

# অর্থ আইন, ১৯৯৩

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# অর্থ আইন, ১৯৯৩

১৯৯৩ সনের ১৮ নং আইন

[৩০ জুন, ১৯৯৩]

সরকারের আর্থিক প্রস্তাবাবলী কার্যকরকরণ এবং কতিপয় আইন সংশোধনকল্পে প্রণীত আইন।

যেহেতু সরকারের আর্থিক প্রস্তাবাবলী কার্যকরকরণ এবং নিম্নবর্ণিত উদ্দেশ্যসমূহ পূরণকল্পে কতিপয় আইন সংশোধন করা সমীচীন ও প্রয়োজনীয়;

সেহেতু এতদ্বারা নিম্নরূপ আইন করা হইল :-

সংক্ষিপ্ত শিরোনামা ও  
প্রবর্তন

১। (১) এই আইন অর্থ আইন, ১৯৯৩ নামে অভিহিত হইবে।

(২) The Provisional Collection of Taxes Act, 1931 (XVI of 1931) এবং উহার অধীনে জারীকৃত ঘোষণা এবং উপ-ধারা (৩) এর বিধান সাপেক্ষে, এই আইন ১৯৯৩ সনের ১লা জুলাই তারিখ হইতে কার্যকর হইবে।

(৩) এই আইনের ধারা ৮(৭) ১৯৯১ সনের ১লা জুলাই তারিখে কার্যকর হইয়াছে বলিয়া গণ্য হইবে।

Act II of 1899 এর  
সংশোধন

২। Stamp Act, 1899 (II of 1899) এর-

(ক) Section 64 এর "five thousand taka" শব্দগুলির পরিবর্তে "fifty thousand taka and shall also be liable to pay the amount of the money by which the Government has been defrauded due to his act or under clause (a), (b) or (c)" শব্দগুলি, বন্ধনীগুলি, অক্ষরগুলি ও কমাটি প্রতিস্থাপিত হইবে;

(খ) Schedule I এর পরিবর্তে প্রথম তফসিলে বর্ণিত Schedule I প্রতিস্থাপিত হইবে।

Bengal Act I of  
1932 এর সংশোধন

৩। Motor Vehicles Tax Act, 1932 (Ben. Act I of 1932) এর First Schedule এর Sl. No. 3 এর বিপরীতে item (b) এবং তৎসম্পর্কিত এন্ড্রিসমূহের পরিবর্তে নিম্নরূপ item (b) এবং এন্ড্রিসমূহ প্রতিস্থাপিত হইবে.  
যথা:-

"(b) Other Vehicles (taxis and buses)-

- |  |                                     |
|--|-------------------------------------|
| (i) seating not more than four passengers                                      | Taka one thousand and two hundred;  |
| (ii) seating more than four passengers, but not more than six passengers       | Taka one thousand and four hundred; |
| (iii) seating more than six passengers, but not more than fifteen passengers   | Taka two thousand and four hundred; |
| (iv) seating more than fifteen passengers, but not more than thirty passengers | Taka three thousand;                |
| (v) seating more than thirty passengers, in case of single-decker bus          | Taka four thousand and two hundred; |
| (vi) double-decker bus   | Taka five thousand”.                |

৪। Wealth Tax Act, 1963 (XV of 1963) এর Schedule এর পরিবর্তে নিম্নরূপ Schedule প্রতিস্থাপিত হইবে, যথা:-

Act XV of 1963  
এর সংশোধন

**“THE SCHEDULE**  
(See section 3)

**Rates of wealth-tax**

	Rate
1. On the first Taka twenty five lakh of net wealth.....	Nil
2. On the next Taka fifty lakh of net wealth .....	½%
3. On the next Taka fifty lakh of net wealth.....	¾%
4. On the balance of net wealth.....	1%:

Provided that where for any year wealth-tax is payable along with income tax by an assessee and the aggregate of income tax and wealth-tax exceeds 30 per cent of total income, the amount of wealth-tax payable shall be reduced by the amount by which the said aggregate exceeds 30 per cent of the total income:”

Act IV of 1969  
এর সংশোধন

৫। Customs Act, 1969 (IV of 1969) এর- (১) section 13 এর sub-section (1) এরপর নিম্নরূপ নূতন sub-section (1A) সন্নিবেশিত হইবে, যথা:-



“(1A) The Collector of Customs shall, at the time of granting a licence under sub-section (1), charge such fees from the applicant as the Board may determine in this behalf from time to time.”

(2) section 18 এর-

(ক) sub-section (1) এর “and the Second Schedule” শব্দগুলি বিলুপ্ত হইবে;

(খ) sub-section (2) এর পরিবর্তে নিম্নরূপ sub-section (2) প্রতিস্থাপিত হইবে, যথা:-

“(2) The Government may, by notification in the official Gazette, levy, subject to such conditions, limitations or restrictions as it may deem fit to impose, a regulatory duty on all or any of the goods specified in the First Schedule at a rate not exceeding fifty percent of the rate, if any, specified therein read with any notification issued under sub-section (1) of section 2 or sub-section (1) of section 3 of the Protective Duties Act, 1950 (LXI of 1950), or at a rate not exceeding hundred per cent of the value of such goods as determined under section 25”;

(গ) sub-section (4) এর পর নিম্নরূপ নতুন sub-sections (5) ও (6) সংযোজিত হইবে, যথা:-

“(5) Where any country or region pays, or bestows, directly or indirectly, any bounty or subsidy upon the manufacture or production therein or the exportation therefrom of any article, then, upon the importation of any such article into Bangladesh, whether the same is imported directly from the country of manufacture, production or otherwise and whether it is imported in the same condition as when exported from the country of manufacture, or production or has been changed in condition by manufacture, production or otherwise, the Government may, by rules made under this Act, impose,-

(a) if the article is not otherwise chargeable with duty under the provisions of this Act, a duty; or



(b) if the article is otherwise so chargeable, an additional duty, not exceeding the amount of such bounty or subsidy.

(6) Where any country or region introduces into the commerce of Bangladesh any product at less than the normal value, as determined under section 25, of that product or its identical product, whether the same is imported directly from the country of manufacture, production or otherwise and whether it is imported in the same condition as when exported from the country of manufacture or production or has been changed in condition by manufacture, production or otherwise, the Government may, by rules made under this Act, impose,-

(a) if the article is not otherwise chargeable with duty under the provisions of this Act, a duty; or

(b) if the article is otherwise so chargeable, an additional duty, not exceeding the margin between the normal value and the value for export into Bangladesh.”

