রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ গেজেট

অতিরিক্ত সংখ্যা

কর্তৃপক্ষ কর্তৃক প্রকাশিত

বৃহস্পতিবার, আগস্ট ২৯, ২০১৯

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

অর্থ মন্ত্রণালয়

অভ্যন্তরীণ সম্পদ বিভাগ

জাতীয় রাজস্ব বোর্ড

(আয়কর)

প্রজ্ঞাপন

তারিখ: ১৩ ভাদ্র, ১৪২৬ বঙ্গাব্দ/২৮ আগস্ট, ২০১৯ খ্রিস্টাব্দ।

এস, আর, ও, নং ২৭০-আইন/আয়কর/২০১৯।—Income-tax Ordinance, 1984 (Ordinance No. XXXVI of 1984) এর section 185 এ প্রদত্ত ক্ষমতাবলে জাতীয় রাজস্ব বোর্ড Income Tax Rules, 1984 এর নিম্নরূপ অধিকতর সংশোধনের প্রস্তাব করিয়া উহার প্রাক্-প্রকাশ করিল, যথা :—

উপরি-উক্ত Rules এর—

(১) rule 17A এর—

(অ) clause (b) এর Table-1 এর পরিবর্তে নিম্নরূপ Table-1 প্রতিস্থাপিত হইবে; যথা:—

"**Table-1**

Sl. No.	Heading	H.S Code	Description
(1)	(2)	(3)	(4)
1.	23.09	2309.90.90	Preparations of a kind used in animal feeding other : other.
2.	27.09	2709.00.00	Petroleum oils and oils obtained from bituminous minerals, crude

মূল্য : টাকা ১২.০০

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Sl. No.	Heading	H.S Code	Description
(1)	(2)	(3)	(4)
3.	27.10	2710.12.11	Motor spirit of H.B.O.C Type
4.	27.10	2710.12.19	Other motor spirits, including aviation spirit
5.	27.10	2710.12.20	Spirit type jet fuel
6.	27.10	2710.12.31	White spirit
7.	27.10	2710.12.32	Naphtha
8.	27.10	2710.12.39	Other
9.	27.10	2710.12.41	J.P.1 kerosene type jet fuels
10.	27.10	2710.12.42	J.P.4 kerosene type jet fuels
11.	27.10	2710.12.43	Other kerosene type jet fuels
12.	27.10	2710.12.49	Other kerosene
13.	27.10	2710.12.50	Other medium oils and preparations
14.	27.10	2710.12.61	Light diesel oils
15.	27.10	2710.12.62	High speed diesel oils
16.	27.10	2710.12.69	Other
17.	27.10	2710.19.11	Furnace oil
18.	27.10	2710.19.19	Other
19.	27.11	2711.12.00	Propane
20.	27.11	2711.13.00	Butanes
21.	27.13	2713.20.10	Petroleum bitumen-In Drum
22.	27.13	2713.20.90	Petroleum bitumen-Other
23.	41.02	4102.10.00	Raw skins of sheep or lambs-With wool on
24.	41.02	4102.21.00	Raw skins of sheep or lambs-Without wool on: Pickled
25.	41.02	4102.29.00	Raw skins of sheep or lambs-Without wool on: Other
26.	41.03	4103.20.00	Other raw hides and skins-Of reptiles

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Sl. No.	Heading	H.S Code	Description
(1)	(2)	(3)	(4)
27.	41.03	4103.90.00	Other raw hides and skins-Other
28.	72.13	All H.S Code	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel
29.	72.14	All H.S Code	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling
30.	72.15	All H.S Code	Other bars and rods of iron or non-alloy steel
31.	72.16	All H.S Code	Angles, shapes and sections of iron or non-alloy steel
32.	84.08	8408.90.10	Engines of capacity 3 to 45 HP
33.	84.08	8408.90.90	Other
34.	84.13	8413.70.00	Other centrifugal pumps; Other pumps; liquid elevators
35.	84.37	8437.10.00	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetable; Other machinery
36.	84.67	8467.29.00	Other, Other tools
37.	85.17	8517.12.10	Cellular (Mobile/fixed wireless) telephone set;
38.	85.17	8517.70.00	Loaded Printed Circuit Board/ PCB; Assembled/ Mother Board for Cellular Phone; Key; Keypad housing; Keypad Dome; Front Shell; Vibrator; Motor; Touch Panel; Touch Panel Glass for mobile phone; Liquid Crystal Module; Camera Module; Input-Output (I/O) Port; Internal Earphone; Microphone; Antenna; Receiver;

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Sl. No.	Heading	H.S Code	Description
(1)	(2)	(3)	(4)
39.	89.01	8901.20.30	Vessels capacity exceeding 5000 DWT for registration in Bangladesh operating in Ocean for at least three consecutive years and not older than 20 years from the date of commissioning;
40.	89.01	8901.90.30	Vessels capacity exceeding 5000 DWT for registration in Bangladesh operating in Ocean for at least three consecutive years and not older than 22 years from the date of commissioning;

