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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

NATIONAL BOARD OF REVENUE

NOTIFICATION

Dhaka, the 14th January, 1985

No. S.R.O. 39-L/85.—In exercise of the powers conferred by section 185 of the Income Tax Ordinance, 1984 (XXXVI of 1984), read with sub-section (4) of that section, the National Board of Revenue is pleased to make the following rules, namely :—

THE INCOME TAX RULES, 1984

1. **Short title.**—These rules may be called the Income Tax Rules, 1984.

2. **Definition.**—In these rules, unless there is anything repugnant in the subject or context, "Ordinance" means the Income Tax Ordinance, 1984 (XXXVI of 1984).

3. **Time limit for registration of firms.**—The application for registration of a firm under section 111 of the Ordinance shall be made within one month of the end of the income year relevent to the assessment year for which registration is sought :

Provided that the Deputy Commissioner of Taxes may entertain an application made after the expiry of this time limit if he is satisfied that the firm was prevented by sufficient cause from making the application within the specified time.

4. **Form of application.**—The application referred to in rule 3 shall be made in the form annexed to this rule and shall be signed and verified by all the partners (not being minors) personally and by the legal representative of any partner who is deceased.

Price : Taka 5·75.

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Form of application for registration of a firm under section 111(2) of the Income Tax Ordinance, 1984.

To

The Deputy Commissioner of Taxes,

.....

Date .....

Assessment year.....

Name of the firm :

Address:

1. We hereby apply for registration of our firm under section 111(2) of the Income Tax Ordinance, 1984 (XXXVI of 1984), for the assessment year .....

2. A certified copy of the instrument of partnership by which the firm is constituted together with a copy thereof is enclosed. The required particulars are given in the attached Schedule.

3. We do hereby certify that the profits (or loss) of the income year ending on.....have been divided among or credited (and in the case of loss, debited) to the accounts of partners as shown in the attached Schedule.

Names of partners and addresses :

(1) ..... (*Signatures*) (1) .....

(2) ..... (2) .....

(3) ..... (3) .....

(4) ..... (4) .....

VERIFICATION

We declare that to the best of our knowledge and belief the information given in the above declaration is correct and complete.

Signatures of partners : (1) .....

(2) .....

(3) .....

(4) .....

Note.—This application and the verification must be signed by all the partners (not being minors) and by the legal representative of any deceased partner.

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THE SCHEDULE

Particulars of apportionment of income, profits and gains (or loss) of the business or profession in the income year ending on.....between the partners who were entitled to share in such income, profits and gains (or loss).

Sl. No.	Names of partners.	Address	Interst on capital (or loans), if any [see Note (1)].	Salary, commission (or other remuneration) from the firm [see Note(1)].	Share in the balance of profits (or loss) [see Note (2)].	Remarks.
1	2	3	4	5	6	7

Notes.—(1) If the interest, salary, commission/or other remuneration is payable or allowable only if there are sufficient profits available, this fact should be noted against the appropriate item in the Remarks column.

(2) Where any partner is entitled to share in the profits but not liable to bear a similar proportion of any losses, this fact should be noted in the Remarks column.

5. **Order regarding registration of firms.**—(1) If the Deputy Commissioner of Taxes registers the firm, he shall pass an order in writing accordingly and shall furnish a copy of such order to the applicants.

(2) If the Deputy Commissioner of Taxes is not so satisfied, he shall pass an order in writing refusing to register the firm and shall furnish a copy of such order to the applicants.

6. **Form of declaration of partners of a firm.**—(1) For the purpose of section 111(6) proviso (ii) of the Ordinance, the declaration shall be made and verified in the form annexed hereto.

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Form of declaration under section 111(6) proviso (ii) of the Income Tax Ordinance, 1984.

To

The Deputy Commissioner of Taxes,

..... *Date*.....

Assessment year..... *Address :*

Name of the firm :

1. We hereby declare that :

Our firm was granted registration under section 111 of the Income Tax Ordinance, 1984 (XXXVI of 1984), for the assessment year.....

Or,

The application for the registration of the firm was made to the Deputy Commissioner of Taxes on.....for the assessment year.....but no order granting/refusing registration has been passed by the Deputy Commissioner of Taxes concerned.

2. We hereby declare that the constitution of the firm and the individual shares of the partners as specified in the instrument of partnership certified copy of which was previously filed with the said Deputy Commissioner of Taxes has remained unchanged.

3. We do hereby further declare that the profits (or loss) of the income year have been divided among or credited (and, in the case of loss, debited) to the accounts of partners as shown in the attached Schedule.

Names of partners and addresses :

(1) .....(*Signatures*) (1) .....

(2) ..... (2) .....

(3) ..... (3) .....

(4) ..... (4) .....

VERIFICATION

We declare that to the best of our knowledge and belief the information given in the above declaration is correct and complete.

Signatures of partners

(1) .....

(2) .....

(3) .....

(4) .....

Note.—This declaration and verification must be signed by all the partners (not being minors) personally and by the legal representative of any deceased partner.

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THE SCHEDULE

Particulars of apportionment of income, profits and gains (or loss) of the business or profession in the income year ending on.....between the partners who were entitled to share in such income, profits and gains (or loss).

Sl. No.	Name of partners.	Address.	Interest on capital (or loans), if any [see Note (1)].	Salary, commission (or other remuneration) from the firm [see Note (2)].	Share in the balance of profits (or loss) [see Note (2)].	Remarks.
1	2	3	4	5	6	7

Notes.—(1) If the interest, salary, commission/or other remuneration is payable or allowable only if there are sufficient profits available, this fact should be noted against the appropriate item in the Remarks column.

(2) Where any partner is entitled to share in the profits but not liable to bear a similar proportion of any losses, this fact should be noted in the Remarks column.

(2) The declaration mentioned in sub-rule (1) shall be submitted within the date specified for the submission of the return of income under section 75(2)(c)(ii) of the Ordinance.

7. **Firms to maintain accounts, etc.**—(1) The firms applying for registration must maintain books of accounts.

(2) The firms seeking registration having capital exceeding taka 10 lakh, irrespective of their turnover or receipts, must get their books of accounts audited by Chartered Accountants :

Provided that, in the case of a firm of Chartered Accountants, the books of accounts audited by the firm itself would constitute a sufficient compliance of this rule.

8. **Maintenance of accounts by doctors, legal practitioners, etc.**—(1) Subject to the provisions of sub-rules (6) and (7), accounts shall be maintained by medical practitioners, whether known as doctors, surgeons, physicians, dentists, psychiatrists, homoeopaths, tabibs, vaids, veterinary surgeon or by any other name (other than medical practitioners, who do not make any separate charge for consultation but make a charge for the medicines supplied by them), and

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by legal practitioners (including income tax practitioners), accountants, auditors, architects and engineer ... the following forms, namely :—

Form A(1)

CASE REGISTER

[To be maintained by medical practitioners, that is, doctors, surgeons, physicians, dentists, psychiatrists, homoeopaths, tabibs, vaids, veterinary surgeons or by any other name (other than medical practitioners, who do not make any separate charge for consultation but make a charge for the medicines supplied by them)].

Sl. No.	Patient's Name.	Nature of treatment (a) Consultation, (b) Surgical treatment, (c) Injection, (d) Visit, etc.	Treatment charges.	Remarks.
1	2	3	4	5
			Taka	

Form A(2)

CASE REGISTER

[To be maintained by legal practioners (including income tax practitioners), accountants, auditors, architects and engineers].

Sl. No.	Name and address of the client.	Brief particulars of the case (Confidential details are not required).	Amount of fee, remuneration, etc., received.					Remarks.
			Date.	Whether by			Whether in full or part settlement.	
				Cash	Cheque	Total		
				Taka	Taka	Taka		

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Form B

PAYMENTS BOOK

Date.....

Receipts.

Date in Case Register.	Amount.		Total.	Remarks.
	Cash.	Cheque.		
1	2	3	4	5
	Taka	Taka	Taka	

Disbursements.

Particulars of expenses.	Voucher No. or Cheque No.	Amount.		Total.	Remarks.
		Cash.	Cheque.		
1	2	3	4	5	6
		Taka	Taka	Taka	

Certified that the above account is a complete and true record of—

(i) all amounts received by me/us or on my/our behalf on account of the due to me/us income, profits and gains from business or profession;

(ii) all expenditure incurred by me/us in connection with my/our business or profession and that all items of expenditure listed in the above account are supported by vouchers/cash memos, etc., receipts of which have been cancelled and filed separately.

Signature.....

Date.....

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FORM C

RECEIPT BOOK

Book No. .....Page No.	Book No. .....Page No .....
Date	Date .....
Name and address of the client, ...	Received with thanks the sum of taka .. ..
Page No. of Case Register	(Taka .....)
Page No. of Payments Book	by Cheque/Bank draft No. .....
Amount received taka	dated.....on .....
(Taka ....)	...../cash ..... from .....
by– Cheque / Bank draft ——No.....dated	on account of .....
on	cash/ .....
Signature	*Signature* .....

(2) Particulars of the type of cases in which fees at reduced rates are charged, or no fees are charged at all due to the indigent circumstances of the patient or his guardian or any other cause by a medical practitioner shall be recorded in the remarks column of the Case Register in Form A (1).

(3) Particulars of the type of cases in which fees at a reduced rate are charged, or no fees are charged at all due to the indigent circumstances of the client or any other cause by a legal practitioner, accountant, auditor, architect or engineer shall be recorded in the remarks column of the Case Register in Form A (2).

(4) Where a separate nursing or maternity home is maintained by a medical practitioner, an auxiliary register showing the particulars of the charges made shall be maintained giving *inter alia* the name and address of the patient, the nature of the treatment, the room (diet and/or lodging) charges and other fees charged from him, if any.

(5) In the case of medical practitioners, a receipt in Form C may be issued only when demanded by the patient or his guardian.

(6) The accounts in the forms specified in sub-rule (1) shall be maintained with effect from the income years beginning on or after the first day of July, 1984.

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(7) Nothing contained in this rule shall be construed as preventing an assessee from maintaining any accounts in addition to those specified in sub-rule (1) or adding such further columns or particulars in the forms referred to therein as he may think fit to maintain or add to suit his own requirements.

9. **Rate of exchange.**—The rate of exchange for the calculation of the value in taka of any income chargeable under the head "Salaries" which is payable to the assessee in a foreign currency shall be the rate of exchange determined or recognised by the Government for the conversion of foreign currency into Bangladesh currency.

10. **Particulars to be furnished on interest on securities by a person other than the Government.**– In the case of income chargeable under the head "Interest on securities", where the deduction is not made by or on behalf of the Government, the person responsible for paying the interest shall, at the time of deduction, send to the Deputy Commissioner of Taxes concerned a statement showing the following particulars:—

(i) Description of securities,
(ii) Numbers of securities,
(iii) Dates of securities,
(iv) Amounts of securities,
(v) Period for which interest is drawn,
(vi) Amount of interest,
(vii) Amount of tax, and
(viii) Date on which tax was deducted.

11. **Form for application for a certificate to deduct tax at a lesser rate, etc.**—(1) The application for a certificate under section 51(2) of the Ordinance shall be made in the following form :—

Application for a Certifiate under section 51(2) of the Income Tax Ordinance, 1984 (XXXVI of 1984).

To

The Deputy Commissioner of Taxes,

_____

_____

Sir,

I.....of..... ....
do hereby declare that to the best of my belief that my total income from interest on securities—

will be less than the minimum liable to tax / be liable to tax at a rate less than the maximum amount to taka.....

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I, therefore, request that a certificate may be issued to the person responsible for paying interest on securities particulars of which are given in the Schedule annexed hereto

authorising him not to deduct tax / to deduct tax at the rate of ..... at the time of payment of such interest.

Signature .....

Address .....

Date .....

I hereby declare that I am resident / non-resident in Bangladesh and that what is stated in this application is correct.

Yours faithfully,

Signature .....

Date ..... *Address* .....

Schedule

1. Description of securities
2. Number (s) of securities
3. Date (s) of securities
4. Amount (s) of securities
5. Date(s) on which the amount (s) is/are payable

(2) The certificate under section 51 (2) of the Ordinance shall be issued by the Deputy Commissioner of Taxes in the following form :

Certificate under section 51(2) of the Income Tax Ordinance, 1984.

Office of the Deputy Commissioner of Taxes

.....Circle .....

Place .....

Date .....:

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To

.....
(Designation)

Address .....

.....
(of paying authority)

Certified that to the best of my belief, the total income of Mr.....
.....of.....recipient

of any payment classifiable under the head "Interest on securities"
less than the minimum liable to tax.
will be——————————————————————
liable to tax at a rate less than the maximum.

I, therefore, authorise you not to deduct tax / to deduct tax

at the rate of .....at the time of payment of such interest to the person named in the certificate until the certificate is cancelled.

Signature .....

Designation.....

Date..... .....Circle .....

Place .....

12. **Particulars to be furnished by persons making deductions at source.**— The person making deductions in accordance with the provisions of sections 49 (I) (g), 54 and 56 shall, at the time of deduction, send to the Deputy Commissioner of Taxes concerned a statement showing the following particulars:

(1) Name and addresss of the non-resident on whose behalf the tax is deducted.

(2) The date of payment and, in the case of dividend, the date of the declaration of the dividend by the company.

(3) The nature of payment.

(4) The amount paid—

(a) in the case of interest, the rate per cent. per annum, the period for which the interest has been paid and the amount on which the interest had been computed,

(b) in the case of dividend, the amount before deducting tax.

(5) The amount of income tax deducted.

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13. **Time for payment of tax deducted at source.**— All sums deducted in accordance with the provisions of Chapter VII of the Ordinance shall be paid—

(a) in the case of deduction by or on behalf of the Government, on the same day; and

(b) in all other cases, within one week from the date of such deduction or the date of receipt of the challan by the person making the deduction, as the case may be :

Provided that in cases falling under clause (b), the Deputy Commissioner of Taxes may, in a special case and with the approval of the Inspecting Joint Commissioner of Taxes, permit an employer to pay the tax deducted from any income chargeable under the head "Salaries" quarterly on September 15, December 15, March 15 and June 15.

14. **Manner of payment of tax deducted at source.**—The person responsible for making deductions under Chapter VII of the Ordinance shall pay the amount of tax so deducted to the credit of the Government by remitting it within the time specified in rule 13 into the Government Treasury or office of the Bangladesh Bank or the Sonali Bank accompanied by an income tax challan, blank copies of which can be had from the Deputy Commissioner of Taxes for the purpose :

Provided that where the deduction is made by or on behalf of Government the amount shall be credited within the time and in the manner aforesaid without the production of a challan.

