রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ গেজেট

অতিরিক্ত সংখ্যা
কর্তৃপক্ষ কর্তৃক প্রকাশিত

বুধবার, আগস্ট ১০, ২০১৬

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
অর্থ মন্ত্রণালয়
অভ্যন্তরীণ সম্পদ বিভাগ
জাতীয় রাজস্ব বোর্ড

(আয়কর)

প্রজ্ঞাপন

তারিখ, ২৬ শ্রাবণ, ১৪২৩ বঙ্গাব্দ/ ১০ আগস্ট, ২০১৬ খ্রিস্টাব্দ

এস, আর, ও নং ২৫৯-আইন/আয়কর/২০১৬।—যেহেতু Income-tax Ordinance, 1984 (Ordinance No. XXXVI of 1984), অতঃপর উক্ত Ordinance বলিয়া উল্লিখিত, এর section 185 এ প্রদত্ত ক্ষমতাবলে জাতীয় রাজস্ব বোর্ড উহার ১৫ আষাঢ়, ১৪২৩ বঙ্গাব্দ মোতাবেক ২৯ জুন, ২০১৬ খ্রিস্টাব্দ তারিখের প্রজ্ঞাপন এস,আর,ও নং ২০৯-আইন/আয়কর/২০১৬ এর মাধ্যমে Income Tax Rules, 1984, অতঃপর উক্ত Rules বলিয়া উল্লিখিত, এর অধিকতর সংশোধনের প্রস্তাব প্রাক-প্রকাশক্রমে উহার উপর প্রজ্ঞাপনে উল্লিখিত সময়সীমার মধ্যে আপত্তি এবং পরামর্শ আহ্বান করা হইয়াছিল; এবং

যেহেতু উক্ত প্রজ্ঞাপনে উল্লিখিত সময়সীমার মধ্যে প্রস্তাবিত সংশোধনীর উপর প্রাপ্ত আপত্তি বা পরামর্শ বিবেচনাক্রমে জাতীয় রাজস্ব বোর্ড উক্ত Rules এর প্রস্তাবিত সংশোধনী চূড়ান্ত করিবার সিদ্ধান্ত গ্রহণ করিয়াছে;

সেহেতু জাতীয় রাজস্ব বোর্ড উক্ত Ordinance এর section 185 এ প্রদত্ত ক্ষমতাবলে উক্ত Rules এ নিম্নরূপ অধিকতর সংশোধন করিল, যথা:—

উপরি-উক্ত Rules এর—

(১) rule 11 বিলুপ্ত হইবে;

মূল্য ঃ টাকা ৪৮.০০

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(২) rule 13 এর পরিবর্তে নিম্নরূপ rule 13 প্রতিস্থাপিত হইবে, যথা:—

"**13. Time limit for payment of tax deducted at source.—**All sums deducted or collected in accordance with the provisions of Chapter VII of the Ordinance shall be paid to the credit of the Government as follows—

Time of deduction or collection	Date of payment to the credit of the Government
(a) in case of deduction or collection made in any month from July to May of a year	within two weeks from the end of the month in which the deduction or collection was made
(b) in case of deduction or collection made in any day from the first to the twentieth day of June of a year	within seven days from the date in which the deduction or collection was made
(c) in case of deduction or collection made in any other dates of the month of June of a year	The next following day in which the deduction or collection was made:

Provided that where the deduction or collection was made in the last two working days of the month of June of a year, the payment shall be made to the credit of the Government on the same day on which the deduction or collection was made.";

(৩) rule 14 এর পরিবর্তে নিম্নরূপ rule 14 প্রতিস্থাপিত হইবে, যথা:—

"**14. Manner of payment of tax deducted at source.—**(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 in the manner as specified by the Board;

(2) The Board may, by notification in the official Gazette, specify the manner in which the tax deducted or collected at source shall be paid or be electronically transferred to the credit of the Government.";

(৪) rule 16 এর পরিবর্তে নিম্নরূপ rule 16 প্রতিস্থাপিত হইবে, যথা:—

"**16. Deduction of tax from payment to contractors, etc.—**The rate of deduction of income tax under section 52 shall be the following—

(a) subject to clause (c), in case of a payment made against the execution of a contract as mentioned in clause (a) of sub-section (1) of section 52, the deduction on payment shall be at the following rate—

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Sl. No.	Amount	Rate of deduction of tax
1	Where base amount does not exceed taka 2 lakh	Nil
2	Where base amount exceeds taka 2 lakh but does not exceed taka 5 lakh	1%
3	Where base amount exceeds taka 5 lakh but does not exceed taka 10 lakh	2 %
4	Where base amount exceeds taka 10 lakh but does not exceed taka 25 lakh	3%
5	Where base amount exceeds taka 25 lakh but does not exceed taka 1 crore	4%
6	Where base amount exceeds taka 1crore but does not exceed taka 5 crore	5%
7	Where base amount exceeds taka 5 crore but does not exceed taka 10 crore	6%
8	Where base amount exceeds taka 10 crore	7%;

(b) Subject to clause (c), in case of a payment for

(i) supply of goods; or

(ii) manufacture, process or conversion; or

(iii) printing, packaging or binding;

the deduction on payment shall be at the following rate—

Sl. No.	Amount	Rate of deduction of tax
1	Where base amount does not exceed taka 20 lakh	3%
2	Where base amount exceeds taka 20 lakh but does not exceed taka 1 crore	4%
3	Where base amount exceeds taka 1 crore	5%;

(c) the rate of deduction from the following classes of persons shall be-

Sl. No.	Amount	Rate of deduction of tax
1	In case of oil supplied by oil marketing companies- (a) Where the payment does not exceed taka 2 lakh	Nil
	(b) Where the payment exceeds taka 2 lakh	0.60%
2	In case of oil supplied by dealer or agent (excluding petrol pump station) of oil marketing companies, on any amount	1%

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Sl. No.	Amount	Rate of deduction of tax
3	In case of supply of oil by any company engaged in oil refinery, on any amount	3%
4	In case of company engaged in gas transmission, on any amount	3%
5	In case of company engaged in gas distribution, on any amount	3%:

Provided that the rate of tax shall be fifty percent (50%) higher if the payee does not have a twelve-digit Taxpayer's Identification Number at the time of making the payment:

Provided further that where the Board, on an application made in this behalf, gives a certificate in writing that the person to whom the deduction is to be made under this rule is otherwise exempted from tax or subject to a reduced rate of tax in any income year under any provision of this Ordinance, the payment referred to in this rule shall be made without any deduction or with deduction at a lesser rate, as the case may be, for that income year.";

(৫) rule17A এর clause (c) এর প্রথম proviso এর ক্রমিক নং (91A) বিলুপ্ত হইবে;

(৬) rule 18 এর পরিবর্তে নিম্নরূপ rule 18 প্রতিস্থাপিত হইবে, যথা:—

"**18. Issuance of certificate, etc. of tax deduction and collection.—**(1) Where any payment is made which constitutes the income of the payee classifiable under the head "Salaries", not being salaries paid by the Government, the certificate of deduction of tax under section 58 shall be issued specifying the following information:

(i) the name and address of the person or the authority paying such amount;

(ii) the period for which the payment is made;

(iii) Name and designation and TIN of the employee;

(iv) the breakdown of payment (such as the amount of basic salary, various allowances and other payments);

(v) the value of benefits provided;

(vi) the amount of tax deduction required under section 50;

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(vii) any other relevant information relating to computation of income, rebate or tax;

(viii) the amount of tax deducted at source;

(ix) the particulars, in the proforma given below, of the payment of deducted tax to the credit of the Government:

Sl	Challan* Number	Challan date	Bank Name	Total amount in the challan ৳	Amount relating to this certificate ৳	Remarks
1						
2						
Total						
In words:						

*if payment is made in any other mode specified by the Board, provide information relevant to that mode.

(x) name, designation and signature, along with date, of the person issuing the certificate.

