গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
অর্থ মন্ত্রণালয়
অভ্যন্তরীণ সম্পদ বিভাগ
জাতীয় রাজস্ব বোর্ড

(আয়কর)

প্রজ্ঞাপন

তারিখ, ১৫ শ্রাবণ, ১৪২০ বঙ্গাব্দ/ ৩০ জুলাই, ২০১৩ খ্রিস্টাব্দ

এস,আর,ও নং ২৬৮-আইন/আয়কর/২০১৩।- যেহেতু, Income-tax Ordinance, 1984 (Ord. No. XXXVI of 1984) এর section 185 এ প্রদত্ত ক্ষমতাবলে, জাতীয় রাজস্ব বোর্ড, অতঃপর "বোর্ড" বলিয়া উলিস্নখিত, Income Tax Rules, 1984 এ অধিকতর সংশোধনের প্রস্তাব করিয়া ১৭ আষাঢ়, ১৪২০ বঙ্গাব্দ মোতাবেক ১ জুলাই, ২০১৩ খ্রিস্টাব্দ তারিখের প্রজ্ঞাপন এস, আর, ও নং ২০৪-আইন/ আয়কর/২০১৩ প্রাক-প্রকাশ করিয়াছিল; এবং

যেহেতু, উক্ত প্রাক-প্রকাশিত প্রজ্ঞাপন এর ২ নং দফার শর্ত অনুযায়ী গেজেট প্রকাশের তারিখ হইতে অনধিক ১৫ (পনের) দিনের মধ্যে সংশোধনী প্রস্তাব সম্পর্কে কতিপয় পরামর্শ পাওয়া গিয়াছে;

সেহেতু, বোর্ড উক্ত পরামর্শ বিবেচনা করিয়া, ইতোপূর্বে প্রাক-প্রকাশিত প্রজ্ঞাপন নিম্নরূপে সংশোধনপূর্বক এতদ্বারা চূড়ান্ত প্রকাশ করিল, যথা:-

উপরি-উক্ত Rules এর-

(১) rule 16 এর "The Schedule" এর column 1 এর Sl. No. 7 এর বিপরীতে column 2 এর এন্ট্রি এর "0.75%" সংখ্যাগুলি ও চিহ্নগুলির পরিবর্তে "0.60%" সংখ্যাগুলি ও চিহ্নগুলি প্রতিস্থাপিত হইবে;

(২) rule 17D এর proviso এর " at the rate of zero point five zero (0.50%) " শব্দগুলি, সংখ্যা, চিহ্ন ও বন্ধনীর পরিবর্তে " at

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the rate of one (1%) " শব্দগুলি, সংখ্যা, চিহ্ন ও বন্ধনী প্রতিস্থাপিত হইবে;

(৩) rule 24 এর-

(ক) sub-rule (1a) এর পরিবর্তে নিম্নরূপ sub-rule (1a) প্রতিস্থাপিত হইবে, যথা:-

"(1a)The return under sub-rule (1) or sub-rule (1aaaa) together with statement of assets and liabilities under rule 25, 25AAA or 25AAAA, as the case may be, and particulars of life style of the individual under rule 25A shall collectively constitute a valid and complete return for individuals for the purpose of the section 75 of the Income-tax Ordinance, 1984:

Provided that individual having income from salary or income not exceeding three lakh taka from business or profession may opt not to submit particulars of life style of the individual under rule 25A unless required, in the course of proceeding, by the Deputy Commissioner of Taxes."; এবং

(খ) sub-rule (1aaa) এর "Form IT-11GAGA" এর "Brief Instruction for calculating income of an individual assessee" শিরোনামাধীন টেবিলের পরিবর্তে নিম্নরূপ টেবিল প্রতিস্থাপিত হইবে, যথা:-

