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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF FINANCE

NATIONAL BOARD OF REVENUE

(Income Tax)

NOTIFICATION

Dacca, the 1st December, 1980

No. S.R.O. 411-L/80.—The following draft of certain further amendments in the Income-tax Rules which the National Board of Revenue proposes to make in exercise of the powers conferred by sub-section (4) of section 59 of the Income-tax Act, 1922 (XI of 1922), read with clause (vib) of sub-section (2) of section 10 of the said Act, is hereby published for the information of all persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration after one month from the date of publication of this Notification. Any objection or suggestion which may be received from any person in respect of the said draft before the date specified will be considered by the Board.

Draft Amendments

In the aforesaid Rules, *after* rule 50, the following new rule shall be *added*, namely :—

"51. The application for accelerated depreciation referred to in clause (c) of the second proviso to clause (vib) of sub-section (2) of section 10 of the Act shall be made and verified in the form annexed hereto.

Form of application for accelerated depreciation under clause (vib) of sub-section (2) of section 10 of the Income Tax Act, 1922 (XI of 1922).

Part A.—Particulars

(1) Name of the company :

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

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

(4) Commissioner of Taxes and 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 and the name under which the sanction was given :

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

(8) Date of arrival of machinery or plant :

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

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

(11) 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 :

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

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

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

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

(16) Declaration in writing that the undertaking has not applied or shall not apply for approval under section 14A of the Act :

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

(18) 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 :

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

Place .....

Date .....

Signature of the
Managing Director/Director.

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2. On receipt of the application, the National Board of Revenue may make such enquiries as it considers necessary and call for such further particulars as it may think fit.

3. If the National Board of Revenue is satisfied that the industrial undertaking is one which qualifies for accelerated depreciation under clause (vib) of sub-section (2) of section 10 of the Act, it shall issue an order to that effect and send a copy thereof to the company.".

M. S. CHOWDHURY
Member (Taxes).

MINISTRY OF DEFENCE

NOTIFICATION

Dacca, the 2nd December, 1980

No. S.R.O. 412-L/80/3A-22/D-21/80.—In exercise of the powers conferred by section 176A of the Army Act, 1952 (XXXIX of 1952), the Government is pleased to make the following further amendment in the Army Regulations (Rules), 1960, namely :—

In the aforesaid Regulations (Rules), in rule 602, in sub-rule (1), *for* the words "whichever is later" occurring twice the words "whichever is earlier" shall be *substituted*.

By order of the President

A. T. M. AZIZUR RAHMAN
Deputy Secretary.

MINISTRY OF FOOD

NOTIFICATION

Dacca, the 3rd December, 1980

No. S.R.O. 413-L/80/510-MF/S-7/IF-29/77.—In exercise of the powers conferred by clause (1) of paragraph 7 of the Foodstuffs Price Control and Anti-Hoarding Order, 1953, and in supersession of this Ministry's Notification

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No. S.R.O. 418-L/76/Kha-Ma/Sec.II/IF-29/1123, dated the 29th November 1976, the Government is pleased to direct that no trader shall, within one mile border belt of Bangladesh, in case of the districts other than coastal districts, and within a depth of one mile from the coastal line excluding the territorial waters of Bangladesh, in case of the coastal districts, keep in his possession or under his control more than ten maunds of foodstuffs at a time.

Explanation.—In case the stock in possession of any trader consists partly of rice and partly of paddy, the total quantity of rice and paddy shall not exceed the quantity specified above.

By order of the President

S. S. CHAKMA
Deputy Secretary.

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