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

NOTIFICATION
Dhaka, the 22nd September, 1985

No. S.R.O. 413-L/85.—In exercise of the powers conferred by section 46(2A)(c) of the Income Tax Ordinance, 1984 (XXXVI of 1984), the National Board of Revenue is pleased to specify the following areas to be "Less Development areas" for the purpose of the said section, namely:–

1. The Upazilas of Dohar and Dhamrai of Dhaka district and the areas of the following Upazilas which are situated beyond fifteen miles from the outer limits of the city of Dhaka, nemely:-
   (i) Nowabjanj;
   (ii) Keraniganj;
   (iii) Savar;
2. Araihazar Upzila of Narayanganj district.
3. The Upazilas of Munshiganj, Serjdikhan, Lauhajang, Gajaria, Srinagar and Tongibari of Munshiganj district.
4. The Upazilas of Narshingdi, Raipura, Monahardi, Palash, Shibganj and Belabo of Narshingdi district.
5. The Upazilas of Manikganj, Shibalaya, Singair, Harirampur, Daulatpur, Saturia, and Ghior of Manikganj district.
6. The Upazilas of Kapasia, Sripur, Kaliakoir and Kaliganj of Gazipur district.
7. Kotwali Upazila of Mymensingh district.
8. Netrokona Upazila of Netrokona district.
9. Jamalpur Upazila of Jamalpur district.
10. Kishoreganj Upazila of Kishoreganj district.
11. Sherpur Upazila of Sherpur district.
12. Tangail Upazila of Tangail district.
13. Kotwali Upazila of Faridpur district.
14. Rajbari Upazila of Rajbari district.
15. Madaripur Upazila of Madaripur district.
16. The Upazilas of Fatikchari, Mirsarai, Satkania, Lohagara, Raozan, Boalkhali, Chandonaish and the areas of the following Upazilas which are situated beyond fifteen miles from the outer limits of city of Chittagong, namely:-
   (i) Hathazari;

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(ii) Patiya;
(iii) Anwara;
(iv) Sitakunda.

17. Cox's Bazar Upazila of Cox's Bazar district.
18. Sudharam Upazila of Noakhali district.
19. Laxmipur Upazila of Laxmipur district.
20. Feni Upazila of Feni district.
21. Kotwali Upazila of Comilla district.
22. Chandpur Upazila of Chandpur district.
23. Brahamnbaria Upazila of Brahmanbaria district.
24. Kotwali Upazila of Sylhet district.
25. Habiganj Upazila of Habiganj district.
26. Sunamganj Upazila of Sunamganj district.
27. Moulavibazar Upazila of Moulavibazar district.
28. Areas of the following Upazilas which are situated beyond fifteen miles from the outer limits of the municipality of Rajshahi, namely:-
    (i) Puthia;
    (ii) Durgapur;
    (iii) Godagari
    (iv) Charghat.
29. Naogaon Upazila of Naogaon district.
30. Natore Upazila of Natore district.
31. Bogra Sadar Upazila of Bogra District.
32. Joypurhat Upazila of Joypurhat district.
33. Dinajpur Sadar Upazila of Dinajpur district.
34. Thakurgaon Upazila of Thakurgaon district.
35. Panchagar Upazila of Panchagar district.
36. Kotwali Upazila of Rangpur district.
37. Nilphamari Upazila of Nilphamari district.
38. Gaibandha Upazila of Gaibandha district.
39. The Upazilas of Pabna and Ishwardi of Pabna district.
40. The Upazilas of Serajganj and Shahijadpur of Sserajganj district.
41. Areas of the following Upazilas which are situated beyond ten miles from the outer limits of the city of Khulna, namely:–
    (i) Phultala;
    (ii) Rupsha;
    (iii) Batiaghata;
    (iv) Dumuria;

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(v) Terokhada.

42. Kotwali Upazila of Jessore district.

43. Kaliganj Upazila of Jhenaidah district.

44. Magura Upazila of Magura district.

45. The Upazilas of Kushtia Sadar and Kumerkhali of Kushtia district.

46. Chuadanga Upazila of Chuadanga district.

47. Kotwali Upazila of Barisal district.

MD. MATIUR RAHMAN
Member (Taxes).

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