(৩) Section 25 এর sub-section (7) এর শেষ প্রাপ্তস্থিত ফুলটপের পরিবর্তে কোলন প্রতিস্থাপিত হইবে এবং তৎপর নিম্নরূপ proviso সংযোজিত হইবে, যথা:-

“Provided that any imported or exported goods the declared value of which is higher than its tariff value fixed under this sub-section shall be chargeable with customs duties on the basis of its declared value”;

(৪) section 98 এর proviso item (ii) তে “six months” শব্দগুলির পর “and by the Board by such further period as it may deem fit” শব্দগুলি সন্নিবেশিত হইবে:

(৫) Section 156 এর অধীন Table এর কলাম 1 এর item 2 এর বিপরীতে কলাম 2 এর এন্ট্রির পরিবর্তে নিম্নরূপ এন্ট্রি প্রতিস্থাপিত হইবে, যথা:-

“such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding ten times the value of the goods; and upon conviction by a Magistrate he shall further be liable to imprisonment for a term not exceeding six years and to fine not exceeding ten times the value of such goods”;

- (৬) section 204 এ “ten” শব্দটির পরিবর্তে “twenty” শব্দটি প্রতিস্থাপিত হইবে;
- (৭) section 205 এ “five” শব্দটির পরিবর্তে “ten” শব্দটি প্রতিস্থাপিত হইবে;
- (৮) The First Schedule এবং The Second Schedule এর পরিবর্তে এই আইনের দ্বিতীয় তফসিলে বর্ণিত The First Schedule প্রতিস্থাপিত হইবে।

Act XXIII of  
1980 এর সংশোধন

৬। The Finance Act, 1980 (XXIII of 1980) এর section 12 এর-

(১) sub-section (1) এর-

- (ক) clause (a) এর “seventeen hundred taka” শব্দগুলির পরিবর্তে “seventeen hundred and fifty taka” শব্দগুলি প্রতিস্থাপিত হইবে,
- (খ) clause (b) এর “five hundred taka” শব্দগুলির পরিবর্তে “five hundred and fifty taka” শব্দগুলি প্রতিস্থাপিত হইবে,
- (গ) clause (c) এর “twelve hundred taka” শব্দগুলির পরিবর্তে “twelve hundred and fifty taka” শব্দগুলি প্রতিস্থাপিত হইবে।

(২) sub-section (1A)-তে “one hundred and fifty taka per traveller by land and five hundred taka” শব্দগুলির পরিবর্তে “two hundred taka per traveller by land and five hundred and fifty taka” শব্দগুলি প্রতিস্থাপিত হইবে।

Ordinance  
XXXVI of 1984  
এর সংশোধন

৭। Income-tax Ordinance, 1984 (XXXVI of 1984) এর-

(১) section 2 এর

- (ক) clause (3) এর sub-clause (b) বিলুপ্ত হইবে;
- (খ) clause (5) এর পর নিম্নরূপ নূতন clause (5A) সন্নিবেশিত হইবে, যথা:-



“(5A) “approved gratuity fund” means a gratuity fund which has been and continues to be approved by the Board in accordance with the provisions of part C of the First Schedule;”;

(গ) clause (25) এর পরিবর্তে নিম্নরূপ clause (25) প্রতিস্থাপিত হইবে, যথা:-

“(25) “Director-General of Inspection” means a person appointed to be a Director-General of Inspection (Taxes) under section 3, and except for the purpose of section 117, includes a person appointed for the purpose of this ordinance to be an Additional Director-General of Inspection (Taxes) a Deputy Director-General of Inspection (Taxes), or an Assistant Director-General of Inspection (Taxes);”;

(২) section 3 এর clause (2) এর পরিবর্তে নিম্নরূপ Clause (2) প্রতিস্থাপিত হইবে, যথা:-

(2) Directors-General of Inspection (Taxes);

(৩) section 4 এর sub-section (2) তে উল্লিখিত “Directors of Inspection” শব্দগুলির পরিবর্তে “Directors-General of Inspection” শব্দগুলি প্রতিস্থাপিত হইবে;

(৪) section 5 এর sub-section (1) এর পরিবর্তে নিম্নরূপ sub-section (1) প্রতিস্থাপিত হইবে, যথা:-

“(1) The Senior Commissioner, Directors-General of Inspection, Commissioners (Appeals) and Commissioners shall be subordinate to the Board”;

(৫) section 6 এর sub-section (1) এর clause (aa) তে “Director of Inspection” শব্দগুলির পরিবর্তে “Directors-General of Inspection” শব্দগুলি প্রতিস্থাপিত হইবে;

(৬) section 19 এর sub-section (20) এর পর নিম্নরূপ নতুন sub-sections (21), (22) এবং (23) সংযোজিত হইবে, যথা:-

“(21) Where any sum, or aggregate of sums exceeding taka fifty thousand is claimed or shown to have been received as loan by an assessee during any income year from any person, not being a banking company or a financial institution, otherwise than by a crossed cheque drawn on a bank, and has not been paid back paid in full within two years from the end



of the income year in which it is claimed or shown to have been received, the said sum or part thereof which has not been paid back, shall be deemed to be the income of the assessee for the income year immediately following the expiry of the said two years and be classifiable under the head "income from other sources":

Provided that where the loan referred to in this sub-section is paid back in a subsequent income year, the amount so paid shall be deducted in computing the income in respect of that subsequent year.

(22) Where an assessee, being the owner of a house property, receives from any person to whom such house property or any part thereof is let out any amount which is not adjustable against the rent payable, the amount so received shall be deemed to be income of the assessee for the income year in which it is received and be classifiable under the head "income from house property":

Provided that at the option of the assessee such amount may be allocated, for the purpose of assessment in equal proportion to the year in which such amount is received and the four years next following:

Provided further that where such amount or part thereof is refunded by the assessee in a subsequent income year the amount so refunded shall be deducted in computing the income of the assessee in respect of that income year.