15. **Prescribed arrangements for deduction of tax from dividends.**—The arrangements referred to in section 54(1) to be made by a company shall be as follows :—

(1) the share register of the company for all shareholders shall be regularly maintained at the principal place of business within Bangladesh;

(2) the general meeting for passing the accounts of the income year and for the declaration of any dividends in respect thereof shall be held at a place within Bangladesh; and

(3) the dividends declared, if any, shall be payable only within Bangladesh to all shareholders.

16. **Deduction of tax from payment to contractors, etc.**—For the purposes of making a deduction of tax under section 52, persons responsible for making any payment (including a payment by way of an advance) to any other person (including a company, firm, association or Hindu undivided family) on account of the supply of goods, execution of a contract or for services rendered, to or with the Government, a local authority or a statutory corporation, shall deduct an amount calculated on the payment made at the rates laid down in the Schedule below :

Provided that the tax to be deducted at the time of making payment shall be according to the rates applicable appropriate to the slab of total payments in case the payments are made in part in any financial year :

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Provided further that where the Board gives a certificate in writing on the application of any assessee or class of assessees that the total income of such assessee or class of assessees who is a recipient of any payment will be less than the minimum liable to tax or will be liable to a rate of tax less than the rate specified in the rule, the person responsible for paying any amount on account of the supply of goods, execution of contract or for services rendered shall, unless such certificate is cancelled by the Board pay the amount without deduction or deduct the tax at a rate less than the rate specified in this rule:

The Schedule

Sl. No.	Amount of payments.	Rate of deduction of tax at the time of making payments.
1	Where the payment does not exceed taka 25,000	Nil.
2	Where the payment exceeds taka 25,000 but does not exceed taka 1,00,000.	0·5%
3	Where the payment exceeds taka 1,00,000 but does not exceed taka 3,00,000.	1%
4	Where the payment exceeds taka 3,00,000 but does not exceed taka 5,00,000.	1·5%
5	Where the payment exceeds taka 5,00,000 but does not exceed taka 7,00,000.	2%
6	Where the payment exceeds taka 7,00,000 but does not exceed taka 10,00,000.	2·5%
7	Where the payment exceeds taka 10,00,000	3%

17. **Deduction of tax from indenting commission** — The authority making any payment or the Bangladesh Bank or any scheduled bank through which remittance of indenting commission is received shall, for the purpose of making a deduction of tax under section 52(1), deduct or collect an amount calculated at the rate of five per cent. on the total receipts of commission :

Provided that any deduction or collection made by the authority making any payment or the Bangladesh Bank or any scheduled bank receiving any commission as aforesaid, shall be deemed to be an advance payment of tax made by the indentor.

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18. **Issuance of certificate to the person from whom tax has been deducted.**— (1) The paying authorities of statutory corporations and local authorities shall issue a certificate as required under section 58 to the person from whom tax has been deducted under section 49(1) (c) of the Ordinance within fifteen days of deduction in the following proforma :—

Certificate of deduction of tax under section 58 of the Income Tax Ordinance, 1984 (XXXVI of 1984), (in respect of supply of goods, execution of contract or services rendered) to be *issued by statutory corporations and local authorities.*

Name and address of the statutory corporation/local authority.

Certified that a sum of taka.....(in words.....
.....) only was deducted from the bill of.....
.....of (address).....
as income tax which has already been deposited into Bangladesh Bank/Sonali Bank/Treasury as detailed below :

Date of payment.	Amount of payment.	Amount of income tax deducted.	Rate of deduction.	Challan No. and date of deposit of tax in Bangladesh Bank/ Sonali Bank/ Treasury.	Amount of security deposit returned.
1	2	3	4	5	6

Signature of the paying officer.

Date———————

Name and designation of the paying officer.

(2) Tax deducted by all paying officers of statutory corporations and local authorities from the bills of contractors, suppliers and persons rendering services shall be deposited into the Government Treasury, Bangladesh Bank or Sonali Bank through challans within one week from the date of deduction as required under rule 13(b).

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(3) A statement showing list of persons from whom tax has been deducted in a month shall be sent to the income tax authorities by the 15th of the following month in the proforma given below:

Name and address of the statutory corporation/local authority.

Statement in respect of tax deducted under section 58 of Income Tax Ordinance, 1984 (XXXVI of 1984) for the month of..... in the year .....

Sl. No.	Name and address.	Amount of payment.	Date of payment.	Amount of tax deducted.	Rate of deduction.	Challan No./Token No./ Treasury voucher No. and date of deposit.	Remarks.
1	2	3	4	5	6	7	8

Signature of the paying officer.

Name and designation of the paying officer.

Date.....

Notes.– (1) The statement is to be sent to the Commissioner of Taxes, Dhaka (North) Zone for the districts of Dhaka, Narayangonj, Gazipur, Manikgonj, Munshigonj and Narsinghdi; to the Commissioner of Taxes, Chittagong (South) Zone for the districts of Chittagong and Cox's Bazar; to the Commissioner of Taxes, Rajshahi Zone, for the districts of Rajshahi, Natore, Naogaon and Nawabgonj; to the Commissioner of Taxes, Khulna Zone, for the districts of Khulna, Bagerhat and Satkhira.

(2) In the case of other districts, the statement shall be sent to the Deputy commissioner of Taxes of the district concerned and in the case where there is more than one Deputy Commissioner of Taxes in a district, to the Deputy Commissiones of Taxes, Circle-1 of the district.

(3) In the case of districts where Taxes Offices do not exist, the statement shall be sent to Deputy Commissioner of Taxes under whose jurisdiction such district or districts fall.

(4) The Deputy Commissioner of Taxes concerned shall verify the amount of tax deducted from the relevant Audit/Treasury/District Accounts Officers.

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(4) For deduction of tax under section 49(1)(c) of the Ordinance in respect of Government Offices, Agencies, Departments, Directorates, all Drawing and Disbursing Officers are required to submit the bills of contractors, suppliers and persons rendering services to the Audit/Treasury/District Accounts Offices in the usual manner but showing the amount of tax deductible from the gross claim of the bill and the tax deducted shall be accounted for by book adjustment in the Audit/Treasury/District Accounts Office; the same procedure is applicable for authorities who issue "Credit Notes" for payment to the carrying-contractors.

(5) All Drawing and Disbursing Officers are required to submit four(4) copies of "Certificate of Deduction" in the following form along with the relevant bills duly signed by them :

Certificate of deduction of tax under section 58 of the Income Tax Ordinance, 1984 (XXXVI of 1984), to be issued by Government Offices in respect of supply of goods, excecution of contracts or services rendered.

---

1. Certified that no deduction of tax has been made from the bill under submission since total payment to date to the contractors, suppliers or persons rendering services does not exceed taka 25,000.

2. Certified that tax of taka .....on account of ..... has been deducted from current bill amount of taka..... at the rate appropriate to total payment of taka .....during the year .....and has been shown as less to the gross claim of the present bill under submission.

Date.....

.....
Drawing and Disbursing Officer.

3. Tax deducted as above has been recorded as below :

(a) Token No. .....

(b) Treasury Voucher No.....

(c) Date of submission of bill .....

Date .....

Audit Officer
Treasury Officer
District Accounts Officer

Notes.—(1) In respect of paragraphs 1 and 2, the portion not applicatble may be deleted.

(2) Two copies of the above certificate after counter-signature by the Audit Officer/ Treasury Officer/District Accounts Officer shall be returned to the Drawing and Disbursing Officer for giving one copy to the concerned Contractor, Supplier or the person rendering services. Of the remaining two (2) copies, one copy is to be sent by "Registered post" by the Audit Officer/Treasury Officer/District Accounts Officer to the concerned income tax authority as mentioned in notes of sub-rule (3). The remaining copy is to be sent to the Accountants General or Controllers of Military Accounts, as the case may be.

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(6) All paying authorities (other than for supply of goods, execution of contracts or services rendered) responsible for making deduction or collection of tax under Chapter VII of the Ordinance, shall furnish to the person to or from whom such payment or collection has been made, a certificate in the following form :

Certificate of deduction/collection of tax under section 58 of the Income Tax Ordinance, 1984 (XXXVI of 1984), (other than for supply of goods, execution of contracts or services rendered).

1. Name and address of the payee :
2. Nature of payment and the amount :
3. Date of payment :
4. Amount of tax deducted/collected :
5. The rate of deduction :
6. Challan No./Token No./Treasury Voucher No. and date of payment to the credit of the Government. : :
7. Name and address of the paying authority. : :
8. Any other information :

Certified that the information given above is correct and complete.

Signature of the person responsible for making payment.

Date.....

Name and address:

Note.—The receipt for payment of the tax to the credit of the Government (that is, counter-foil of the income tax/challan) shall be furnished along with the certificate.

19. **Company to furnish a statement regarding payment of dividend.**—(1) An annual statement shall be furnished by the principal officer of a company under section 110 of the Ordinance in respect of a dividend or aggregate dividends if the amount thereof exceeds one taka in the case of a shareholder which is a compay and in respect of a dividend or aggregate dividends if the amount thereof exceeds taka 5,000 in the case of any other shareholder.

(2) The annual statement to be furnished by the principal officer of the company under sub-rule (1) shall be in the following form and verified in the manner indicated therein and shall be delivered to the Deputy Commissioner of Taxes who assesses the company :—

Statement under section 110 of the Income Tax Ordinance, 1984 (XXXVI of 1984), for the year ending on the 30th June, 19.....

Name of Company.

Address of Company.

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Resident Shareholders/Non-Resident Shareholders.

Sl. No.	Name of share-holder.	Address of share-holder.	Date of declaration of dividends.	Nature of dividend—Interim/Final.	Number and description of shares held by the share-holder.	Amount of dividend paid or distributed.	Amount of tax, if any, deducted from such dividend.	Remarks.
1	2	3	4	5	6	7	8	9

I, ..., the Principal Officer of the company, hereby certify that the above statement contains a complete list of—

(1) the resident/non-resident shareholders which are companies and to whom a dividend was distributed in the year ending on the 30th June, 19 , and

(2) other resident/non-resident shareholders of the company to whom a dividend or aggregate dividends exceeding taka 5,000 was or were distributed in the year ending on the 30th June, 19 .

Date..... *Signature*.....

Note.—Separate form should be used for resident and non-resident shareholders.

20. **Statement regarding payment of interest other than interest on securities**—(1) An annual statement shall be furnished under section 109 by the person responsible for paying interest not being interest on securities in respect of amounts of interest or aggregate interest exceeding taka 5,000.

(2) The annual statement under section 109 shall be in the following form and verified in the manner indicated therein and shall be delivered—

(i) in the case of a company, by the principal officer thereof to the Deputy Commissioner of Taxes having jurisdiction for the time being to assess the company, and

(ii) in other cases, by the person responsible for the payment of the interest to the Deputy Commissioner of Taxes having jurisdiction over the area in which he resides, or the Deputy Commissioner of Taxes who has jurisdiction to assess him, as the case may be.

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Statement under section 109 of the Income Tax Ordinance, 1984 (XXXVI of 1984) regarding payment of interest (not being interest on securities) for the year ending on the 30th June, 19 .

Name of the payer.....

Sl. No.	Name of payee.	Address of payee.	Whether the payee is Resident/Non-resident.	Date of payment.	Amount of interest or aggregate interest.	Amount of tax, if any, deducted therefrom.	Remarks.
1	2	3	4	5	6	7	8

I, ..., the Principal Officer of..... hereby certify that the above statement contains a complete list of persons to whom interest or aggregate interest exceeding taka 5,000 was paid during the year ending on the 30th June, 19 .

Date..... 19 .

Signature.....

Designation.....

21. **Statement of deduction of tax under the head "Salaries" where such deduction is not made by or on behalf of the Government.**--(1) In the case of income chargeable under the head "Salaries" where deduction is not made by or on behalf of the Government, the person making the deduction shall forthwith send to the Deputy Commissioner of Taxes within whose jurisdiction the deduction is made (or where there is more than one Deputy Commissioner of Taxes having jurisdiction in the same area, to the Deputy Commissioner of Taxes specified by the Commissioner) a statement in the following form:—

List of persons to whom salaries (pensions, annuities, gratuities, commissions, bonuses or any other sums) chargeable to income tax under section 21 of the Income Tax Ordinance, 1984 (XXXVI of 1984), have been paid during the

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month ....., 19....with particulars of the amounts paid, the amounts due but not paid, and the tax deducted.

Name of employer Address

Name of person responsible for paying the salary, etc.
(if not the employer) Address

Sl. No.	Name of the employee.	Appointment or nature of employment.	Total amount of salary, wages, annuities, pensions, gratuities, allowances, fees, commission, bonus or profits in lieu of salary and wages including payments made at or in connection with the termination of the employment and advance of salary, etc., paid during the month (Give details).	Periodical cash allowance like house rent allowance, etc. paid during the month (Give details).
1	2	3	4	5

Period for which the salary, wages, etc., referred to in col. 4 and cash allowance referred to in col. 5.	Salary, bonus and all other sums taxable under section 21 of the Income Tax Ordinance, 1984 which were due to be paid during the month but were not actually paid. (Full details showing the amount, due date and the preiod for which the amount was payable should be given for each item separately).	Value of rent-free accommodation or value of any concession in rent for the accommodation provided by the employer. (Give the basis of computation and also state whether the accommodation is furnished or unfurnished).	Value of free conveyance, if any, provided by the employer. (Give the basis of computation).	Amount of entertainment allowance.
6	7	8	9	10
		—		

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Salary paid by the employer for domestic and personal services provided to the employee. (Give details).	Value of free or concessional passage provided by the employer (Give details).	Employer's contribution to the recognised provident/superannuation fund.	Interest credited to the employee's account in a recognised provident fund.	Estimated value of any benefit or annuity provided, by the employer free of cost or at a concessional rate or any other sum not included in the preceding columns. (Give details).
11	12	13	14	15

	Total amount taxable under section 21 of Income Tax Ordinance, 1984.		
Total of columns 4, 5 and 7 to 15.	For the month.	Up to and including the month	Estimated total income chargeable under the head "Salaries".
16	17	18	19
Tk. Ps.	Tk. Ps.	Tk. Ps.	Tk. Ps.

Contributions to provident or superannuation fund, life insurance premium, etc., exempt under paragraphs 1,2,5,7,10 and 20 of Part B of the Sixth Schedule to the Ordinance.		Net amount on which tax has been deducted.	
For the month.	Up to and including the month.	During the month.	Up to and including the month.
20	21	22	23
Tk. Ps.	Tk. Ps.	Tk. Ps.	Tk. Ps.

