রেজিষ্টার্ড নং ডি এ-১

বাংলাদেশ গেজেট

অতিরিক্ত সংখ্যা

কর্তৃপক্ষ কর্তৃক প্রকাশিত

বৃহস্পতিবার, ফেব্রুয়ারী ২৯, ১৯৯৬

Md Sajid Hossain Shimanto · smartaccountantbd.com

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

অর্থ মন্ত্রণালয়

অভ্যন্তরীণ সম্পদ বিভাগ

জাতীয় রাজস্ব বোর্ড

(আয়কর)

প্রজ্ঞাপন

তারিখ, ২৯শে ফেব্রুয়ারী ১৯৯৬ ইং/১৭ই ফাল্গুন ১৪০২ বাং

এস, আর, ও, নং ৩২-আইন/৯৬—Income-tax Ordinance, 1984 (XXXVI of 1984) এর section 185 এ প্রদত্ত ক্ষমতাবলে জাতীয় রাজস্ব বোর্ড Income Tax Rules, 1984 এর নিম্নরূপ অধিকতর সংশোধনের প্রস্তাব করিতেছে। প্রস্তাবিত সংশোধনীর দ্বারা ক্ষতিগ্রস্ত বা প্রভাবিত হইতে পারেন এইরূপ সকল ব্যক্তির জ্ঞাতার্থে উক্ত সংশোধনীর খসড়া উক্ত section 185 এর sub-section (4) এর বিধান মোতাবেক প্রকাশ করা হইল এবং এতদ্বারা নোটিশ প্রদান করা হইল যে, খসড়াটি সরকারী গেজেটে প্রকাশিত হওয়ার পনের (১৫) দিনের মধ্যে প্রস্তাবিত সংশোধনী সম্পর্কে কোন ব্যক্তির নিকট হইতে নিম্নস্বাক্ষরকারীর নিকট কোন পরামর্শ বা আপত্তি পৌঁছানো হইলে উহা জাতীয় রাজস্ব বোর্ড বিবেচনা করিবে।

খসড়া সংশোধনী

উপরি-উক্ত Rules এ, (১) rule 40 এর পর নিম্নরূপ নূতন rule 40A সংযোজিত হইবে, যথা :—

"40A. Form of application for accelerated depreciation allowance under paragraph 7A (2)(a) of the Third Schedule to the Ordinance;

মূল্য : টাকা ৩.০০

(1) The application for accelerated depreciation allowance referred to in paragraph 7A(2)(a) of the Third Schedule to the Ordinance shall be made and verified in the following form, namely:—

Form of application for accelerated depreciation allowance under paragraph 7A (2)(a) of the Third Schedule to the Income-tax Ordinance, 1984 (XXXVI of 1984).

(i) Name of the company :

(ii) Date of incorporation of the company :

(iii) Location of its registered office (with full address) :

(iv) Location of the undertaking (name of place and district in which it has been set up) :

(v) Tax Identification Number (TIN) and name of the Zone of Commissioner of Taxes and the Circle of Deputy Commissioner of Taxes under whose jurisdiction the company is assessed or will be assessed :

(vi) Value Added Tax (VAT) Registration No.....

(vii) Date of approval of the undertaking for the purpose of section 46A and the name under which the approval was given :

(viii) Date of opening of letter of credit :

(ix) Date of arrival of Machinery or plant :

(x) Date on which the machinery or plant was completely installed :

(xi) Date on which the expansion unit of the undertaking enjoying exemption from tax under section 46A of the Ordinance started commercial production or operation/Date on which the industrial undertaking started the use of machinery or plant in the treatment and disposal of toxic and environmentally hazardous wastes or in the research and development :

(xii) Amount of share capital authorised, issued or proposed to be issued and the class of shares and their value, if applicable :

(xiii) Exact nature of business of the undertaking :

(xiv) Name and address of the managing director and other directors of the company with particulars of their holdings and interest in the company and other companies or enterprises.

Place.....

Date.....

Signature of the

Managing Director/Director

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Verification

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

Place..... Signature of the

Date..... Managing Director/Director

*Delete whichever is inapplicable.