(23) Where during any income year an assessee, being an exporter of garments, transfers to any person, the export quota or any part thereof allotted to him by the Government, such portion of the export value of the garments exportable against the quota so transferred as may be prescribed for this purpose shall be deemed to be income of the assessee for that income year, classifiable under the head "Income from business or profession;"

(৭) section 25 এর sub-section (3) বিলুপ্ত হইবে;

(৮) section 29 এর sub-section (1) এর,-

(ক) clause (xiv) এর পর নিম্নরূপ proviso সংযোজিত হইবে, যথা:-

“Provided that no deduction on account of bonus, other than festival bonus, to its employees shall be allowed to a banking company under this clauses if such banking company is allowed deduction from its income under clause (xviiiiaa).”;

(খ) clause (xviiiiaa) এর-

(অ) দ্বিতীয় proviso টির পরিবর্তে নিম্নরূপ proviso প্রতিস্থাপিত হইবে, যথা:-

“Provided further that the deduction shall be allowed only in respect of the assessment years 1990-91, 1991-92, 1992-93, 1993-94, 1994-95 and 1995-96.”;

(আ) তৃতীয় proviso টির প্রাপ্তস্থিত সেমিকোলনটির পরিবর্তে একটি কোলন প্রতিস্থাপিত হইবে এবং তৎপর নিম্নরূপ নূতন proviso সংযোজিত হইবে, যথা:-

“Provided further that no deduction under this clause shall be allowed in respect of-

(a) any amount representing grant allowed by the Government in the form of 15-year Special Treasury Bonds;

(b) any loan advanced to any government organisation, body corporate, local authority, autonomous body, or any other loan guaranteed by the Government; and

(c) any debt representing loans advanced to any director of the bank, his nominees or dependants.”;

(৯) section 30 এর clause (a) এর পর নিম্নরূপ নূতন clause (aa) সন্নিবেশিত হইবে, যথা:-

“(aa) any payment made by an assessee to any person if tax thereon has not been deducted and credited in accordance with the provisions of Chapter VII and মূল্য সংযোজন কর (value-added tax) thereon has not been collected or deducted and credited in accordance with the provisions of মূল্য সংযোজন কর আইন, ১৯৯১ (১৯৯১ সনের ২২ নং আইন):”



(১০) section 32 এর-

(ক) sub-section (2) এর,

(অ) clause (ii) এর sub-clause (c) বিলুপ্ত হইবে;

(আ) proviso টির পর নিম্নরূপ নূতন proviso সংযোজিত হইবে,  
যথা:-

“Provided further that where the capital asset became the property of the assessee by succession, inheritance or devolution, the actual cost of acquisition of the capital asset to the assessee shall be the fair market value of the property prevailing at the time the assessee became the owner of such property.”;

(খ) sub-section (8) এর,-

(অ) “or purchase of a new apartment to be used for residence” শব্দগুলির পর “or purchase of new shares of a company listed with a Stock Exchange in Bangladesh or purchase of National Investment Bonds issued by the Government” কমাটি ও শব্দগুলি সন্নিবেশিত হইবে; এবং

(আ) proviso টি বিলুপ্ত হইবে;

(১১) section 44 এর,-

(ক) sub-section (2) এর clause (b) তে “and 17” শব্দটি ও সংখ্যাটির পরিবর্তে “,17 and 21” কমাটি, শব্দটি ও সংখ্যাগুলি প্রতিস্থাপিত হইবে;

(খ) sub-section (3) তে “and 17” শব্দটি ও সংখ্যাটির পরিবর্তে “,17 and 21” কমাটি, শব্দটি ও সংখ্যাগুলি প্রতিস্থাপিত হইবে;

(১২) section 45 এর sub-section (2B) এর-

(ক) clause (c) তে “fifteen per cent”, শব্দগুলির পরিবর্তে “ten per cent”, শব্দগুলি প্রতিস্থাপিত হইবে;

(খ) clause (cc) তে “twenty per cent” শব্দগুলির পরিবর্তে “twenty-five per cent” শব্দগুলি প্রতিস্থাপিত হইবে।



(১৩) section 46 এর sub-section (2B) এর,-

(ক) clause (c) তে “fifteen per cent” শব্দগুলির পরিবর্তে “ten per cent” শব্দগুলি প্রতিস্থাপিত হইবে;

(খ) clause (cc) তে “twenty per cent” শব্দগুলির পরিবর্তে “twenty-five per cent” শব্দগুলি প্রতিস্থাপিত হইবে;

(১৪) section 49 এর sub-section (1) এর clause (1) বিলুপ্ত হইবে;

(১৫) section 52 এর sub-section (1) এ “or travel agency commission” শব্দগুলি বিলুপ্ত হইবে;

(১৬) section 53B তে “at such rate, not exceeding seven and a half per cent.” শব্দগুলি ও কমাটির পরিবর্তে “at such percentage” শব্দগুলি প্রতিস্থাপিত হইবে;

(১৭) section 53H এর sub-section (2) এর clause (c) তে “valued at a sum not exceeding one lakh taka” শব্দগুলি বিলুপ্ত হইবে;

(১৮) section 54 এর sub-section (2) এর clause (b) এর প্রাপ্তস্থিত ফুলস্টপটির পরিবর্তে একটি কোলন প্রতিস্থাপিত হইবে এবং তৎপর নিম্নরূপ নূতন proviso সংযোজিত হইবে, যথা:-

“Provided that no tax shall be deducted under this section in the case of a person, not being a company, resident in Bangladesh whose total receipt of dividend during the income year does not exceed taka five thousand.”;

(১৯) section 62 এর তৃতীয় proviso টি বিলুপ্ত হইবে;

(২০) section 64 এর sub-section (1) এর পরিবর্তে নিম্নরূপ sub-section (1) প্রতিস্থাপিত হইবে, যথা:-

“(1) Except as provided in sub-section (2), tax shall be payable by an assessee during each financial year by way of advance payment of tax, hereinafter referred to as “advance tax”, in accordance with the provisions hereafter made in this Chapter if the total income of the assessee for the latest income year in respect of which he has been assessed by way of regular assessment or has been provisionally assessed under this Ordinance or the Income-tax Act, 1922 (XI of 1922), exceeds one lakh taka.”;