(2) Where any tax is deducted under any section other than section 50, the certificate of deduction of tax under section 58 shall be issued in the following manner:

(Name and address of the person or the office of the person issuing the certificate)

(office letterhead may be used)

Certificate of Deduction of Tax

[section 58 of the Income Tax Ordinance, 1984 (XXXVI of 1984)]

No. Date

01	Name of the payee		
02	Address of the payee		
03	Does the payee have a Twelve-digit TIN?	Yes ☐	No ☐
04	Twelve-digit TIN (if answer of 03 is Yes)		
05	Period for which payment is made From (date) to (date)		

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06. Particulars of the making of payment and the deduction of tax (add lines if necessary)

Sl	Date of payment	Description of payment	Section	Amount of payment ৳	Amount of tax deducted ৳	Remarks
1						
2						
Total						

07. Payment of deducted tax to the credit of the Government (add lines if necessary)

Sl	Challan* Number	Challan date	Bank Name	Total amount in the challan ৳	Amount relating to this certificate ৳	Remarks
1						
2						
Total						
In words:						

*if payment is made in any other mode specified by the Board, provide information relevant to that mode.

Certified that the information given above is correct and complete.

Name of the person issuing the certificate Signature and seal

Designation

TCAN

Phone & E-mail Date

(3) Where any tax is collected under Chapter VII, the certificate of collection of tax under section 58 shall be issued in the following manner:

(Name and address of the person or the office of the person issuing the certificate)

(office letterhead may be used)

Certificate of Collection of Tax

[section 58 of the Income Tax Ordinance, 1984 (XXXVI of 1984)]

No.		Date	
01	Name of the person from whom tax has been collected		
02	Address		
03	Does the person have a Twelve-digit TIN?	Yes ☐	No ☐
04	Twelve-digit TIN (if answer of 03 is Yes)		

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05. Particulars of tax collection (add lines if necessary)

Sl	Date of Collection	Description of collection of tax	Section	Amount of tax collected ৳	Remarks
1					
2					
Total					

06. Payment of collected tax to the credit of the Government (add lines if necessary)

Sl	Challan* Number	Challan date	Bank Name	Total amount in the challan ৳	Amount relating to the this certificate ৳	Remarks
1						
2						
Total						
In words:						

*if payment is made in any other mode specified by the Board, provide information relevant to that mode.

Certified that the information given above is correct and complete.

Name of the person issuing the certificate
Designation
TCAN
Phone & E-mail

Signature and seal

Date

(4) The proof of the payment of the deducted or collected tax to the credit of Government shall be furnished along with the certificate mentioned in this rule.

(5) The certificate of deduction or collection shall be issued within two weeks of the month following the month in which the deduction was made or within such time as is convenient for the discharge his tax liability of person for whom tax has been deducted or collected.

(6) The Board may specify that in certain cases a bill of entry, a registration deed, an instrument of payment or other documents containing the particulars of deduction or collection shall be treated as a certificate of deduction or collection.

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(7) Where a deduction or collection is made a monthly statement, in the proforma given below, shall be sent by the person making the deduction or collection to the income tax authorities specified by the Board by the twentieth day of the month following the end of the month in which the deduction or collection is made:

Statement of Tax Deducted or Collected under Chapter VII

of the Income Tax Ordinance, 1984 (XXXVI of 1984)

For the Month of:

Name of the person or the office of the person by whom tax was deducted or collected:

Address:

	Particulars of the Person from whom tax is deducted/collected			Date of tax deduction/ collection	Source of deduction/ collection
Sl. No	Name	Address	TIN		
1	2	3	4	5	6

Section	Amount of tax deducted/collected	Payment to the credit of the Government				Remarks
		Challan* No	Challan Date	Bank Name	Amount	
7	8	9	10	11	12	13

*if payment is made in any other mode specified by the Board, provide information relevant to that mode.

Signature and Seal

Name

Designation

TCAN

Phone & E-mail

Date of Signature

(8) The statement under sub-rule (7) shall not be applicable for a deduction from a source under the head "Salaries".";

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(৭) rule 21 এর পরিবর্তে নিম্নরূপ rule 21 প্রতিস্থাপিত হইবে, যথা:—

"**21. Statement of deduction of tax under the head "Salaries".—**

(1) Where a deduction is made under section 50 from an employee, not being a deduction by or on behalf of the Government, a monthly statement, in the proforma given below, shall be sent by the person making the deduction to the authorities mentioned in sub-rule (3) by the twentieth day of the month following the end of the month in which the deduction is made:

Statement of Tax Deducted from Salaries

under section 50 of the Income Tax Ordinance, 1984 (XXXVI of 1984)

For the Month of:

Name of the employer:

TIN:

Address:

	Particulars of the employee from whom the deduction of tax is made		
Sl. No	Name	Designation	TIN
1	2	3	4

Particulars of salaries				
Basic salary including arrear or advance	Allowances and benefits paid in cash	Value of benefit not paid in cash	Any other amount falling under the head "Salaries"	Total
5	6	7	8	9

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Amount of Tax deducted	Payment of deducted tax to the credit of the Government				Cumulative deduction in this month of current year	Remarks
	Challan* No.	Challan Date	Bank Name	Amount		
10	11	12	13	14	15	16

*if payment is made in any other mode specified by the Board, provide information relevant to that mode.

I certify that-

(a) I am competent and authorized to make the statement;

(b) the particulars given in the statement are correct and complete.

Signature and Seal

Name

Designation

TCAN

Phone & E-mail

Date of Signature.

(2) In cases where the trustees of an approved superannuation fund repay any contributions to an employee during his life time but not at, or in connection with, the termination of his employment, the trustees shall forthwith send a statement giving the following particulars:

(a) Name and address of the employee;

(b) The period for which the employee has contributed to the Superannuation Fund;

(c) The amount of contributions repaid as-

(i) principal

(ii) interest;

(d) The average rate of deduction of tax during the preceding three years;

(e) Amount of tax deducted on repayment.

(3) The statement under sub-rule (1) and (2) shall be sent to the Deputy Commissioner of Taxes under whose jurisdiction the employee is assessed or to such other income tax authority or authorities as the Board may specify.";

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(৮) rule 23 এর sub-rule (3) এর পরিবর্তে নিম্নরূপ sub-rule (3) প্রতিস্থাপিত হইবে, যথা:—

"(3) The annual statement to be prepared and furnished to the Deputy Commissioner of Taxes before the first day of September each year under section 108 of the Ordinance shall be made in the following form and verified in the manner indicated therein, namely:—

Statement regarding the payment of salary

under section 108 of the Income Tax Ordinance, 1984 (XXXVI of 1984)

Statement for Financial Year:

Name of the employer:

TIN:

Address:

PART I

Details of the payments made to employees

Sl. No.	Name of the employee	Designation	Twelve-digit Taxpayer's Identification Number	Total amount of salary, wages, bonus, annuities, pensions, gratuities, commission, fees or profits in lieu of salary and wages including payments made at or in connection with the termination of the employment and advance of salary, etc.
1	2	3	4	5

Periodical cash allowance				
6				
House rent	Conveyance	Entertainment	Medical	Others, if any

Value of rent free accommodation or value of any concession in rent for the accommodation provided by the employer	Value of free conveyance, full time or part time, if any, provided by the employer	Value of free or concessional passages provided by the employer	Salary paid by the employer for domestic and personal services to the employee
7	8	9	10

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Employer's contribution to the recognised provident/ superannuation/ pension fund	Value of any benefit or annuity provided by the employer free of cost or at concessional rate or any other sum not included in the preceding columns	Total amount liable to tax under section 21 of the Ordinance	Tax payable on the amount in column 13
11	12	13	14

Eligible amount for tax credit, if any, u/s 44(2)(b) of the Ordinance for tax credit	Amount of tax credit u/s 44(2)(b) of the Ordinance	Net amount of tax payable	Tax deducted	Tax paid to the credit of the Government	Remarks
15	16	17	18	19	20

Mention the amount in taka (৳)

PART II

A. Payment made to the employees not having twelve-digit TIN

A1	Number of employees without Twelve-digit TIN	
A2	Total amount of payments as salaries to employees (payments constituting income classifiable under the head "Salaries")	৳
A3	Total amount of such payments made to employees not having twelve-digit TIN	৳
A4	Percentage of payment to employees not having twelve-digit TIN (A3÷A2) × 100	

B. Payment made to foreign employees

B1	Number of foreign employees	
B2	Total amount of payments as salaries to employees (payments constituting income classifiable under the head "Salaries")	৳
B3	Total amount of such payments made to foreign employees	৳
B4	Percentage of payment to foreign employees (B3÷B2) × 100	

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PART III

Details of cash reimbursement made to the employees
in addition to the amount mentioned in PART I

Sl	Name of employee	Designation	Twelve-digit TIN	Amount of cash reimbursement	Purpose of reimbursement
(1)	(2)	(3)	(4)	(5)	(6)

Mention the amount in taka (৳)

I certify that –

(a) the above statement contains a complete list of the total amount paid to employees;

(b) the particulars above are correct and complete.

