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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF FINANCE

NATIONAL BOARD OF REVENUE

(Income-tax)

NOTIFICATION

Dacca, the 8th August, 1981

No. S.R.O. 254-L/81.—In exercise of the powers conferred by sub-section (1) of section 59 of the Income-tax Act, 1922 (XI of 1922), the National Board of Revenue is pleased to direct that the following further amendments shall be made in the Income-tax Rules, the same having been previously published as required by sub-section (4) of the said section, namely :—

In the aforesaid Rules,—

(a) after rule 45, the following new rule shall be *inserted*, namely :—

"45A. Where an assessee not being a—

(1) limited company registered under the Companies Act, 1913 (VII of 1913);

(2) director of a limited company registered under the Companies Act, 1913 (VII of 1913);

(3) partnership firm which has applied for registration under section 26A of the Income-tax Act, 1922 (XI of 1922), but has not yet been registered;

(4) contractor, supplier or an indentor;

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derives income—

(a) chargeable under the head "Salaries" and such income is more than 80 per cent of his total income;

(b) (i) chargeable under the head "Salaries" and such income is 80 per cent or less of his total income; or

(ii) chargeable under any head other than "Salaries", and his total income does not exceed twenty-five thousand Taka; or

(c) chargeable under the head "business, profession or vocation" having a capital investment up to Taka 1,00,000 and has not hither to been assessed shows income which is not less than one-fourth of the capital invested; and

(i) files a return of his total income and total world income on or before the date specified in sub-section (1A) of section 22 showing income above the exemption limit and up to Taka 25,000 excepting in cases referred to in clause (a);

(ii) in the case of income from business, profession or vocation, declares at least 10 per cent higher income than that of each preceding assessment year's assessed income;

(iii) such return is duly verifed and found to be correct and complete in all respects;

(iv) such return is accompanied—

(a) where the assessee derives income chargeable under the head profits and gains of business, profession or vocation, by a copy of the Trading and Profit and Loss Account and the Balance Sheet; or

(b) where the assessee has not maintained proper books of account, a statement showing the particulars of his income and expenditure as well as assets and liabilities in the form specified in rule 31;

(v) such return does not show loss or lesser income than the last assessed income; and

(vi) the amount of the tax payable (after adjustment of the amount of the tax, if any, already deducted at source or paid by him or on his behalf) is paid by the assessee on or before the date on which the return is filed by him, the Deputy Commissioner of Taxes shall complete the assessment under sub-section (1) of section 23 :

Provided that—

(1) where the return filed by the assessee is not duly verified, is incomplete or is not accompanied by any one or more of the statements or documents referred to in clause (iv), or

(2) there is any mistake in the computation of the total income, the total world income or the tax (including the allowances, deduction or rebates claimed by the assessee),

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the Deputy Commissioner of Taxes may, before completing the assessment under sub-section (1) of section 23 as aforesaid, require the assessee, by a notice in writing to verify or complete the return, or to file the statement or document which has not been filed, or to correct the mistake on or before a date to be specified in the said notice, and where the assessee complies with the terms of the said notice on or before the said date, the Deputy Commissioner of Taxes shall complete the assessment under the said section.";

(b) *for* rule 49A the following shall be *substituted*, namely:—

"49A. The Collector of Customs or any other appropriate Officer shall, for the purpose of making a deduction of tax under sub-section (3BB) of section 18, in the case of any importer of goods, including those under the Wage Earner Scheme, deduct or collect an amount calculated at the rate of 2½% of the c. & f. value of the imported goods exceeding Taka 1,00,000 (Taka one lakh):

Provided that this rule shall not apply in the case of any import of foodgrains, fertilizer, petroleum and petroleum products (POL), plant and machinery and any import under an industrial licence:

Provided further that any deduction or collection made by the Collector of Customs or any other appropriate Officer shall be deemed to be an advance payment of tax by the importer.

49B. The authority making any payment or the Bangladesh Bank or any scheduled bank through which remittance of indenting commission is received shall, for the purpose of making a deduction of tax under sub-section (3BB) of section 18, deduct or collect an amount calculated at the rate of 10 per cent on the total receipts of commission:

Provided that any deduction or collection made by the authority making any payment or the Bangladesh Bank or any scheduled bank as aforesaid, shall be deemed to be an advance payment of tax made by the indentor.".

M. S. CHOWDHURY
Member (Taxes).

MINISTRY OF LABOUR AND INDUSTRIAL WELFARE

Section-VI.

NOTIFICATION

Dacca, the 10th August, 1981

No. S.R.O. 255-L/81/LIWVI/7(5)/80.—In exercise of the powers conferred by section 5 of the Factories Act, 1965 (E.P. Act IV of 1965) the Government has been pleased to exempt the Bangladesh Government Presses from the provisions of sections 50 and 51 of the said Act for a period of six months.

