রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ গেজেট

অতিরিক্ত সংখ্যা

কর্তৃপক্ষ কর্তৃক প্রকাশিত

সোমবার, জুলাই ১৬, ১৯৯০

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

অর্থ মন্ত্রণালয়

জাতীয় রাজস্ব বোর্ড

(আয়কর)

প্রজাপন

ঢাকা, ৩১ই আষাঢ়, ১৩৯৭/১৬ই জুলাই, ১৯৯০

নং এস, আর, ও ২৭২-আইন/৯০—The Income Tax Ordinance, 1984 (XXXVI of 1984) এর section 185 এ প্রদত্ত ক্ষমতাবলে জাতীয় রাজস্ব বোর্ড Income Tax Rules, 1984 এ নিম্নরূপ অধিকতর সংশোধন করিল, যাহা উক্ত section এর sub-section (4) এর বিধান মোতাবেক ইতিপূর্বে বাংলাদেশ গেজেটে প্রকাশ করা হইয়াছিল, যথা :—

উপরি-উক্ত Rules এর,—

(১) rule 17A তে—

(ক) "2" সংখ্যাটির পরিবর্তে "2·5" সংখ্যাটি প্রতিস্থাপিত হইবে।

(খ) প্রথম proviso এর পরিবর্তে নিম্নরূপ নূতন proviso প্রতিস্থাপিত হইবে, যথা ঃ—

"Provided that this rule shall not apply in the case of import of goods specified below :—

(a) capital machinery enjoying concessionary rate of import duty; and

মূল্য: ৬০ পয়সা

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(b) raw materials for industries approved by the Board of Investment and the Bangladesh Small and Cottage Industries Corporation:";

(২) Rule 17G এর পর নিম্নরূপ নূতন rule 17H সন্নিবেশিত হইবে, যথা :—

"17H.—**Deduction of tax on interest on saving deposits, fixed deposits and term deposits.**—(1) For the purposes of making deduction of tax under section 53 F of the Ordinance, each branch of a scheduled bank including a co-operative bank shall deduct income tax on interest or share of profit on saving deposits or fixed deposits or term deposits at the time of credit or payment of the interest or the share of profit, whichever is earlier, and report the total amount of tax so deducted to its head office.

(2) The head office of each such bank shall deposit the total amount of tax deducted by all its branches in the Bangladesh Bank, in lump sum under the head of account "2—Income Tax- ther than companies," giving particulars as "Deduction of income tax under section 53 F of the Income Tax Ordinance, 1984."

(3) The head office of each bank shall furnish to the Director, Research and Statistics, National Board of Revenue in each financial year beginning on the 1st July, 1990 a statement in the form given below showing the particulars of tax so deposited;

FORM

Total amount of interest/ share of profit credited/ paid in respect of saving/ term/fixed deposits.	Amount of tax deposited	Challan No./Token No./ Treasury voucher No. and date of deposit.	Remarks.

(4) The statement referred to in sub-rule (3) shall be signed by an officer of the bank not below the rank of a General Manager and furnished to the Director, Research and Statistics, National Board of Revenue so as to reach him as per schedule specified below :—

(a) for tax on interest or share of profit credited or paid during the period from the 1st July to the 30th September	by the 31st October;
(b) for tax on interest or share of profit credited or paid during the period from the 1st October to the 31st December	by the 31st January;
(c) for tax on interest or share of profit credited or paid during the period from the 1st January to the 31st March	by the 30th April;
(d) for tax on interest or share of profit credited or paid during the period from the 1st April to the 31st May	by the 30th June ;

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(e) for tax on interest or share of profit credited or paid during the period from the 1st June to the 30.h June."; by the 31st July;

(৩) rule 27 এর পর নিম্নরূপ নূতন rule 27A সন্নিবেশিত হইবে, যথা :—

"27A. **Form of appeal to the Commissioner (Appeals).**—Form for drawing up of appeal and verification thereof under section 154(1) shall be as follows :

FORM OF APPEAL TO THE COMMISSIONER OF TAXES (APPEALS) IN THE OFFICE OF THE COMMISSIONER OF TAXES (APPEALS)

.....ZONE.....

