MINISTRY OF FINANCE AND PLANNING

Internal Resources Division

NATIONAL BOARD OF REVENUE

Income Tax

NOTIFICATION

Dhaka, the 20th February, 1983

No. S.R.O. 86-L/83.—In exercise of the powers conferred by sub-section (1) of section 59 of the Income-tax Act, 1922 (XI of 1922), the National Board of Revenue is pleased to make the following further amendment in the Income-tax Rules, the same having been previously published as required by sub-section (4) of the said section, namely :—

In the aforesaid Rules, *after* rule 49B, the following new rule shall be *inserted*, namely :—

"49C. Every airline shall, for the purpose of making a deduction of tax from any travel agent under sub-section (3BB) of section 18, deduct or collect from such travel agent an amount calculated at the rate of 2 per cent of the commission payable or collectable on the sale of ticket or on receipt for carrying of cargo :

Provided that any deduction or collection made by an airline as aforesaid shall be deemed to be an advance payment of tax made by the travel agent concerned."

MD. MATIUR RAHMAN
Member (Taxes).

[C. No. 12(22)T-1/82]

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