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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF FINANCE

NATIONAL BOARD OF REVENUE

Income Tax

NOTIFICATION

Dacca, the 12th October, 1979.

No. S.R.O. 289-L/79.—In exercise of the powers conferred by sub-section (*1*) of section 59 of the Income-tax Act, 1922 (XI of 1922), the National Board of Revenue is pleased to direct that the following further amendment shall be made in the Income-tax Rules, the same having been previously published as required by sub-section (*4*) of the said section, namely:—

Amendments.

In the aforesaid Rules,—

(*1*) throughout the Rules, except as otherwise specified—

(*a*) *for* the words "Pakistan" and "PAKISTAN" the words "Bangladesh" and "BANGLADESH" shall, respectively be *substituted;*

(*b*) *for* the words "Income-tax Officer" the words "Deputy Commissioner of Taxes" shall be *substituted;*

(*c*) *for* the words "Central Government" the word "Government" shall be *substituted;*

(*d*) *for* the words "State Bank of Pakistan" the words "Bangladesh Bank" shall be *substituted;*

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(*e*) *for* the words "National Bank of Pakistan" the words "Sonali Bank" shall be *substituted;*

(*f*) *for* the words or letters "Rupees", "rupees", "rupee" or "Rs" the word "Taka" shall be *substituted;*

(*g*) *for* the words or letters "Paisa" or "Ps.", the word "Poisha" shall be *substituted*;

(*2*) in rule 2,—

(*a*) clause (*2*) shall be *omitted;* and

(*b*) clause (*4*) shall be *omitted;*

(*3*) in rule 3,—

(*a*) in sub-rule (*1*), *after* the words "individual shares of the partners", the words, comma and figure "and registered under the Partnership Act, 1932" shall be *inserted;* and

(*b*) in sub-rule (*2*),—

(*i*) the first proviso shall be *omitted*;

(*ii*) in the second proviso, the word "further" shall be *omitted;*

(*4*) in rule 6, in sub-rule (*2*), *for* the words, brackets, letters and commas "clause (*a*) or clause (*b*), as the case may be," the word, brackets and figure "clause (*ii*)" shall be *substituted*;

(*5*) in rule 9, in the APPENDIX, in paragraph 1, *for* the words "Central Board of Revenue" the words "National Board of Revenue" shall be *substituted;*

(*6*) in rule 13, in the proviso, *for* the words "Inspecting Assistant Commissioner" the words "Inspecting Joint Commissioner of Taxes" shall be *substituted;*

(*7*) in rule 14, *for* the figures, letters and words "1s 6d per rupee or U.S. $ 1 per Rs. 4·76" the words "the rate of exchange determined or recognised by the Government for conversion of foreign currency into Bangladesh currency" shall be *substituted;*

(*8*) in rule 15, in sub-rule (*4*), *for* the words "State Bank of Pakistan or of the National Bank of Pakistan" the words "Bangladesh Bank or the Sonali Bank" shall be *substituted;*

(*9*) in rule 20, *for* the words "State Bank of Pakistan or the National Bank of Pakistan" the words "Bangladesh Bank or the Sonali Bank" shall be *substituted;*

(*10*) in rule 22, *for* the words "Central Government or of a provincial Government" the word "Government" shall be *substituted;*

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(*11*) in rule 24, in the Note, *for* the words, comma and figure "State Bank of Pakistan and the Banks scheduled under the State Bank of Pakistan Act, 1956" the words, comma and figure "Bangladesh Bank and the Banks scheduled under the Bangladesh Bank Order, 1972" shall be *substituted;*

(*12*) in rule 32, in the ASSESSMENT FORM,—

(*a*) in Part 1,—

(*i*) under sub-head "Sec. 7-Salaries", the entry "Provincial Government" shall be *omitted;*

(*ii*) under sub-head "Sec. 8-Interest on Securities", in entry (*a*), the words "of Pakistan/Provincial Government" shall be *omitted;*

(*iii*) *after* sub-head "Sec. 9-Property", the following new sub-head "Sec. 9A—Agricultural income" shall be *inserted;* and

(*b*) in part II, the words "To be filled in after certificate of Indian assessment is produced" and the words, figure, bracket, and letter "India-Article VI (b) of the Agreement" shall be *omitted;*

(*13*) in rule 34, for the words "APPELLATE ASSISTANT COMMISSIONER OF INCOME-TAX occurring twice the words "APPELLATE JOINT COMMISSIONER OF TAXES" shall be *substituted* in both the places;