By order of the President

M. M. ZAMAN
Deputy Secretary.

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MINISTRY OF POSTS, TELEGRAPH AND TELEPHONE

NOTIFICATION

Dacca, the 10th August, 1981

No. S.R.O. 256-L/81.—In exercise of the powers conferred by the proviso to article 133 of the Constitution of the People's Republic of Bangladesh, the President, after consultation with the Bangladesh Public Service Commission as required by clause (2) of article 140 of that Constitution, is pleased to make the following rules, namely :—

1. **Short title.**—These rules may be called the Director and Public Relation Officers (Bangladesh Telegraph and Telephone Board) Recruitment Rules, 1981.

2. **Definitions.**—In these rules, unless there is anything repugnant in the subject or context,—

(a) "appointing authority" means the Government or any officer authorised by the Government;

(b) "Chairman" means the Chairman of the Bangladesh Telegraph and Telephone Board;

(c) "Commission" means the Bangladesh Public Service Commission;

(d) "probationer" means a person appointed on probation to a specified post;

(e) "recognised University" means a University established by or under any law for the time being in force and includes any other University declared by the Government, after consultation with the Commission, to be a recognised University for the purpose of these rules;

(f) "requisite qualification", in relation to a specified post, means the qualification laid down in the Schedule in relation to that post;

(g) "Schedule" means the Schedule annexed to these rules; and

(h) "specified post" means a post specified in the Schedule.

3. **Procedure for recruitment.**—(1) Subject to the instructions relating to reservation for the purpose of clause (3) of article 29 of the Constitution of the People's Republic of Bangladesh, appointment to a specified post shall be made in accordance with the provisions of the Schedule.

(2) No person shall be appointed to a specified post unless he has the requisite qualification and, in the case of direct recruitment he is also within the age limit laid down in the Schedule for that post.

4. **Appointment by direct recruitment.**—(1) No appointment to a specified post by direct recruitment shall be made except upon the recommendation of the Commission.

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(2) No person shall be eligible for appointment to a specified post by direct recruitment, if he—

(a) is not a citizen of Bangladesh, or a permanent resident of, or domiciled in, Bangladesh; or

(b) is married to, or has entered into a promise of marriage with, a person who is not a citizen of Bangladesh.

(3) No appointment to a specified post by direct recruitment shall be made until—

(a) the person selected for appointment is certified by a Medical Board set up for the purpose by the Director of Health Services to be medically fit for such appointment and that he does not suffer from any such organic defect as is likely to interfere with the discharge of the duties of the specified post; and

(b) the antecedents of the person so selected have been verified through appropriate agencies and found to be such as do not render him unfit for appointment in the service of the Republic.

(4) No person shall be recommended for appointment to a specified post unless—

(a) he applied in such form, accompanied by such fee and before such date, as was notified by the Commission while inviting applications for a specified post; and

(b) in the case of a person already in Government service or in the service of a local authority, he applied through his official superior.

5. **Appointment by promotion.**—(1) Appointment by promotion to a specified post shall be made on the recommendation of such Departmental Promotion Committee as the Government may constitute in this behalf:

Provided that in the case of promotion from a lower class to a higher class, appointment shall be made on the recommendation of the Commission.

(2) A person shall not be eligible for appointment by promotion to a specified post if he has unsatisfactory records of service.

6. **Probation.**—(1) A person initially appointed to a specified post against a substantive vacancy shall remain on probation for—

(a) a period of two years, if he is appointed by direct recruitment; and

(b) a period of one year, if he is appointed on promotion:

Provided that the period of probation may be extended by the Government for a further period not exceeding two years.

Explanation.—If no order is made by the day following the completion of the probation period, the period of probation shall be deemed to have been extended.

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(2) Where, during the period of probation, a probationer is found unsuitable for retention in the post, the Government may, without consultation with Commission—

(a) in the case of direct recruitment, terminate his appointment; and

(b) in the case of promotion, revert him to the post from which he was promoted.

(3) After the completion of the period of probation including the extended period, if any, the appointing authority,—

(a) if it is satisfied that the conduct and work of the probationer during his period of probation has been satisfactory, shall, subject to the provisions of sub-rule (4), confirm him; and

(b) if it is of opinion that the conduct and work of the probationer during that period was not satisfactory, may,—

(i) in the case of direct recruitment, terminate his service; and

(ii) in the case of promotion, revert him to the post from which he was promoted.

(4) A probationer shall not be confirmed in a specified post until he has passed such examination and undergone such training as the Government may, from time to time, prescribe by order.

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SCHEDULE

Sl. No.	Name of the specified post.	Age limit for direct recruitment.	Methods of recruitment.	Qualification.
1	2	3	4	5
1	Director (Public Relations)	Not exceeding 40 years	By promotion from amongst Public Relations Officers and if no suitable candidate is available for promotion, by transfer on deputation of Government officer or by direct recruitment.	*For promotion:* 3 years' experience as Public Relation Officer. *For direct recruitment:* (a) First Class Master's degree or Second Class Master's degree with Second Class Honours in Journalism from a recognised university OR First class Master's degree or Second Class Master's degree with Second Class Honours in any other subject from a recognised university with Diploma in Journalism. (b) 10 years' experience in the field of Public Relation or Journalism or Mass Communication.