(2) The application shall be accompanied by—

(i) an attested copy of certificate of incorporation;

(ii) a certificate of the commencement of business in the case of expansion unit of the undertaking enjoying exemption from tax under section 46A of the Ordinance;

(iii) a certificate from the Department of Environment to the effect that the installed machinery is essential for treatment and disposal of toxic and environmentally hazardous wastes if the machinery is proposed to be used for such purpose;

(iv) detailed description of place for research and development if the machinery is proposed to be used for such purpose;

(v) a certified copy of the Memorandum and Articles of Association of the company;

(vi) a certified copy of the blue print of the building where the undertaking for which the application is made is located showing the installed position of the machinery or plant;

(vii) a certificate to the effect that the undertaking has not applied or shall not apply for approval under section 46A of the Ordinance in the following form; namely :—

"I hereby certify that no application in respect of the undertaking (name of the undertaking) has been made or shall be made to the Board for approval of, and that the said undertaking has not been approved for, exemption from payment of tax under section 46A of the Income-tax Ordinance, 1984 (XXXVI 1984) for any period.

Place..... Signature of the

Date..... Managing Director/Director"

(3) On receipt of an application under sub-rule (1), the Board may make such enquiries as it may consider necessary and may call for such further particulars as it may think fit.

(4) If the Board is satisfied that the undertaking is one which qualifies for accelerated depreciation under paragraph 7A of the Third Schedule to the Ordinance, it shall issue an order to that effect and send a copy thereof to the company.";

(২) rule 59 এর পর নিম্নরূপ নূতন rule 59A সংযোজিত হইবে, যথা:—

"59A. Form of application to be made by a company for exemption from tax under section 46A of the Ordinance.

(1) An application under clause (f) of sub-section (2) of section 46A of the Ordinance for approval for the purposes of that section in respect of an industrial undertaking, tourist industry or physical infrastructure facility shall be made in the following form, in duplicate, duly signed and verified by the Managing Director or Director of the company, namely :—

Form of Application under section 46A of the Income-tax Ordinance, 1984 (XXXVI of 1984).

(i) Name of the company :

(ii) Date of incorporation of the company :

(iii) Location of its registered office (with full address) :

(iv) Location of the industrial undertaking/tourist industry/physical infrastructure facility (name of place and district in which it has been set up) :

(v) Tax Identification Number (TIN) and name of the zone of Commissioner of Taxes and the circle of the Deputy Commissioner of Taxes under whose jurisdiction the company is assessed or will be assessed :

(vi) Date of opening of the letter of credit :

(vii) Date of arrival of machinery :

(viii) Date on which the building (s)/physical infrastructure facility was/were completely constructed :

(ix) Date on which the machinery was completely installed :

(x) Date or dates on which the industrial undertaking/tourist industry/physical infrastructure facility for which approval is sought stared—

(a) trial production/operation :

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(b) commercial production/operation :

(c) commercial service :

(xi) Date on which the issued, subscribed and paid up capital of the company reached the figure of—

(a) taka one lakh :

(b) the present paid up capital of the company :

(xii) Whether approval of the Government (if required) has been taken for the issue of capital and, if so, the amount of capital permitted to be issued :

(xiii) Authorised share capital of the company :

(xiv) Amount of share capital issued :

(xv) Amount of investment involved in setting up and running the industrial undertaking/tourist industry/physical infrastructure facility for which approval is sought :

(xvi) Minimum number of employees required to be engaged in one shift :

(xvii) Whether the industrial undertaking/tourist industry/physical infrastructure facility uses electric energy or gas (the date on which the electricity or gas connection was physically given should be mentioned) :

(xviii) Value Added Tax (VAT) Registration Number/Turn over tax Number (Accounts relating to VAT/Turn over tax shall have to be submitted at the time of assessment) :

(xix) Exact nature of business of the industrial undertaking/tourist industry/physical infrastructure facility and in case of an industrial undertaking the list of items manufactured, explaining the processes involved in their manufacture :

(xx) Raw materials to be used in the industrial undertaking giving quantity and value and the proportion of percentage in terms of value of various imported raw materials and of that produced in Bangladesh with source of acquisition (computations to be attached) :

(xxi) Whether separate accounts are maintained and shall be maintained for the industrial undertaking/tourist industry/physical infrastructure facility in respect of which approval is sought; if not, how profits relating to the unit for which approval is claimed shall be allocated :

(xxii) Whether any plant or machinery hitherto being used in a business carried on in Bangladesh has been transferred or is now being used in the industrial undertaking/tourist industry/physical infrastructure

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facility in respect of which approval is sought; if so, detailed description, with value, of machinery shall be stated :

(xxiii) Whether any building, plant or machinery has been taken on rent or lease for the industrial undertaking/tourist industry/physical infrastructure facility; if so, detailed description shall be stated :

(xxiv) Name and addresses of the Managing Director and Directors of the company with particulars of their holdings and interest in the company and other companies or enterprises :

Place.....