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Amount of tax deducted.		Date on which tax deducted has been paid to the credit of the Government.	Remarks.
During the month.	Up to and including the month.		
24	25	26	27
Tk. Ps.	Tk. Ps.		

I, ...,being the person responsible for paying the above salaries, do hereby declare that the above list is complete and that the particulars given above are correct.

Signature.....

Date.....

Notes.— 1. Columns 18, 21, 23 and 25—The total amount of salary, etc., received, the amounts paid or deducted in respect of provident or superannuation fund, insurance premium, etc. and the amount of tax deducted from the beginning of the financial year or from such month after the 1st day of July as the employee entered the service of the employer should be shown.

2. In the case of an employee who has left the service of the employer, progressive totals of the amounts paid, etc. and the tax deducted should be shown up to the last month of the year.

3. The address of the former employer of a new employee and the address of the new employer of an outgoing employee should be given in the remarks column, wherever practicable.

(2) In cases where the trustees of an approved superannuation fund repay any contributions to an employee during his life time but not at, or in connection with, the termination of his employment, they shall forthwith send to the Deputy Commissioner of Taxes specified in sub-rule (1) a statement giving the following particulars :—

1. Name and address of the employee.

2. The period for which the employee has contributed to the Superannuation Fund.

3. The amount of contributions repaid—
   (a) principal ; and
   (b) interest.

4. The average rate of deduction of tax during the preceding three years.

5. Amount of tax deducted on repayment.

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(3) The statements referred to in sub-rules (1) and (2) shall be drawn up in separate sections one for each place where the employees are stationed and an additional extract of those sections relating to employees who are residing outside the jurisdiction of the Deputy Commissioner of Taxes referred to above shall also be sent with the statement.

(4) The person responsible for making the deduction or the trustees, as the case may be, shall pay the amount of tax so deducted to the credit of the Government by remitting it within the time specified in rule 13 into the Government Treasury or office of the Bangladesh Bank or of the Sonali Bank accompanied by an Income Tax challan blank copies of which can be had from the Deputy Commissioner of Taxes for the purpose.

(5) On receipt of the statement under sub-rule (1) or (2), the Deputy Commissioner of Taxes may, if so expressly requested and if satisfied that there is sufficient ground for the request, himself have the necessary challan prepared and forwarded to the person concerned, who shall thereupon pay the amount to the credit of the Government in the manner specified in sub-rule (4).

22. **Commissioner's power to permit employer to deduct tax under the head "Salaries" in lump sum every month and submit yearly statement.**—In the case of income chargeable under the head "Salaries" where deduction is not made by or on behalf of Government, the Commissioner may, notwithstanding anything contained in rules 13 and 21(1), permit an employer to pay tax on the income of his employees chargeable under the head "Salaries" in a lump sum every month based on the average amount of tax deductible every month from such income and to submit at the end of the year to the Deputy Commissioner of Taxes within whose jurisdiction the deduction is made (or where there is more than one Deputy Commissioner of Taxes having jurisdiction in the same area to the Deputy Commissioner of Taxes specified by the Commissioner) a statement in the form specified in rule 23(3); such permission may be granted subject to the following conditions and any other conditions which he may specify, namely:—

(a) the employer shall, at the end of each year, calculate the tax due on the income under the head "Salaries" paid to his employees during the year and adjust any excess or deficiency in the month of June, such adjustment shall be made in accordance with the provision of section 50(2) of the Ordinance, that adjustments shall be made in each individual case and any excess recovered from one employee shall not be adjusted against any short recovery from another employee; and

(b) in the case of an employee leaving service, the particulars mentioned in the statement referred to in this rule shall be sent forthwith to the Deputy Commissioner of Taxes concerned.

23. **Persons responsible for making payments under the head "Salaries".**—(1) In this rule, "prescribed officer" referred to in section 108 of the Ordinance, means:—

(a) Civil Audit Officers for all gazetted officers and others who draw their pay from audit offices on separate bills, and also for all pensioners who draw their pensions from audit offices;

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(b) Treasury Officers for all gazetted officers and others who draw their pay from treasuries on separate bills without counter signature, and also for all pensioners who draw their pensions from treasuries;

(c) Heads of civil or military offices for all non-gazetted officers whose pay is drawn on establishment bills or on bills countersigned by the head of office;

(d) Forest disbursing officers and Public Works Department disbursing Officers in cases where direct payment from treasuries is not made, for themselves and their establishments;

(e) Head Postmasters for (i) themselves, their gazetted subordinates and the establishments of which the establishment pay bills are prepared by them, (ii) gazetted supervising and controlling officers of whose head-quarters post office they are in-charge, and (iii) pensioners, drawing their pensions through post offices; Head Record Clerks, Railway Mail Service, for themselves and all the staff whose pay is drawn in their establishment pay bills; the disbursing officers in the case of the Administrative and Audit Officers;

(f) Controllers of Military Accounts (including Divisional Military Supply, Marine and Field Controllers) for all gazetted military officers under their audit;

(g) disbursing officers in the Military Works Department for themselves and their establishments; and

(h) Chief Accounts Officers or Chief Auditors of Railways concerned for all railway employees under their audit.

(2) The payment made under the head "Salaries" referred to in section 108(a) shall not exceed taka 20,000 or the maximum amount not liable to tax, whichever is higher, in the financial year in which the income is earned.

(3) The annual statement to be prepared and furnished to the Deputy Commissioner of Taxes before the first day of September each year under section 108 shall be made in the following form and shall be verified in the manner indicated therein:—

Name and address of the { Government office. / Local authority. / Company. / Association. / Private employer.

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Sl. No.	Name of employee.	Postal address of the employee.	Appointment or nature of employment.	Total amount of salary, wages, bonus, annuities pensions, gratuities, commission, fees or profits in lieu of salary and wages including payments made at or in connection with the termination of employment and advance of salary, etc., paid during the year ending on the 30th June, 19 (Give details).
1	2	3	4	5

Periodical cash allowance like house-rent, conveyance allowance, entertainment allowance, etc., paid during the year. (Give details).	Period for which salary, wages, etc., referred to in col. 5, and periodical cash allowance referred to in col. 6 was/were paid.	Salary and all other sums taxable under section 21 of the Income Tax Ordinance, 1984 which were due to be paid during the year but were not actually paid. (Full details showing the amount due, date and the period for which the amount was payable should be given for each item separately).
6	7	8

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Value of rent-free accommodation or value of any concession in rent for the accommodation provided by the employer. (Give the basis of computation and also state whether the accommodation is furnished or unfurnished).	Amount of entertainment allowance.	Value of free conveyance, if any, provided by the employer. (Give details and the basis of computation).	Salary paid by the employer for domestic and personal services provided to the employee. (Give details).	Value of free or concessional passages provided by the employer. (Give details).
9	10	11	12	13

Employer's contribution to the recognised provident/superannuation fund.	Interest credited to the assessee's account in a recognised provident fund.	Value of any benefit or annuity provided by the employer free of cost or at concessional rate or any other sum not included in the preceding columns. (Give details).	Total of cols. 5,6,8 to 16.	Amount liable to tax under section 21 of the Income Tax Ordinance, 1984.	Contributions to the provident or superannuation fund, life insurance premium, etc., exempt under paragraphs 1,2,3,5,7, 10,17,18 and 20 of part B of the Sixth Schedule to the Income Tax Ordinance, 1984.
14	15	16	17	18	19

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Taxable Income.	Tax payble.	Tax actually deducted and paid to the credit of the Government.	Remarks.
20	21	22	23

I certify that the above statement contains a complete list of the total amount paid by..... .....
(i) to all persons who were receiving or to whom was due income on the 30th day of June, 19 , at the rate exceeding taka.....per annum or who have received or to whom was due during the year ended on that day not less than taka 20,000 or the maximum amount not liable to tax, whichever in respect of salary, wages, bonus, annuity, pensions, gratuity, fees, commission, perquisite or profits in lieu of, or in addition to, salary or wages, advances of salary payments at, or in connection with, retirement or any other sums chargeable to tax under the head "Salaries", and (ii) all persons from whose salaries any tax was deducted during the Year ended on the 30th June, 19 and that all the particulars furnished above are correct.

Signature ....

Designation.....

Date..... *Address* ....

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24. **Return of income.**—(1) The return of the income required to be filed under section 75 of the Ordinance shall be in the following form and shall be verified in the manner indicated therein :

Form of Return of Income under the Income Tax Ordinance, 1984 (XXXVI of 1984).

Assessment year..... .....

Name:.....

Father's/Husband's name: .....

Address:.....

Status : Individual/Company/Local authority/Firm/Association of persons/ Hindu undivided family.....

Residential Status : Resident/Non-resident.....

G.I.R. No.....Circle.....Range.....Zone....

Phone : Office/Business.....Residence.....

[The Return shall be accompanied by the documents mentioned at the bottom of this Form].

PART I

Statement of income during the income year ended.....

Description of income.	Amount in Taka.
1. Salaries : (including allowances and perquisites) u/s 21 (Give details on a separate sheet).	
2. Interest on securities: u/s 22 (Give details on a separate sheet).	
3. House property : u/s 24 (Give details on a separate sheet).	
4. Agricultural income : u/s 26 (Give details of computation on a separate sheet).	
5. (A) Business or profession : u/s 28 (Attach statements of accounts).	
(B) Share of profits in a registered firm ..	
(C) Share of profits in an unregistered firm ..	

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Description of income.	Amount in Taka.

6. Capital gains : u/s 31 (Give details on a separate sheet).

7. Other sources : u/s 33 (i) Dividend ..
(ii) Interest ..
(iii) Any other source (Give details on a separate sheet).
..

8. Total : (Serials 1-7)

9. Foreign income:
(Give details on a separate sheet).

10. Total income : (Serials 8 and 9)
Total deductions for computing taxable income:
(As per details in Part II)

Taxable income :

Tax payable :

Tax paid : (i) under sections 50, 51, 52, 53, 54, 55 and 56 (attach proof).
(ii) under section 64 or 68 (attach copy of challan).
(iii) under section 74 (attach copy of challan).

Income claimed to be exempt (Give particulars on a separate sheet).

PART II

Sums eligible for deduction from income for arriving at taxable income.

Amount.

1. Donation to educational, medical, religious or charitable institutions,
(Paragraph 12 of Part B of the Sixth Schedule).

2. Contribution to Zakat Fund, etc.,
(Paragraph 13 of Part B of the Sixth Schedule).

3. Donation to National Level Sprots Organisation
(Paragraph 14 of Part B of the Sixth Schedule).

4. Payment of salaried person to benevolent fund or as premium under a group insurance scheme
(Paragraph 17 of Part B of the Sixth Schedule).

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Amount.

5. Conveyance allowance for salaried employee (Paragraph 18 of Part B of the Sixth Schedule).

6. Interests credited in a recognised Provident Fund (Paragraph 20 of Part B of the Sixth Schedule).

7. Other allowance (Under Part B of the Sixth Schedule)

(i) Life Insurance premia (Paragraphs 1 and 2).

(ii) Deduction from salary for deferred annuity (Paragraph 3).

(iii) Contribution to provident fund to which Provident Funds Act, 1925, applies (Paragraph 4).

(iv) Contribution of assessee and his employer to recognised provident fund (Paragraph 5).

(v) Contribution to approved superannuation fund (Paragraph 6).

(vi) Allowance for purchase of books (Pragraph 7).

(vii) Investment in approved stocks, shares, debentures or debenture-stocks, etc., (Paragraphs 8 and 9).

(viii) Investment in Government securities, savings certificates or instruments, etc., (Paragraph 10) (Give details on a separate sheet).

(ix) Contribution to Deposit Pension Scheme (Paragraph 11).

Total . .

8. Other deductions, if any (Give details)

Total . .

PART III

Please mention,—

(i) If the assessee is a salaried employee, name and address of the employer: ....

(ii) if the assessee derives income from business or profession, its nature, and method of accounting: .....

(iii) if the assessee is a firm, names and addresses of partners, their GIR numbers: ....

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(iv) if the assessee is a partner, name address and GIR number of firm(s): .....

(v) if the assessee is a company, names and addresses of the directors, their shereholding and GIR numbers:.....

(vi) if the assessee is a director, name, address and GIR number of company/ companies .....

VERIFICATION

I declare that to the best of my knowledge and belief, the information given in this return is correct and complete, that the amount of total income and other particulars shown are truly stated and that during the income year for which this return is made,—

(a) no other income accrued or arose to or was received by me/the company/ the local authority/the firm/the association/the Hindu undivided family; and

(b) I/the company/the local authority/the firm/the association/the Hindu undivided family had no other source of income.

Signature .....

Name .....
(In block letters).

Date .....

Designation (if other than individual)...

.....

Return shall be accompanied by—

(i) a statement in the form specified in rule 25 regarding assets, liabilities and expenses, etc., where compulsory;

(ii) in the case of income from business or profession, a copy of manufactur ing, trading, profit and loss and appropriation accounts and balance sheet;

(iii) in the case of a company, a copy of auditor's report and certificate;

(iv) particulars in respect of assets for which depreciation is claimed;

(v) particulars of gains or loss which arose due to assets disposed of or sold or discarded during the income year;

(vi) statement showing :

(a) savings certificates or instruments purchased with amounts during the income year,

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(b) savings certificates or instruments sold with amounts during the income year,

(c) purchase date and price of savings certificates or instruments sold during the income year,

(d) total amount invested in purchase of savings certificates or instruments during the 4 years preceding the income year; and

(e) the amount for which any of the savings certificates or instruments was disposed of (which was purchased during the 4 years preceding the income year) and the original cost thereof;

(vii) statement showing :

(a) location of house property, whether occupied by assessee or let out,

(b) the annual rent payable by tenant,

(c) insurance premium or interest on mortgage or on borrowed capital for investment in property,

(d) municipal tax or local rates on house property,

(e) collection charges paid, and

(f) vacancy allowance and irrecoverable rent claimed with period.

(2) The certificate to be furnished as required under section 76 of the Ordinance in place of return shall be in the following form :—

Form of certificate under section 76 of the Income Tax Ordinance, 1984, in place of return under section 75 (for persons whose entire total income consisted of income under the head "Salaries" or income under other head, if any, from which the full amount of tax payable has been deducted).

Assessment year.....

GIR No.....

Circle.....Range.....Zone.....

Name .....

Status : Individual

Address .....

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I certify—

(i) that during the income year ended the 30th June, I was employed in.....
(here state the name and address of the *Ministry/Department/Office/ Company/Firm, etc., in which employed.)