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<table>
<tr><td>“Sl No.</td><td>Head of Income and Description</td><td>Amount in Tk.</td></tr>
<tr><td rowspan="4">1.</td><td>Income from business/profession:</td><td rowspan="2"></td></tr>
<tr><td>(a) Total sale/receipts/commission (As per section 28):</td></tr>
<tr><td>(b) Total expenses of business or profession (As per manufacturing/trading/profit-loss accounts) (section 29):</td><td></td></tr>
<tr><td>(c) Net profit/income [(a)-(b)]:</td><td></td></tr>
<tr><td>2.</td><td>Net tax payable:</td><td></td></tr>
<tr><td>3.</td><td colspan="2"><u>Rate of tax</u>
<u>In case of business:</u>
<table>
<tr><th>Initial capital to be shown</th><th>Rate of Tax(Tk)</th><th>Applicability</th></tr>
<tr><td>Upto Tk 6 lakh</td><td>1,000/-</td><td>For the assessee not located under any city corporation or any paurashava of district headquarters;</td></tr>
<tr><td>Upto Tk 7 lakh</td><td>2,000/-</td><td>For the assessee located at Paurashava in district headquarters and other area excluding city corporation;</td></tr>
<tr><td>Upto Tk 8 lakh</td><td>3,000/-</td><td>For assessee of any area</td></tr>
<tr><td>Upto Tk 10 lakh</td><td>5,000/-</td><td>For assessee of any area</td></tr>
<tr><td>Upto Tk 15 lakh</td><td>10,000/-</td><td>For assessee of any area</td></tr>
</table>
<u>In case of profession:</u>
<table>
<tr><th>Length of profesison</th><th>Rate of Tax (Tk)</th><th>Applicability</th></tr>
<tr><td>Upto 3 years</td><td>1,000/-</td><td>For the assessee not located under any city corporation or any paurashava of district headquarters</td></tr>
<tr><td>Upto 4 years</td><td>2,000/-</td><td>For the assessee located at Paurashava in district headquarters and other area excluding city corporation;</td></tr>
<tr><td>Upto 5 years</td><td>3,000/-</td><td>For assessee of any area</td></tr>
<tr><td>Upto 10 years</td><td>5,000/-</td><td>For assessee of any area” ;</td></tr>
</table></td></tr>
</table>

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(গ) sub-rule (1aaa) এর পর নিম্নরূপ দুইটি নূতন sub-rules যথাক্রমে (1aaaa) ও (1aaaaa) সংযোজিত হইবে, যথা:-

(1aaaa) The assessee having income from salary may opt to file the return of income in the following form (IT-11UMA) and shall be verified in the manner indicated therein:

IT-11UMA

FORM OF RETURN OF INCOME UNDER THE INCOME-tax ORDINANCE, 1984 (XXXVI OF 1984)

Universal Self/Normal
[Put tick (√) where applicable]

ONLY FOR THE SALARIED INDIVIDUAL

Photograph of the Assessee

[to be attested on the photograph]

Assessment Year: 20 -20

1. Name of the Assessee:……
……
2. TIN:
3. National ID No:
4. Date of Birth: D M Y 5. Email: .....
6. Spouse's TIN or Name :.....
7. (a) Circle: ..... (b) Taxes' Zone: .....8. Residential Status: Resident ☐/Non-resident ☐
9. Name and address of the employer: .....
.....
10. Present Address: .....
.....
11. Telephone: Office ..... Mobile: .....

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Statement of income during the income year ended on ...../...../20...

Serial no.	Heads of Income	Amount in Taka
1	Salaries : u/s 21	
2	Income from house property: u/s 24	
3	Agricultural income: u/s 26	
4	Income from other sources: u/s 33	
5	Total income	
6	Tax leviable on total income	
7	Tax rebate: u/s 44(2)(b)	
8	Tax payable (difference between serial no.6 and 7)	
9	Tax Payments: (a) Tax deducted or paid in advance/with return Tk..... (b) Adjustment of Tax Refund (if any) Tk	Tk.....
10	Difference between serial no. 8 and 9 (if any)	
11	Tax exempted and Tax free income	Tk. .....

(Please attach supporting documents/statements, if needed)

Verification

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

Place: .....

Date : .....

Enclosures:

Signature of the assessee

(Name and seal)

(1aaaaa) The assessee having income not exceeding Taka three lakh from business or profession may opt to file the return of income in the following form (IT-11CHA) and shall be verified in the manner indicated therein:

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IT-11CHA

FORM OF RETURN OF INCOME UNDER The Income-tax Ordinance, 1984 (Ord. No. XXXVI OF 1984)

Universal Self/Normal [Put tick (√) where applicable]	**ONLY FOR THE INCOME FROM BUSINESS OR PROFESSION UPTO THREE LAKH TAKA**

Assessment Year: 20 -20

Photograph of the Assessee

[to be attested on the photograph]

1. Name of the Assessee:……
……
2. TIN:
3. National ID No:
4. Date of Birth: D D M M Y Y Y Y 5. Email: .....
6. Spouse's TIN or Name :.....
7. (a) Circle: ..... (b) Taxes' Zone: .....8. Residential Status: Resident ☐/Non-resident ☐
9. Name and address of the employer: .....
.....
10. Present Address: .....
.....
11. Telephone: Office ..... Mobile: .....

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Statement of income during the income year ended on ...../...../20...