Signature & Seal

Name .....

Designation

Date of Signature.";

(৯) rule 24 এর পরিবর্তে নিম্নরূপ rule 24 প্রতিস্থাপিত হইবে, যথা:—

"**24. Return of income.—**(1) The return of income required to be filed by an individual assessee under the Ordinance shall be in the following form and verified in the manner indicated therein:

National Board of Revenue
www.nbr.gov.bd

IT-11GA2016

RETURN OF INCOME

For an Individual Assessee

The following schedules shall be the integral part of this return and must be annexed to return in the following cases:

Schedule 24A *if you have income from Salaries*

Schedule 24B *if you have income from house property*

Schedule 24C *if you have income from business or profession*

Schedule 24D *if you claim tax rebate*

photo

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PART I

Basic information

01	Assessment Year **2 0** ☐☐ - ☐☐	02	Return submitted under section 82BB? (tick one) Yes ☐ No ☐
03	Name of the Assessee	04	Gender **M** ☐ **F** ☐
05	Twelve-digit TIN	06	Old TIN
07	Circle	08	Zone
09	Resident Status (tick one)	Resident ☐	Non-resident ☐
10	Tick on the box(es) below if you are:		
	10A A gazetted war-wounded freedom fighter ☐	10B	A person with disability ☐
	10C Aged 65 years or more ☐	10D	A parent/ legal guardian of a person with disability ☐
11	Date of birth (DD-MM-YYYY) ☐☐ ☐☐ **2 0** ☐☐	12	Income Year ☐ to ☐
13	If employed, employer's name		
14	Spouse Name	15	Spouse TIN (if any)
16	Father's Name	17	Mother's Name
18	Present Address	19	Permanent Address
20	Contact Telephone	21	E-mail
22	National Identification Number	23	Business Identification Numbers

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PART II

Particulars of Income and Tax

TIN ☐☐☐☐☐☐☐☐☐☐☐☐

Particulars of Total Income Amount ৳

24	Salaries (annex Schedule 24A)	S.21	
25	Interest on securities	S.22	
26	Income from house property (annex Schedule 24B)	S.24	
27	Agricultural income	S.26	
28	Income from business or profession (annex Schedule 24C)	S.28	
29	Capital gains	S.31	
30	Income from other sources	S.33	
31	Share of income from firm or AOP		
32	Income of minor or spouse under section 43(4)	S.43	
33	Foreign income		
34	Total income (aggregate of 24 to 33)		

Tax Computation and Payment Amount ৳

35	Gross tax before tax rebate	
36	Tax rebate (annex Schedule 24D)	
37	Net tax after tax rebate	
38	Minimum tax	
39	Net wealth surcharge	
40	Interest or any other amount under the Ordinance (if any)	
41	Total amount payable	
42	Tax deducted or collected at source (attach proof)	
43	Advance tax paid (attach proof)	
44	Adjustment of tax refund [mention assessment year(s) of refund]	
45	Amount paid with return (attach proof)	
46	Total amount paid and adjusted (42+43+44+45)	
47	Deficit or excess (refundable) (41-46)	
48	Tax exempted income	

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PART III

Instruction, Enclosures and Verification

TIN ☐☐☐☐☐☐☐☐☐☐☐☐

49	**Instructions** 1. Statement of assets, liabilities and expenses (IT-10B2016) and statement of life style expense (IT-10BB2016) must be furnished with the return unless you are exempted from furnishing such statement(s) under section 80. 2. Proof of payments of tax, including advance tax and withholding tax and the proof of investment for tax rebate must be provided along with return. 3. Attach account statements and other documents where applicable		
50	If you are a parent of a person with disability, has your spouse availed the extended tax exemption threshold? (tick one)	Yes ☐	No ☐
51	Are you required to submit a statement of assets, liabilities and expenses (IT-10B2016) under section 80(1)? (tick one)	Yes ☐	No ☐
52	Schedules annexed (tick all that are applicable)	24A ☐ 24B ☐ 24C ☐ 24D ☐	
53	Statements annexed (tick all that are applicable)	**IT-10B2016** ☐	**IT-10BB2016** ☐
54	Other statements, documents, etc. attached (list all)		

Verification and signature

55	**Verification** I solemnly declare that to the best of my knowledge and belief the information given in this return and statements and documents annexed or attached herewith are correct and complete.	
	Name	Signature
	Date of Signature (DD-MM-YYYY) ☐☐ ☐☐ 2 0 ☐☐	Place of Signature

For official use only

Return Submission Information

Date of Submission (DD– MM –YYYY) ☐☐ ☐☐ 2 0 ☐☐	Tax Office Entry Number ☐☐☐☐☐☐

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National Board of Revenue
www.nbr.gov.bd

Individual

ACKNOWLEDGEMENT RECEIPT OF

RETURN OF INCOME

Assessment Year 2 0 ☐☐ - ☐☐	Return under section 82BB? (tick one) Yes ☐ No ☐
Name of the Assessee	
Twelve-digit TIN	Old TIN
Circle	Taxes Zone
Total income shown (serial 34) ৳	
Amount payable (serial 41) ৳	Amount paid and adjusted (serial 46) ৳
Amount of net wealth shown in IT-10B2016 ৳	Amount of net wealth surcharge paid ৳
Date of Submission (DD– MM –YYYY) ☐☐ ☐☐ 2 0 ☐☐	Tax Office Entry Number
Signature and seal of the official receiving the return	
Date of Signature	Contact Number of Tax Office

(2) The return of income required to be filed by a company assessee under the Ordinance shall be in the following form and verified in the manner indicated therein:

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IT-11GHA2016

RETURN OF INCOME

For a company as defined under clause (20) of section 2

PART I

Basic Information

01	Assessment Year 2 0 ☐☐ - ☐☐	02	Return submitted under section (tick one)		
			82BB ☐	82 (proviso) ☐	Other ☐
03	Name of the Assessee				
04	Address	05	Phone(s)		
		06	E-mail		
07	Type (tick one)				
	07A Public limited ☐	07B	Private limited ☐		
	07C Local authority ☐	07D	Other ☐		
	If other, mention the type				
08	12-digit TIN	09	Old TIN		
10	Circle	11	Zone		
12	Incorporation number	13	Incorporation date		
14	Income year ☐☐ ☐☐ ☐☐☐☐ to ☐☐ ☐☐ ☐☐☐☐				
15	Resident status (tick one)	Resident ☐	Non-resident ☐		
16	Main business	17	Business Identification Number(s)		
18	Any export in the income year? (tick the box if YES) ☐	19	Main export item (if applicable)		
20	Name of auditor(s)	21	Audit report date		

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PART II

Particulars of Income and Tax

TIN ☐☐☐☐☐☐☐☐☐☐☐☐

A. Particulars of Total Income Amount ৳

22	Interest on securities	S.22	
23	Income from house property (annex Schedule 24B)	S.24	
24	Agricultural income	S.26	
25	Income from business or profession	S.28	
26	Capital gains	S.31	
27	Income from other sources	S.33	
28	Total income (22+23+24+25+26+27)		

B. Tax Computation and Payment Amount ৳

29	Tax computed on total income	
30	Net tax after tax rebate (if any)	
31	Minimum tax	
32	Interest or any other amount under the Ordinance (if any)	
33	Total amount payable	
34	Tax deducted or collected at source (attach proof)	
35	Advance tax paid (attach proof)	
36	Adjustment of tax refund [mention assessment year(s) of refund]	
37	Amount paid with return (attach proof)	
38	Total amount paid and adjusted (34+35+36+37)	
39	Deficit or excess (refundable) (33-38)	

