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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF FINANCE

NATIONAL BOARD OF REVENUE

(Income-tax)

NOTIFICATION

Dacca, the 22nd January, 1981

No. S.R.O. 28-L/81.—In exercise of the powers conferred by section 59 of the Income-tax Act, 1922 (XI of 1922), read with section 15C thereof, the National Board of Revenue is pleased to make the following rules, the same having being previously published as required by sub-section (4) of the said section, namely :—

THE INCOME-TAX (EXEMPTION OF INVESTMENTS IN APPROVED INDUSTRIAL UNDERTAKINGS) RULES, 1981

1. These rules may be called the Income-tax (Exemption of Investments in Approved Industrial Undertakings) Rules, 1981.

2. In these rules, unless there is anything repugnant in the subject or context,—

(a) "Act" means the Income-tax Act, 1922 (XI of 1922);

(b) "approved industrial undertaking" means an undertaking declared as such by the Government; and

(c) "company" means a company which fulfils the conditions laid down in clauses (a) and (b) of sub-section (3) of section 15C of the Act.

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3. A company desiring to be declared as a company engaged in or formed for the purpose of carrying on an approved industrial undertaking in Bangladesh within the meaning of section 15C of the Act, shall make an application to the National Board of Revenue setting out the following particulars, namely:—

(1) Name of the company:

(2) Location of its registered office:

(3) The location of the industrial undertaking, and if the undertaking has not yet been set up, the place where it is intended to be set up:

(4) Date of incorporation:

(5) Date of commencement of business, if any:

(6) Whether it is a public company as defined by the Companies Act, 1913 (VII of 1913):

(7) Whether it is a subsidiary company of a company falling within the description of item (6) above, and if so—

(i) whether the whole of its share capital is held by the parent company:

(ii) whether the whole of the share capital is held by the nominees of the parent company:

(iii) the name(s) and address(es) of the parent company or the nominees thereof, as the case may be:

(8) Whether the approval of the Controller of Capital Issues has been obtained to the capital issue; if so, the amount permitted to be issued:

(9) Authorised share capital of the company and classes of shares and their value:

(10) The amount of share capital issued or proposed to be issued and the classes of shares and their value:

(11) If the business has already commenced, the number of employees engaged in the undertaking:

(12) If the business has not commenced, the minimum number of employees expected to be engaged:

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(13) Whether the undertaking involves or will involve the use of—

(i) electrical energy:

(ii) any other form of energy which is mechanically transmitted and is not generated by human or animal agency:

(14) Whether it is—

(i) an undertaking engaged in the manufacture of goods or materials or the subjection of goods or materials to any such process (the exact nature of the undertaking should be stated):

(ii) an undertaking engaged in ship-building and navigation:

(iii) electricity undertaking (that is, an undertaking for the transformation, generation, conversion, transmission or distribution of electrical energy):

(iv) hydraulic power undertaking (that is, an undertaking for the supply of hydraulic power):

(v) an undertaking engaged in the working of a—

(a) Mine:

(b) oil-well:

(c) any other source of mineral deposits (to be specified):

(vi) any other class of undertaking, and if so—

(a) whether it has been declared to be an undertaking to which section 14A of the Act is applicable:

(b) if such declaration has not been made, whether an application for that purpose has been made and the date of such application:

4. The application shall be accompanied by the following documents, namely:—

(1) Certificate of incorporation, with a copy thereof;

(2) Certificate of the commencement of business, if any, with a copy thereof;

(3) A copy of the Memorandum and Articles of Association;

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(4) A copy of the letter from the Controller of Capital Issues authorising the issues of the capital;

(5) In the case of the company that has already commenced business, copies of the audited balance-sheets and profit and loss accounts for the three latest years (or any lesser period for which the accounts have been prepared);

(6) The names and addresses of the Managing Director (s), if any, and other Directors and their share holdings.

5. On receipt of the application under rule 3, the National Board of Revenue may make such enquiries and call for further informations as it may deem necessary.

6. If the Government is satisfied that the company should be declared as an approved industrial undertaking within the meaning of section 15C of the Act, it shall issue a declaration to that effect and notify the fact in the official Gazette and to the company.

7. The Income-tax (Exemption of Investments in Approved Industrial Undertaking) Rules, 1952, is hereby repealed.

M. S. CHOWDHURY
Member (Taxes).

MINISTRY OF LOCAL GOVERNMENT, RURAL DEVELOPMENT AND CO-OPERATIVES

(Section XVI)

NOTIFICATION

Dacca, the 23rd January, 1981

No. S.R.O. 29-L/81/S-XVI/A-15/80.—In exercise of the powers conferred by sub-section (1) of section 3 of the Paurashava Ordinance, 1977 (XXVI of 1977), the Government is pleased to declare the following rural areas of Ulipur Police Station (Kurigram Subdivision) in the district of Rangpur to be an urban area for the purpose of the said Ordinance, namely :—

Sl. No.	Name of Mouza.	Name of Union.	J. L. No.	Plot No.
1	2	3	4	5
1	Ulipur	Ulipur	108	Entire plot
2	Hayat Kha ..	Do.	107	Entire plot
3	Narikal Bari ..	Do.	100	Entire plot.

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Sl. No.	Name of Mouza.	Name of Union.	J.L. No.	Plot No.
1	2	3	4	5
4	Purba Naudanga ..	Ulipur	89	Entire plot
5	Paschim Naudanga ..	Do.	90	Entire plot
6	Purba Shibbari ..	Do.	102	Entire plot
7	Paschim Shibbari ..	Do.	101	Entire plot
8	Raja Ram Khatree ..	Do.	88	Entire plot
9	Nijai Khamar ..	Do.	87	Entire plot
10	Ramdas Dhaniram ..	Gunaigach	110	Entire plot
11	Kashir Khamar ..	Tabakpur	111	Entire plot
12	Jonai Danga ..	Dhamsrani	109	Entire plot
13	Abdul Hakim ..	Dharni Bari	156	Entire plot
14	Dharni Bari (Sheet No. 3)	Do.	105	3001, 3360, 3364, 3365, 3369, 3399, 3407, 3410, 3411, 3413, 3423, 3425, 3485, 3489, 349, 3554 and entire all other plots of sheet No. 3.
15	Dham Srani Sheet No. 1 (West side). ..	Dham Srani	155	1—208, 336, 214, 1069—1075 and 1079—1108.

By order of the President

A. M. ANISUZZAMAN
Secretary.

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