Serial no.	Heads of Income	Amount in Taka
1.	Salaries : u/s 21	
2.	Interest on Securities: u/s 22	
3.	Income from house property: u/s 24	
4.	Agricultural income: u/s 26	
5.	Income from business or profession: u/s 28	
6.	Capital gains: u/s 31	
7.	Income from other sources: u/s 33	
8.	Total income	
9.	Tax leviable on total income	
10.	Tax rebate: u/s 44(2)(b)	
11.	Tax payable (difference between serial no.9 and 10)	
12.	**Tax Payments:** (a) Tax deducted or paid in advance/with return Tk..... (b) Adjustment of Tax Refund (if any) Tk	Tk.....
13.	Difference between serial no. 11 and 12 (if any)	
14.	Tax exempted and Tax free income	Tk. .....

(Please attach supporting documents/statements, if needed)

Verification

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

Place: .....
Date : .....

- ***Enclosures:***

Signature of the assessee

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(Name and seal)" ;

(8) rule 25AA এর পর নিম্নরূপ দুইটি নূতন rules যথাক্রমে 25AAA ও 25AAAA সন্নিবেশিত হইবে, যথা:-

"**25AAA. Statement of assets and liabilities for individual having income from salary.—** The statement to be furnished as required under section 75(2)(d) and 80 of the Ordinance shall be in the following form and shall be verified in the manner indicated therein:

Statement under sections 75(2)(d) and 80 of the Income-tax Ordinance, 1984 (XXXVI of 1984) of assets, liabilities and expenses of self, spouse, minor children or dependants and assets and transferred as on .....

IT-10BBB

Statement of assets and liabilities for Salaried person (as on ----/----/20)

Name of the Assessee: .....……..... **TIN** | | | | | | | | | | | | |

1. **Non-Agricultural Property (at cost with legal expenses) :** Tk. .....
   Land/House property (Description and location of property)

2. **Agricultural Property (at cost with legal expenses) :** Tk.....
   Land (Total land and location of land property)
3. **Investments:**
   (a) Shares/Debentures Tk. .....
   (b) Saving Certificate/Unit Certificate/Bond Tk. .....
   (c) Prize bond/Savings Scheme/FDR Tk. .....
   (d) Loans given Tk. .....
   (e) Other Investment Tk. .....
   Total = Tk.....
4. **Motor Vehicles (at cost) :** Tk.....
   Type of motor vehicle and Registration number
5. **Jewellery (quantity and cost) :** Tk.....
6. **Furniture (at cost) :** Tk.....
7. **Electronic Equipment (at cost) :** Tk.....

8. **Cash Asset :**
   (a) Cash in hand Tk. .....
   (b) Cash at bank Tk. .....
   (c) Other deposits Tk. .....
   Total = Tk..... .

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9. Any other assets (With details) Tk.....

Total Assets Tk. .....

10. Less Liabilities:

(a) Mortgages secured on property or land Tk. .....
(b) Unsecured loans Tk. .....
(c) Bank loan Tk. .....
(d) Others Tk. .....

Total Liabilities Tk.....

11. Net wealth as on last date of the income year
(Difference between total assets and total liabilities) Tk.....

12. Net wealth as on last date of previous income year Tk.....

13. Accretion in wealth (Difference between serial no. 11 and 12) Tk.....

14. Personal & Family Expenditure: Tk. .....

15. Total Accretion of wealth (Total of serial 13 and 14) Tk.....

16. Sources of Fund :

(i) Shown Return Income Tk. .....
(ii) Tax exempted/Tax free Income Tk. .....
(iii) Other receipts(please specify) Tk. .....

Total source of Fund = Tk.....

17. Difference (Between serial 15 and 16) Tk.....

I solemnly declare that to the best of my knowledge and belief the information given in this form is correct and complete.

Name & signature of the Assessee

Date .....

- ***Assets and liabilities of self, spouse (if she/he is not an assessee), minor children and dependant(s) to be shown in the above statements.***

****Please provide documents and use separate sheet, if needed.***

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Instructions to fill up the Return Form

Instructions:

(1) This return of income shall be signed and verified by the individual assessee or person as prescribed u/s 75 of the Income Tax Ordinance, 1984.

(2) Enclose where applicable:
- (i) Salary statement for salary income;
- (ii) Deed or rental agreement (if any) for house property income;
- (iii) Documents in support of any other income or liabilities shown;
- (iv) Documents in support of investments made in any form;
- (v) Computation of income according to Income-tax Ordinance, 1984;
- (vi) Provide evidence in support of tax payment.

(3) Documents furnished to support the declaration should be signed by the assessee or his/her authorized representative.

(4) Assets and liabilities of self, spouse (if she/he is not an assessee), minor children and dependant(s) to be shown in this form.