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PART III

Particulars of Tax Benefits

TIN ☐☐☐☐☐☐☐☐☐☐☐☐

A. Income enjoying tax exemption (provide additional paper if necessary)

40	Income exempted from tax				
	Source		Section	SRO	Amount ৳
	1				
	2				
	3				

B. Income enjoying reduced tax rate(s) (provide additional paper if necessary)

41	Income subject to reduced rate of tax				
	Source		Section	SRO	Amount ৳
	1				
	2				
	3				

C. Amount of tax benefits enjoyed Amount ৳

42	Tax payable if there were no exemption or reduced rate	
43	Tax payable with exemption or reduced rate	
44	Amount of tax benefits (42- 43)	
45	Tax rebate	
46	Tax benefits and rebate (44+45)	

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PART IV

Financial Statements

TIN ☐☐☐☐☐☐☐☐☐☐☐☐

A. Income Statement

			Current Income Year ৳	Previous Income Year ৳
47	Sales/ Turnover/ Receipts			
48	VAT (if any)			
49	Net Sales/ Turnover/ Receipts (47-48)			
50	Cost of Sales			
51	Gross Profit (49-50)			
52	Other operating income			
53	General & Administrative expenses			
	53A	Expenses paid in cash		
54	Selling & Marketing expenses			
	54A	Expenses paid in cash		
55	Other operating expenses			
	55A	Expenses paid in cash		
56	Profit from operation {(51+52)-(53+54+55)}			
57	Financial expenses			
	57A	Expenses paid to non-resident		
58	Income from associates/subsidiaries			
59	Any other business income			
60	Profit before tax			

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TIN ☐☐☐☐☐☐☐☐☐☐☐☐

B. Balance Sheet

			Current Income Yearৃ	Previous Income Yearৃ
61	Non-current assets (61A+61B+61C+61D+61E)			
	61A	Property, plant and equipment, software, etc.		
	61B	Intangible assets		
	61C	Financial assets (other than 61D)		
	61D	Investments and loans to affiliated entities		
	61E	Other non-current assets		
62	Current assets (62A+62B+62C+62D+62E)			
	62A	Inventories		
	62B	Trade and other receivables		
	62C	Advance, deposits and prepayments		
	62D	Cash, bank and cash equivalents		
	62E	Other current assets		
63	Total Assets (61+62)			
64	Equity (64A+64B+64C)			
	64A	Paid-up capital		
	64B	Reserves & Surplus		
	64C	Retained earnings		
65	Non-current liabilities (65A+65B+65C+65D)			
	65A	Bonds / Debentures		
	65B	Long term borrowings		
	65C	Loans from affiliated entities		
	65D	Other non-current liabilities		
66	Current liabilities (66A+66B+66C+66D)			
	66A	Short term borrowings		
	66B	Creditors/Payables		
	66C	Provisions		
	66D	Others		
67	Total Equity and Liabilities (64+65+66)			

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PART V

Other Particulars

TIN ☐☐☐☐☐☐☐☐☐☐☐☐

A. Particulars of bank accounts (provide additional paper if more names)

68	Name of bank(s)		Account number(s)	Branch name (if applicable)
	1			
	2			
	3			
	4			
	5			

B. Particulars of directors (provide additional paper if more names)

69	Name of director(s)		TIN	% of share in paid-up capital
	1			
	2			
	3			
	4			
	5			

C. Particulars of affiliated entities (provide additional paper if more names)

70	Name(s) of affiliated entity		TIN	Type (company, firm etc.)
	1			
	2			
	3			
	4			
	5			

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PART VI

Instruction, Enclosures and Verification

TIN ☐☐☐☐☐☐☐☐☐☐☐☐

71	Instructions (1) The Return shall be: (a) signed and verified by the person as specified in section 75, and (b) accompanied by- (i) statements of accounts audited by a Chartered Accountant; (ii) depreciation chart as per THIRD SCHEDULE of the Ordinance; (iii) computation of income in accordance with the provisions of the Ordinance; (iv) Schedule 24B if the assessee has income from house property; (2) In this return, two entities shall be affiliated entities if they belong to a common group of companies or have more than twenty five percent common shareholders or directors or run by a common management; (3) All amounts shall be in rounded up taka (৳).
72	Schedules, statements, documents, etc. attached (list)

73	**Verification** I solemnly declare that- (a) to the best of my knowledge and belief the information given in this return and statements and documents annexed or attached herewith are correct and complete; (b) I am signing this return in my capacity as - and I am competent to sign this return and verify it.	
	Name	Signature
	Designation	
	Date of Signature (DD-MM-YYYY) ☐☐ ☐☐ 2 0 ☐☐	Place of Signature

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Return Submission Information

Date of Submission (DD– MM –YYYY) ☐☐ ☐☐ 2 0 ☐☐	Tax Office Entry Number ☐☐☐☐☐☐

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Company

ACKNOWLEDGEMENT RECEIPT OF
RETURN OF INCOME

Assessment Year 2 0 ☐☐ - ☐☐	Return submitted under section (tick one)		
	82BB ☐	82 (proviso) ☐	Other ☐
Name of the Assessee			
Twelve-digit TIN	Old TIN		
Circle	Taxes Zone		
Total income shown (serial 28) ৳			
Amount payable (serial 33) ৳	Amount paid and adjusted (serial 38) ৳		
Date of Submission (DD– MM –YYYY) ☐☐ ☐☐ 2 0 ☐☐	Tax Office Entry Number		
Signature and seal of the official receiving the return			
Date of Signature	Contact Number of Tax Office.		

(3) The return of income by a required to be filed by an assessee other than an individual or a company under the Ordinance shall be in the following form and verified in the manner indicated therein:

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IT-11CHA2016

RETURN OF INCOME

For an assessee other than an individual or a company

The following schedules shall be the integral part of this return and must be annexed to return in the following cases:

Schedule 24A *if you have income from Salaries*

Schedule 24B *if you have income from house property*

Schedule 24D *if you claim tax rebate*

PART I

Basic information

01	Assessment Year **2 0** □□ - □□	02	Return under section 82BB (tick one)	
			Yes □	No □
03	Name of the Assessee			
04	Type of the assessee (tick one)			
	04A A firm □	04B	An association of person □	
	04C Other □	If other, mention type		
05	Address			
06	Phone	07	E-mail	
08	Twelve-digit TIN	09	Old TIN	
10	Circle	11	Zone	
12	Income year			
13	Resident status (tick one)	Resident □	Non-resident □	
14	Commencement/ Registration date □□ □□ □□□□	15	Commencement/Registration number	
16	Registering authority (if applicable)			
17	Business Identification Number(s)			

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PART II
Particulars of Income and Tax

(Some particulars are related only to Hindu Undivided Family)

TIN ☐☐☐☐☐☐☐☐☐☐☐☐

A. Particulars of Total Income

			Amount৳
18	Salaries (annex Schedule 24A)	S.21	
19	Interest on securities	S.22	
20	Income from house property (annex Schedule 24B)	S.24	
21	Agricultural income	S.26	
22	Income from business or profession	S.28	
23	Capital gains	S.31	
24	Income from other sources	S.33	
25	Share of income from firm or AOP (where applicable)		
26	Income of minor or spouse under section 43(4)	S.43	
27	Foreign income		
28	Total income (aggregate of 18 to 27)		

B. Tax Computation and Payment

		Amount৳
29	Gross tax before tax rebate	
30	Tax rebate in applicable case (annex Schedule 24D)	
31	Net tax after tax rebate	
32	Minimum tax	
33	Interest or any other amount under the Ordinance (if any)	
34	Total amount payable	
35	Tax deducted or collected at source (attach proof)	
36	Advance tax paid (attach proof)	
37	Adjustment of tax refund [mention assessment year(s) of refund]	
38	Amount paid with return (attach proof)	
39	Total amount paid and adjusted (35+36+37+38)	
40	Deficit or excess (refundable) (34-39)	
41	Tax exempted income	

