রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ গেজেট

অতিরিক্ত সংখ্যা

কর্তৃপক্ষ কর্তৃক প্রকাশিত

রবিবার, জানুয়ারী ১০, ১৯৯৩

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গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

অর্থ মন্ত্রণালয়

অভ্যন্তরীণ সম্পদ বিভাগ

জাতীয় রাজস্ব বোর্ড

(আয়কর)

প্রজ্ঞাপন

ঢাকা, ২২শে পৌষ, ১৩৯৯/৫ই জানুয়ারী, ১৯৯৩

এস. আর, ও, নং ৩-আইন/৯৩—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 প্রকাশিত হইয়াছিল, যথা ঃ—

উপরি-উক্ত Rules এর rule 60 A এর পর নিম্নরূপ rule 60 B সন্নিবেশিত হইবে, যথা ঃ—

"60 B. **Application by a body corporate being a finance corporation sponsored by the Government for exemption of investments by an assessee not being a company.**—(1) A body corporate being a finance corporation sponsored by the Government desiring to be declared as a body corporate engaged in or formed for the purpose of carrying on the business of investments in or advancing loans to industrial, agricultural or house building sectors in Bangladesh within the meaning of paragraph 8 of part B of THE

মূল্য ঃ টাকা ৯.৩০

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SIXTH SCHEDULE to the Ordinance shall make an application to the Board in the form given below:

Form of Application for approval under paragraph 8 of part B of THE SIXTH SCHEDULE to the Income Tax Ordinance, 1984 (XXXVI. of 1984) :

(1) Name of the body corporate :

(2) Location of its registered office :

(3) Date of incorporation, if applicable :

(4) Date of commencement of business ; if any :

(5) Nature of business :

(6) Whether the body corporate has been established by or under an Act of parliament :

(7) Whether the approval of the Government has been obtained to the capital issue; if so, the amount permitted to be issued .

(8) Authorised share capital of the body corporate and classes of shares and their value .

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

Date.....

Signature of the
Chairman/Managing Director/Director.

VERIFICATION

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

Date.....,

Signature of the
Chairman/Managing Director/Director.

(2) The application shall be accompanied by the following documents, namely :—

(a) The Act of parliament by which the body corporate was established with an attested copy thereof ;

(b) Certificate of the commencement of business, if any, with an attested copy thereof ;

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(c) An attested copy of the letter from the Government authorising the issues of the capital;

(d) In the case of a body corporate that has already commenced business, certified copies of the audited balance sheet and profit and loss accounts for the last three years (or any lesser period for which the accounts have been prepared); and

(e) The names and addresses of the Managing Director and other Directors and their shareholdings, if any;

(3) On receipt of the application under sub-rule (1), the Board may make such enquires and call for further information as it may deem necessary.

(4) If the Board is satisfied that the body corporate should be declared as an approved undertaking within the meaning of paragraph 8 of part B of THE SIXTH SCHEDULE to the Ordinance, it shall make an order to that effect and send a copy thereof to the body corporate."

মেস্‌বাহ্‌ উদ্‌-দীন আহ্‌মদ্‌
সদস্য (আয়কর)।

বদিউর রহমান, উপ-নিয়ন্ত্রক, বাংলাদেশ সরকারী মুদ্রণালয়, ঢাকা কর্তৃক মুদ্রিত।
মোঃ আব্দুর রশীদ সরকার, উপ-নিয়ন্ত্রক, বাংলাদেশ ফরমস্‌ ও প্রকাশনী অফিস, তেজগাঁও, ঢাকা কর্তৃক প্রকাশিত।

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