(5) If needed, please use separate sheet.

(6) Please visit NBR's website **www.nbr-bd.org** for further information.

✂ .....

Acknowledgement Receipt of Income Tax Return

Government of the People's Republic of Bangladesh
Office of the Deputy Commissioner of Taxes
Taxes Circle----------, Taxes Zone----------

Name of the Assessee: .....Assessment Year: 20 -20

TIN: | | | | | | | | | | | |

Total income shown in Return: Tk ..... Tax paid: Tk .....

Gross Wealth shown: Tk. ..... Net Wealth shown : Tk .....

Date of receipt of return: .....Serial No. in Return Register.....

Return submitted under section 82BB/Normal

Signature of Receiving Officer with seal.

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25AAAA. Statement of assets and liabilities for individual having income not exceeding taka three lakh from business or profession.— The statement to be furnished as required under section 75(2)(d) and 80 of the Ordinance shall be in the following form and shall be verified in the manner indicated therein:

Statement under sections 75(2)(d) and 80 of the Income Tax Ordinance, 1984 (XXXVI of 1984) of assets, liabilities and expenses of self, spouse, minor children or dependants and assets and transferred as on .....

IT-10BBBB

Statement of assets and liabilities for individual having income not exceeding taka three lakh from business or profession (as on ----/----/20)

Name of the Assessee: .....……..... **TIN** | | | | | | | | | | | | |

1. (a) **Business Capital** (Closing balance) Tk. .....
(b) **Directors Shareholdings in Limited Companies (at cost)** Tk. .....
Name of Companies Number of shares

2. Non-Agricultural Property (at cost with legal expenses) : Tk. .....
Land/House property (Description and location of property)

3. **Agricultural Property (at cost with legal expenses) :** Tk.....
Land (Total land and location of land property)

4. **Investments:**
(a) Shares/Debentures Tk. .....
(b) Saving Certificate/Unit Certificate/Bond Tk. .....
(c) Prize bond/Savings Scheme/FDR Tk. .....
(d) Loans given Tk. .....
(e) Other Investment Tk. .....
Total = Tk.....

5. **Motor Vehicles (at cost)** Tk.....
Type of motor vehicle and Registration number

6. **Jewellery (quantity and cost) :** Tk.....

7. **Furniture (at cost) :** Tk.....

8. **Electronic Equipment (at cost) :** Tk.....

9. **Cash Asset :**
(a) Cash in hand Tk. .....
(b) Cash at bank Tk. .....

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(c) Other deposits Tk. .....

Total = Tk.....

10. Any other assets (With details) Tk. .....

Total Assets Tk. .....

11. Less Liabilities:

(a) Mortgages secured on property or land Tk. .....

(b) Unsecured loans Tk. .....

(c) Bank loan Tk. .....

(d) Others Tk. .....

Total Liabilities Tk.....

12. Net wealth as on last date of the income year
(Difference between total assets and total liabilities) Tk.....

13. Net wealth as on last date of previous income year Tk.....

14. Accretion in wealth (Difference between serial no. 12 and 13)Tk.....

15. Personal & Family Expenditure: Tk. .....

16. Total Accretion of wealth (Total of serial 14 and 15) Tk.....

17. Sources of Fund :

(i) Shown Return Income Tk. .....

(ii) Tax exempted/Tax free Income Tk. .....

(iii) Other receipts (please specify) Tk. .....

Total source of Fund = Tk.....

18. Difference (Between serial 16 and 17) Tk.....

I solemnly declare that to the best of my knowledge and belief the information given in this form is correct and complete.

Name & signature of the Assessee
Date .....

- ***Assets and liabilities of self, spouse (if she/he is not an assessee), minor children and dependant(s) to be shown in the above statements.***

****Please provide documents and use separate sheet, if needed.***

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Instructions to fill up the Return Form

Instructions:

(1) This return of income shall be signed and verified by the individual assessee or person as prescribed u/s 75 of the Income Tax Ordinance, 1984.

(2) Enclose where applicable:

(i) Salary or remuneration statement for salary income;
(ii) Deed or rental agreement (if any) for house property income;
(iii) Statement of accounts for business income;
(iv) Documents in support of any other income or liabilities shown;
(v) Documents in support of investments made in any form;
(vi) Computation of income according to Income-tax Ordinance, 1984;
(vii) Provide evidence in support of tax payment.

(3) Documents furnished to support the declaration should be signed by the assessee or his/her authorized representative.
(4) Assets and liabilities of self, spouse (if she/he is not an assessee), minor children and dependant(s) to be shown in this form.
(5) If needed, please use separate sheet.
(6) **Please visit NBR's website www.nbr-bd.org for further information.**

✂ .....