Date.....

Signature of the

Managing Director/Director

Verification

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

Signature of the

Managing Director/Director

*Delete whichever is in applicable.

(2) A company having industrial undertaking, tourist industry or physical infrastructure facility enjoying exemption from tax under section 45, 46 or 46A of the Ordinance may also make application in the form prescribed in sub-rule (1) for exemption from tax of its expansion unit set up between the first day of July, 1995 and the thirtieth day of June, 2000 (both days inclusive).

Explanation.—For the purposes of this sub-rule, industrial undertaking shall include expansion unit if the following conditions are fulfilled, namely :—

(a) the expansion unit constitutes an identifiable unit for production or operation of similar or other goods or class of goods or services;

(b) it is not formed by splitting or reconstruction of an existing business or by transfer of machinery or plant of an existing business in Bangladesh to a new business;

(c) the undertaking has not applied for accelerated depreciation under paragraph 7 or 7A of the Third Schedule to the Ordinance.

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(3) The application shall be accompanied by—

(i) an attested copy of certificate of incorporation;

(ii) a certificate of commencement of business;

(iii) an attested copy of the Memorandum and Articles of Association of the company;

(iv) in case the company has already commenced business, certified copy of the audited balance sheet and profit and loss accounts for the last three completed years or any lesser period for which the accounts have been prepared (for an incomplete year trial balance may be submitted);

(v) an attested copy of the complete scheme of the unit as sumbitted to the Government at the time of obtaining the sanction;

(vi) a certified copy of blue print of the building where the industrial undertaking/tourist industry/physical infrastructure facility for which exemption from tax sought is located, showing the installed position of the machinery;

(vii) in case the industrial undertaking/tourist industry/physical infrastructure facility for which approval is sought has been acquired from another party, an attested copy of the agreement between the applicant company and the seller entered into for the acquisition of the industrial undertaking/tourist industry/ physical infrastructure facility with list and value of assets acquired.

(viii) a certificate to the effect that the industrial undertaking/tourist industry/physical infrastructure facility has not applied or shall not apply for accelerated depreciation allowance under paragraph 7A of the Third Schedule to the Ordinance in the following form namely :—

"I hereby certify that no application in respect of the industrial undertaking/ tourist industry/physical infrastructure facility.....(name of the undertaking) has been made or shall be made to the Board for, and that the said industrial undertaking/tourist industry/physical infrastructure facility has not been allowed, accelerated depreciation allowance under paragraph 7A of the Third Schedule to the Income-tax Ordinance, 1984 (XXXVI of 1984), for any period.

Place.....

Date.....

Signature of the

Managing Director/Director."

(4) On receipt of an application under sub-rule (1), the Board may make such enquiries as it may consider necessary and may call for such further particulars as it may think fit.

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(5) If the Board is satisfied that the company setting up the industrial undertaking or the tourist industry or the physical infrastructure facility or the expansion unit thereof is one which should be approved for the purposes of section 46A of the Ordinance, it shall make an order to that effect and send a copy thereof to the company.

(6) Where the Board has passed an order in writing refusing to approve the industrial undertaking or the tourist industry or the physical infrastructure facility or the expansion unit thereof for the purposes of section 46A of the Ordinance, the person aggrived by such order may make an application in writing to the Chairman of the Board for review, who will either himself review the order or may constitute a committee consisting of three members of the Board to review the same. The review order shall be passed after giving the applicant an opportunity of being heard and the decision of the review shall be final and conclusive."।

এ, এফ, এম, তাইয়েবুর রহমান
সদস্য (আয়কর নীতি)।

মোঃ মিজানুর রহমান, উপ-নিয়ন্ত্রক, বাংলাদেশ সরকারী মুদ্রণালয়, ঢাকা কর্তৃক মুদ্রিত।
মোঃ আতোয়ার রহমান, উপ-নিয়ন্ত্রক, বাংলাদেশ ফরমস্ ও প্রকাশনী অফিস,
তেজগাঁও, ঢাকা কর্তৃক প্রকাশিত।

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