Circle of Assessment.	
Name of the appellant and, in the case of a firm, also the names of its partners.	
Income year	
Assessment year	
Deputy Commissioner of Taxes/Inspecting Joint Commissioner passing the order.	
Section under which the Deputy Commissioner of Taxes/the Inspecting Joint Commissioner passed the order.	
Income tax demanded.	
Date of service of the order appealed against or of the Notice of Demand.	
Address to which the notices may be sent to the appellant.	
Relief claimed in appeal.	

Grounds of Appeal:—

1.

2.

3

4.

Signature
(*Appellant*).

Name in block letters.....

Address .....

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Verification

I,....., the appellant, do hereby declare that what is stated above is true to the best of my information and belief.

Signature.....

Name in block letters.....

.....

Address .....

NOTES.—(1) The appeal petition shall be filed in duplicate.

(2) The appeal petition shall be accompanied by the Notice of Demand or the copy of the order appealed against.

(3) The form of appeal and verification thereof shall be signed—

(a) in the case of an individual, by the individual himself;

(b) in the case of a company or local authority, by the principal officer ;

(c) in the case of a firm, by a partner ;

(d) in the case of any other association, by a member of the association ; and

(e) in the case of a Hindu undivided family by the Manager or Karta.";

(8) rule 38 এর—

(ক) clause (4) এর শেষ প্রান্তস্থিত কমাটির পরিবর্তে একটি সেমিকোলন প্রতিস্থাপিত হইবে এবং তৎপর নিম্নরূপ clause (5) সংযোজিত হইবে, যথা :—

"(5) person deriving income from profession but not maintaining any accounts in accordance with the provisions of the Ordinance,";

(খ) sub-clause (b) এর আইটেম (ii) এর "one lakh twenty-five thousand taka" শব্দগুলির পরিবর্তে "ten lakh taka if he has been previously assessed and one lakh twenty-five thousand taka if he has not hitherto been assessed" শব্দগুলি প্রতিস্থাপিত হইবে ;

(গ) sub-clause (c) এর আইটেম (i) এর "one lakh twenty-five thousand taka" শব্দগুলির পরিবর্তে "ten lakh taka if he has previously been assessed and one lakh twenty-five thousand taka if he has not hitherto been assessed" শব্দগুলি প্রতিস্থাপিত হইবে :

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(খ) দুই স্থানে উল্লেখিত "section 82" শব্দটি ও সংখ্যাটির পরিবর্তে "section 83A(1)" শব্দটি, সংখ্যাটি, অক্ষরটি ও বন্ধনীগুলি প্রতিস্থাপিত হইবে ;

(গ) rule 64 এর পর নিম্নরূপ নূতন rule 64A সন্নিবেশিত হইবে, যথা :—

"64A. **Form of certificate.**—The certificate to be furnished under the proviso to section 82 of the Ordinance shall be in the following form and shall be verified in the manner indicated therein :—

Form of certificate under the proviso to section 82 of the Income Tax Ordinance, 1984 (XXXVI of 1984)

We.....have examined the books
(name of the chartered accountant)
of accounts of .....with reference to relevant records
(name of the company)
and documents and are enclosing herewith a statement showing the computation of the total income of the said.....
(name of the company)
.....in respect of the asses ment year.....
corresponding to the income year ending on .....

We.....certify that the total
(name of the chartered accountant)
income shown in the statement has been determined in accordance with the provisions laid down in the Ordinance after necessary adjustments for expenses and depreciation which are not allowable under the provisions of the said Ordinance.

In our opinion based on information and documents examined by us, the enclosed statement reflects the total income of the said company for the afore-mentioned income year.

Enclosure : The statement showing computation of total income.

Signature of the charterea accountant.

Date.....

.....

(Seal)

Name and address of the chartered accountant."।

আলী রেজা খান
সদস্য (কর)।

মোঃ সিদ্দিকুর রহমান, ডেপুটি কন্ট্রোলার, বাংলাদেশ সরকারী মুদ্রণালয়, ঢাকা কর্তৃক মুদ্রিত। খন্দকার আবদুল করিম, ডেপুটি কন্ট্রোলার, বাংলাদেশ ফরমস ও প্রকাশনী অফিস, তেজগাঁও, ঢাকা কর্তৃক প্রকাশিত।

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