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PART III

Particulars of Income from business or profession

TIN ☐☐☐☐☐☐☐☐☐☐☐☐

42	Main business or profession (type)			
43	Name of the business (as in the trade licence)			
44	44A	Are the accounts audited?	Yes ☐	No ☐
	44B	If Yes, the name of auditor(s)		
	44C	Audit report date		

45	Name of partners or members in case of firm or AOP(provide additional paper if more names)	TIN
	1.	
	2.	
	3.	
	4.	

Income Statement Amount ৳

46	Sales/ Turnover/ Receipts	
47	VAT (if any)	
48	Net Sales/ Turnover/ Receipts (46-47)	
49	Cost of Sales	
50	Gross Profit (48-49)	
51	General & Administrative expenses	
52	Selling & Marketing expenses	
53	Other expenses	
54	Net Profit (50-51-52-53)	
55	Any other income from business or profession	
56	Profit before tax (54+55)	

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TIN □□□□□□□□□□□□

Balance Sheet Amount ৳

57	Non-current assets (57A+57B+57C+57D)		
	57A	Property, plant and equipment, software, etc.	
	57B	Intangible assets	
	57C	Financial assets	
	57D	Other non-current assets	
58	Current assets (58A+58B+58C+58D+58E)		
	58A	Inventories	
	58B	Trade and other receivables	
	58C	Advance, deposits and prepayments	
	58D	Cash, bank and cash equivalents	
	58E	Other current assets	
59	Total Assets (57+58)		
60	Capital (60A+60B-60C)		
	60A	Opening capital	
	60B	Profit before tax (serial 56)	
	60C	Withdrawals	
61	Non-current liabilities (61A+61B+61C)		
	61A	Bank loans	
	61B	Other borrowings	
	61C	Other non-current liabilities	
62	Current liabilities (62A+62B+62C)		
	62A	Short term borrowings	
	62B	Creditors/Payables	
	62C	Other current liabilities	
63	Total Equity and Liabilities (60+61+62)		

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PART IV

Enclosures and Verification

TIN ☐☐☐☐☐☐☐☐☐☐☐☐

64	Are the accounts required to be audited?	Yes ☐	No ☐
65	Have you submitted audited accounts?	Yes ☐	No ☐
66	Schedules annexed (tick all that are applicable)	**24A** ☐ **24B** ☐ **24D** ☐	
67	Other statements, documents, etc. attached (list all)		

68	**Verification** I solemnly declare that- (a) to the best of my knowledge and belief the information given in this return and statements and documents annexed or attached herewith are correct and complete; (b) I am signing this return in my capacity as - and I am competent to sign this return and verify it.	
	Name	Signature
	Designation	
	Date of Signature (DD– MM –YYYY) ☐☐ ☐☐ **2** **0** ☐☐	Place of Signature

For official use only

Return Submission Information

Date of Submission (DD– MM –YYYY) ☐☐ ☐☐ **2** **0** ☐☐	Tax Office Entry Number ☐☐☐☐☐☐

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National Board of Revenue
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Other than individual
or company

ACKNOWLEDGEMENT RECEIPT OF RETURN OF INCOME

Assessment Year 2 0 ☐☐ - ☐☐	Return under section 82BB (tick one) Yes ☐ No ☐
Name of the Assessee	
Twelve-digit TIN	Old TIN
Taxes Circle	Taxes Zone
Total income shown (serial 28) ৳	
Amount payable (serial 34) ৳	Amount paid and adjusted (serial 39) ৳
Date of Submission (DD– MM –YYYY) ☐☐ ☐☐ 2 0 ☐☐	Tax Office Entry Number
Signature and seal of the official receiving the return	
Date of Signature	Contact Number of Tax Office

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(4) The return of income under section 82D shall be in the following form and verified in the manner indicated therein:

Form of return of income under the Income-tax Ordinance, 1984
(Ord. XXXVI OF 1984)

(Return under section 82D) **IT-11GAGA**

Assessment Year: . . . . . .

1. Name of the Assessee: . . . . . .
2. TIN:
3. (a) Circle: (b) Taxes Zone:
4. Status: Individual/Firm/AOP (please tick)
5. Present Address:. . . . . .
. . . . . .
6. Father's Name: . . . . . 7. Mother's Name: . . . . . .
8. Spouse's Name:. . . . . 9. Date of Birth: . . . . . .
10. Mobile/Telephone:. . . . . 11. E-mail (if any): . . . . . .
12. National ID No: . . . . . 13. Nature of Business/Profession: . . . . . .

14. Total income	:	Tk.
15. Net tax payable	:	Tk.
16. Tax paid on the basis of this return	:	(a) Amount (in figure):
		(b) Pay order/Challan No:
		(c) Date:

Verification

I, ..., father/husband . . . . . TIN: . . . . . ., solemnly declare that to the best of my knowledge and belief the information given in this return is correct and complete.

Place: . . . . . .
Date :. . . . . Signature of the Assessee

N.B Please see the brief instructions overleaf before filling up the return.

✂ .....

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Brief Instructions for calculating income of an individual assessee.

If required, please get help from Income-tax Ordinance, 1984 (Ord. XXXVI of 1984), and Income Tax Rules, 1984.

1. Particulars of Income and Tax	**Amount in Tk.**
A. Income from business/profession:	
(a) Total sale/receipts/commission (As per section 28):	
(b)Total expenses of business or profession (As per manufacturing/ trading/ profit-loss accounts) (section 29):	
(c) Net profit/income [(a)-(b)]:	
Net tax payable	

B. Rate of tax

In case of business:

Initial capital to be shown	**Rate of Tax (Tk.)**	**Applicability**
Upto Tk 6 lakh	3,000/-	For the assessee not located under any city corporation or any paurashava of district headquarters;
Upto Tk 7 lakh	3,500/-	For the assessee located at Paurashava in district headquarters and other area excluding city corporation;
Upto Tk 8 lakh	4,000/-	For assessee of any area
Upto Tk 10 lakh	5,000/-	For assessee of any area
Upto Tk 15 lakh	10,000/-	For assessee of any area

In case of profession:

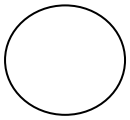
Length of profesison	**Rate of Tax (Tk.)**	**Applicability**
Upto 3 years	3,000/-	For the assessee not located under any city corporation or any paurashava of district headquarters;
Upto 4 years	3,500/-	For the assessee located at Paurashava in district headquarters and other area excluding city corporation;
Upto 5 years	4,000/-	For assessee of any area
Upto 10 years	5,000/-	For assessee of any area.”;

✂ .....

Acknowledgement Receipt

Serial No. in return register: .....Date of submission of Return: .....

Received income tax return from Mr./Mrs. ..... TIN .....for the Assessment Year:..... Income shown in the return Tk. .....and tax paid Tk. .....

Seal 		Signature of the Deputy Commissioner of Taxes/Officer in Charge Circle....., Taxes Zone.....

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(5) The schedules required to be annexed to the returns in applicable cases shall be in the following form:

SCHEDULE 24A

Particulars of income from Salaries

Annex this Schedule to the return of income if you have income from Salaries

01	Assessment Year	02	TIN

Particulars		Amount (A)	Tax exempted (B)	Taxable (C = A-B)
03	Basic pay			
04	Special pay			
05	Arrear pay (if not included in taxable income earlier)			
06	Dearness allowance			
07	House rent allowance			
08	Medical allowance			
09	Conveyance allowance			
10	Festival Allowance			
11	Allowance for support staff			
12	Leave allowance			
13	Honorarium/ Reward/Fee			
14	Overtime allowance			
15	Bonus / Ex-gratia			
16	Other allowances			
17	Employer's contribution to a recognized provident fund			
18	Interest accrued on a recognized provident fund			
19	Deemed income for transport facility			
20	Deemed income for free furnished/ unfurnished accommodation			
21	Other, if any (give detail)			
22	Total			

All figures of amount are in taka (৳)

Name	Signature & Date

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SCHEDULE 24B

Particulars of income from house property

Annex this Schedule to the return of income if you have income from house property

01	Assessment Year	02	TIN

For each house property

03	**Description of the house property**			
	03A	Address of the property	03B	Total area
			03C	Share of the asessee (%)