(ii) that the full amount of tax payable by me has been deducted from my salary by the employer named at (i) above.....

Accountant General
(here state the name of the Audit office passing the pay bills, etc.) according to the details given below :

(1) Salaries.....Tk. .....

(2) Any other income (give details) .....Tk. .....

Total income Tk. .....

Deductions to arrive at taxable income ;

(i) Provident Fund Tk. .....
(ii) Life Insurance Tk. .....
(iii) Other exemptions and allowances Tk. .....

(Give details and attach separate sheet(s) if necessary).

Total Tk. .....

Taxable income Tk. .....

Tax paid or deducted at source Tk. .....

Balance tax payable Tk. ..... and

(iii) that I did not have any income from any other source.

2. I further certify that information given above is correct and complete to the best of my knowledge and belief and that I was *resident in Bangladesh / non-resident during the income year ended on the 30th June,

Signature .....

Name .....
(in block letters)

Date..... *Designation*.....

Note :—This certificate shall be accompained by a statement of total assets, liabilities and expenses, etc., in the form specified in the rule 25, where compulsory, under section 75(2)(d) of the Income Tax Ordinance, 1984.

* Delete whichever is inappropriate.

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25. **Statement of assets and liabilities.**—The statement to be furnished as required under sections 75(2)(d) and 80 of the Ordinance shall be in the following form and shall be verified in the manner indicated therein:—

Statement under sections 75(2)(d) and 80 of the Income Tax Ordinance, 1984 (XXXVI of 1984) of assets, liabilities and expenses of self, spouse, minor children or dependents and assets transferred as on.....

Name :

Residential address:

Business address :

1. **Business Capital** (*see* Note 1). **Tk.**

(a) Sole trade or partnership. Firm Name.

Balance on capital account.

Balance on current account.

Balance on loan account.

(b) Limited companies. Company Name.

Shares held, No. Cost.

Balance on current account.

Balance on loan account.

Debentures.

2. **Non-Agricultural Propetry** (at cost including legal charges)
Description, location (for example, City Survey No. or/House No., Street No.) etc.

3. **Agricultural Property.**

(a) Land (at cost including legal charges) .....

Description, particulars as per land acreage; main crop. Records (for example, Survey No. Village, Upazila, District, etc.)

(b) Agricultural Equipment (at cost) (*see* Note 4) Cost.....

(c) Livestock Number Description Cost.....

(d) Seeds/Seedling Quantity Cost.....

(e) Fertiliser Quantity Cost.....

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4. **Investments** (at cost including brokerage)

(a) Shares .....

(b) Stocks .....

(c) Debentures .....

(d) Savings Certificates .....

(e) Mortgages advanced .....

(f) Unsecured loans granted .....

(g) Unit Certificates issued by the Investment Corporation of Bangladesh .....

Total .. Tk.

5. **Motor Vehicles** (at cost)
Make, type, Reg. No. date of purchase, cost .....

6. **Jewellery** (at cost) .....
Description.—Weight, date of acquisition.

7. **Furniture and Fittings (Residence)** (at cost) .....

Total Tk. .....

8. **Cash Outside Business:**

Tk.

(a) Notes and coins .....

(b) Current accounts .....

(c) Deposit accounts .....

(d) Savings accounts .....

(e) Post office accounts .....

(f) Building society accounts .....

(g) Life insurance premia actually paid .....

(h) Employee's contribution to provident fund .....

(i) Deposit receipts or cash certificates .....

(j) Other deposits .....

9. **Any other assets standing in the name of spouse, minor children and dependents.** .....

Total assets Tk. _____

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10. **Less Libailities :** Tk.

(a) Mortgages secured on property or land .....

(b) Unsecured loans owing .....

(c) Amounts due under hire purchase agreements .....

(d) Debt balances on bank or other accounts .....

(e) Other debts due .....

(f) Liabilities of spouse, minor children and dependents .....

Total Tk. Tk.

Total net worth Tk.

11. **Personal expenditure;**

Number in family :

Adults and Children:

Year ending on	30-6-19	30-6-19	30-6-19
(a) Expenses in the books of account			
(b) Expenses outside the books of account			
Total annual expenditure			

12. **Assets, if any, transferred to any person during the year :** Tk.

I hereby declare that, to the best of my knowledge and belief, the above statement of the assets and liabilities of myself, my spouse, minor children and dependents as at.....and of my personal expenditure for the year ended on.....is correct and complete.

Signature .....
(Name and date)

NOTES

1. If balance sheets in respect of businesses have been submitted to the Department, the entry under "Business Capital" should consist of the balance on capital, current and loan accounts as shown in those balance sheets as at..... If no balance sheets have been submitted, the assessee should list on a separate sheet of paper attached to this form, the assets and liabilities of the businesses on.....The excess of assets listed should be entered as "Business Capital".

2. Debit balances on capital, current or bank accounts should be included in liabilities.

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3. All assets should be valued at cost.

4. Agricultural vehicles may be included with motor vehicles, provided a description is given. Other agricultural equipment, such as, irrigation pump and tube-well should be detailed at cost, with description and date of purchase or installation.

5. The name of the company and the type of shares or debentures held (give details).

6. If an exact figure cannot be ascertained, an estimate should be made. Mark it clearly "ESTIMATE".

7. If there are any points about which you are uncertain, do not hesitate to contact the Deputy Commissioner of Taxes having jurisdiction over your case.

8. If the space provided in the form is found to be inadequate, additional sheet or sheets may be used.

26. **Notice of demand.**—The notice of demand under section 135(1) of the Ordinance shall be in the following form and shall be accompanied by the/tax/refund computation form appended hereto :

Provided that the/tax/refund computation form need not accompany the notice of demand in cases where a penalty or interest has been levied subsequent to the assessment order and it is not paracticable to include the amount of the same in the tax/refund computation form.

Notice of Demand under section 135(1) of the Income Tax Ordinance, 1984.

To

.....

..... Status .....

..... G.I.R. No. .....

1. This is to give you notice that the sum of Tk. (in words) as specified below has been determined to be payable by/refundable to you for the assessment year

Income tax .....Tk.....

Penalty under section 89(3), 107(2) (a), 123, 124, 125, 126, 127, 128, 129, 137(1) Tk.....

Interest under section 70, 73, 135(2), 136 Tk.....

Any other sum Tk.....

2. You are required to pay the amount on or before..... to the Treasury Officer/Sub-Treasury Officer/Sonali Bank/Bangladesh Bank at .....A challan is enclosed for the purpose.

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3. Failure to pay the said amount by the date specified avove will entail penalty/further penalty under section 137(1) of the Income Tax Ordinance, 1984 (and a warrant of distress may be issued for recovery of the whole amount due with costs).

4. If you intend to appeal against the assessment/penalty or interest determined to be payable under section 73, you may file an appeal to the Appeallate Joint Commissioner of Taxes, Range.... / Taxes Appeallate Tribunal ..... within thirty days of the receipt of this notice / sixty days of the date on which the order appealed against is communicated to you.

Deputy Commissioner of Taxes
Circle .....

Date .....

Place .....

Delete inappropriate words

Tax / Refund computation form

Serial No.

Demand and Collection Register No.....

Category of the case as per this assessment.. .....

Assessment year .....

Commissioner's Zone

Section under which assessment or refund is made .....

Circle .....

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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. 28) of earlier years set off against income of or added to loss of col. 2.	Resultant income or loss.	Tax already deducted or paid at source.
1	2	3	4	5
A. Income accruing, arising or received in or deemed to have accrued, arisen or been received in Bangladesh. Sec. 21.—Salaries—Government/ others. Sec. 22.—Interest on securities from— (a) Government (Tax free)/ (Taxed) ..... (b) Local authorities and companies (Taxed) ..... Sec. 24.—House property..... Sec. 26.—Agricultural income.... Sec. 28.—Business or profession (give description of trade, profession, etc.) .... Share of profits from R.F. (Untaxed)— Share of profits from : U.R.F.(Taxed)/(Untaxed) A. O. P. (Taxed)/(Untaxed). Sec. 31.—Capital gains..... Sec. 33.—Other sources : Dividend Interest (other than interest on securities) Any other source				
Total under A				
B. Foreign Income Total Income (A+B)				

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	Amount Tk.
Computation of Taxable Income	
Total income :	
Deduct :	
1. Contribution to Zakat Fund, etc.	
2. Donation to national level sports organization.	
3. Donation to educational, medical, religious or charitable institutions.	
4. Payment to benevolent fund/group insurance scheme.	
5. Conveyance allowance for salaried employee.	
6. Interest credited in a recognised provident fund.	
7. Other allowances :	
(i) Life insurance premia.	
(ii) Deduction for deferred annuity.	
(iii) Contribution to provident fund to which Provident Funds Act, 1925, applies.	
(iv) Contribution of assessee and his employer to recognised provident fund.	
(v) Contribution to approved superannuation fund.	
(vi) Allowance for purchase of books.	
(vii) Investment in approved stocks, shares, debentures or debenture-stocks, etc.	
(viii) Investment in Government securities, savings certificates or instruments, etc.	
(ix) Contribution to Deposit Pension Scheme.	
8. Other deductions, if any.	
Total deduction	
Taxable Income	
Total income tax chargeable on total income.	
Average rate of income tax.	
Sums included in total income on which relief in tax is to be allowed at the average rate.	

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	Amount Tk.
1. Interest from tax-free securities exempt under paragraph 19 of Part B of the Sixth Schedule.	
2. Share from A.O.P. or U.R.F. on the profits of which tax has alreadey been paid.	
3. Other items, if any.	
Total amount upon which relief is due.	
Relief in income tax on the above amount.	
Total income tax payable by the assessee	
Deduct :	
1. Income tax deducted or otherwise paid at source under sections 50, 51, 52, 53, 54, 55 or 56.	
2. Amount of advance payment of tax under sections 64, 67 or 68.	
3. Income tax paid on the basis of return under section 74.	
4. Income tax paid as provisionally assessed under section 81.	
5. Income tax paid as per original assessment on (date).	
6. Income tax refunded as per original assessment on (date).	
7. Double income tax relief with country (give name).	
Net amount of income tax $\frac{\text{payable}}{\text{refundable}}$	
Penalties— under sections 89(3), 123, 124, 125, 126, 127, 128, 129 and 137(1).	
Composition under section 170.	
Balance payable or refundable.	

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	Amount Tk.
Interest under sections 70 and 73 : (i) Tax payable on assessment. (ii) Tax paid under section 64 or 68. (iii) Tax paid under sections 50 to 56. (iv) Difference between (i) and the total of (ii) and (iii) simple interest thereon at 18% per annum from ..... to	
Total interest payable by assessee.	
Interest payable by Government under section 72	

Total sum payable / refundable (in figures) Tk.

(in words) Taka.

Deputy Commissioner of Taxes
Circle .....
Date ..... *Zone* .....

Date of issue of notice of demand/refund voucher.

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

27. **Form of appeal to the Appellate Joint Commissioner.**—Form for drawing up of appeal and verification thereof under section 154(1) shall be as follows:

FORM OF APPEAL TO THE APPELLATE JOINT COMMISSIONER OF TAXES.

IN THE OFFICE OF THE APPELLATE JOINT COMMISSIONER OF TAXES,.....RANGE.....ZONE.....

Circle of Assessment.

Name of the Appellant and, in the case of a firm, also the names of its partners.

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Income year

Assessment year

Deputy Commissioner of Taxes passing the order.

Section under which the Deputy Commissioner of Taxes passed the order.

Income tax demanded.

Date of service of the order appealed against or of the Notice of Demand.

Address to which the notices may be sent to the appellant.

Relief claimed in appeal.

Grounds of Appeal—

1.

2.

3.

4

Signature
(Appellant).

Name in block letters.....

Address.....

Verification.

I,....., the appellant, do hereby declare that what is stated above is true to the best of my information and belief.

Signature.....

Name in block letters.....

Address.....

Notes.—(1) The appeal petition shall be filed in duplicate.

(2) The appeal pettition shall be accompanied by the Notice of Demand or the copy of the order appealed against.

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3. The form of appeal and verification thereof shall be signed—

(a) in the case of an individual, by the individual himself;

(b) in the case of a company or local authority, by the principal officer;

(c) in the case of a firm, by a partner;

(d) in the case of any other association, by a member of the association; and

(e) in the case of a Hindu undivided family, by the Manager or Karta.

28. Form of appeal to Appellate Tribunal.—Form of appeal and verification thereof under section 158(5) shall be as follows:—

Form of appeal to the Taxes Appellate Tribunal.

In the Taxes Appellate Tribunal.....
No..... of 19 .

Appellant	*Vs.*	Respondent.

Income Tax *Circle in which assessment was made and* Range/Zone/in which it is located.	
Income year	
Assessment year	
Section of the Income Tax Ordinance, 1984, under which the Deputy Commissioner of Taxes passed the order.	
*Inspecting Joint Commissioner of Taxes passing the order under section 120.	
*Appellate Joint Commissioner of Taxes determining the appeal.	
Date of Communication of the order of the Deputy Commissioner of Taxes. ..	
Inspecting Joint Commissioner of Taxes ..	
Appellate Joint Commissioner of Taxes ..	
Address to which notices may be sent to the respondent.	
Claim in appeal	

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GROUNDS OF APPEAL.

1.

2.

3.

4.

Signature.....
(Appellant/Authorised Representative, if any).

Verification.

I....., the appellant/authorised representative, do hereby declare that what is stated above is true to the best of my information and belief.

Verified today, the.....day of 19.....

Signature.....
(Appellant/Authorised Representative.)

Notes.—1. The memorandum of appeal (including the grounds of appeal when filed on a separate paper) must be in triplicate and shall be accompanied by two copies (at least one of which should be a certified copy) of the order appealed against and two copies of the order of the Deputy Commissioner of Taxes.

2. The memorandum of appeal in the case of an appeal by the assessee must be accompanied by a fee of one hunderd taka. It is suggested that the fee be credited in the Treasury or a branch of the Sonali Bank or the Bangladesh Bank after obtaining a challan from the Deputy Commissioner of Taxes and the triplicate portion of the challan sent to the Appellate Tribunal with the memorandum of appeal. The Appellate Tribunal shall not accept cheques, drafts, hundies or other negotiable instruments.

3. The memorandum of appeal shall set forth concisely and under distinct heads, the grounds of appeal without any argument or narrative and such grounds shall be numbered consecutively.

Delete whichever is inapplicable.

29. **Form of application for reference to High Court Division.**—An application for reference to the High Court Division under section 160(1) shall be in the following form:—

Form of Application for Reference under Section 160(1).