(আ) প্রথম Proviso এর Table-3 এর—

(ক) Sl. No. 66 এর পর নিম্নরূপ Sl. No. 67, 68 ও 69 এবং উহাদের বিপরীতে কলাম (2), (3) এবং (4) এ উল্লিখিত এন্ট্রিসমূহ সন্নিবেশিত হইবে, যথা :—

Sl. No.	Heading	H.S Code	Description
(1)	(2)	(3)	(4)
67.	15.07	15.07.10.00	Soya-bean oil and its fractions, whether or not refined, but not chemically modified. Crude oil, whether or not degummed
68.	15.07	15.07.90.10	Soya-bean oil and its fractions, whether or not refined, but not chemically modified. Other : Refined
69.	15.07	15.07.90.90	Soya-bean oil and its fractions, whether or not refined, but not chemically modified. Other : Other

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(খ) Sl. No. 71 এর পর নিম্নরূপ Sl. No. 72 এবং উহার বিপরীতে কলাম (2), (3) এবং (4) এ উল্লিখিত এন্ট্রিসমূহ সন্নিবেশিত হইবে, যথা :—

Sl. No.	Heading	H.S Code	Description
(1)	(2)	(3)	(4)
72.	15.11	1511.90.90	Other including refined palm oil

(গ) Sl. No. 146 এর পর নিম্নরূপ Sl. No. 147 এবং উহার বিপরীতে কলাম (2), (3) এবং (4) এ উল্লিখিত এন্ট্রিসমূহ সন্নিবেশিত হইবে, যথা :—

Sl. No.	Heading	H.S Code	Description
(1)	(2)	(3)	(4)
147.	55.03	5503.20.00	Of polyesters

(ঘ) Sl. No. 150 এর পর নিম্নরূপ Sl. No. 151 এবং উহার বিপরীতে কলাম (2), (3) এবং (4) এ উল্লিখিত এন্ট্রিসমূহ সন্নিবেশিত হইবে, যথা :—

Sl. No.	Heading	H.S Code	Description
(1)	(2)	(3)	(4)
151.	55.04	All H.S. code	Artificial staple fibres, not carded, combed or otherwise processed for spinning;

(ঙ) Sl. No. 210 এর বিপরীতে কলাম (4) এ উল্লিখিত এন্ট্রির পরিবর্তে নিম্নবর্ণিত এন্ট্রি প্রতিস্থাপিত হইবে, যথা :—

"Capital machinery, not imported for commercial purpose."।

(২) rule 37 এর sub-rule (2a) বিলুপ্ত হইবে;

(৩) rule 59AA এর পর নিম্নরূপ নূতন rule 59AAA এবং 59AAAA সন্নিবেশিত হইবে, যথা :—

"59AAA. Form of application to be made by a company for exemption from tax under section 46BB of the Ordinance.—(1) An application under clause (e) of sub-section (4) of section 46BB of the Ordinance for approval for the purposes of that section in

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respect of an industrial undertaking shall be made in the following form, in duplicate, duly signed and verified by the Managing Director or Director of the company, namely :—

Form of application under section 46BB of the Income-tax Ordinance, 1984 (XXXVI of 1984).

(i) Name of the company:

(ii) Date of incorporation of the company:

(iii) Location of its registered office (with full address):

(iv) Location of the industrial undertaking:

(v) Twelve-digit Taxpayer's Identification Number and name of the Zone of Commissioner of Taxes and the Circle of Deputy Commissioner of Taxes under whose jurisdiction the company is assessed or will be assessed:

(vi) Date of opening of the letter of credit:

(vii) Date on which the machinery installed was ready for production:

(viii) Date or dates on which the industrial undertaking for which approval is sought started-

(a) trial production:

(b) commercial production:

(ix) Date on which the issued, subscribed and paid up capital of the company reached the figure of taka two million:

(x) The present paid up capital of the company:

(xi) Authorized capital of the company:

(xii) Amount of share capital issued:

(xiii) Amount of investment involved in setting up and running the industrial undertaking for which approval is sought:

(xiv) Minimum number of employees required to be engaged in one shift:

(xv) Whether the industrial undertaking uses electric energy or gas (the date on which the electricity or gas connection was physically given should be mentioned):

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(xvi) Business Identification Number:

(xvii) List of items manufactured:

(xviii) Raw materials to be used in the industrial undertaking:

(xix) Whether any building, plant or machinery has been taken on rent or lease for the industrial undertaking: if so, detailed description shall be given:

(xx) Names, addresses and twelve-digit Taxpayer's Identification Numbers of the Managing Director and Directors of the company with particulars of their holdings and interest in the company and other companies or enterprises:

Signature of the
Managing Director/Director.

Date .....

Verification

I, ... do hereby solemnly affirm that the information given above is correct and complete.

Signature of the
Managing Director/Director.

*Delete whichever is inapplicable.