Income from house property			Amount৳
04	Annual Value		
05	Deductions (aggregate of 05A to 05G)		
	05A	Repair, Collection, etc.	
	05B	Municipal or Local Tax	
	05C	Land Revenue	
	05D	Interest on Loan/Mortgage/Capital Charge	
	05E	Insurance Premium	
	05F	Vacancy Allowance	
	05G	Other, if any	
06	Income from house property (04-05)		
07	In case of partial ownership, the share of income		

Provide information if income from more than one house property

08	Aggregate of income of all house properties (1+2+3+- - -) (provide additional papers if necessary)		৳
	1	(Income from house property 1)	৳
	2	(Income from house property 2)	৳
	3	(Income from house property 3)	৳

Name	Signature & Date

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SCHEDULE 24C

Summary of income from business or profession

To be annexed to return by an assessee having income from business or profession

01	Assessment Year	02	TIN

03	Type of main business or profession		
04	Name (s) of the business or profession (as in trade licence)	05	Address(es)

Use serial numbers if more names and addresses

Summary of Income		Amount৳
06	Sales/ Turnover/ Receipts	
07	Gross Profit	
08	General, administrative, selling and other expenses	
09	Net Profit (07-08)	

Summary of Balance Sheet		Amount৳
10	Cash in hand & at bank	
11	Inventories	
12	Fixed assets	
13	Other assets	
14	Total assets (10+11+12+13)	
15	Opening capital	
16	Net profit	
17	Withdrawals in the income year	
18	Closing capital (15+16-17)	
19	Liabilities	
20	Total capital and liabilities (18+19)	

Name	Signature & Date

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SCHEDULE 24D

Particulars of tax credit/rebate

To be annexed to return by an assessee claiming investment tax credit

(Attach the proof of claimed investment, contribution, etc.)

01	Assessment Year	02	TIN

Particulars of rebatable investment, contribution, etc.			Amount ৳
03	Life insurance premium		
04	Contribution to deposit pension scheme (not exceeding allowable limit)		
05	Investment in approved savings certificate		
06	Investment in approved debenture or debenture stock, Stock or Shares		
07	Contribution to provident fund to which Provident Fund Act, 1925 applies		
08	Self contribution and employer's contribution to Recognized Provident Fund		
09	Contribution to Super Annuation Fund		
10	Contribution to Benevolent Fund and Group Insurance Premium		
11	Contribution to Zakat Fund		
12	Others, if any (give details)		
13	Total allowable investment, contribution etc.		
14	Eligible amount for rebate (the lesser of 14A, 14B or 14C)		
	14A	Total allowable investment, contribution, etc. (as in 13)	
	14B	. . % of the total income (excluding any income for which a tax exemption or a reduced rate is applicable under sub-section (4) of section 44 or any income from any source or sources mentioned in clause (a) of sub-section (2) of section 82C.)	
	14C	1.5 crore	
15	Amount of tax rebate calculated on eligible amount (Serial 14) under section 44(2)(b)		

Name	Signature & Date

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(6) An application for time extension under sub-section (6) of section 75 shall be in the following form:

Application of time extension for return submission
[section 75(6) of the Income Tax Ordinance, 1984 (XXXVI of 1984)]

Applicant's Copy

Assessment Year ☐☐☐☐ - ☐☐

01	Name of the Assessee	02	Address
03	TIN		
04	Circle	05	Taxes Zone
06	Applied extension upto (DD– MM –YYYY) ☐☐ ☐☐ ☐☐☐☐		
07	Reasons for time extension		
08	Signature and Date		
	Name	Signature (to be signed by the person who will sign the return under section 75(3)	
	Date of Signature	Place of Signature	
09	Time extended upto (DD– MM –YYYY) ☐☐ ☐☐ ☐☐☐☐	10	Tax Office Entry Number
11	Signature and seal of the Deputy Commissioner of Taxes		

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Application of time extension for return submission
[section 75(6) of the Income Tax Ordinance, 1984 (XXXVI of 1984)]

Office Copy

Assessment Year ☐☐☐☐ - ☐☐

01	Name of the Assessee	02	Address
03	TIN		
04	Circle	05	Taxes Zone
06	Applied extension upto (DD– MM –YYYY) ☐☐ ☐☐ ☐☐☐☐		
07	Reasons for time extension		
08	Signature and Date		
	Name	Signature (to be signed by the person who will sign the return under section 75(3)	
	Date of Signature	Place of Signature	
09	Time extended upto (DD– MM –YYYY) ☐☐ ☐☐ ☐☐☐☐	10	Tax Office Entry Number
11	Signature and seal of the Deputy Commissioner of Taxes		

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(১০) rule 24A এর পরিবর্তে নিম্নরূপ rule 24A প্রতিস্থাপিত হইবে, যথা:-

"**24A. Return of withholding tax.-**There turn of withholding tax required to be filed under section 75A of the Ordinance shall be in the following form and verified in the manner indicated therein:

National Board of Revenue www.nbr.gov.bd

RETURN OF WITHHOLDING TAXES

under section 75A of the Income Tax Ordinance, 1984 (XXXVI of 1984)

1. The following schedules shall be integral part of the return-
Schedule 24AA, if tax withheld under section 52AA
Schedule 24AB, if tax withheld under section 56
Schedule 24AC, if tax withheld from certain sources.

2. First Return shall be filed by thirty first day of January of the financial year in which the deduction or collection was made;
Second Return shall be filed by the thirty first day of July of the next financial year following the year in which the deduction or collection was made.

PART I

Basic information

01	Return for the Financial Year 2 0 ☐☐ - ☐☐		02	First Return ☐ Second Return ☐
03	Name of the Person			
04	Type of the person (tick one)			
	04A	A company ☐	04B	A co-operative society ☐
	04C	An NGO ☐	04D	Other ☐
05	TIN		06	TCAN
07	Circle		08	Zone
09	Address		10	Phone(s)
11	Fax		12	E-mail
13	Main business (sector)			
14	If you are a liaison or a branch office:			
	14A	Name of the parent company		
	14B	Tax residence of the parent company		

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PART II
Particulars of tax withheld

TIN	TCAN

15	Sources and amount of tax withheld				
	Sl	Sources	Section	No. of persons from which tax withheld	Amount of tax withheld ৳
	A	Salaries	50		
	B	Execution of a contract	52(1)(a)		
	C	Supply of goods	52(1)(b)		
	D	Manufacture, process or conversion	52(1)(c)		
	E	Printing, packaging or binding	52(1)(d)		
	F	Deduction from payment of royalties etc.	52A		
	G	Deduction from the payment of services (attach Schedule 24AA)	52AA		
	H	L/C commission	52I		
	I	Freight forward agency commission	52M		
	J	Payment to resident person against services provided to foreign person	52Q		
	K	Deduction of tax from the service of international gateway service in respect of phone call	52R		
	L	Deduction from payment on account of local letter of credit	52U		
	M	House/office rent	53A		
	N	Collection of tax from export of knit-wear and woven garments, etc.	53BB		
	O	Collection of tax from export of any good except certain items	53BBBB		
	P	Payment to actor/actress	53D		
	Q	Payment as commission or discount for distribution of goods	53E		
	R	Interest on savings and fixed deposit	53F		
	S	Insurance commission	53G		
	T	Rental value of vacant land, plant or machinery	53J		
	U	Advertising bill of newspaper or magazine	53K		
	V	Deduction of tax from any sum paid by real estate developer to land owner	53P		
	W	Dividends	54		
	X	Deduction from payment to non-residents (attach Schedule 24AB)	56		
	Y	Sources not mentioned above (Attach Schedule 24AC)			

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PART III
Particulars of payment of tax withheld
(attach proof of payments)

TIN	TCAN

16	Payment of the tax withheld to the credit of the government		
	16A	Total amount withheld	৳
	16B	Total amount paid to the credit of the Government	৳
	16C	Excess or deficit of payment (if any) 16A-16B	৳

17	Details of payment of the tax withheld to the credit of the government (add lines if necessary)				
	Sl	Challan* No.	Date	Bank	Amount ৳
	(1)				
	(2)				
	(3)				
	(4)				
	(5)				
	(6)				
	(7)				
	(8)				
	(9)				
	(10)				
	(11)				
	(12)				
	17A	Total payment to the credit of the government			

*if payment is made in any other mode specified by the Board, provide information relevant to that mode.