(*14*) in rule 35,—

(*a*) *for* the words "Inspecting Assistant Commissioner" occurring twice the words "Inspecting Joint Commissioner of Taxes" shall be *substituted* in both the places;

(*b*) *for* the words "Appellate Assistant Commissioner" occurring twice the words "Appellate Joint Commissioner of Taxes" shall be *substituted* in both the places;

(*c*) the word "Province" shall be *omitted;* and

(*d*) in Note 2, *for* the words "National Bank of Pakistan or the State Bank of Pakistan" the words "Sonali Bank or the Bangladesh Bank" shall be *substituted;*

(*15*) in rule 36,—

(*a*) *for* the words "High Court" wherever occurring the words "High Court Division" shall be *substituted;*

(*b*) the word "Province" shall be *omitted;* and

(*c*) in Note 2, *for* the words "National Bank of Pakistan or the State Bank of Pakistan" the words "Sonali Bank or the Bangladesh Bank" shall be *substituted;*

(*16*) in rule 42, in Note 5, *for* the word "Karachi" the word "Dacca" shall be *substituted;*

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(*17*) in rule 44,—

(*a*) *for* the word "Karachi" occurring twice the word "Dacca" shall be *substituted* in both the places; and

(*b*) *for* the words "a single province or more than one province" occurring twice the word "Bangladesh" shall be *substituted* in both the places;

(*18*) in rule 45,—

(*a*) *for* the words "Central Board of Revenue" wherever occurring the words "National Board of Revenue" shall be *substituted;*

(*b*) in sub-rule (*2*), *for* clause (*d*) the following new clause shall be *substituted,* namely:—

"(*d*) Intermediate Examination conducted by the Institute of Chartered Accountants of Pakistan constituted under the Chartered Accountants Ordinance, 1961.

(*dd*) Intermediate Examination conducted by the Institute of Chartered Accountants of Bangladesh constituted under the Bangladesh Chartered Accountants Order, 1973";

(*c*) in sub-rule (*3*), in the third paragraph, *for* clause (*i*) the following shall be *substituted,* namely:—

"(*i*) Bangladesh, Pakistan and Indian Universities," and

(*d*) in sub-rule (*4*), in clause (*c*), the words "of Income Tax" shall be *omitted.*

K. A. DEWAN
Member (Taxes).

NOTIFICATION

Dacca, the 11th October, 1979.

No. S.R.O. 290-L/79.—In exercise of the powers conferred by sub-section (*1*) of section 59 of the Income Tax Act, 1922 (XI of 1922), the National Board of Revenue is pleased to direct that the following further amendment shall be made in the Income-tax Rules, the same having been previously published as required by sub-section (*4*) of the said section, namely:—

Amendments.

In the Income-tax (Provident Funds Relief) (Central Board of Revenue) Rules,—

(*a*) Throughout the rules, *for* the words "Central Board of Revenue" wherever occurring the words "National Board of Revenue" shall be *substituted;*

(*b*) in rule 2, in sub-rule (*1*), *for* the words "Commissioner of Income-tax" the words "Commissioner of Taxes" shall be *substituted;*

(*c*) in rule 6, *for* the letters "Rs" the word "Taka" shall be *substituted;* and

(*d*) in rule 7, *for* the words "Income-tax Officer" occurring thrice the words "Deputy Commissioner of Taxes" shall be *substituted* in all the three places.

M. S. CHOWDHURY
Member (Taxes).

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Income Tax

NOTIFICATION

Dacca, the 11th October, 1979.

No. S.R.O. 291-L/79.—In exercise of the powers conferred by sub-section (*1*) of section 59 of the Income-tax Act, 1922 (XI of 1922), the National Board of Revenue is pleased to direct that the following further amendment shall be made in the Income-tax Rules, the same having been previously published as required by sub-section (*4*) of the said section, namely:—

Amendments.