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Sl. No.	Name of the specified post.	Age limit for direct recruitment.	Methods of recruitment.	Qualification.
1	2	3	4	5
2	Public Relations Officer ..	Not exceeding 32 years	By promotion from amongst Assistant Public Relations Officer or if no suitable candidate is available for promotion, by transfer on deputation of Government officers or by direct recruitment.	*For promotion:* 7 years' experience as Assistant Public Relations Officer. *For direct recruitment:* (a) First Class Master's degree or Second Class Master's degree with Second Class Honours in Journalism from a recognised university OR First Class Master's degree or Second Class Master's degree with Second Class Honours in any other subject from a recognised university with Diploma in Journalism. (b) 7 years' experience in the field of Public Relation or Journalism or Mass Communication.
3	Assistant Public Relations Officer.	Not exceeding 25 years	By direct recruitment ..	(a) First Class Master's degree or Second Class Master's degree with Second Class Honours in Journalism from a recognised University

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OR

First Class Master's degree or Second Class Master's degree with Second Class Honours in any other subject from a recognised University with Diploma in Journalism.

(b) Preference will be given to candidates with experience in Public Relations or Journalism or Mass Communication.

By order of the President

A. M. AHSANULLAH
Secretary.

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MINISTRY OF JUTE

NOTIFICATION

Dacca, the 10th August, 1981

No. S.R.O. 257-L/81.—In exercise of the powers conferred by Article 24 of the Bangladesh Industrial Enterprises (Nationalisation) Order, 1972 (P.O. No. 27 of 1972), the Government is pleased to make the following rules, namely :—

1. **Short title.**—(1) These rules may be called the Bangladesh Jute Industries Corporation (Finance Director's Powers, Functions and Duties) Rules, 1981.

(2) They shall come into force at once.

2. **Definitions.**—In these rules, unless there is anything repugnant in the subject or context,—

(a) "Board" means the Board of Directors of the Corporation;

(b) "Chairman" means the Chairman of the Corporation;

(c) "Corporation" means the Bangladesh Jute Industries Corporation;

(d) "Finance Director" means the Director designated as such of the Corporation; and

(e) "Order" means the Bangladesh Industrial Enterprises (Nationalisation) Order, 1972 (P.O. No. 27 of 1972).

3. **Responsibilities of the Finance Director.**—The Finance Director shall be responsible for smooth and efficient financial administration of the Corporation and shall have full control over its fund. He shall be responsible for all matters relating to budget, revenue, expenditure control, accounts, internal audit, insurance, foreign aid, loan, investment and economic evaluation of projects.

4. **Concurrence of the Finance Director.**—Without the previous written concurrence of the Finance Director or any officer to whom powers in this respect is delegated, the Corporation shall not issue any order which shall affect, directly or indirectly, its finance and, in particular, involve—

(a) relinquishment, remission or assignment of revenue, actual or potential, or grant of guarantee against it;

(b) expenditure for which no provision exists in the budget;

(c) re-appropriation between major and minor heads within the budget;

(d) alteration in the method of compilation of accounts or of the budget estimate;

(e) receipt or expenditure of foreign exchange unless already authorised;

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(f) changes in the terms and conditions of service of the officers and employees of the Corporation having financial implications;

(g) grant of higher initial pay, advance increment, honorarium or any special remuneration, by whatever name called, to any officer or employee of the Corporation;

(h) determination of terms and conditions of appointment on contract;

(i) creation of new and additional post; and

(j) relaxation or interpretation of rules and regulations having financial implications.

5. **Scrutinisation by the Finance Director.**—The Finance Director shall scrutinise and offer his comments in writing upon each of the following matters, namely :—

(a) schemes to be submitted to the Government;

(b) proposals for amendment and modification of any provision of the Order and the rules and regulations made thereunder;

(c) preparation of the annual budget of the Corporation and proposals for re-appropriation, additional grant, revised budget and the like matters;

(d) annual report and audited statement of accounts and audit report to be submitted to the Government;

(e) procedure in regard to the purchase and sale of goods or stores and services required or rendered by the Corporation;

(f) proposal for handing over of a scheme or project to other agency;

(g) proposals for the purchase or sale of any immovable property or share;

(h) proposals for declaring goods, stores, machines and transports, unserviceable and disposal thereof if the book value is beyond Taka ten thousand;

(i) proposals for writing off losses beyond Taka ten thousand; and

(j) all agreements on foreign loan, aid and grant.

6. **Power to call for records, etc.**—The Finance Director may call for records and information pertaining to any matters referred to him or under his consideration or involving the finance of the Corporation.

7. **Compliance of the Government's direction.**—Where the Government gives any general or special financial directions to the Corporation, it shall be the duty of the Finance Director to ensure its compliance.

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8. **Disagreement between Board and Finance Director.**—If the Board does not agree to the comments of the Finance Director in respect of any matter, the comments of the Finance Director shall form part of the minutes of the meeting in which that matter is considered by the Board.

9. **Other functions.**—The Finance Director shall perform such other functions as he may, from time to time, be required to do so by the Chairman or the Board in regard to matters which have important bearing on administrative and financial aspects of individual projects and in working of the Corporation as a whole.

By order of the President

Sk. ABDULLAH

Deputy Secretary.

[S. ID-II/530/80-MJ.]

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