IN THE SUPREME COURT OF BANGLADESH

HIGH COURT DIVISION, DHAKA/.....Bench

(Special Original Jurisdiction)

Income Tax Reference Application No.....of.....

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In the matter of :

Income Tax Ordinance , 1984 (XXXVI of 1984)

And

In the matter of :

An application under section 160 of the Income Tax Ordinance, 1984.

And

In the matter of :

An order of the Taxes Appellate Tribunal..... passed in Income Tax Appeal No.....of 19..... (Assessment year.....), dated.....received by the applicant on..... and arising out of the order of the Deputy Commissioner of Taxes..... Circle.....

And

In the matter of :

.....

.....

Applicant.

Versus

.....

.....

Respondent.

To

Mr. Justice....., the Chief Justice and his Companion Justices of the said Hon'ble Court.

The humble petition on behalf of the abovenamed applicant most respectfully

SHEWETH :

1.

2.

3.

4.

5.

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GROUNDS

1.

2.

3.

4.

5.

AFFIDAVIT

I, ..., son of....., aged about.....years, residing at....., by faith....., by occupation....., do hereby solemnly affirm and say as follows:

1. That I am..... and as such I know the facts and circumstances of the case.

2. That the statements of facts as stated in the above application are true to my information..... which I verily believe to be true.

Prepared in my office.

(Mr.....)
Advocate.

.....
Deponent.

Solemnly affirmed by the said deponent Mr..... at the..... on this..... day of.....19.. at.....A.M./P.M.

The deponent is known to me and identified by me.

Advocate

Clerk to :
.....
.....
.....

COMMISSIONER OF OATH,
SUPREME COURT OF BANGLADESH,
HIGH COURT DIVISION, ...

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30. **Determination of income from business when such income is also partially agricultural.**—In the case of income which is partially "agricultural income" and partially income from "business", in determining that part of income which is from "business", the market value of any agricultural produce which has been raised by the assessee or received by him in kind and which has been utilised as raw material in such business or the sale proceeds of which are included in the accounts of the business shall be deducted, and no further deduction shall be made in respect of any expenditure incurred by the assessee as a cultivator or receiver of the produce in kind.

31. **Computation of income derived from the sale of tea.**—Income derived from the sale of tea grown and manufactured by the seller in Bangladesh shall be computed as if 40% of such income was derived from business and 60% of such income was derived from agriculture :

Provided that in computing such income from business, an allowance shall be made in respect of the cost of planting bushes in replacement of bushes that have died or become permanently useless in an area already planted, unless such area has previously been abandoned:

Provided further that in computing such income an allowance shall be made in respect of the expenditure incurred in the income year by the assessee in connection with the development of the new areas for bringing them under tea cultivation.

32. **Computation of income derived from the sale of rubber.**—Income derived from the sale of rubber grown and manufactured by the seller in Bangladesh shall be computed as if 40% of such income was derived from business and 60% of such income was derived from agriculture.

33. **The extent of allowances, annuities, etc., deemed to be income.**—(1) For the purpose of assessment under section 21 of the Ordinance, the allowances, annuities, benefits and perquisites specified in column 2 of the Schedule annexed hereto shall, to the extent indicated in column 3 thereof be deemed to be the income of an assessee and shall be included in his total income :—

The Schedule

Sl. No.	Particulars of allowances, benefits and perquisites receivable by an employee.	The extent to which it is deemed to be income.
1	2	3
1.	Where house-rent allowance is receivable by the assessee in cash—	
	(a) where the allowance does not exceed taka 2,000 per month or 50 per cent. of the basic salary of the assessee, whichever is the less.	Nil.

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1	2	3
	(b) in other cases ..	the amount, if any, by which such allowance exceeds taka 2,000 per month or 50 per cent. of the basic salary of the assessee, whichever is the less.
2.	Where rent-free accommodation is provided—	
	(a) where the accommodation is unfurnished	the rental value of the accommodation or 15 per cent. of the basic salary of the assesse, whichever is the less;
	(b) where the accommodation is furnished	the rental value of the accommodation or 20 per cent. of the basic salary of the assessee, whichever is the less.
3.	Where residential accommodation is provided at a concessional rent.	the sum, if any, by which the amount arrived at under serial 2, as if the accommodation had been provided free of rent, exceeds the rent actually paid by the assessee.
4.	(1) Where the conveyance is provided by the employer for the use of the assessee exclusively for his personal or private purposes	the sum actually expended by the employer on the running (including the maintenance) of the conveyance (including the normal wear and tear, if the conveyance is owned by the employer).
	(2) Where the conveyance is used by the assessee partly for his personal or private and partly for business purposes—	
	(a) where the conveyance is owned by the employer and its running (including maintenance) costs are also borne by him—	
	(i) where the conveyance is used exclusively by one person	50 per cent. of the sum actually expended by the employer on the running (including maintenance) of the conveyance (including the normal wear and tear, if the conveyance is owned by the employer) subject to a maximum of taka 2,400 per annum;

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1	2	3
	(ii) where the conveyance is used by more than one person	the sum arrived at by dividing the amount representing 50 per cent. of the sum actually expended by the employer on the running (including maintenance) of the conveyance (including the normal wear and tear, if the conveyance is owned by the employer) by the number of such persons, or taka 1,200 per annum, whichever is the less;
	(b) where the conveyance is owned by the employee and its running (including maintenance) costs are also borne by him—	
	(i) where the conveyance allowance does not exceed taka 4,200.	Nil;
	(ii) in other cases	the amount, if any, by which the conveyance allowance exceeds taka 4,200 or 10 per cent. of his basic salary, whichever of these two sums is the higher;
	(c) where the conveyance is owned by the employer and its running (including maintenance) costs are borne by the employee—	
	(i) where the conveyance allowance does not exceed taka 3,600.	Nil;
	(ii) in other cases ..	the amount, if any, by which the conveyance allowance exceeds taka 3,600 or 7·5 per cent. of his basic salary, whichever of these two sums is the higher;
	(d) where the conveyance is owned by the employee and its running (including maintenance) costs are borne by the employer—	
	(i) where the conveyance allowance does not exceed taka 1,200	Nil;

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1	2	3
	(ii) in other cases	the amount, if any, by which the conveyance allowance exceeds taka 1,200 or 2·5 per cent. of his basic salary, whichever of these two sums is the higher;
	(e) where the conveyance is used exclusively for business purposes—	
	(i) where the conveyance is owned by the employer and its running (including maintenance) costs are also borne by him—	
	(A) where no conveyance allowance is given	Nil;
	(B) where a conveyance allowance is given	the whole amount of such allowance;
	(ii) where the conveyance is owned by the employer and its running (including maintenance) costs are borne by the employee	the amount, if any, by which the conveyance allowance exceeds the actual expenditure incurred by the assessee on the running (including maintenance) of the conveyance ;
	(iii) where the conveyance is owned by the employee and its running (including maintenance) costs are also borne by him—	
	(A) where the conveyance allowance does not exceed taka 4,200	Nil;
	(B) in other cases	the amount, if any, by which the conveyance allowance exceeds taka 4,200 or 10 per cent. of the basic salary of the assessee, whichever of these two sums is the higher;
	(iv) where conveyance is owned by the employee and its running (including maintenance) costs are borne by the employer—	
	(A) where the conveyance allowance does not exceed taka 3,600	Nil;

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1	2	3
	(B) in other cases ..	the amount, if any, by which the conveyance allowance exceeds taka 3,600 or 7·5 per cent. of the basic salary, whichever of these two sums is the higher.
5. Where no conveyance is provided by the employer nor any conveyance owned or maintained by the employee is used by him—		
(a) where the conveyance allowance does not exceed taka 3,600.		Nil;
(b) in other cases		the amount, if any, by which the sum receivable by the assessee exceeds taka 3,600 or the actual expenditure incurred by him wholly, necessarily and exclusively in the performance of the duties of the office held by him, whichever of those two sums is the greater.
6. Where the transport is provided free of cost, or at a concessional rate, by an undertaking engaged in the transport of passengers or the carriage of goods to any employee of the undertaking (including the members of his household and dependents) in any conveyance owned or chartered by the undertaking for the purpose of the transport or carriage of goods.		Nil.
7. Free or concessional passage provided by the employer to an employee (including the members of his household and dependents)—		
(1) where the passage is provided for the travel abroad of the employee (including the members of his household and dependents)—		
(a) where such passage is provided in accordance with the employee's terms of employment and not oftener than once in two years during the period of the employee's service with the employer—		
(i) where no cash payment is made to the employee.		

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1	2	3
	(ii) where cash payment is made ..	the amount, if any, by which such cash payment exceeds the actual expenditure incurred by the employee;
	(b) in other cases	the whole of the amount paid in cash or, where no cash payment is made, the amount which would have been expended by the employee if the free or concessional passage, as the case may be, had not been provided by the employer;
	(2) where the passage is provided for travel of the employee (including the members of his household and dependents) between places within Bangladesh—	
	(a) where such passage is provided in accordance with the employee's terms of employment with the employer.	Nil;
	(b) in other cases	the whole of the amount paid in cash or, where no cash payment is made, the amount which would have been expended by the employee if the free or concessional passage, as the case may be, had not been provided by the employer.
8.	Entertainment allowance—	
	(a) where the allowance does not exceed taka 4,200 per annum.	Nil;
	(b) in other cases	the amount, if any, by which such allowance exceeds taka 4,200 per annum.
9.	Provision of free tea, coffee, etc., at the office premises during the course of work.	Nil.
10.	Medical and hospitalisation fee and expenses	the amount, if any, by which the sum receivable by the assessee exceeds the actual expenditure incurred by him.

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1	2	3
11.	Any benefit or annuity not included in items 1 to 9 (both inclusive) provided to the employee, the members of his household and dependents	the amount which would have been expended by the assessee on obtaining benefit or annuity from an independent source in the same or near locality, if it had not been so provided, as reduced by the amount, if any, recoverable from or payable by the assessee and the amount, if any, actually expended by him wholly, necessarily and exclusively in the performance of the duties of office held by the assessee.

(2) For the purposes of assessment under section 33 of the Ordinance, the allowances, annuities, benefit and perquisites specified in column 2 of the Schedule annexed hereto shall, to the extent indicated in column 3 thereof, be deemed to be income of the assessee and shall be included in his total income :—

The Schedule

Sl. No.	Particulars of allowances, annuities, benefits and perquisites.	The extent to which deemed to be income.
1	2	3
1.	Entertainment, conveyance and any other allowance paid in cash	the amount, if any, by which the sum receivable by the assessee exceeds the amount actually expended by him wholly, necessarily and exclusively in the performance of the duties of the office held by the assessee.
2.	Where transport is provided free of cost, or at a concessional rate, by an undertaking engaged in the transport of passengers of the carriage of goods, to any part-time director or a business associate, such as, a representative of a Travel or Booking Agency (including the members of his household and dependents) in any conveyance owned or chartered by the undertaking for the purposes of the transport of passengers or the carriage of goods	Nil.

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1	2	3
8.	Any benefit or annuity not included in serials 1 and 2 provided to the assessee, the members of his household or dependents	the amount which would have been expended by the assessee on obtaining such benefit or annuity from an independent source in the same or near locality, if it had not been so provided, as reduced by the amount, if any, receivable from or payable by the assessee and the amount, if any, actually expended by him wholly, necessarily and exclusively in the performance of the duties of office held by the assessee.

(3) For the purposes of this rule,—

(a) "basic salary" means the pay and allowances payable monthly or otherwise, but does not include—

(i) dearness allowance or dearness pay unless it enters into the computation of superannuation or retirement benefits of the employee concerned;

(ii) employer's contribution to a recognised fund or a fund to which the Provident Funds Act, 1925 (XIX of 1925), applies and the interest credited on the accumulated balance of an employee in such fund;

(iii) allowances which are exempt from the payment of tax; and

(iv) allowances, perquisites, annuities and benefits referred to in sub-rule (1); and

(b) "employee" includes a director of a company working full-time for one company.

(4) This Rule shall apply to the allowances, annuities, benefits and perquisites which become due to an assessee on or after the first day of July, 1984.

34. Computation of income of a person residing outside Bangladesh.—In any case in which the Deputy Commissioner of Taxes is of the opinion that the actual amount of the income, profits or gains accruing or arising to any person residing out of Bangladesh whether directly or indirectly through or from any business connection in Bangladesh or through or from any property in Bangladesh or through or from any asset or source of income in Bangladesh or through or from any money lent at interest and brought into Bangladesh in cash or in kind cannot be ascertained, the amount of such income, profits or

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gains for the purposes of assessment to tax may be calculated on such percentage of the turnover so accruing or arising as the Deputy Commissioner of Taxes may consider to be reasonable, or on an amount which bears the same proportion to the total profits of the business of such person (such profits being computed in accordance with the provisions of the Ordinance) as the receipts so accruing or arising bear to the total receipts of the business or in such other manner as the Deputy Commissioner of Taxes may deem suitable.

35. **Computation of income from transactions with non-residents.**—The profits derived from any business carried on in the manner referred to in section 104 of the Ordinance, may be determined for the purpose of assessment to tax according to rule 34.

36. **Application for refund.**—An application for a refund of tax under section 150 of the Ordinance shall be made in the following form:—

Application for Refund of Income Tax

I, of hereby declare that my total income computed' in accordance with the provisions of the Income Tax Ordinance, 1984, during the income year ending on relating to the assessment year amounted to taka that the total income tax chargeable in respect of such total income is taka and that the total amount of income tax paid or treated as paid under sections 48(2) and 62 is taka

I, therefore, request that a refund of taka may be allowed to me.

.....
(*Signature*)

I hereby declare that I am resident / non-resident in Bangladesh and that what is stated in this application is correct.

Date.....

.....
(*Signature*)

* *Delete* whichever description is inappropriate.

Notes.—1. The application should be accompanied by a return of income in the specified form unless it has already been filed.

2. Where the application is made in respect of interest on securities, the application shall be accompanied by the certificates required under section 58.

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3. The application for refund shall be made to the Deputy Commissioner of Taxes of the Circle in which the applicant is chargeable directly to tax otherwise to the Deputy Commissioner of Taxes under whose jurisdiction the applicant resides, unless there is a special Refund Circle, in which case the application shall be made to the Deputy Commissioner of Taxes of that Circle.

4. A non-resident person shall make his application for refund to the Deputy Commissioner of Taxes who has jurisdiction over him. If the non-resident taxpayer is assessed through a statutory agent, the application for refund shall be made to the Deputy Commissioner of Taxes who has jurisdiction over that statutory agent.

