গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
অর্থ মন্ত্রণালয়
অভ্যন্তরীণ সম্পদ বিভাগ
জাতীয় রাজস্ব বোর্ড
(আয়কর)

প্রজ্ঞাপন
তারিখঃ ১৭ আষাঢ়, ১৪১৭ বঙ্গাব্দ/১ জুলাই, ২০১০ খ্রিষ্টাব্দ।

এস,আর,ও নং ২৬২-আইন/আয়কর/২০১০।- Income-tax Ordinance, 1984 (Ord. XXXVI of 1984) এর section 185 এ প্রদত্ত ক্ষমতাবলে জাতীয় রাজস্ব বোর্ড, Income Tax Rules, 1984 এর নিম্নরূপ অধিকতর সংশোধনের প্রস্তাব করিয়া এতদ্দ্বারা উহা প্রাক-প্রকাশ করিল, যথা:-

উপরি-উক্ত Rules এর-

(১) rule 16 এর 'The Schedule' এর পরিবর্তে নিম্নরূপ 'The Schedule' প্রতিস্থাপিত হইবে; যথা:-

"The Schedule

Sl. No.	**Amount of payments**	**Rate of deduction of tax at the time of making payments.**
1.	Where the payment does not exceed taka 2,00,000 (two lakh)	Nil
2.	Where the payment exceeds taka 2,00,000/- (two lakh) but does not exceed taka 5,00,000 (five lakh)	1%
3.	Where the payment exceeds taka 5,00,000 (five lakh) but does not exceed taka 15,00,000 (fifteen lakh)	2.5%
4.	Where the payment exceeds taka 15,00,000 (fifteen lakh) but does not exceed taka 25,00,000 (twenty five lakh)	3.5%
5.	Where the payment exceeds taka 25,00,000 (twenty five lakh) but does not exceed taka 3,00,00,000 (three crore)	4%

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6	Where the payment exceeds taka 3,00,00,000 (three crore)	5%
7.	In case of oil supplied by oil marketing companies- (a) Where the payment does not exceed taka 2,00,000 (two lakh) ---------- Nil (b) Where the payment exceeds taka 2,00,000 (two lakh) ---------- 0.75%. ।	

"

(২) rule 17 এর sub-rule (l) এ "three and a half per cent" শব্দগুলির পরিবর্তে "seven and a half per cent " শব্দগুলি প্রতিস্থাপিত হইবে।

(৩) rule 17A এর-

(ক) "at the rate of 3%" শব্দগুলি, সংখ্যা ও চিহ্নের পরিবর্তে "at the rate of 5%" শব্দগুলি, সংখ্যা ও চিহ্ন প্রতিস্থাপিত হইবে;

(খ) প্রথম proviso এর পরিবর্তে নিম্নরূপ proviso প্রতিস্থাপিত হইবে, যথা:-

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 0102.10.00);

(2) Live bovine animals, other than pure-bred breeding (H.S. Code 0102.90.00);

(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 0105.19.10);

(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);

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(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);

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

(12) Live fry of shrimps and prawns (H.S. Code 0306.23.10);

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

(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);

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(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 0904.20.10);

(33) Ginger (Excl. wrapped/canned up to 2.5 kg) other (H.S. Code 0910.10.90);

(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 1001.10.10);

(36) Durum wheat; other (H.S. Code 1001.10.90);

(37) Wheat: wrapped/canned upto 2.5kg (H.S. Code 1001.90.11);

(38) Wheat: other (H.S. Code 1001.90.19);

(39) Maize seeds (H.S. Code 1005.10.00);

(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 1201.00.90);

(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);

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(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 1511.10.00);

(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 1701.11.00);

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

(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);

(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 2301.20.00);

(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);

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(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);

(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);

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(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 2710.11.11);

(90) Other motor spirits, including aviation spirit (H.S Code 2710.11.19);

(91) Spirit type jet fuel (H.S code 2710.11.20);

(92) White spirit (H.S Code 2710.11.31);

(93) Naphtha (H.S Code: 2710.11.32);

(94) Other (H.S Code 2710.11.39);

(95) J.P. 1 kerosene type jet fuels (H.S code 2710.11.41);

(96) J.P. 4 kerosene type jet fuels (H.S code 2710.11.42);

(97) Other kerosene type jet fuels (H.S code 2710.11.43);

(98) Other kerosene (H.S code 2710.11.49);.

(99) Other medium oils and preparations (H.S code 2710.11.50);

(100) Light diesel oils (H.S code 2710.11.61);

(101) High-speed diesel oils (H.S code 2710.11.62);

(102) Other (H.S code 2710.11.69);

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

(104) Other (H.S code 2710.19.12);

(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);

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(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);

(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);

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(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);

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

(138) Cotton Waste (H.S code 5202.99.00)

(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 oth. 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);

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(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) Ferrous products obtained by direct reduction of iron ore and ... or similar forms (Heading No. 7203);

(158) Ferrous waste and scrap of stainless steel (H. S. Codes 7204.10.00, 7204.21.00, 7204.29.00, 7204.30.00, 7204.41.00, 7204.49.00);

(159) Billet (H.S. Heading code 72.07);

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

(161) Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03) (Heading No. 72.06);

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(176) Recorded optical media for computer software (8523. 40.12);

(177) Optical media for computers (H.S.Code 8523.40.90);

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

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

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

(181) 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);

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

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

(184) 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. Code 87.02);

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

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

(187) Aircraft (H.S code 8802.20.00);

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(188) Aircraft (H.S code 8802.30.00);

(189) Aircraft (H.S code 8802.40.00);