(২১) section 68 এর “fifty thousand” শব্দগুলির পরিবর্তে “one lakh” শব্দগুলি প্রতিস্থাপিত হইবে;

(২২) section 83 এর sub-section (2) তে শেষ প্রান্তস্থিত “assessment” শব্দটির পর “and communicate the order to the assessee within thirty days next following” শব্দগুলি সন্নিবেশিত হইবে;

(২৩) section 83A এর sub-section (3) এর পর নিম্নরূপ নূতন sub-section (4) সংযোজিত হইবে, যথা:-

“(4) Notwithstanding anything contained in this Ordinance, the minimum amount of tax payable by an assessee for acceptance of his return under the rules referred to in sub-section (1) shall be fifteen hundred taka.”;

(২৪) section 84A এর পরিবর্তে নিম্নরূপ section 84A প্রতিস্থাপিত হইবে, যথা:-

“84A. Presumptive assessment.- (1) Notwithstanding anything contained in this Ordinance, in the case of an assessee, not being a company, deriving income from business or profession which constitutes not less than sixty per cent of his total income, who does not maintain any account in accordance with the provisions of this Ordinance, the Deputy-Commissioner of Taxes may, whether such assessee filed a return or not, presume his income from business or profession for the income year at such an amount as he deems correct and shall send a notice accordingly to the assessee asking him to establish that the income so presumed is not correct:

Provided that the Deputy-Commissioner of Taxes shall not presume income of an assessee under this sub-section unless he has material facts and evidence in support of his presumption and he has obtained previous approval in writing of the Inspecting Joint Commissioner of Taxes.

(2) If the assessee fails to comply with the notice referred to in sub-section (1) or having complied with it, has failed to establish that the income so presumed is not correct, the Deputy Commissioner of Taxes shall, by an order in writing, take the income so presumed to be his income from business or profession and proceed to assess his total income accordingly and determine the sum payable by him on the basis of such assessment.



(3) If the assessee succeeds in establishing that the income from business or profession presumed is not correct, his income shall be assessed in accordance with other provisions of this Ordinance.”;

(২৫) section 94 এর sub-section (3) এর “communicated” শব্দটির পর “and communicate such revised order to the assessee within thirty days next following” শব্দগুলি সন্নিবেশিত হইবে;

(২৬) section 111 এর,-

(ক) sub-section (6) এর পরিবর্তে নিম্নরূপ sub-section (6) প্রতিস্থাপিত হইবে, যথা:-

“(6) Where registration is granted to any firm for any assessment year, it shall have effect also for every subsequent assessment year, subject to the condition that,-

(i) if there is no change in the constitution of the firm or shares of the partners as evidenced by the instrument of partnership on the basis of which the registration was granted, a declaration to that effect is furnished in the prescribed form, verified in the prescribed manner and within the prescribed time; and

(ii) if there is any change in the constitution of the firm or allocation of shares of the partners, the change is communicated to the Deputy Commissioner of Taxes in the prescribed form, verified in the prescribed manner and within the prescribed time.”;

(খ) sub-section (7) বিলুপ্ত হইবে;

(২৭) section 116 এর “Director of Inspection”, দুইবার উল্লিখিত, শব্দগুলির পরিবর্তে “Directors-General of Inspection” শব্দগুলি উভয় স্থানে প্রতিস্থাপিত হইবে;

(২৮) section 117 এর sub-section (1) এ “Director of Inspection” শব্দগুলির পরিবর্তে “Directors-General of Inspection” শব্দগুলি প্রতিস্থাপিত হইবে;



(২৯) section 118 এর sub-section (2) তে “Director of Inspection” শব্দগুলির পরিবর্তে “Directors-General of Inspection” শব্দগুলি প্রতিস্থাপিত হইবে;

(৩০) section 121 এর-

(ক) sub-section (4) এর clause (a) তে “one hundred” শব্দগুলির পরিবর্তে “two hundred” শব্দগুলি প্রতিস্থাপিত হইবে; এবং

(খ) sub-section (6) এর পর নিম্নরূপ Explanation সংযোজিত হইবে, যথা:-

“Explanation.- For the purpose of this section, the Appellate Joint Commissioner of Taxes shall be deemed to be an authority subordinate to the Commissioner to whom the Deputy Commissioner of Taxes, whose order was the subject-matter of the appeal order under revision, is subordinate.”

(৩১) section 124 এ “one thousand taka” এবং “fifty taka” শব্দগুলির পরিবর্তে যথাক্রমে “two thousand taka” এবং “one hundred taka” শব্দগুলি প্রতিস্থাপিত হইবে;

(৩২) section 128 এর sub-section (3) বিলুপ্ত হইবে;

(৩৩) section 142 এর পর নিম্নরূপ নূতন section 142A সন্নিবেশিত হইবে, যথা:-

“142A. Recovery of tax through Special Magistrates.- (1) Without prejudice to the provisions of section 142, the Deputy Commissioner of Taxes may forward to a Magistrate of the First Class, specially empowered in this behalf by the Government, hereinafter referred to as the Special Magistrate, in whose territorial jurisdiction the office of the Deputy Commissioner of Taxes is situate, or the assessee resides, or owns property or carries on business or profession, a certificate under his signature specifying the amount of arrears due from the assessee, and the Special Magistrate shall, on receipt of such certificate, proceed to recover from the assessee the amount specified therein as if it were an arrear of land revenue and the Special Magistrate were a Collector of District.

(2) Without prejudice to any other powers of a Collector of District which the Special Magistrate may have in this behalf, he shall, for the purposes of recovery of the amount specified in the certificate for recovery forwarded to him under sub-section (1), have the powers which a Civil Court has under the Code of Civil Procedure, 1908 (Act V of 1908), for the purpose of recovery of an amount due under a decree.