5. The application may be presented by the applicant in person or through a duly authorised agent or may be sent by registered post.

37. **Recognition of association of accountants, registration of income tax practitioners, etc., by the Board.**—(1) The following bodies are recognised by the Board as associations of accountants for the purposes of section 174(2)(e)of the Ordinance:—

1. The Institute of Chartered Accountants in England and Wales.
2. The Institute of Chartered Accountants in Scotland.
3. The Society of Incorporated Accountants and Auditors, London.
4. Institutes of Chartered Accountants, Bangladesh, Pakistan and India.
5. Institutes of Cost and Management Accountants of Bangladesh and Pakistan.

(2) For registration of a person as income tax practitioner by the Board under section 174(2)(f) of the Ordinance, the person seeking registration shall have any of the following qualifications, namely:—

(a) any person who has passed any of the following accountancy examinations:—

(i) Government Diploma in accountancy examination conducted by the Accountancy Diploma Board, Bombay;

(ii) The First Examination conducted by the Government under the Auditor's Certificate Rules, 1950;

(iii) Intermediate Examination conducted by the Institute of Chartered Accountants of Pakistan constituted under the Chartered Accountants Ordinance, 1961;

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

(v) Examination conducted by the Institute of Cost and Management Accountants of Bangladesh for granting membership of the Institute constituted under the Cost and Management Accountants Ordinance, 1977;

(vi) Final Examination conducted by the Association of Certified and Corporate Accountants, London;

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(vii) The Bombay Government Diploma in Commerce, provided that the Diploma holder took "Accountancy" as his optional subject for the diploma course and has also passed the Matriculation Examination of a recognised university or an equivalent examination;

(viii) The Diploma in accountancy awarded by the Sydenham College of Commerce and Economics, Bombay, provided that the diploma holder has passed the Matriculation Examination of a recognised University or an equivalent examination;

(ix) Senior All-India Diploma in Commerce awarded by the All-India Board of Technical Studies in Commerce and Business Administration of the All-India Council for Technical Education, Government of India, provided that the diploma holder took, 'Advanced Accountancy and Auditing' as his optional subject for the diploma course; or

(b) any person has any of the following educational qualifications, namely:—

A degree in Law, a degree in Commerce with accounting as one of the subjects or part of a subject, whether compulsory or optional, or a degree or diploma in Banking including Higher Auditing conferred by any of the following Universities, namely :—

(i) any University incorporated by any law for the time being in force in Bangladesh, Pakistan and India;

(ii) other Foreign Universities, namely, Rangoon University, the Universities of Birmingham, Bristol, Cambridge, Durban, Leeds, Liverpool, London, Manchester, Oxford, Reading, Sheffield, Wales, Aberdeen, Edinburgh, Glasgow, St. Andrews, Dublin (Trinity College) and Queen's University, Belfast; and

(c) any person who has retired after putting in satisfactory service in the Taxes Department and has for a period of not less than nine years served in a post or posts not inferior to that of Deputy Commissioner of Taxes or has resigned from the services of the Taxes Department after putting in satisfactory service for not less than seven years in a post not inferior to that of a Deputy Commissioner of Taxes and such resignation has been accepted by the Government.

(3) The following procedure shall be followed for registration of a person as an income tax practitioner under section 174(2)(f) of the Ordinance, namely :—

(a) the person shall make an application to the Board setting out the fact or facts by virtue of which he claims to be qualified under sub-rule (2) and, unless he is a person qualified as an exemployee of the Taxes Department his application shall be accompanied by a fee of taka one hundred and fifty only;

(b) he shall furnish such particulars and such evidence as the Board may require in order to determine whether he is qualified as aforesaid;

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(c) the applicant shall have to appear for a *viva voce* examination to be conducted by the Board in such manner and on such dates as may be decided by it;

(d) if the Board is satisfied that the applicant is qualified as aforesaid, and has passed the *viva voce* examination conducted under clause (c), it shall cause his name to be entered in the register maintained for the purpose in the Board's Office and the fact of such entry shall be communicated to him, to the Commissioners and to the Taxes Appellate Tribunal.

38. **Procedure for self-assessment.**—Where an assessee not being a—

(1) limited company registered under the Companies Act, 1913 (VII of 1913);

(2) director excluding a salaried director of a limited company registered under the Companies Act, 1913 (VII of 1913);

(3) partnership firm which has applied for registration under section 111 of the Ordinance, but has not yet been registered;

(4) contractor, supplier or an indentor,

derives income—

(a) chargeable under the head "Salaries" and such income is more than 80 per cent. of his total income;

(b) (i) chargeable under the head "Salaries" and such income is 80 per cent. or less of his total income; or

(ii) chargeable under any head other than "Salaries", and his total income does not exceed one lakh taka; or

(c) chargeable under the head "Income from business or profession" having a capital investment up to one lakh taka and has not hitherto been assessed, shows income which is not less than one-fourth of the capital invested; and

(i) files a return of his total income with the description "Self-Assessment" on the top of the Return Form on or before the date specified in section 75(2)(c) of the Ordinance showing income above the exemption limit and up to one lakh taka excepting in cases refered to in clause (a);

(ii) in case of income from business or profession, declares at least ten per cent. higher income than the last assessed income and also increased by at least a further sum of ten per cent. for each preceding assessment year in respect of which the assessment is pending;

(iii) such return is duly verified and found to be correct and complete in all respects;

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(iv) such return is accompanied—

(a) where the assessee derives income chargeable under the head "Income from business or profession", by a copy of the Trading and Profit and Loss Account and the Balance Sheet ; or

(b) where the assessee has not maintained proper books of accounts by a statement showing the particulars of his income and expenditure as well as a statement of assets, liabilities and expenses in the form specified in rule 25; and

(c) where required under section 75(2)(d) of the Ordinance, by a statement of assets, liabilities and expenses in the form specified in rule 25;

(v) such return does not show loss or lesser income than the last assessed income; and

(vi) the amount of the tax payable (after adjustment of the amount of the tax, if any, already deducted at source or paid by him or on his behalf) is paid by the assessee on or before the date on which the return is filed by him,

the Deputy Commissioner of Taxes shall complete the assessment under section 82 of the Ordinance:

Provided that—

(1) where the return filed by the assessee is not duly verified, is incomplete or is not accompanied by any one or more of the statements or documents referred to in clause (iv), or

(2) there is any mistake in the computation of the total income or the tax (including the allowances, deductions or rebates claimed by the assessee),

the Deputy Commissioner of Taxes may, before completing the assessment under section 82 of the Ordinance require the assessee, by a notice in writing to verify or complete the return, or to file the statement or document which has not been filed or to correct the mistake on or before a date to be specified in the said notice, and where the assessee complies with the terms of the said notice on or before the said date, the Deputy Commissioner of Taxes shall complete the assessment under the said section.

39. **Computation of income of a contractor, etc., of an oil company residing out of Bangladesh.**—(1) Any person who resides out of Bangladesh and carries on business in Bangladesh in any year under an agreement as a contractor to an oil company or as a sub-contractor to the contractor to an oil company may exercise an option in writing before the Deputy Commissioner of Taxes for ascertainment, under this rule, of his income, profits and gains from the operation of drilling of oil, geophysical survey, marine seismic survey, shallow water seismic survey and other activities relating to petroleum operations, in which case, his income, profits and gains derived from such operations shall, subject to the provision of this rule, be deemed to be an amount equivalent to ten per cent, of the gross earnings from such operations ;

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Provided that such option shall be exercised before the thirtieth day of September of the year of asessment in which such person is assessable for the first time in Bangladesh :

Provided further that the option once exercised shall be treated as final and shall be applicable to all assessments thereafter.

(2) For the purposes of this rule,—

(a) the expression "income, profits and gains" shall mean the net income profits and gains determined after all expenses and allowances, including depreciation, having already been considered and allowed for the purposes of sections 28, 29 and 30 of the Ordinance ;

(b) the expression "gross earnings" shall include the total value of all fees, moneys, income, compensations or reimburseable costs as stipulated in the agreement with the oil company, or in the agreement with the contractor to the oil company, whether in cash or in kind and whether received or not, derived from the operations referred to in sub-rule (1) by the person but excluding the amount of tax, if any, paid or payable on behalf of the said person, as reduced by the following amounts—

(i) amount constituting compensations or reimbursements exclusively for expenditures effected by the said person for the purchase of equipments for the oil company, which are, in fact, not his responsibility ; and

(*ii*) amounts constituting compensations or reimbursements exclusively for expenditures effected by the said person for the purpose of transporting or moving drilling and other equipments into and out of Bangladesh ; and

(c) the expression "oil company" shall mean a concern engaged in petroleum operations in Bangladesh for the exploration and development of oil and gas.

40. **Form of application for accelerated depreciation.**—

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

Form of application for accelerated depreciation under paragraph 7(2) (d) of the Third Schedule to the Income Tax Ordinance, 1984.

Part A—Particulars—

(i) Name of the company :

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

(iii) Location of the industrial undertaking (name, place and district where it has been set up to be given) ;

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(iv) Commissioner of Taxes and Deputy Commissioner of Taxes under whose jurisdiction the company is assessed or falls to be assessed :

(v) Date of incorporation of the company:

(vi) Date of sanction of the industrial unit and the name under which the sanction was given :

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

(viii) Date of arrival of machinery or plant :

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

(x) Date on which the industrial undertaking started commercial production :

(xi) Whether approval of the Controller of Capital Issues, if required, has been taken for the issue of capital, and, if so, the amount of capital permitted to be issued :

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

(xiii) The amount of investment involved in setting up and running the industrial undertaking :

(xiv) The minimum number of employees required to be engaged in one shift :

(xv) Whether the undertaking involves the use of electric energy which is mechanically transmitted and is not generated by human or animal agency :

(xvi) Declaration in writing that the undertaking has not applied or shall not apply for approval under section 45 of the Income Tax Ordinance, 1984 :

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(xvii) The exact nature of business of the undertaking :

(xviii) The names and addresses 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:

Part B—The application shall be accompanied by—

(i) Attested copy of certificate of incorporation.

(ii) Certificate of the commencement of business with an attested copy thereof.

(iii) A certified true copy of the letter from the Controller of Capital Issues conveying sanction to the issue of capital.

(iv) A certified copy of the Memorandum and Articles of Association of the company.

(v) A copy of the complete scheme of the unit as submitted to the Government at the time of obtaining the sanction.

(vi) A certified copy of the blue print of the building where the undertaking for which the application is made and located, showing the installed position of the machinery.

Signature of the

Place..... *Managing Director/Director.*

Date.....

Verification.

I declare that to the best of my knowledge and belief the information given in the above application are correct and complete.

Signature of the

Place..... *Managing Director/Director.*

Date.....

(2) The declaration to be filed under paragraph 7(2)(d) of the Third Schedule to the Ordinance shall be made in the following form:

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Declaration under paragraph 7(2)(d) of the Third Schedule to the Income Tax Ordinance, 1984.

Name of the undertaking.....

Assessment year .....

I declare that the undertaking has not been approved for, and that no application in respect of the undertaking has been made or shall be made to the Board for approval of, exemption from payment of tax under section 45 of the Income Tax Ordinance, 1984, for any period.

Signature of the

Place..... *Managing Director/Director.*

Date.....

(3) On receipt of the application, the Board may make such enquiries as it considers necessary and call for such further particulars as it may think fit.

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

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41. **Particulars for depreciation allownance.**—For the purpose of paragraph 2(3)(a) of the Third Schedule to the Ordinance, the particulars to be furnished shall be in the following form :—

Particulars for depreciation allowance

Section A.

Sl. No.	Description of buildings, machinery, plant or furniture.	Written down value as at the beginning of the accounting period.	Capital expenditure during the year on additions, alternations, improvements and extensions.	Dates from which the additions, etc. referred to in col. 4 are used for the purpose of the business or profession.	If any building, machinery or plant has been sold or discarded or demolished during the income year, show in this column the written down value as at the beginning of the accounting period and the date on which it ceased to be used for the purposes of the bussiness or profession.
1	2	3	4	5	6

Amount on which depreciation allowable.	Rate specified in the Third Schedule.			Depreciation allowable.		
	Normal	Initial	Extra	Normal	Initial	Extra
7	8	9	10	11	12	13

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No. of days of double/ triple shift working.		Depreciation allowable on multiple shift working.	Total depreciation allowable under cols. 11,12 and 13.	Remarks.
Double shift	Triple shift			
14	15	16	17	18

Notes.—(1) In the case of ocean-going ships, particulars of 'Original cost' instead of those of the 'written down value' shall be furnished.

(2) Capital expenditure on any new machinery or plant installed or any new building erected shall be shown separately and in the 'Remarks' column against each such entry, it shall be indicated that initial depreciation allowance is claimed.

Section B.

Items of building, machinery or plant shown in column 6 of Section A.	If sold, amount for which sold.	If discarded, destroyed or demolished.		Net profit or loss.	Remarks.
		Scrap value thereof.	Amount of insurance, salvage or compensation monies received.		
1	2	3	4	5	6

I,....., do hereby declare that what is stated above is true to the best of my knowledge and belief.

Place..... *Signature* .....

Date..... *Designation*.....

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42. **Purchase of capital asset by Government.**—The manner to be followed in connection with purchase of a capital asset by the Government under section 32(4) of the Ordinance, shall be as follows :—

(1) Where the Deputy Commissioner of Taxes has reason to believe that any immovable property is being transferred by a person (hereinafter referred to as the transferor) to another person (hereinafter referred to as the transferee) and the fair market value of such property exceeds the declared value by more than twenty-five per cent. and the consideration for such transfer as agreed to between the parties has not been truly stated in the instrument of transfer with the object of facilitating the reduction or evasion of the liability of the transferor to pay the tax under the Ordinance in respect of any income arising from the transfer or any other taxes or duties, he may, subject to the provisions of this rule, initiate proceedings for the acquisition of such peroperty by the Government.

(2) The Deputy Commissioner of Taxes shall initiate proceedings for acquisition of immovable property under this rule by giving a notice to that effect in the official Gazette and a copy of such notice shall also be published in the two leading newspapers of wide circulation where such property is located; a copy of such notice shall also be served on the transferor, the transferee and the person in occupation of the property, if the transferee is not in occupation thereof :

Provided that no such proceedings shall be initiated after the expiry of a period of two years from the end of the month in which the instrument of transfer in respect of such property is registered under the Registration Act, 1908.

(3) Objection against the acquisition of the immovable property in respect of which a notice has been published in the official Gazette and the newspapers may be made in writing by the transferor or the transferee to the Deputy Cemmissioner of Taxes within sixty days of the publication of the notice in the official Gazette or newspapers.