(190) Aircraft Parts (Heading 88.03) (All H.S codes);

(191) Vessels and other floating structure for breaking up (H.S. Heading Code 8908.00.00);

(192) Kidney dialysis machine/Haemodialyser (Artificial Kidney); Baby incubator (H.S code 9018.90.20);

(193) Other instruments and appliances: angiographic. cathetere wire, guidy cathetere wire, sheath, baloons, stents. (H.S. Code 9018.90.30);

(194) Other (H.S. Code 9021.29.00);

(195) Artificial joints (H.S. Code 9021.31.00);

(196) Other (H.S. Code 9021.39.00);

(197) Hearing aids, excluding parts and accessories (H.S. Code 9021.40.00);

(198) Specially designed for the use of the blind (H.S. Code 9101.19.10);

(199) Specially designed for the use of the blind (H.S. Code 9101.29.10);

(200) Specially designed for the use of the blind (H.S. Code 9101.91.10);

(201) Specially designed for the use of the blind (H.S. Code 9101.99.10);

(202) Specially designed for the use of the blind (H.S. Code 9102.11.10);

(203) Specially designed for the use of the blind (H.S. Code 9102.19.10);

(204) Specially designed for the use of the blind (H.S. Code 9102.21.10);

(205) Specially designed for the use of the blind (H.S. Code 9102.29.10);

(206) Specially designed for the use of the blind (H.S. Code 9102.91.10);

(207) Specially designed for the use of the blind (H.S. Code 9102.99.10);

(208) Computer printers ribbons (H.S. Code 9612.10.10);

(209) Capital machinery enjoying concessionary rate of import duty;

(210) Triple super phosphates, DAP fertilizer, MOP fertilizer and NPK fertilizer, ammonium sulfate, potassium sulfate, magnesium sulfate and solubor (boron);

(211) Spares & equipments mentioned in poultry S.R.O";

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(গ) দ্বিতীয় **proviso** এর পরিবর্তে নিম্নরূপ **proviso** প্রতিস্থাপিত হইবে, যথা:-

"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);

(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 0904.20.10);

(7) Cardamoms (H.S code 0908.30.10, 0908.30. 90);

(8) Ginger (H.S code 0910.10.10, 0910.10.90);

(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 2517.10.00);

(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);

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(৪) rule 17I এর proviso এর "valued at a sum exceeding one lakh taka" শব্দগুলি বিলুপ্ত হইবে।

(৫) rule 24 এর sub-rule (1aa) এর পর নিম্নরূপ ন–তন sub-rule (1aaa) সন্নিবেশিত হইবে, যথা:-

"(1aaa) The return of income required to be filed, by the assessee other than company, under section 82D of the Ordinance shall be in the following form and shall be 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

1. Name of the Assessee: .....

2. Present Address: .....
.....
.....

3. Father's/husband's Name: ..... 4. Mother's Name: .....

5. Date of Birth: ..... 6. Mobile/Telephone: ..... 7. e-mail (if any): .....

8. National ID No.: ..... 9. Nature of Business/Profession: .....

10. TIN/UTIN: | | | | - | | | | - | | | | |

11. (a) Circle: ..... (b) Taxes Zone: .....

12. Assessment Year: .....13. Status: Individual/Firm/AOP (please tick)

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

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

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

✂ .....

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.

Sl No.	Head of Income and Description	Amount in Tk.
1.	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)]:	
2.	**Rate of tax** In case of business: Sl No. Capital limit — Payable Tax (a) up to taka 8 lakh — Tk. 2,000/- (b) exceeding taka 8 lakh to taka 10 lakh — Tk. 4,000/- In case profession: Sl No. Length of profession — Payable Tax (a) up to 5 years — Tk. 2,000/- (b) exceeding 5 years to 10 years — Tk. 4,000/- Income is to be calculated as per existing rate of tax.	
3.	Net tax payable:	

✂ .....

Acknowledgement Receipt

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

Received income tax return from Mr./Mrs. ..... UTIN/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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(৬) rule 38B এর-

(ক) sub-rule (1) এর "exceeding taka ten lac" শব্দগুলির পর "or carrying on profession as a lawyer or a doctor for a period exceeding ten years" শব্দগুলি সন্নিবেশিত হইবে;

(খ) sub-rule (2) এর clause (a), (b) ও (c) এর পরিবর্তে নিম্নরূপ clause (a) ও (b) প্রতিস্থাপিত হইবে; যথাঃ-

"(a) Where an assessee carrying on business-

Sl No.	Initial capital investment	Rate of tax
(i)	if the initial capital investment does not exceed eight lakh taka;	taka two thousand;
(ii)	if the initial capital investment exceeds eight lakh taka, but does not exceed ten lakh taka;	taka four thousand;

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

Sl No.	Length of profession	Rate of tax
(i)	if such profession has been carried on for a period not exceeding five years;	taka two thousand;
(ii)	if such profession has been carried on for a period exceeding five years, but does not exceed ten years;	taka four thousand;"

;

(গ) sub-rule (3) এর "a return of income in form B as prescribed in sub-rule (1) of rule 24" শব্দগুলি, বর্ণ, সংখ্যা ও চিহ্নগুলির পরিবর্তে "a return of income in form IT-11GAGA as prescribed in sub-rule (1aaa) of rule 24" শব্দগুলি, সংখ্যাগুলি ও বর্ণগুলি প্রতিস্থাপিত হইবে।

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

জাতীয় রাজস্ব বোর্ডের আদেশক্রমে,

[আমিনুর রহমান]
সদস্য (আয়কর নীতি)

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