(3) The Deputy Commissioner of Taxes may, at any time, recall from the Special Magistrate a certificate forwarded to him under sub-section (1) and upon such recall, all proceedings commenced in pursuance of the certificate shall abate:

Provided that the recall of a certificate shall not affect any recoveries made by the Special Magistrate before the recall as if the certificate had not, to the extent of such recovery, been recalled; nor shall the recall of a certificate issued at any time prevent the recovery, by issue of a fresh certificate of any amount which was recoverable at the time the certificate so recalled was issued.”;

(৩৪) section 153 এর sub-section (1A) তে “Deputy Commissioner of Taxes or” শব্দগুলির পর “any assessee aggrieved by any order” শব্দগুলি সন্নিবেশিত হইবে;

(৩৫) section 154 এর sub-section (1) এ “one hundred taka” শব্দগুলির পরিবর্তে “two hundred taka” শব্দগুলি প্রতিস্থাপিত হইবে;

(৩৬) section 158 এর sub-section (5) এ “three hundred” শব্দগুলির পরিবর্তে “five hundred” শব্দগুলি প্রতিস্থাপিত হইবে;

(৩৭) section 165 এর,-

(ক) উপাস্ত শিরোনামায় “verification” শব্দগুলির পরিবর্তে “verification, etc.” শব্দগুলি ও কমাটি প্রতিস্থাপিত হইবে;

(খ) clause (b) এর শেষ প্রান্তস্থিত ফুলস্টপের পরিবর্তে একটি সেমিকোলন প্রতিস্থাপিত হইবে এবং তৎপর নিম্নরূপ clause (c) সংযোজিত হইবে, যথা:-

“(c) signs and issues any certificate mentioned in the first or second proviso to section 82 which he either knows or believes to be false or does not believe to be true.”;



(৩৮) section 174 এর,-

(ক) sub-section (2) এর clause (c) বিলুপ্ত হইবে;

(খ) sub-section (3) এর clause (b) এর sub clause (ii) এর বিদ্যমান proviso এর পর নিম্নরূপ দুইটি নূতন proviso সংযোজিত হইবে, যথা:-

“Provided further that any person disqualified under this sub-clause may, within one month of his disqualification, appeal to the Government to have the disqualification removed:

Provided further that no disqualification under this sub-clause shall take effect until one month from the date of such disqualification has elapsed or, when an appeal is preferred, until the disposal of the appeal.”;

(৩৯) section 178 এর-

(ক) sub-section (1) এ,-

(অ) “registered” শব্দটি বিলুপ্ত হইবে;

(আ) শেষ প্রাপ্তস্থিত ফুলস্টপটির পরিবর্তে একটি কোলন প্রতিস্থাপিত হইবে, এবং তৎপর নিম্নরূপ proviso সংযোজিত হইবে, যথা:-

“Provided that an assessment order, a tax or refund computation form and a notice of demand shall be served on the person therein named either by registered post or in the manner provided for service of a summons issued by a court under the Code of Civil Procedure, 1908 (Act V of 1908);”

(ক) Explanation টি বিলুপ্ত হইবে;

(খ) sub-section (1) এর পর নিম্নরূপ নূতন sub-section (1A) সন্নিবেশিত হইবে, যথা:-

“(1A) In proving service by post it shall be sufficient to prove that the letter containing the notice was duly addressed and posted”; এবং



(গ) sub-section (3) এর পর নিম্নরূপ Explanation সংযোজিত হইবে, যথা:-

“Explanation.- In this section, “notice” includes order or requisition made or issued under this Ordinance.”;

(৪০) section 184A এর পর নিম্নরূপ নূতন section 184B সংযোজিত হইবে, যথা:-

“184B. Tax-payer’s identification number.- Every assessee will be given a tax-payer’s identification number in such manner as may be prescribed.”

(৪১) THE FIRST SCHEDULE এর PART B এর পর নিম্নরূপ নূতন PART C সংযোজিত হইবে, যথা:-

### “PART C APPROVED GRATUITY FUNDS

[See section 2(5A)]

1. In this Part, unless the context otherwise requires, the expression “contribution”, “employee”, “employer”, “regulations of a fund” and “salary” have, in relation to gratuity funds, the meaning assigned to those expressions in paragraph 1 of Part B in relation to provident funds.”;

Definitions

2. (1) The Board may accord approval to any gratuity fund which, in its opinion, complies with the requirements of paragraph 3 and may, at any time, withdraw such approval if, in its opinion, the circumstances of the fund cease to warrant the continuance of the approval.

Approval of gratuity funds

(2) An order according or withdrawing approval shall take effect from such date as the Board may communicate in writing to trustees of the fund.

(3) The Board shall neither refuse nor withdraw approval to any gratuity fund unless it has given the trustees of that fund a reasonable opportunity of being heard.

Conditions for approval

3. In order that a gratuity fund may receive and retain approval, it shall satisfy the conditions hereinafter specified and any other conditions which the Board may prescribe-

- (a) the fund shall be a fund established under an irrevocable trust in connection with trade or undertaking carried on in Bangladesh and not less than ninety per cent. of the employees of such trade or undertaking shall be employed in Bangladesh;
- (b) the fund shall have for its sole purpose the provision of a gratuity to employees in the trade or undertaking on their retirement at or after a specified age or on their becoming incapacitated prior to such retirement, or on termination of their employment after a minimum period of service specified in the regulations of the fund or to the widows, children or dependents of such employees on their death;
- (c) the employer in the trade or undertaking shall be a contributor to the fund; and
- (d) all benefits granted by the fund shall be payable only in Bangladesh.

Application for approval

4. (1) An application for approval of gratuity fund shall be made in writing by the trustees of the fund to the Deputy Commissioner of Taxes by whom the employer is assessable and shall be accompanied by a copy of the instrument under which the fund is established and by two copies of the rules and, where the fund has been in existence during any year or years prior to the financial year in which the application for approval is made, also two copies of the accounts of the fund relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up. The Board may require such further information to be supplied as it thinks proper.

(2) If any alternation in the regulations, constitution, objects or conditions of the fund is made at any time after the date of the application for approval, the trustees of the fund shall forthwith communicate such alteration to the Deputy Commissioner of Taxes mentioned in sub-paragraph (1) and in default of such communication, any approval given shall, unless the Board otherwise orders, be deemed to have been withdrawn from the date on which the alteration took effect.



5. Income derived from investments or deposits of an approved gratuity fund and any capital gains arising from the transfer of capital assets of such fund shall be exempt from payment of tax.

Exemption of income of gratuity fund from tax

6. Any sum paid by an employer as contribution towards an approved gratuity fund shall be deducted in computing his income, profits and gains for the purpose of assessment.