(4) The Deputy Commissioner of Taxes shall fix a date and place for the hearing of the objections against the acquisition and shall give notice of the same to every person who has made such objection :

Provided that notice shall also be given to the transferee of such propety even if he has not made any such objection.

(5) After heainng the objections, if any, and after taking into account all the relevant materials on record, if the Deputy Commissioner of Taxes is satisfied that—

(a) the fair market value of such property exceeds the consideration paid therefor by more than twenty-five per cent. of such consideration, and

(b) the consideration for such transfer as agreed to between the parties has not been truly stated in the instrument of transfer with such object as is referred to in clause (1), he may make an order for the acquisition of the property under this rule.

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(6) Any person aggrieved by an order made under clause (5) may prefer an appeal under the Ordinance to the Appellate Joint Commissioner.

(7) As soon as may be after the order of acquisition of any immovable property has been made under clause (5) and after the disposal of appeal, if any, the Deputy Commissioner of Taxes may, by notice in writing, order any person who may be in possession of the immovable property to surrender or deliver possession thereof to him or any other person duly authorised by him in writing in this behalf within thirty days of the service of the notice.

(8) If any person refuses or fails to comply with a notice under clause (7), the Deputy Commissioner of Taxes or any other person duly authorised by him under that clause may take posession of the immovalble property and may, for that purpose, requisition the services of any police officer to assist him and it shall be the duty of such officer to comply with such requisition and may use such force as may be necessary.

(9) When the possession of the immovable property is surrendered or delivered under clause (7), the Deputy Commissioner of Taxes or the person duly authorised by him in that behalf or, as the case may be, when the possession thereof is taken under clause (8), the Government shall tender as consideration a sum equal to the aggregate of the amount of the declared value for its transfer plus ten per cent. of the said amount to the transferor and the property shall vest absolutely in the Government free from all encumbrances:

Provided that nothing in this clause shall operate to discharge the transferor or the transferee or any other person (not being the Government) from any liability in respect of such encumbrances, and notwithstanding anything contained in any other law, such liability may be enforced against the transferor or the transferee or such other person by a suit for damages.

(10) Notwithstanding anything contained in clause (9), if any dispute arises as to the apportionment of the amount of consideration amongst persons claiming to be entitled thereto, the Government shall deposit in the principal civil court of original jurisdiction the amount required to be tendered under clause (9) and refer such dispute for decision of the court and the decision of the court thereon shall be final.

43. **Application for recognition of a provident fund.**—(1) An application for recognition shall be made by the employer maintaining the fund for which recognition is sought and shall be accompanied by the following documents, namely :—

(a) the trust deed in original with one copy thereof the latter to be retained by the Commissioner; and

(b) the rules of the fund :

Provided that if the original of the trust deed cannot conveniently be produced, the Commissioner may accept, in lieu of the original, a true copy certified either by a Magistrate or in any manner specified in rule 7 of the Companies Rules, 1914, in which case, an additional copy shall be furnished for retention by the Commissioner.

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(2) The application shall be submitted through the Deputy Commissioner of Taxes of the area in which the accounts of the funds are kept, or, if the accounts are kept outside Bangladesh, through the Deputy Commissioner of Taxes of the area in which the local headquarter of the employer is situate.

(3) The application shall contain the following information :—

(a) Name of employer and address, his business, profession, etc., also his principal place of business.

(b) Number of employees subscribing to the fund—

(i) in Bangladesh ; and

(ii) outside Bangladesh.

(c) Place where the accounts of the fund are or will be maintained.

(d) If the fund is already in existence—

(i) a copy of the last balance sheet of the fund ; and

(ii) details of investments of the fund.

(4) A verification in the following form shall be annexed to the application, namely :—

I/We, the trustee (s) of the abovenamed fund, do hereby declare that what is stated in the above application is true to the best of my/our information and belief, and that the documents sent herewith are the originals or true copies thereof.

44. **Date of recognition of a provident fund.**—An order according recognition to a provident fund shall take effect from the last day of the month in which the application for recognition is received by the Commissioner concerned, unless, at the request of the employer, the last day of any later month in the same financial year is specified for such purpose.

45. **Form of appeal.**—An appeal under paragraph 13 of Part B of the First Schedule to the Ordinance shall be in the following form and shall be verified in the manner indicated therein :—

Form of appeal against refusal to recognise or withdrawal of recognition from a Provident Fund.

To

The National Board of Revenue,

The petition of employer (s) carrying on business or profession at

Your petitioner(s) applied to (obtained sanction from) the Commissioner under paragraph 2(2) of Part B of the First Schedule to the Ordinance, 1984 (XXXVI of 1984) for the recognition of the provident fund maintained by him (them) for the benefit of his (their) employees. The Commissioner has refused recognition (withdrawn recognition) for the reasons stated in his order, dated, of which a copy is attached.

For the reasons set out below, your petitioner (s) submit (s) that the fund should (be continued to) be recognised and pray (s) that the National Board of Revenue may be pleased to ——————— accord recognition / continue the recognition.

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GROUNDS OF APPEAL

Verification

We/I, the petitioner (s) (named in the above petition) do declare that what is stated therein is true to the best of our/my information and belief.

Place:

Signature.

Address of the appellant.

Date.

N.B.—Unnecessary words or letters should be scored out.

46. **Preparation and maintenance of provident fund accounts, etc.**—(1) The accounts of a recognised provident fund shall be prepared at an interval of not more than twelve months.

(2) An account shall be maintained for each subscriber to the fund and it shall include the particulars shown in the following form :—

Account closed

Date

Paid to employee

Lapsed to employer or to Fund

Recovery by employer

Name.....**Date of joining the Fund**.....

Year and month.	Salary.	Contribution			
		Contributions by employee.	Regular contributions by employer.	Employer's contributions of a contingent nature.	Total of columns 3, 4 and 5.
1	2	3	4	5	6
Balance brought forward					
July					
June					
Total					
Adjustment on account of temporary withdrawals account (columns 8 and 9 only).					
Adjustment on account of non-payable withdrawals account (columns 10 and 11).					
Total carried over ..					

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Exempt/Not Exempt

Total interest on the amount shown in column 6.	Contributions not exceeding 1/3rd of salary for the year.	Interest on sums in column 6 at ... % but not exceeding 1/3rd of the salary for the year.	Contributions col. 6 minus col. 8.	Interest col. 7 minus col. 9.	Additions to total income (cols. 4, 5 and 7).	
7	8	9	10	11	12	13

Non-repayable withdrawals account		Temporary withdrawals account		
	Amount.		Advance.	Repayment.
		Balance brought forward.		
July		July		
August		August		
.....		.....		
.....		.....		
June		June		
Total ..		Total ..		

If desired, column 7 may be divided into sub-columns showing separately the interest on column 3 and columns 4 and 5 respectively.

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47. **Furnishing of an abstract of the provident fund account of an employee.**—(1) An abstract for the financial year or other applicable accounting period of the individual account of each employee participating in a recognised provident fund whose income under the head "Salaries" is Taka 20,000 or over per annum, shall be furnished by the trustees to the Deputy Commissioner of Taxes of the area in which the employer conducts his business or profession, or to such other Deputy Commissioner of Taxes as the Commissioner may, in each case, direct, not later than the fifteenth day of September in each year or any other subsequent date fixed by the Deputy Commissioner of Taxes and such abstract shall be in the form specified in rule 46, but shall show only the totals of the various columns thereof for the financial year or other accounting period.

(2) The abstract shall contain an account of any temporary withdrawals by the employee during the year and of the repayment thereof.

48. **Particulars of accounts of employee participating in provident fund.**—The account to be made under the provisions of paragraph 10(1) of Part B of the First Schedule to the Ordinance shall show in respect of each employee:—

(i) the total salary paid to the employee during the period of his participation in the provident fund,

(ii) the total contributions,

(iii) the total interest which has accrued thereon, and

(iv) the percentage of the employee's salary in accordance with which contributions have been made by the employer and employee.

49. **Investment of contributions.**—(1) Where the employer is not a company as defined in section 2(2) of the Companies Act, 1913 (VII of 1913), the contributions made by employees after the date of recognition of a provident fund and the interest on the accumulated balance of such contributions shall be wholly invested either in securities of the nature specified in clauses (a), (c), (d) or (f) of section 20 of the Trusts Act, 1882 (II of 1882), and payable both in respect of capital and interest in Bangladesh or in a Post Office Savings Bank Account in Bangladesh.

(2) Where the employer is a company as defined in section 2(2) of the Companies Act, 1913 (VII of 1913), all monies contributed to a provident fund (whether by the company or by the employees) or accruing by way of interest or otherwise to such fund shall be wholly invested in accordance with the provisions of section 282B (2) of the Companies Act, 1913 (VII of 1913), so that the securities in which the contributions made by employees after the date of recognition of a provident fund and the interest on the accumulated balance of such contributions are invested are payable both in respect of capital and interest in Bangladesh.

50. **Withdrawal from the provident fund.**—(1) Withdrawals by employees shall not be allowed by the trustees except on special grounds in the following circumstances or circumstances of a similar nature—

(a) to pay expenses incurred in connection with the illness of a subscriber or a member of his family;

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(b) to pay for the passage over the sea or by air of a subscriber or any member of his family;

(c) to pay expenses in connection with marriages, funerals or ceremonies which, by the religion of the subscriber, it is incumbent upon him to perform and in connection with which it is obligatory that expenditure should be incurred;

(d) to meet the expenditure on building or purchasing a house or a site for a house provided that such house or site is assigned to the trustees of the fund;

Provided that at the discretion of the trustees of the fund, the condition of such house or site being assigned to the trustees of the fund may be waived in the case of an employee whose income under the head "Salaries" does not exceed taka 10,000 per annum;

(e) to pay premia on policies of insurance on the life of the subscriber or of his wife provided that the policy is assigned to the trustees of the fund or, at their discretion, deposited with them and that receipts granted by the insurance company for the premia are from time to time handed over to the trustees for inspection by the Deputy Commissioner of Taxes.

Explanation.—For the purpose of sub-rule (1), "family" means any of the following persons who reside with and are wholly dependent on the employee, namely, the employee's wife, legitimate children, step-children, parents, sisters and minor brothers.

(2) No such withdrawal shall exceed—

(a) the pay of the employees for three months or in the case of withdrawals for the purpose specified in clause (e) of sub-rule (1), the pay of the employees for six months, or the total of the accumulation of exempted contributions and exempted interest contained in the balance to the credit of the employee, whichever is less;

(b) in the case of withdrawals for the purpose specified in clause (d) of sub-rule (1), eighty per cent. of the total of accumulation of exempted contribution and exempted interest standing to the credit of the employee; and

(c) in the case of withdrawals for the purpose specified in clause (e) of sub-rule (1), the restriction imposed by clause (a) shall apply to each withdrawal and not to the total withdrawals.

(3) (a) Save as provided in clauses (b), (c), (d) and (e) of sub-rule (1), a second withdrawal shall not be permitted until the sum first withdrawn has been fully repaid.

(b) A withdrawal may be permitted for the purposes specified in clause (c) of sub-rule (1) notwithstanding that the sum or sums previously withdrawn for the same purpose has or have not been repaid.

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(c) A withdrawal for any one of the purposes of sub-rule (1) other than that specified in clauses (d) and (e) of that sub-rule may be permitted notwithstanding that the sum or sums withdrawn for the purposes of clauses (d) and (e) of the same sub-rule has or have not been repaid.

51. **Repayment of withdrawals, etc.**—(1) Where a withdrawal is allowed for a purpose specified in clause (d) or clause (e) of sub-rule (1) of rule 50, the amount withdrawn need not be repaid.

(2) Where a withdrawal is allowed for a purpose other than that referred to in sub-rule (1), the amount withdrawn shall be repaid in not more than twenty-four equal monthly instalments and shall bear interest in accordance with rule 52 and subject to the provisions of rule 50(3), no further withdrawal shall be permitted until repayment has been effected in full.

52. **Interest on repayment of withdrawals and mode of recovery.**—(1) In respect of withdrawals which are repaid in not more than twelve monthly instalments an additional instalment at the rate of 4 per cent. of the amount withdrawn shall be paid on account of interest; and, in respect of withdrawals which are repaid in more than twelve monthly instalments, two such instalments at the rate of 4 per cent. of the amount withdrawn shall be paid on account of interest :

Provided that the trustees of the fund may recover interest on the amount withdrawn or the balance thereof outstanding from time to time at 1 per cent. above the rate which is payable for the time being on the balance in the fund at the credit of the member.

(2) The employer shall deduct such instalments from the employee's salary and pay them to the trustees and such deductions shall commence from the second monthly payment made after the withdrawal or, in the case of an employee on leave without pay, from the second monthly payment made after his return to duty.

(3) In case of default of repayment of instalments under sub-rules (1) and (2), the Commissioner may order that the amount of the withdrawal or the amount outstanding shall be added to the total income of the employee for the year in which the default occurs and the Deputy Commissioner of Taxes shall assess the employee accordingly.

53. **Withdrawal at the time of leave preparatory to retirement.**—Notwithstanding anything contained in rules 50, 51 and 52 the trustees of a recognised provident fund may permit withdrawal of ninety per cent. of the amount standing at the credit of an employee if the employee takes leave preparatory to retirement, provided that if he rejoins duty on the expiry of his leave, he shall refund the amount drawn together with interest at the rate allowed by the fund.

54. **Supply of certified copy of accounts maintained outside Bangladesh.**—Where the accounts of a recognised provident fund are kept outside Bangladesh, certified copies of the accounts shall be supplied not later than the fifteenth day of September in each year to a local representative of the employer in Bangladesh:

Provided that the Deputy Commissioner of Taxes may, in any year, fix a date later than the fifteenth day of September as the date by which the certified copies shall be supplied.

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55. **Limitation on contribution by a shareholder who is an employee.**—Where an employee of a company owns shares in the company, the sum of the contributions of the employee and employer to the recognised provident fund maintained by the company shall not exceed taka 500 in any month.

56. **Effect of assignment or charge upon his beneficial interest in a recognised provident fund.**—If an employee assigns or creates a charge upon his beneficial interest to a recognised provident fund, the Deputy Commissioner of Taxes shall, on the fact of the assignment or charge coming to his knowledge, give notice to the employee that if he does not secure the cancellation of the assignment or charge within two months of the date of receipt of the notice, the consideration received for such assignment or charge shall be deemed to be income received by him in the year in which the fact became known to the Deputy Commissioner of Taxes and shall be assessed accordingly.

