রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ গেজেট

অতিরিক্ত সংখ্যা

কর্তৃপক্ষ কর্তৃক প্রকাশিত

রবিবার, ফেব্রুয়ারী ১৮, ১৯৯০

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

অর্থ মন্ত্রণালয়

জাতীয় রাজস্ব বোর্ড

(আয়কর)

প্রজ্ঞাপন

ঢাকা, ৫ই ফাল্গুন, ১৩৯৬/১৭ই ফেব্রুয়ারী ১৯৯০

নং এস, আর, ও-৬৯-আইন—The Income Tax Ordinance, 1984 (XXXVI of 1984) এর section 185 এ প্রদত্ত ক্ষমতাবলে জাতীয় রাজস্ব বোর্ড Income Tax Rules, 1984 এ নিম্নরূপ সংশোধন করিলেন, যাহা উক্ত section এর sub-section (4) এর বিধান মোতাবেক ইতিপূর্বে বাংলাদেশ গেজেটে প্রকাশ করা হইয়াছিল, যথা :—

উপরি-উক্ত Rules এর rule 6) এর পর নিম্নরূপ rule 60A সন্নিবেশিত হইবে, যথা :—

"60A. Application by an insurance company 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 or formed for the purpose of carrying on the business of life

মূল্য : ৩০ পয়সা

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insurance or general insurance 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) Date of incorporation:

(4) Date of commencement of business, if any:

(5) Nature of business:

(6) Whether it is a public company as defined by the Campanies 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 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:

Signature of the

Date ..... *Managing Director / Director.*

VERIFICATION

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

Signature of the

Date ..... *Managing Director / Director.*

* Delete whichever is inapplicable.

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(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 sheet and profit and loss accounts for the last three 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 (i), 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 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.".

আলী রেজা খান
সচিব (কর)।

মোঃ লিয়াকুর রহমান, ডেপুটি কন্ট্রোলার, বাংলাদেশ সরকারী মুদ্রণালয়, ঢাকা কর্তৃক মুদ্রিত।
খোন্দকার শাহ্‌ফুজাল করিম, ডেপুটি কন্ট্রোলার, বাংলাদেশ ফরমস্‌ ও প্রকাশনী অফিস, তেজগাঁও, ঢাকা কর্তৃক প্রকাশিত।

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