Treatment of contribution by employer

7. Where any contributions by an employer (including the interest thereon, if any) are repaid to the employer, the amount so repaid shall be deemed for the purposes of tax to be the income of the employer for the income year in which they are so repaid.

Contributions by employer, when deemed to be his income

8. The trustees of an approved gratuity fund and any employer who contributes to an approved gratuity fund shall, when required by notice from the Deputy Commissioner of Taxes, furnish, within such period as may be specified in the notice, such return, statement, particulars or information as the Deputy Commissioner of Taxes may require.

Particulars to be furnished in respect of gratuity funds

9. Where there is a repugnance between any regulation of an approved gratuity fund and any provision of this Part or of the rules made thereunder, the said regulation shall, to the extent of repugnance, be of no effect and the Board may, at any time, require that such repugnance shall be removed from the regulations of the fund.

Provisions of this Part to prevail against regulations of the fund

10. In addition to any power conferred in this Part, the Board may make rules-

Provisions relating to rules

- (a) prescribing the statements and other information to be submitted along with an application for approval;
- (b) limiting the ordinary annual and other contributions of an employer to the fund;
- (c) regulating the investment or deposit of the moneys of an approved gratuity fund;
- (d) providing for withdrawal of the approval in the case of a fund which ceases to satisfy the requirements of this Part or the rules made thereunder; and

- (e) generally, to carry out the purposes of this Part and to secure such further control over the approval of gratuity funds and the administration of gratuity funds as it may deem requisite: ”

(8২) THIRD SCHEDULE এর-

- (ক) paragraph 7 এর sub-paragraph (1) এর clause (b) (ii) এর পর নিম্নরূপ explanation সংযোজিত হইবে, যথা:-

“Explanation.- For the purposes of this paragraph, “industrial under taking” includes expansion of an existing undertaking if such expansion constitutes-

- (a) an identifiable unit for production of similar or other goods or class of goods; and
- (b) a similar unit carrying on an identifiable industrial process, but does not include an undertaking which is formed by splitting up or reconstruction of an existing business or by the transfer of machinery or plant of an existing business in Bangladesh to a new business.”;

(খ) paragraph 11 এর,-

(অ) sub-paragraph (3) এর proviso তে দুইবার উল্লিখিত, “three lakh fifty thousand taka” শব্দগুলির পরিবর্তে উভয় স্থানে “seven lakh and fifty thousand taka” শব্দগুলি প্রতিস্থাপিত হইবে;

(আ) sub-paragraph (6)(a) এর “five lakh taka” শব্দগুলির পরিবর্তে “seven lakh and fifty thousand taka” শব্দগুলি প্রতিস্থাপিত হইবে;

(8৩) SIXTH SCHEDULE এর,-

(ক) PART A এর,-

(অ) paragraph 6 এর পরিবর্তে নিম্নরূপ paragraph 6 প্রতিস্থাপিত হইবে, যথা:-

“6. Any income received by the trustees on behalf of a recognised provident fund, an approved superannuation fund and an approved gratuity fund”;



(আ) paragraph 14 এর clause (g) এ “twenty thousand taka” চারবার উল্লিখিত, শব্দগুলির পরিবর্তে “thirty thousand taka” শব্দগুলি সকল স্থানে প্রতিস্থাপিত হইবে।

(ই) paragraph 25 এর পর নিম্নরূপ নূতন paragraph 26 সংযোজিত হইবে, যথা:-

“26. Any amount received by an employee of a Government organisation, a local authority, or an autonomous or semi-autonomous body including the units or enterprises controlled by it, at the time of his voluntary retirement in accordance with any scheme approved by the Government in this behalf.”;

(খ) PART B এর-

(অ) paragraph 8 এর পরিবর্তে নিম্নরূপ paragraph 8 প্রতিস্থাপিত হইবে, যথা:-

“8. Any amount invested by an assessee, not being a company, in the acquisition, otherwise than by purchase or transfer from previous holders, of any stocks or shares of a company or other body corporate which fulfils the following conditions, namely,-

(a) in the case of a company, it shall be a company listed with a Stock Exchange in Bangladesh;

(b) in the case of a body corporate,-

(i) it shall be established by or under an Act of Parliament;

(ii) where the body corporate is a finance corporation sponsored by the Government, it shall be engaged in, or formed for the purpose of, carrying on such business as the Board may approve for the purpose of this paragraph;

(iii) it shall comply with such rules as the Board may make for the purpose of exemption under this paragraph.”

(আ) paragraph 20 (ইতিপূর্বে বিলুপ্ত) এর পর নিম্নরূপ নূতন paragraph 21 সংযোজিত হইবে, যথা:-

“21. Any sum paid by an assessee as donation to any socio-economic or cultural development institution established in Bangladesh by the Aga Khan Development Network.”

১৯৯১ সনের ২২ নং  
আইনের সংশোধন

৮। মূল্য সংযোজন কর আইন, ১৯৯১ (১৯৯১ সনের ২২ নং আইন)  
এর-

- (১) ধারা ২ এর দফা (ভ) এর “মূল্য সংযোজন কর” শব্দগুলির পর “বা আগাম আয়কর” শব্দগুলি সন্নিবেশিত হইবে;
- (২) ধারা ৬ এর উপ-ধারা (৪) এর পর নিম্নরূপ উপ-ধারাগুলি সন্নিবেশিত হইবে, যথা:-

“(৪ক) এই ধারার অন্যান্য বিধানাবলী সত্ত্বেও, কোন নির্মাণ সংস্থা, ইনভেস্টিং সংস্থা, ট্রাভেল এজেন্সি, মোটর গাড়ীর গ্যারেজ ও ওয়ার্কসপ এবং ডকইয়ার্ড এবং সরকার কর্তৃক সরকারী গেজেটে প্রজ্ঞাপন দ্বারা এতদুদ্দেশ্যে সময় সময়, নির্ধারিত কোন সেবা প্রদানকারী ব্যক্তি কর্তৃক প্রদেয় মূল্য সংযোজন কর সেবা গ্রহণকারী বা, ক্ষেত্রমত মূল্য বা কমিশন পরিশোধকারী ব্যক্তিকে সেবা মূল্য বা কমিশন পরিশোধকালে বিধি দ্বারা নির্ধারিত পদ্ধতিতে উৎসে আদায়, কর্তন ও সরকারী ট্রেজারীতে জমা করিতে হইবে।