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PART IV

Enclosures and Verification

TIN	TCAN

18	Schedules annexed (tick all that are applicable)	24AA ☐	24AB ☐	24AC ☐
19	Other statements, documents, etc. attached (list all)			

20	**Verification** I solemnly declare that- (a) to the best of my knowledge and belief the information given in this return and statements and documents annexed or attached herewith are correct and complete; (b) I am signing this return in my capacity as - and I am competent to sign this return and verify it.	
	Name	Signature
	Designation	
	Date of Signature (DD-MM-YYYY) ☐☐ ☐☐ ☐☐☐☐	Place of Signature

For official use only

Return Submission Information

Date of Submission (DD– MM –YYYY)	Tax Office Entry Number
☐☐ ☐☐ 2 0 ☐☐	☐☐☐☐☐☐

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Withholding

ACKNOWLEDGEMENT RECEIPT OF RETURN OF WITHHOLDING TAX

Return for the Financial Year 2 0 ☐☐ - ☐☐	First Return ☐ Second Return ☐
Name of the Person	
TIN	TCAN
Circle	Zone
Date of Submission (DD– MM –YYYY) ☐☐ ☐☐ ☐☐☐☐	Tax Office Entry Number ☐☐☐☐☐☐
Signature and seal of the official receiving the return	
Date of Signature	Contact Number of Tax Office

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Schedule 24AA
Particulars of tax withheld
under section 52AA of the Income Tax Ordinance, 1984 (XXXVI of 1984)

TIN	TCAN
Return for the Financial Year 2 0 ☐☐ - ☐☐	First Return ☐ Second Return ☐

Sl	Sources	No. of persons from which tax withheld	Amount of tax withheld ৳
1	Advisory or consultancy service		
2	Professional service , technical services fee, or technical assistance fee		
3	Catering service		
4	Cleaning service		
5	Collection and recovery agency		
6	Management of events, training, workshops etc.		
7	Private security service		
8	Supply of manpower		
9	Indenting commission		
10	Meeting fees, training fees or honorarium		
11	Mobile network operator, technical support service provider or service delivery agents engaged in mobile banking operations		
12	Credit rating agency		
13	Motor garage or workshop		
14	Private container port or dockyard service		
15	Shipping agency commission		
16	Stevedoring/berth operation commission		
17	Transport service, car rental		
18	Any other services not mentioned above		
Total			

Name	Signature & Date

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Schedule 24AB
Particulars of tax withheld
under section 56 of the Income Tax Ordinance, 1984 (XXXVI of 1984)

TIN	TCAN
Return for the Financial Year 2 0 ☐☐ - ☐☐	First Return ☐ Second Return ☐

Sl	Sources	No. of persons from which tax withheld	Amount of tax withheld ৳
1	Advisory or consultancy service		
2	Pre-shipment inspection service		
3	Professional service, technical services, technical know-how or technical assistance		
4	Architecture, interior design or landscape design, fashion design or process design		
5	Certification, rating etc.		
6	Charge or rent for satellite, airtime or frequency, rent for channel broadcast		
7	Legal service		
8	Management service including event management		
9	Commission		
10	Royalty, license fee or payments related to intangibles		
11	Interest		
12	Advertisement broadcasting		
13	Advertisement making		
14	Air transport or water transport		
15	Contact or sub-contract		
16	Supply		
17	Capital gain		

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18	Insurance premium		
19	Rental of machinery, equipment etc.		
20	Dividend		
21	Artist, singer or player		
22	Salary or remuneration		
23	Exploration or drilling in petroleum operations		
24	Survey for oil or gas exploration		
25	Any service for making connectivity between oil or gas field and its export point		
26	Any payments against any services not mentioned above		
27	Any other payments		
Total			

Name	Signature & Date

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Schedule 24AC
Particulars of tax withheld under sources not mentioned in serial 15(A-X) of Part II of the Withholding Tax Return

TIN	TCAN
Return for the Financial Year 2 0 ☐ ☐ - ☐ ☐	First Return ☐ Second Return ☐

Sl	Sources (provide additional papers if more sources)	No. of persons from which tax is withheld	Amount of tax withheld ৳
1			
2			
3			
4			
5			
6			
7			
8			
Total			.”;

(১১) rule 25 এর পরিবর্তে নিম্নরূপ rule 25 প্রতিস্থাপিত হইবে, যথা:-

“**25. Statement of assets and liabilities.-**The statement required to be furnished under sub-section (1) of section 80 shall be in the following form and verified in the manner indicated therein:

National Board of Revenue
www.nbr.gov.bd

IT-10B2016

STATEMENT OF ASSETS, LIABILITIES AND EXPENSES
under section 80(1) of the Income Tax Ordinance, 1984 (XXXVI of 1984)

1. *Mention the amount of assets and liabilities that you have at the last date of the income year. All items shall be at cost value include legal, registration and all other related costs;*
2. *If your spouse or minor children and dependent(s) are not assessee, you have to include their assets and liabilities in your statement;*
3. *Schedule 25 is the integral part of this Statement if you have business capital or agriculture or non-agricultural property. Provide additional papers if necessary.*

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01	Assessment Year 2 0 ☐☐ - ☐☐	02	Statement as on (DD-MM-YYYY) ☐☐ ☐☐ 2 0 ☐☐
03	Name of the Assessee	04	TIN

Particulars			Amount ৳
05	Business capital (05A+05B)		
	05A	Business capital other than 05B	
	05B	Director's shareholdings in limited companies (as in Schedule 25)	
06	06A	Non-agricultural property (as in Schedule 25)	
	06B	Advance made for non-agricultural property (as in Schedule 25)	

07	Agricultural property (as in Schedule 25)				
08	Financial assets value (08A+08B+08C+08D+08E)				
	08A	Share, debentures etc.			
	08B	Savings certificate, bonds and other government securities			
	08C	Fixed deposit, Term deposits and DPS			
	08D	Loans given to others (mention name and TIN)			
	08E	Other financial assets (give details)			
09	Motor car (s) (use additional papers if more than two cars)				
	Sl	Brand name	Engine (CC)	Registration No.	
	1				
	2				
10	Gold, diamond, gems and other items (mention quantity)				
11	Furniture, equipment and electronic items				
12	Other assets of significant value				
13	Cash and fund outside business (13A+13B+13C+13D)				
	13A	Notes and currencies			

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	13B	Banks, cards and other electronic cash	
	13C	Provident fund and other fund	
	13D	Other deposits, balance and advance (other than 08)	
14	Gross wealth (aggregate of 05 to 13)		
15	Liabilities outside business (15A+15B+15C)		
	15A	Borrowings from banks and other financial institutions	
	15B	Unsecured loan (mention name and TIN)	
	15C	Other loans or overdrafts	
16	Net wealth (14-15)		
17	Net wealth at the last date of the previous income year		
18	Change in net wealth (16-17)		
19	Other fund outflow during the income year (19A+19B+19C)		
	19A	Annual living expenditure and tax payments (as IT-10BB2016)	
	19B	Loss, deductions, expenses, etc. not mentioned in IT-10BB2016	
	19C	Gift, donation and contribution (mention name of recipient)	
20	Total fund outflow in the income year (18+19)		
21	Sources of fund (21A+21B+21C)		
	21A	Income shown in the return	
	21B	Tax exempted income and allowance	
	21C	Other receipts and sources	
22	Shortage of fund, if any (21-20)		

Verification and signature

23	**Verification** I solemnly declare that to the best of my knowledge and belief the information given in this statement and the schedule annexed herewith are correct and complete.	
	Name	Signature and date

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SCHEDULE 25

to be annexed to the Statement of Assets, Liabilities and Expenses (IT-10B2016)

01	Assessment Year	02	TIN

03	Shareholdings in limited companies as director		No. of shares	Value ৳
	1			
	2			
	3			
	4			

04	Non-agricultural property at cost value or any advance made for such property (description, location and size)		Value at the start of income year৳	increased/ decreased during the income year ৳	Value at the last date of income year ৳
	1				
	2				
	3				
	4				