(2) The application shall be accompanied by-

(i) an attested copy of certificate of incorporation;

(ii) a certificate of commencement of business;

(iii) an attested copy of the Memorandum and Articles of Association of the company;

(iv) in case the company has already commenced business, certified copy of the audited balance sheet and profit and loss accounts for the period for which the accounts have been prepared (for an incomplete year trial balance may be submitted);

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(vi) in case, industrial undertaking for which approval is sought has been acquired from another party, an attested copy of the agreement between the applicant company and the seller enter into for the acquisition of the industrial undertaking with list and value of assets acquire;

Place.....
Date.....

Signature of the
Managing Director/Director.

(3) On receipt of an application under sub-rule (1), the Board may make such enquires as it may consider necessary and may call for such further particulars as if may think fit.

(4) If the Board is satisfied that the company setting up the industrial undertaking is one which should be approved for the purposes of section 46BB of the Ordinance, it shall make an order to that effect and send a copy thereof to the company.

(5) where the Board has passed an order in writing refusing to approve the industrial undertaking for purposes of section 46BB of the Ordinance, the person aggrieved by such order may make an application in writing to the Chairman of the Board for review, who will either himself review the order or may constitute a committee consisting of three Members of the Board to review the same. The review order shall be passed after giving the applicant an opportunity of being heard and the decision of the review shall be final and conclusive.

59AAAA. Form of application to be made by a physical infrastructure facility for exemption from tax under section 46CC of the Ordinance.- (1) An application under clause (d) of sub-section (3) of section 46CC of the Ordinance for approval for the purposes of that section in respect of a physical infrastructure facility shall be made in the following form, in duplicate, duly signed and verified by the Managing Director or Director of the company, namely:-

Form of Application under section 46CC of the
Income-tax Ordinance, 1984 (XXXVI of 1984).

(i) Name of company:

(ii) Date of incorporation of the company:

(iii) Location of its registered office (with full address):

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(iv) Location of the physical infrastructure facility:

(v) twelve-digit Taxpayer's Identification Number and name of the Zone of Commissioner of Taxes and the Circle of Deputy Commissioner of Taxes under whose jurisdiction the company is assessed of will be assessed:

(vi) Date of opening of the letter of credit:

(vii) Date or Dates on which the physical infrastructure facility for which approval is sought started-

(a) trial operation:

(b) commercial operation:

(viii) Date on which the issued, subscribed and paid up capital of the company reached the figure of taka two million:

(ix) The present paid up capital of the company:

(x) Authorized capital of the company:

(xi) Amount of share capital issued:

(xii) Amount of investment involved in setting up and running the physical infrastructure facility for which approval is sought:

(xiii) Minimum number of employees required to be engaged:

(xiv) Whether the physical infrastructure facility uses electric energy or gas (the date on which the electricity or gas connection was physically given should be mentioned):

(xv) Business Identification Number (if required):

(xvi) Exact nature of business of the physical infrastructure facility:

(xvii) Names, addresses and twelve-digit Taxpayer's Identification Numbers of the Managing Director and Directors of the company with particulars of their holdings and interest in the company and other companies or enterprises:

Signature of the
Managing Director/Director.

Date .....

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Verification

I, ... do hereby solemnly affirm that the information given above is correct and complete.

Signature of the
Managing Director/Director.

*Delete whichever is inapplicable.

(2) The application shall be accompanied by-

(i) an attested copy of certificate of incorporation;

(ii) a certificate of commencement of business;

(iii) an attested copy of the Memorandum and Articles of Association of the physical infrastructure facility company;

(iv) in case the physical infrastructure facility has already commenced business, certified copy of the audited balance sheet and profit and loss accounts for the period for which the accounts have been prepared (for an incomplete year trial balance may be submitted);

(vi) in case the physical infrastructure facility for which approval is sought has been acquired from another party, an attested copy of the agreement between the applicant company and the seller enter into for the acquisition of the physical infrastructure with list and value of assets acquire:

Place.....
Date.....

Signature of the
Managing Director/Director.

(3) On receipt of an application under sub-rule (1), the Board may make such enquires as it may consider necessary and may call for such further particulars as if may think fit.

(4) If the Board is satisfied that the company setting up the physical infrastructure facility for the purposes of section 46CC of the Ordinance, it shall make an order to that effect and send a copy thereof to the company.

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(5) where the Board has passed an order in writing refusing to approve the physical infrastructure facility for purposes of section 46CC of the Ordinance, the person aggrieved by such order may make an application in writing to the Chairman of the Board for review, who will either himself review the order or may constitute a committee consisting of three Members of the Board to review the same. The review order shall be passed after giving the applicant an opportunity of being heard and the decision of the review shall be final and conclusive.

২। এই প্রজ্ঞাপন ১ জুলাই, ২০১৯ খ্রিস্টাব্দ তারিখে কার্যকর হইবে।

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

জাতীয় রাজস্ব বোর্ডের আদেশক্রমে

কানন কুমার রায়
সদস্য (কর নীতি)।

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