Acknowledgement Receipt of Income Tax Return

Government of the People's Republic of Bangladesh
Office of the Deputy Commissioner of Taxes
Taxes Circle----------, Taxes Zone----------

Name of the Assessee: .....Assessment Year: 20 -20

TIN: | | | | | | | | | | | | |

Total income shown in Return:Tk ..... Tax paid:Tk .....

Gross Wealth shown:Tk. .....Net Wealth shown:Tk .....

Date of receipt of return: .....Serial No. in Return Register.....

Return submitted under section 82BB/Normal

Signature of Receiving
Officer with seal" ;

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(৫) rule 33A এ উলিস্নখিত "15,000" সংখ্যার পরিবর্তে "20,000 " সংখ্যা প্রতিস্থাপিত হইবে;

(৬) rule 33C এ উলিস্নখিত "24,000" সংখ্যার পরিবর্তে "30,000 " সংখ্যা প্রতিস্থাপিত হইবে;

(৭) rule 38B এর-

(ক) sub rule (1) এ উলিস্নখিত "taka ten lac" শব্দগুলির পরিবর্তে "taka fifteen lac" শব্দগুলি প্রতিস্থাপিত হইবে; এবং

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

" (a) Where an assessee carrying on business-

Initial capital investment to be shown	Rate of Tax(Tk)	Applicability
Upto Tk 6 lakh	1,000/-	For the assessee not located under any city corporation or paurashava of district headquarters
Upto Tk 7 lakh	2,000/-	For the assessee located at Paurashava in district headquarters and other area excluding city corporation;
Upto Tk 8 lakh	3,000/-	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 carrying on profession as a Lawyer or Doctor-

Length of profesison	Rate of Tax(Tk)	Applicability
Upto 3 years	1,000/-	For the assessee not located under any city corporation or paurashava of district headquarters;
Upto 4 years	2,000/-	For the assessee located at Paurashava in district headquarters and other area excluding city corporation;
Upto 5 years	3,000/-	For assessee of any area;
Upto 10 years	5,000/-	For assessee of any area.";

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(৮) rule 64B এর পরিবর্তে নিম্নরূপ rule 64B প্রতিস্থাপিত হইবে, যথা:-

"**64B. Tax payer's Identification Number.—** Every person shall, for the purpose of obtaining Tax payer's Identification Number (TIN) referred to in section 184B of the Ordinance, submit an application-

(1) electronically through the website hosted by the Board for this purpose by following the procedure mentioned in the website; or

(2) manually in the form prescribed below to the Deputy Commissioner of Taxes with whom his jurisdiction lies or to any other authority or agency as may be authorised by the Board in this respect:-

Application form for Taxpayer's Identification Number

Instructions:

(1) Use capital letters. Write one letter in each box. Keep an empty box in between two words. Avoid abbreviations.

(2) Incomplete and incorrect application shall not be qualified for Taxpayer's Identification Number.

(3) National Board of Revenue (NBR) will verify the information furnished below as may be required.

passport size photograph of the assessee

(To be filled in by the assessee)

1. Name of the assessee:

2.(a) Father's Name (In case of individual) :

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(b) Mother's Name (In case of individual) :

(c) Date of birth (In case of individual) :

Day Month Year

(d) Name of the spouse (Wherever applicable, In case of individual) :

3. Name and TIN of the-

(a) Business (in case of sole proprietorship, only name and address shall be given)

(b) Partners (in case of a firm)

(c) Sponsor Directors (in case of a company)

(Wherever applicable, if needed separate sheet may be attached)

sl	Name	TIN
a		
b		
c		
d		
e		
f		
g		

4. Incorporation No./Registration No. (Wherever applicable):

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5. Incorporation/Registration Date (Wherever applicable):

Day Month Year

6(a). Current address:

District: Post Code

(b). Telephone/Mobile Phone Number: Fax Number:

E-mail Address:

(c). Permanent address:

District: Post Code

(d). Other address (Business/Factory/Professional):

District: Post Code

7. National ID/Passport Number (mandatory for individual)

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I hereby affirm that all information given above is correct and complete and I have not taken any Tax payer's Identification Number.

_____

Signature of the assessee

"।

২। এই প্রজ্ঞাপন ১ জুলাই, ২০১৩ খ্রিস্টাব্দ তারিখে কার্যকর হইয়াছে বলিয়া গণ্য হইবে।

জাতীয় রাজস্ব বোর্ডের আদেশক্রমে,

সদস্য (কর নীতি)

Md Sajid Hossain Shimanto · smartaccountantbd.com