers, address, locations of activity centers etc;

(g) business profile of the assessee enterprise and each of the associated enterprises operating in Bangladesh including the line of business, industry dynamics, and market and economic environment in which the assessee enterprise operates, and the business model and strategies of past, present and future of the assessee enterprise;

(h) brief description of the functions performed, risks assumed and assets employed or to be employed by the assessee and by the associated enterprises involved in the international transaction;

(i) financial statements of the assessee enterprise and each of the associated enterprises operating in Bangladesh;

(j) information on economic and market analyses, forecasts, budgets or any other financial estimates prepared by the assessee enterprise and each of the associated enterprises operating in Bangladesh either for whole business or for any segment or line of product;

(k) details of all transactions with the associated enterprises;

(l) contracts, terms and agreements of the transactions with associated enterprises;

(m) segment financial statements with respect to the transactions with associated enterprises;

(n) the manner of choosing tested party including the rationale for the choice;

(o) details of comparables including the manner in which the comparables have been screened and the adjustment made to achieve comparability;

(p) details of comparability analysis;

(q) the manner of choosing tested party including the rationale for choice;

(r) information on transfer pricing method chosen considered for determining the arm's length price including the justification stating why the method is considered most appropriate;

(s) records showing the calculations and workings regarding the determination of the arm's length price/margin including the explanation of any assumption;

(t) any assumption, policy and price negotiations which may have an effect on the determination of the arm's length price;

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(u) information on any adjustment made to transfer prices to align them with arm's length prices determined under these rules and consequent adjustment made to the total income for tax purposes;

(v) any other information, data or document, including information or data relating to the associated enterprise, which may be relevant for determination of the arm's length price.

(2) Nothing contained in sub-rule (1) shall apply in a case where the aggregate value, as recorded in the books of account, of international transactions entered into by the assessee in the income year does not exceed three crore taka.

(3) The information specified in sub-rule (1) shall be supported by authentic documents, which may include the following :

(a) official publications, reports, studies and data bases from the Government of the country of residence of the associated enterprise, or of any other country;

(b) reports of market research studies carried out and technical publications brought out by institutions of national or international repute;

(c) price publications including stock exchange and commodity market quotations;

(d) published accounts and financial statements relating to the business affairs of the associated enterprises;

(e) agreements and contracts entered into with associated enterprises or with unrelated enterprises in respect of transactions similar to the international transactions;

(f) letters and other correspondence documenting any terms negotiated between the assessee and the associated enterprise;

(g) documents normally issued in connection with various transactions under the accounting practices followed.

(4) The information and documents specified in sub-rules (1) and (2) shall be kept and maintained for a period of eight years from the end of the relevant assessment year.

74. Report from a certified accountant to be furnished under section 107F.—

The report from a certified accountant required to be furnished under section 107F by every person who has entered into an international transaction during an income year shall be in prescribed Form and verified in the manner indicated therein.

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75. Form of report from a certified accountant to be furnished under section 107F.—

Report from an accountant to be furnished under section 107F

1. The accounts and records of ----------

---------- (name and address of the assessee with TIN) relating to the international transactions entered into by the assessee during the income year ending on , _____ has been examined by me.

2. It appears from our examination of the accounts and records that proper information and documents, as are required by the Income Tax Ordinance, 1984, have been kept by the in respect of the international transaction(s) entered into by the assessee.

3. The particulars required to be furnished under section 107F are given in the Annexure to this Form.

4. In my opinion and to the best of my information and according to the explanations given to me, the particulars given in the Annexure to this form are true and correct.

Signature

Name :
Address :
Membership No. :
Place : _____
Date : _____

২। উপরি-উক্ত সংশোধনী প্রস্তাব সম্পর্কে কাহারও কোন আপত্তি বা পরামর্শ থাকিলে সংশ্লিষ্ট ব্যক্তিকে উহা, এই প্রজ্ঞাপন সরকারী গেজেটে প্রকাশের তারিখ হইতে অনধিক ১৫ (পনের) দিনের মধ্যে, নিম্নস্বাক্ষরকারীর নিকট পৌছাইবার জন্য অনুরোধ করা যাইতেছে এবং উক্ত সময়ের মধ্যে সংশোধনী প্রস্তাব সম্পর্কে কোন আপত্তি বা পরামর্শ পাওয়া গেলে জাতীয় রাজস্ব বোর্ড উহা বিবেচনাক্রমে প্রস্তাবিত সংশোধনী চূড়ান্ত করিবে। উক্ত সময়ের মধ্যে কোন আপত্তি বা পরামর্শ পাওয়া না গেলে এইরূপ প্রাক-প্রকাশ চূড়ান্ত প্রকাশ বলিয়া গণ্য করা হইবে।

জাতীয় রাজস্ব বোর্ডের আদেশক্রমে,

সৈয়দ মোঃ আমিনুল করিম
সদস্য (কর নীতি)।

মোঃ আবু ইউসুফ (যুগ্ম-সচিব), উপ-পরিচালক, অতিরিক্ত দায়িত্ব, বাংলাদেশ সরকারি মুদ্রণালয়, ঢাকা কর্তৃক মুদ্রিত।
আবদুর রশিদ (উপ-সচিব), উপ-পরিচালক, বাংলাদেশ ফরম ও প্রকাশনা অফিস,
তেজগাঁও, ঢাকা কর্তৃক প্রকাশিত। web site: www.bgpress.gov.bd

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