57. **Effect of withdrawal of recognition.**—If the Commissioner withdraws recognition of a recognised provident fund, the balance to the credit of each employee at the end of the financial year prior to the date of the withdrawal of recognition shall be paid to him free of tax at the time when such employee receives the accumulated balance due to him and the remainder of the accumulated balance due to him shall be liable to tax as if the fund had never been recognised.

58. **Restrictions as respects contribution, etc., by the employers.**—(1) For the purpose of paragraph 3(c) proviso (i) of Part B of the First Schedule to the Ordinance, the employer's aggregate contribution in any year, including the normal contribution to the individual account of any one employee whose salary does not exceed five hundred taka per mensem, shall not exceed double the amount of the contribution of the employee in that year.

(2) The amount of the periodical bonuses and other contributions of a contingent nature which may be credited by an employer in any year under paragraph 3(c) proviso (ii) of Part B of the First Schedule to the Ordinance to the individual account of an employee shall not exceed the amount of the contribution of the employee in that year.

59. **Form of application for seeking exemption from tax to be made by a company.**—(1) A company desiring that an industrial undertaking or a tourist industry owned and managed by it may be approved for the purpose of section 45 or as the case may be, section 46 of the Ordinance shall make an application in the following form in duplicate duly signed and verified by the Managing Director or Director of the company:—

Form of Application under section 45/46 of The Income Tax Ordinance, 1984 (XXXVI of 1984).

(1) The name of the company :

(2) The location of its registered office (with full address):

(3) The location of the industrial undertaking/ tourist industry (name of place and district where it has been set up):

(4) The Commissioner and the Deputy Commissioner of Taxes under whose jurisdiction the company is assessed or falls to be assessed:

(5) Date of incorporation of the company:

(6) Date of sanction of the industrial unit/ tourist industry and the name under which the sanction was given:

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

(8) Date of arrival of machinery:

(9) The date on which the building (s) was/were completely constructed :

(10) The date on which the machinery was completely installed :

(11) The date or dates on which the industrial undertaking/tourist industry for which approval is sought started—

(a) Trial production :

(b) Commercial production :

(c) Commercial service:

(12) The date on which the issued, subscribed and paid up capital of the company reached the figure of—

(a) Taka one lakh :

(b) The present paidup capital of the company :

(13) 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 :

(14) Authorised share capital of the company:

(15) The amount of share capital issued:

(16) The amount of investment involved in setting up and running the industrial undertaking/tourist industry for which approval is sought:

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(17) The minimum number of employees required to be engaged in one shift:

(18) Whether the undertaking/industry uses electric energy or gas (the date on which the electricity or gas connection was physically given should be mentioned):

(19) The exact nature of business of the industrial undertaking/tourist industry, and in case of an industrial undertaking, list of items manufactured, explaining the processes involved in their manufacture:

(20) 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):

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

(22) Whether any plant or machinery hitherto being used in a business carried on in Bangladesh on or before the 1st day of July, 1983, has been transferred or is now being used in the industrial undertaking/ tourist industry in respect of which approval is sought; if so, details and description with value of machinery shall be stated:

(23) Whether any building, plant or machinery has been taken on rent or lease for the industrial undertaking/tourist industry; if so, details and description shall be stated: and

(24) The names and addresses of the Managing Director, and Directors of the company with the particulars of their holdings and interest in the company and other companies or enterprises:

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.

Date.....

Signature of the
Managing Director/Director.

**Delete* whichever is inapplicable.

(2) The application shall be accompanied by—

(a) an attested copy of certificate of incorporation;

(b) an attested copy of the certificate of commencement of business;

(c) an attested copy of the letter of the Government conveying sanction to the issue of capital;

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

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

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

(g) a certified copy of blue print of the building where the industrial undertaking/tourist industry for which exemption of income sought is located, showing the installed position of the machinery; and

(h) in case the industrial undertaking/tourist industry 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 undertaking/industry with list and value of assets acquired.

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

(4) If the Board is satisfied that the company setting up the industrial undertaking or tourist industry is one which should be approved for the purposes of section 45 or, as the case may be, section 46 of the Ordinance, it shall make an order to that effect and send a copy thereof to the company.

60. **Application by company or other body corporate for approval by the Board for exemption of investments by an assessee not being a company.**—(1) A company or a body corporate desiring to be declared as a company engaged in

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or formed for the purpose of carring on an approved industrial undertaking in Bangladesh within the meaning of paragraph 8 of Part B of the Sixth Schedule to the Ordinance shall make an application to the Board duly filled in the form given hereunder:—

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 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) and listed in a Stock Exchange:

(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 Government 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 :

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

(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 45 or 46 of the Ordinance is applicable :

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

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.

Date..... *Signature of the Managing Director/Director.*

**Delete* whichever is inapplicable.

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

(a) Certificate of incorporation, with an attested copy thereof;

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

(c) An attested copy of the Memorandum and Articles of Association;

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

(e) In the case of the company that has already commenced business certified 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); and

(f) The names and addresses of the Managing Director and other Directors and their shareholdings.

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

(4) If the Board is satisfied that the company should be declared as an approved industrial 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 company.

61. **Form of tax clearance and exemption certificate, etc.**—(1) Every application for a tax clearance certificate or an exemption certificate shall be made in the following form :—

Application for a certificate under section 107 of the Income Tax Ordinance, 1984

To

The Deputy Commissioner of Taxes,

Sir,

I request that a tax clearance/an exemption certificate be granted to me. I give below the necessary particulars:—

1. Name of applicant.....
(in block letters).

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2. Domicile ... .

3. Present address ... ...

4. Permanent address ... ...

5. Nature of business or profession in Bangladesh ..

(if the visit to Bangladesh was made only as a tourist and no income was earned during the period of stay in Bangladesh, it should be so stated).

6. Place (s) at which the business or profession is or was carried on ... ...

7. Name and address of employer (s) of the applicant ... .

(in case the applicant is representing a firm or a company, the name and address of the firm or company should be stated).

8. Name of the Deputy Commissioner of Taxes, if any, where last assessment of the applicant was made ... ..

9. Date of arrival in Bangladesh ..

10. Probable date of departure ...

11. Destination ... .

12. Mode of travel (by air/sea/land) ...

Place:

Date:

Yours faithfully,

Applicant.

N.B.—Please *see* the certificate.

When the applicant is an existing assessee, the application should be addressed to the Deputy Commissioner of Taxes who completed the last assessment.

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*Strike out whichever is inapplicable.

Certificate to be furnished by Employers/Associates/Agents/Head Office/Branch Office, etc.

1. Certified that .. .. ..
(Name in block letters)
is our employee/representative/associate.

2. (i) Certified that..... .....(Give name) is leaving Bangladesh temporarily on leave/duty and will return by .....
(Give approximate date).

*(ii) Certified that his/her income was less than the taxable minimum during the period (s).

(iii) A c'/' ¡ue for the amount of tax due along with the computation of income is enclosed.

(iv) We undertake to pay the tax liability, if any, when determined.

Signature.....

Designation.....

Name and address of the Employers/Associates/Agents/Head Office/Branch Office.

*Strike out whichever is inapplicable.

Guarantee Certificate to be furnished by a tax payer in Bangladesh in the case of persons who are neither employees nor representatives of any firm.

We/I, ..., certify
(Name in block letters)

that,....., is known to us/me and that we/I undertake to pay his/her tax liability, if any, when determined.

Signature

of the guarantor.....

Name and address.....

.....

G.I.R. No. .....

Circle in which assessed .....

(2) Tax clearance certificate issued by the Deputy Commissioner of Taxes shall be in the following form :—

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Book No. Serial No.

Counterfoil of certificate under section 107 of the Income Tax Ordinance, 1984 (XXXVI of 1984)

Date .....

Name .....

Present address .....

Permanent address .....

.....

Business or profession .....
Date of arrival in Bangladesh .....
Date of departure.....
(as stated in the application)
Date up to which the certificate is valid .....
Challan No. and date of payment of tax .....
.....
Signature or left-hand thumb impression of the person named in the certificate .....

Deputy Commissioner of Taxes,
.....[Circle.

Book No. Serial No.

TAXES DEPARTMENT

Certificate under section 107 of the Income Tax Ordinance, 1984 (XXXVI of 1984)

Office of the Deputy Commissioner of Taxes,

.....Circle .....

Place .....

Date .....

This is to certify that ....
of.....(whose signature or thumb impression is affixed below) no
has ——————————————liabilities
made satisfactory arrangements for his/her
under the Income Tax Ordinance, 1984 (XXXVI of 1984), the Income-tax Act, 1922 (XI of 1922), the Gift-tax Act, 1963 (XIV of 1963), or the Wealth-tax Act, 1963 (XV of 1963).

This certificate is valid up to .....

(*Signature*) .....
Deputy Commissioner of Taxes,
.....[Circle.

Signatiure or left-hand thumb impression of the person named in the certificate .....

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(3) Exemption certificate issued by the Deputy Commissioner of Taxes shall be in the following form :

Book No. Serial No.

Counterfoil of certificate under section 107 of the Income Tax Ordinance, 1984 (XXXVI of 1984)

Date .....

Name .....

Present address .....

Permanent address .....
Business or profession .....
Date of arrival in Bangladesh .....
Date of application .....
Date of departure (as stated in the application) .....

Deputy Commissioner of Taxes,
...../Circle.

Signature or left-hand thumb impression of the person named in the certificate.....

Book No. Serial No.

TAXES DEPARTMENT

Certificate of exemption under section 107 of the Income Tax Ordinance, 1984 (XXXVI of 1984)

Office of the Deputy Commissioner of Taxes

...../Circle
Place .....

Date .....

This is to certify that .....

of.....(whose signature or thumb impression is affixed below) is exempted from producing evidence of payment of taxes in connection with his journey to ..... all journey performed before .....

This certificate is valid up to .....

(*Signature*) .....
Deputy Commissioner of Taxes,
...../Circle.

Signature or left-hand thumb impression of the person named in the certificate.....

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62. **Production of certificate of tax clearance, etc., before any officer of customs.**—(1) Every person who is not domiciled in Bangladesh shall, at the request of any officer of customs, persent his tax clearance certificate or exemption certificate for examination before he leaves Bangladesh.

(2) In the case of a person who claims to be domiciled in Banglaedesh, the officer of customs and the owner or charterer of a ship or aircraft may accept any of the following evidences of nationality, namely :—

(a) a passport issued by the Government ; or

(b) a certificate of nationality or domicile issued by a District Magistrate or the Government.

63. **Exemption from production of tax clearance certificate.**—The following exceptions are made under section 107(1) of the Ordinance, namely :—

(a) all persons below the age of eighteen years ;

(b) passengers who can show by the dates stamped on their passports or by other reliable evidence, that—

(i) they have not spent more than ninety days at a time in Bangladesh; and
(ii) they have not spent more than ninety days in any financial year in Bangladesh;

(c) passengers travelling by a pilgrim ship which sails direct from a port in Bangladesh to Jeddah ;

(d) all employees of the Government and local authorities in Bangladesh ;

(e) agriculturist who produces a certificate from the Chairman of the Union Parishad to the effect that he is an agriculturist and has no source of income except agricultural income ;

(f) all members of diplomatic, trade or commercial missions appointed by foreign Governments, trade commissioners and consul de carriere, and all full time employees of such diplomatic missions, trade commissioners and consular officers ;

(g) all officers and employees of foreign Governments visiting Bangladesh on duty ;

(h) the wives and dependents of persons covered by clauses (d), (e), (f) and (g) ;

(i) woman who produces a certificate from a gazetted officer to the effect that she is wholly dependent upon her husband, parent or guardian and has no independent source of income ;

(j) all experts visiting Bangladesh under technical assistance and aid schemes whose salary or remuneration is exempt from payment of tax under special or general agreement.

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64. **Application for a certificate for transfer of property.**—The application for a certificate under section 184(1) of the Ordinance shall be made by a transferor in the following form :—

Application for a certificate under section 184(1) of the Income Tax Ordinance, 1984 (XXXVI of 1984).

To

The Deputy Commissioner of Taxes,

.....
.....

The undersigned hereby applies for a certificate under section 184(1) of the Income Tax Ordinance, 1984 (XXXVI of 1984) and furnishes the following particulars in connection therewith :—

1. Name of applicant .....

   (in block letters)

2. Name of partners in the case of a firm or co-owners .....

3. Full address of the applicant .....

4. Circle/Zone in which the applicant is assessed or falls to be assessed .....

5. Sources of income .....

6. Description and location of the property.....

7. The date of purchase of the property by the applicant, give details (date of acquisition of land, construction of building,etc.).....

8. The price at which the property was originally purchased by the applicant and the value of any investment in the land, house or building constructed, if any.....

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9. The name and address of the intending purchaser.....
10. Consideration for which the property is intended to be transferred.....

Signature of the applicant

.....

I/We,....., hereby declare that the information given above is true to the best of my/our knowlegdge and belief.

Signature of the applicant

.....

65. **Amount or rate for allowance on entertainment expense.** – For the purpose of section 30 (f)(i) of the Ordinance, the amounts or rates in excess of which no deduction shall be admissible for expenditure in respect of entertainment are specified as below :—

(a) on the first taka 5 lakhs of income, profits and gains of the business or profession (computed before making any allowance in respect of expenditure on entertainment)..... at the rate of 4% or taka 20,000, whichever is higher;

(b) on the next taka 15 lakhs of income, profits and gains of the business or profession (computed in the manner aforesaid)..... at the rate of 2%;

(c) on the next taka 30 lakhs of income, profits and gains of the business or profession (computed in the manner aforesaid)..... at the rate of 1%;

(d) on the balance of income, profits and gains of the business or profession (computed in the manner aforesaid)..... at the rate of ½%.

66. **Standard of a "tourist industry".** – The following shall be the standard of a tourist industry for the purposes of the explanation to section 46(1) of the Ordinance, namely: –

(a) the number of guest rooms shall not be less than sixty in case the industry is located in Dhaka, Chittagong and Khulna, and thirty in case it is located in other places; and each such industry shall have adequate public facilities, such as, dining hall and lobbying space;

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(b) each guest room shall have an attached bath room equipped with modern sanitary fittings:

(c) at least 50% of the guest rooms shall be airconditioned;

(d) each guest room shall be fitted with a telephone or there shall be at least one telephone on each floor :

Provided that the Board may relax one or more of the aforesaid standards in case of an industry located in places other than in Dhaka, Chittagong and Khulna.

M. MATIUR RAHMAN
Member (Taxes).

Md Sajid Hossain Shimanto · smartaccountantbd.com

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