05	Agricultural property at cost value (description, location and size)		Value at the start of income year৳	increased/ decreased during the income year ৳	Value at the last date of income year ৳
	1				
	2				
	3				
	4				

(Provide additional paper if necessary)

Name	Signature & Date.”;

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(১২) rule 25A এর পরিবর্তে নিম্নরূপ rule 25A প্রতিস্থাপিত হইবে, যথা:-

"**25A. Statement of expenses relating to the life style**.-The statement required to be furnished under sub-section (2) of section 80 shall be in the following form and verified in the manner indicated therein:

National Board of Revenue
www.nbr.gov.bd

IT-10BB2016

STATEMENT OF EXPENSES RELATING TO LIFESTYLE

under section 80(2) of the Income Tax Ordinance, 1984 (XXXVI of 1984)

01	Assessment Year 2 0 ☐☐ - ☐☐	02	Statement as on (DD-MM-YYYY) ☐☐ ☐☐ 2 0 ☐☐
03	Name of the Assessee	04	TIN

Particulars			Amount ৳	Comment
05	Expenses for food, clothing and other essentials			
06	Housing expense			
07	Auto and transportation expenses (07A+07B)			
	07A	Driver's salary, fuel and maintenance		
	07B	Other transportation		
08	Household and utility expenses (08A+08B+08C+08D)			
	08A	Electricity		
	08B	Gas, water, sewer and garbage		
	08C	Phone, internet, TV channels subscription		
	08D	Home-support staff and other expenses		
09	Children's education expense			
10	Special expenses (10A+10B+10C+10D)			
	10A	Festival, party, events and gifts		
	10B	Domestic and overseas tour, holiday, etc.		
	10C	Donation, philanthropy, etc.		
	10D	Other special expenses		
11	Any other expenses			
12	Total expense relating to lifestyle (05+06+07+08+09+10+11)			
13	Payment of tax, charges, etc. (13A+13B)			
	13A	Payment of tax at source		
	13B	Payment of tax, surcharge or other amount		
14	Total amount of expense and tax (12+13)			

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Verification and signature

15	**Verification** I solemnly declare that to the best of my knowledge and belief the information given in this statement is correct and complete.	
	Name	Signature and date.";

(১৩) rule 26 এর বিদ্যমান "Notice of demand/refund" শীর্ষক ফরমের পরিবর্তে নিম্নরূপ "Notice of demand/refund" শীর্ষক ফরম প্রতিস্থাপিত হইবে, যথা:-

"**Notice of demand/refund**
under section 135(1) of the Income Tax Ordinance, 1984.

To
. . . . . Status . . . . . .
. . . . . TIN . . . . . .
. . . . . .

1. This is to give you notice that the sum of Taka . . . . . .(In words, Taka. . . ..) as specified below has been determined to be payable by/refundable to you for the assessment year(s) . . . . . .:

Income tax	৳ . . . . .
Surcharge	৳ . . . . .
Interest	৳ . . . . .
Delay interest	৳. . . . .
Penalty	৳ . . . . .
Any other sum (u/s . . ..)	৳ . . . . .

2. You are required to pay the amount mentioned above on or before . . . . . by challan/ demand draft/ pay order/ account payee cheque of a scheduled bank, as prescribed by Income Tax Rules, 1984.
3. Failure to pay the said amount by the date specified above will entail penalty or other legal consequences under the provisions of the Income Tax Ordinance, 1984.
4. If you intend to appeal against the order of assessment, penalty, interest or any other matter which is subject to appeal under the provisions of the Income Tax Ordinance, 1984, you may file an appeal to the authority and within the time as mentioned below:

Authority		Time
	Appellate Additional/Joint Commissioner of Taxes, ...	within forty five days- (a) in the case where the appeal is related to assessment or penalty, from the date of service of this notice, and (b) in any other case, from the date on which the intimation of the order to be appealed against is served.
	Commissioner of Taxes (Appeals)	
	Taxes Appellate Tribunal.	within sixty days of the date on which the order sought to be appealed against is communicated.

Date: Deputy Commissioner of Taxes
Place: Circle:
Taxes Zone:"

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(১৪) rule 33I এর প্রান্তস্থিত ফুলস্টপ (.) এর পরিবর্তে কোলন (:) প্রতিস্থাপিত হইবে এবং অত:পর নিম্নরূপ নূতন proviso সংযোজিত হইবে, যথা:-

"Provided that-

(a) medical expenses or medical allowance not exceeding taka ten lakh received or receivable by an employee being a person with disability shall not be included in his total income;

(b) medical expenses reimbursed by an employer to an employee, other than an employee who is a shareholder director, for a surgery relating to heart, kidney, eye, liver and cancer of the employee, shall not be included in the total income of such employee.";

(১৫) rule 38B এর-

(ক) sub-rule (2) এর clause (a) ও (b) এর পরিবর্তে নিম্নরূপ clause (a) ও (b) প্রতিস্থাপিত হইবে, যথা:-

"(a) Where an assessee carries on business-

Initial capital investment to be shown	Rate of Tax (Tk.)	Applicability
Upto Tk 6 lakh	3,000/-	For the assessee not located under any city corporation or paurashava of district headquarters;
Upto Tk 7 lakh	3,500/-	For the assessee located at Paurashava in district headquarters and other area excluding city corporation;
Upto Tk 8 lakh	4,000/-	For assessee of any area;
Upto Tk 10 lakh	5,000/-	For assessee of any area;
Upto Tk 15 lakh	10,000/-	For assessee of any area;

(b) Where an assessee carries on profession as a lawyer or doctor-

Length of profession	Rate of Tax (Tk)	Applicability
Upto 3 years	3,000/-	For the assessee not located under any city corporation or paurashava of district headquarters;
Upto 4 years	3,500/-	For the assessee located at Paurashava in district headquarters and other area excluding city corporation;
Upto 5 years	4,000/-	For assessee of any area;
Upto 10 years	5,000/-	For assessee of any area.";

(খ) sub-rule (3) এর "sub-rule (1aaa) of" শব্দগুলি, বন্ধনীগুলি ও সংখ্যা বিলুপ্ত হইবে।

(১৬) rule 65C এর পরিবর্তে নিম্নরূপ rule 65C প্রতিস্থাপিত হইবে, যথা:-

"**65C**. **Rate of allowances in respect of expenditure on distribution of free samples.—**For the purpose of section 30(f) (iv) of the Ordinance, the rates in excess of which no deduction shall be admissible for expenditure in respect of distribution of free samples shall be the following:

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(a) in case of a pharmaceutical industry-
(i) for a turnover upto taka 5 crore, at the rate of 2%
(ii) for a turnover in excess of taka 5 crore but upto10 crore, at the rate of 1%
(iii) for a turnover in excess of taka 10 crore, at the rate of 0.50%;

(b) in case of a food, cosmetics and toiletries industry-
(i) for a turnover upto taka 5 crore, at the rate of 1%
(ii) for a turnover in excess of taka 5 crore but upto10 crore, at the rate of 0.5%
(iii) for a turnover in excess of taka 10 crore, at the rate of 0.25%;

(c) in case of any other industries-
(i) for a turnover upto taka 5 crore, at the rate of 0.5%
(ii) for a turnover in excess of taka 5 crore but upto10 crore, at the rate of 0.25%
(iii) for a turnover in excess of taka 10 crore, at the rate of 0.1%."।

২। ইহা ১৭ আষাঢ়, ১৪২৩ বঙ্গাব্দ/ ১ জুলাই, ২০১৬ খ্রিস্টাব্দ তারিখে কার্যকর হইয়াছে বলিয়া গণ্য হইবে।

জাতীয় রাজস্ব বোর্ডের আদেশক্রমে

পারভেজ ইকবাল
সদস্য।

মোঃ আব্দুল মালেক, উপপরিচালক, বাংলাদেশ সরকারি মুদ্রণালয়, তেজগাঁও, ঢাকা কর্তৃক মুদ্রিত।
মোঃ আলমগীর হোসেন, উপপরিচালক, বাংলাদেশ ফরম ও প্রকাশনা অফিস,
তেজগাঁও, ঢাকা কর্তৃক প্রকাশিত। website: www.bgpress.gov.bd

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