In the Income-tax Rules, in rule 32 for the Assessment form the following shall be *substituted*, namely:—

ASSESSMENT / REFUND FORM I. T.-30

Serial No.	Code No.	Demand and Collection Register No..... Category of the case as per this assessment..... Assessment year..... Section under which assessment or refund is made.... Circle/Division.....					
Commissioner's Zone G.I.R. Number..... Name of assessee..... Address..... Status..... Detailed sources of income.		Amount of income or loss of the year under assessment.	Amount of loss (Sec. 10) of earlier years set off against income in col. 3 or added to loss of col. 3 and/or earned income allowance.	Resultant income or loss.	Tax already deducted or otherwise paid at source.		Remarks
					Income tax.	Super tax.	
1	2	3	4	5	6	7	8
					Taka.	Taka.	
A. INCOME ACCRUING, ARISING OR RECEIVED IN OR DEEMED TO HAVE ACCRUED, ARISEN OR BEEN RECEIVED IN BANGLADESH.							
Sec. 7.—Salaries—							
Government/Others							

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1 2	3	4	5	6	7	8
				Taka.	Taka.	
Sec. 8.—Interest on Securities—						
(a) Government of Bangladesh Tax free/Taxed						
(b) Local authorities and companies—taxed.						
Sec. 9.—Property ..						
Sec. 9A.—Agricultural income						
Sec. 10.—Business, profession or vocation (give description of trade, profession, etc., below).						
Share of profits from R.F. (untaxed).						
Share of profits from U.R.F. (Taxed)/(untaxed).						
Share of profits from A.O.P. (taxed)/(untaxed).						
Sec. 12.—Other sources—						
Dividend/Others ..						
Sec. 12B.—Capital gains ..						
TOTAL INCOME UNDER A						
B. INCOME ACCRUING OR ARISING ABROAD NOT INCLUDED IN 'A' ABOVE.						
Assessed on remittance/accrual basis.						
TOTAL INCOME UNDER B	..	..				
TOTAL WORLD INCOME (A+B)		..				

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1	2 Code No.	3 Amount.	4 Remarks.
COMPUTATION OF THE TAXABLE INCOME :			
Total income—			
Deduct—			
Personal allowance			
Earned income allowance			
Life insurance premium			..
Contributions to Provident/Superannuation Fund ..			
Interest on accounts in recognised Provident Funds u/s 58F.			
Investments in Government Securities and Post Office Savings Certificates, etc., u/s. 15AA.			
Investments in the share-capital of approved industrial public companies, etc., u/s 15C.			
Purchase of Books u/s 15F			..
Education allowance u/s 15E			
Contribution u/s 15D			
Deduction from salary in respect of contract for deferred annuity under second proviso to section 7(1).			
Other items, if any			
Total amount liable to straight-line deduction ..			
Taxable Income			

1	2 Income-tax.	3 Super-tax.	4 Remarks.
	Taka.	Taka.	
Income-tax and Super-tax chargeable on total income ..			
Average rate of $\frac{\text{Income-tax}}{\text{Super-tax}}$			
Sums included in total income in respect of which Income-tax and /or Super-tax is not payable.			

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1	2	3	4
	Taka.	Taka.	
Interest from tax-free securities exempt u/s 8			..
Share from A.O.P. or U.R.F on the profits of which tax has already been paid.			
Income exempted from tax u/s 14A			
Income exempted from tax u/s 15D (income of company only).			
Other items, if any (give details)			
Total amount upon which relief is due and income-tax and/or super-tax thereon :—			
For I.T. relief ..			
for S.T. relief ..			
Deduct—I.T. and S.T. deducted or otherwise paid at source			
Double Income-tax relief with countries (give names) ..			
I.T. & S.T. paid as per original assessment on (date) ..			
I.T. and S.T. refunded as per original assessment on (date)			
Amount of advance payment of tax			
Amount of tax assessed u/s 23B			
Net amount of I.T. and S.T. Payable / Refundable			

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Penalties under—

Section 25(2), 28, 44E, 44F and 46(1) .. ..

Code No. 600, 610, 620, 630, 640

Composition u/s 53(2)

Balance payable or refundable

Interest u/s 18A—

Interest payable by the assessee u/s 18A(6) or (8) ..

80%/75% of the tax determined on the income to which Sec. 18 does not apply at the rate applicable in 19 -19

Tax paid u/s 18A(2) or (3) .. .. ..

Difference .. ..

Interest thereon at 1½% per month from.....to....

Interest under section 18A(7).

Total interest payable by assessee .. ..

Deduct—Interest payable by Government u/s 18A(5) ..

Net amount of Interest .. .. ..

Total sum payable / refundable (in figures) Taka.....
(in words) Taka.....

Dated

Deputy Commissioner of Taxes,
Circle/Division, etc.

Date of issue of notice of demand/refund Vouchers. Record of cash refunds.

No. and date of Voucher..... Amount of refund
Taka

By order of the President
M. S. CHOWDHURY
Member (Taxes).

[IE-(187)DI(T)/79]

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