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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF FINANCE AND PLANNING

Internal Resources Division

NATIONAL BOARD OF REVENUE

NOTIFICATION

Dacca, the 5th August 1982

No. S.R.O. 278-L/82.—The following draft of certain further amendments in the Income-tax Rules which the National Board of Revenue proposes to make in exercise of the powers conferred by section 59 of the Income-tax Act, 1922 (XI of 1922), is published as required by sub-section (4) of the said section for information of all persons likely to be affected thereby and a notice is hereby given that the said draft will be taken into consideration on or after the 20th August 1982.

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Any objection or suggestion which may be received from any person in respect of the said draft before the date specified above will be considered by the Board:

Draft Amendments

In the Income-tax Rules, in rule 30, *for* sub-rule (*1*) the following shall be *substituted*, namely:—

"(1) The return of total income and the total world income required under sub-section (*1*) or sub-section (*2*) of section 22 shall be in the following form and shall be verified in the manner indicated therein:—

(NEW) I.T.-11

FORM OF RETURN OF TOTAL INCOME AND TOTAL WORLD INCOME UNDER THE INCOME-TAX ACT, 1922

Assessment year .....

Name : .....

Father's/husband's name : .....

Address : .....

Status : Individual, Firm, Company, Association, local authority, etc.....
.....

Residential Status : Resident and ordinarily resident/Resident but not ordinarily resident/Non-resident. .....

G.I.R. No....., Circle....., Range....., Zone.....

Phone : Office/business.....Residence.....
[The Return should be accompanied, where necessary, also by the documents mentioned in Annexure A.]

PART 1

Statement of total income during the previous year ended.....

DESCRIPTION OF INCOME.	Amount.
1. SALARY : (including allowances and perquisites) u/s. 7 (Give details on separate sheet).	
2. INTEREST ON SECURITIES : (Give details on separate sheet u/s. 8).	

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DESCRIPTION OF INCOME	Amount.
3. PROPERTY u/s. 9 : (Give details as per Annexure B)	
4. (A) BUSINESS, PROFESSION OR VOCATION u/s. 10 (Attach statements of accounts)	
(B) Share of profits in a registered firm	
(C) Share of profits in an unregistered firm	
5. AGRICULTURAL INCOME : u/s. 9A (Give details of computation on separate sheet).	
6. CAPITAL GAINS: u/s. 12B (Give details on separate sheet)	
7. OTHER SOURCES u/s. 12: (i) Dividends (ii) Interest (iii) Other Income: (Give details on separate sheet)	
8. TOTAL INCOME :	
9. FOREIGN INCOME : (Give details on separate sheet)	
10. TOTAL WORLD INCOME : (8 and 9)	
DEDUCTIONS FOR COMPUTING TAXABLE INCOME : (Give details in Part II)	
TAXABLE INCOME :	
TAX PAYABLE :	
TAX PAID : (i) under section 18 (attach proof) (ii) under section 18A (attach copy of challan) (iii) under section 22A (attach copy of challan)	
INCOME CLAIMED TO BE EXEMPT (Give particulars on separate sheet)	

PART II

Sums eligible for deduction from total income for arriving at taxable income

	Amount.
1. Donation to charitable institutions, etc. (section 15D)	
2. Contribution to Zakat Fund, etc. (section 15DD) ..	
3. Investment Allowance :	
(i) Provident Fund Contribution, etc. (section 7, 15, 58F, 58R)	

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(ii) Investment in Government securities, etc. (section 15AA): Please furnish details as per Annexure A ——————

(iii) Investment in approved shares and debentures, etc. (section 15C and 15CC) ——————

(iv) Allowance for purchase of books (section 15F) ——————

(v) Life Insurance premia (section 15) ——————

Total .. ——————

4. Other items, if any (give details)

——————

Grand total .. ——————

PART III

1. In case of income from salary. mention below the name and address of the employer.

2. In case of assessee having income from business, profession or vocation, give the following particulars:

(a) Nature of business, profession or vocation.....

(b) Method of accounting.....

(c) Branch/branches of business, if any.....

3. If the assessee is a firm, mention below the names and addresses of partners with share of each in the firm and their G.I.R. No..... If assessee is partner in a firm/firms, please give name, addresses and G.I.R. No. of firm/firms.....

4. (a) If the assessee is a company, mention below the names and addresses of the directors with their shareholding and G.I.R. Nos.....

(b) If the assessee is a director of a company, mention below the name address and G.I.R. No. of the company.....

VERIFICATION

I declare that to the best of my knowledge and belief the information given in this return is correct and complete, that the amount of total income and total world income and other particulars shown are truely stated and that during the year for which this return is made.—

(a) no other income accrued or arose to or was received by me/the company/the local authority/the firm/the association/the family: and

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(b) I/the company/the local authority/the firm/the association/the family had no other source of income.

Signature .....

Name .....
(In block letters)

Designation
(if other than individual).....

ANNEXURE A.

PARTICULARS OF INVESTMENT FOR PURPOSES OF ALLOWANCES U/S. 15AA.

Description of Certificate etc. purchased during the year.	Amount invested.	Description of certificates etc. sold during the year.	Sale price realised.
1	2	3	4

Date on which the certificates, etc. as per column 3 were purchased.	Purchase price of certificates, etc. in column 3	Amount invested in certificates, etc. during the 4 years preceding the previous year.	Amount for which any of the certificates, etc. disposed of out of column 7 in 4 years preceding the previous year or the original cost whichever is greater.	Remarks.
5	6	7	8	9

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ANNEXURE B

DETAILS OF INCOME FROM PROPERTY

Address and description of the property.	Whether the property is occupied by the owner or let out.	Annual rent payable by the tenant.	Bonafide annual value.	One-fifth of the annual value as in col. 4 for repairs.
1	2	3	4	5

Insurance premium or interest on mortgage or on capital borrowed for investment in the property (Give details).	Ground rent/Land revenue/ property tax (Give details).	Collection charges paid.	Amount claimed on account of property remaining vacant with period of vacancy.	Amount claimed as irrecoverable rent (Give details).	Total col. 5 to 10.	Net annual value column 4 minus col. 11.
6	7	8	9	10	11	12

Return should be accompanied by:—

(i) statement of assets and liabilities where compulsory;

(ii) in case of income from business, profession and vocation, a copy of manufacturing, trading, profit and loss and appropriation accounts and balance sheet;

(iii) in case of a company, a copy of Auditor's report and certificate;

(iv) in case of an assessee, other than a company, if the accounts are audited, a statement of the audited accounts;

(v) particulars of assets for which depreciation is claimed;

(vi) particulars of gains or loss which arose due to assets disposed of or sold or discarded during the previous year.".

MD. MATIUR RAHMAN
Member (Taxes).

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