(৪খ) উপ-ধারা (৪ক) এর অধীন উৎসে মূল্য সংযোজন কর আদায় বা কর্তনকারী ব্যক্তি উক্তরূপ আদায় বা কর্তন সম্পর্কে সংশ্লিষ্ট সেবা প্রদানকারী ব্যক্তিকে অনুরূপ আদায় বা কর্তক সম্পর্কে বিধি দ্বারা নির্ধারিত পদ্ধতিতে একটি প্রত্যয়নপত্র প্রদান করিবেন, যাহাতে নিম্নবর্ণিত তথ্যাদি অন্তর্ভুক্ত থাকিবে, যথা:-

(অ) মূল্য সংযোজন করদাতার নিবন্ধন সংখ্যা;

(আ) প্রদত্ত সেবা বাবদ পরিশোধিত মোট সেবা মূল্য বা কমিশন;

(ই) মূল্য সংযোজন কর নিরূপণযোগ্য সেবা মূল্য বা কমিশন;

(ঈ) আদায় বা কর্তনকৃত মূল্য সংযোজন করের পরিমাণ; এবং

(উ) বিধি অনুযায়ী প্রয়োজনীয় অন্য কোন তথ্য।

(৪গ) উপ-ধারা (৪ক) অনুযায়ী উৎসে মূল্য সংযোজন কর আদায়/কর্তন এবং জমা প্রদানের বাধ্যবাধকতা থাকা সত্ত্বেও যদি উক্ত উপ-ধারার অধীন সেবা মূল্য বা কমিশন পরিশোধকারী ব্যক্তি মূল্য সংযোজন কর আদায়/কর্তন ও জমা প্রদানে ব্যর্থ হন তাহা হইলে,-



(অ) উক্ত মূল্য সংযোজন কর সেবা মূল্য বা কমিশন পরিশোধকারী ব্যক্তির নিকট হইতে মাসিক দুই শতাংশ হারে, সুদসহ আদায়যোগ্য হইবে এবং উহা এইরূপে আদায় করা হইবে যেন তিনি উপ-ধারা (৪ক) এর অধীন একজন সেবা প্রদানকারী ব্যক্তি;

(আ) উপ-ধারা (৪ক) এর অধীন উৎসমূলে আদায়কৃত, কর্তৃত ও জমাকৃত মূল্য সংযোজন কর এই আইনের বিধানাবলী অনুযায়ী সংশ্লিষ্ট সেবা প্রদানকারী ব্যক্তির পক্ষে পরিশোধিত হইয়াছে বলিয়া গণ্য হইবে এবং উপ-ধারা (৪খ) এর অধীন প্রদত্ত প্রত্যয়নপত্র বলবৎ থাকা সাপেক্ষে ধারা ৩৫ এ উল্লিখিত দাখিলপত্রে সংশ্লিষ্ট সেবা প্রদানকারী কর্তৃক পরিশোধিত কর হিসাবে উল্লেখ করা যাইবে;

(৩) ধারা ১৩ এর উপ-ধারা (৩) এর পর নিম্নরূপ উপ-ধারা (৪) সংযোজিত হইবে, যথা:-

“(৪) বোর্ড, সরকারী গেজেটে জারীকৃত আদেশ দ্বারা, আদেশে উল্লিখিত শর্ত সাপেক্ষে কোন আন্তর্জাতিক চুক্তি বাস্তবায়নের জন্য স্থানীয়ভাবে উৎপাদিত কোন পণ্য বা সেবার উপর কোন ব্যক্তি বা সংস্থা কর্তৃক পরিশোধিত মূল্য সংযোজন কর বা, ক্ষেত্রমত, মূল্য সংযোজন কর ও সম্পূরক শুল্ক প্রত্যর্পণের নির্দেশ প্রদান করিতে পারিবে।”

(৪) ধারা ২৬ এর উপ-ধারা (২) এর পর নিম্নরূপ নূতন উপ-ধারা (৩) সংযোজিত হইবে, যথা:-

“(৩) কোন নিবন্ধিত বা নিবন্ধনযোগ্য ব্যক্তির মজুদ পণ্য পরিদর্শন ও হিসাব পরীক্ষা করিবার জন্য বোর্ড, আদেশ দ্বারা কোন নিরীক্ষক (অডিটর) নিয়োগ করিতে পারিবে, এবং উক্ত নিয়োগপ্রাপ্ত নিরীক্ষক এই ধারার উদ্দেশ্যে একজন মূল্য সংযোজন কর কর্মকর্তা হিসাবে বিবেচিত হইবেন।”

(৫) ধারা ৩৭ এর উপ-ধারা (৪) এর পর নিম্নরূপ নূতন উপ-ধারা (৫) সংযোজিত হইবে, যথা:-

“(৫) সংশ্লিষ্ট ব্যক্তিকে যুক্তিসঙ্গত গুনানীর সুযোগ (সংশ্লিষ্ট ব্যক্তি ইচ্ছা করিলে ব্যক্তিগতভাবে বা তাহার মনোনীত কৌশলীর মাধ্যমে গুনানীর সুযোগসহ) প্রদান না করিয়া তাহার উপর এই ধারার অধীন কোন অর্থদন্ড, কোন ম্যাজিস্ট্রেটের আদালত কর্তৃক দণ্ডারোপ ব্যতীত, আরোপ করা যাইবে না বা তাহার ব্যবসায় অঙ্গন তালাবদ্ধ করা যাইবে না।”

(৬) ধারা ৪৮ এর “বোর্ড” শব্দটির পর “অথবা বোর্ডের নিকট হইতে এতদুদ্দেশ্যে ক্ষমতাপ্রাপ্ত যথাযথ এখতিয়ারসম্পন্ন কালেক্টর, মূল্য সংযোজন কর বা পদমর্যাদায় সহকারী কালেক্টর, মূল্য সংযোজন কর-এর নিম্নে নহেন এইরূপ কোন মূল্য সংযোজন কর কর্মকর্তা” শব্দগুলি ও কমাগুলি সন্নিবেশিত হইবে;

(৭) ধারা ৭৩ এর উপ-ধারা (৪) এর পরিবর্তে নিম্নরূপ উপ-ধারা (৪) প্রতিস্থাপিত হইবে, যথা:-

