GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH
MINISTRY OF FINANCE
Internal Resources Division
(Income Tax)

এসআরও নং ১৮৩-আইন/৯৯, তাং ০১-০৭-১৯৯৯ দ্বারা এসআরওটি বিলুপ্ত।

NOTIFICATION
Dhaka, the 24th July, 1986

No. S.R.O. 314-L/86.—In exercise of the powers conferred by section 44(4)(b) of the Income Tax ordinance, 1984 (XXXVI of 1984), the Government is pleased to direct that dividend in come received by an assessee from a public limited, company, being an industrial company, shall be exempt form the tax payable under the said Ordinance if dividend is paid out of the profits of the period for which the company enjoys tax exemption under section 45 of the said Ordinance, provided that 50 percent of such dividend income is–

(a) re-invested in the same company, or
(b) invested in a new industry, or
(c) invested in the purchase of shares of a new public limited company being an industrial company.

Explanation: In this Notification,–

(1) the term "public limited company" has the same meaning as defined in paragraph 22 of Part A of the Sixth Schedule to the Income Tax Ordinance, 1984 (XXXVI of 1984); and
(2) the term "industrial company" has the same meaning as defined in Part B of the Second Schedule to the Finance Ordinance, 1986 (XLV of 1986)

2. This Notification shall be deemed to have taken effect on and from the 1st July, 1986.

By order of the President
MD. SYEDUL HOQUE CHOWDHURY
Additional Secretary

সংশোধনী এস,আর,ও-টি ১৫১ নং পৃষ্ঠায় দেখুন।

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