“(৪) উপ-ধারা (৩) এর অধীন রহিতকরণ সত্ত্বেও, রহিত অধ্যাদেশের অধীন-

(ক) কৃত সকল কাজকর্ম বা গৃহীত সকল ব্যবস্থা এই আইনের অধীনে কৃত বা গৃহীত হইয়াছে বলিয়া গণ্য হইবে; এবং

(খ) প্রণীত সকল বিধি, প্রদত্ত সকল আদেশ ও জারীকৃত সকল প্রজ্ঞাপন বা নোটিশ, এই আইনের বিধানাবলীর সহিত সামঞ্জস্যপূর্ণ হওয়া সাপেক্ষে, রহিত বা সংশোধিত না হওয়া পর্যন্ত, বলবৎ থাকিবে এবং এই আইনের অধীন প্রণীত, প্রদত্ত বা জারীকৃত হইয়াছে বলিয়া গণ্য হইবে।”

(৮) তৃতীয় তফসিলের পরিবর্তে এই আইনের চতুর্থ তফসিলে বর্ণিত তফসিল প্রতিস্থাপিত হইবে।

আয়কর

৯। (১) উপ-ধারা (২), (৩), (৪), (৫) এবং (৬) এর বিধান সাপেক্ষে, ১৯৯৩ সালের ১লা জুলাই তারিখে আরম্ভ কর বৎসরের জন্য কোন কর নির্ধারণের ক্ষেত্রে তৃতীয় তফসিলে নির্দিষ্ট কর হার অনুযায়ী আয়কর ধার্য হইবে।

(২) ১৯৯৩ সালের ১লা জুলাই তারিখে আরম্ভ কর বৎসরের জন্য কোন কোম্পানীর কর নির্ধারণের ক্ষেত্রে যদি মোট আয়ের মধ্যে জীবন বীমা ব্যবসায় হইতে প্রাপ্ত কোন আয় অন্তর্ভুক্ত থাকে, তাহা হইলে প্রদেয় আয়কর জীবন বীমা ব্যবসায় হইতে প্রাপ্ত আয়ের ১২.৫% এর সমপরিমাণে হ্রাস করা হইবে।

(৩) ১৯৯৩ সালের ১লা জুলাই তারিখে আরম্ভ কর বৎসরের জন্য কোন কর নির্ধারণের ক্ষেত্রে করদাতা যদি সমবায় সমিতি হয় তাহা হইলে তৃতীয় তফসিলের অনুচ্ছেদ ক অথবা খ (৩) এ নির্দিষ্ট কর হার এর মধ্যে যে হারটি করদাতার অনুকূলে যাইবে, সেই হার অনুযায়ী করদাতা কর প্রদান করিবে।

(৪) (ক) ১৯৯৩ সালের ১লা জুলাই তারিখে আরম্ভ কর বৎসরে, কোন কোম্পানী যাহা বাংলাদেশে কোম্পানী হিসাবে নিবন্ধিত নহে এইরূপ করদাতা ব্যতীত, অন্য কোন করদাতার মোট আয়ের মধ্যে যদি রপ্তানী ব্যবসায় হইতে প্রাপ্ত কোন মুনাফা অন্তর্ভুক্ত থাকে, তাহা হইলে দফা (খ) ও (গ) এর বিধান সাপেক্ষে, উক্ত আয়ের উপর প্রদেয় আয়কর ৫০% হারে হ্রাস করা হইবে:



তবে শর্ত থাকে যে, স্থানীয়ভাবে তৈয়ারী যন্ত্রপাতি, সরঞ্জামাদি এবং দেশে উৎপাদিত অন্যান্য তৈয়ারী পণ্যসামগ্রী যদি কোন সংস্থার নিকট তাহাদের বৈদেশিক মুদ্রার কোটায় সংগ্রহণ কার্যক্রমের অধীনে বিক্রয় করা হয় তবে তাহাও এই দফায় ব্যবহৃত "রপ্তানী ব্যবসায়" এর সংজ্ঞাভুক্ত হইবে:

আরও শর্ত থাকে যে, স্থানীয়ভাবে প্রস্তুতকৃত কাঁচামাল এবং অন্যান্য উপকরণাদি যদি অভ্যন্তরীণ ব্যাক-টু-ব্যাক ঋণপত্রের ভিত্তিতে রপ্তানীমুখী শিল্পসমূহে সরবরাহ করা হয়, তবে তাহাও এই দফায় ব্যবহৃত "রপ্তানী ব্যবসায়" এর সংজ্ঞাভুক্ত হইবে।

(খ) নিম্নবর্ণিত দ্রব্যাদি বা দ্রব্যাদির শ্রেণীসমূহের ক্ষেত্রে (ক) দফায় বর্ণিত বিধান প্রযোজ্য হইবে না, যথা:-

(১) চা;

(২) কাঁচা পাট;

(৩) পাটজাত দ্রব্যাদি;

(৪) কাঁচা চর্মাদি এবং ওয়েট-বু চামড়া;

(৫) জাতীয় রাজস্ব বোর্ড সময় সময় প্রজ্ঞাপনের মাধ্যমে এই তালিকায় অন্মর্ভুক্ত করিতে পারে এইরূপ অন্যান্য দ্রব্যাদি।

(গ) রপ্তানী ব্যবসায় হইতে উদ্ভূত মুনাফা নিরূপন ও উহার উপর আরোপণযোগ্য কর নির্ধারণ এবং উপ-ধারার বিধানসমূহ কার্যকরকরণের উদ্দেশ্যে জাতীয় রাজস্ব বোর্ড প্রয়োজনীয় বিধিমালা প্রণয়ন করিতে পারিবে।

(৫) ১৯৯৩ সালের ১লা জুলাই তারিখে আরম্ভ কর বৎসরে কোন করদাতার, বাংলাদেশে কোম্পানী হিসাবে নিবন্ধিত নহে এইরূপ করদাতা ব্যতীত, মোট আয়ের মধ্যে যদি যাত্রীবাহী লঞ্চ হইতে লক্ষ মুনাফা অন্তর্ভুক্ত থাকে, তাহা হইলে ঐ লঞ্চের মুনাফার উপর আরোপণযোগ্য আয়করের শতকরা ৫০ ভাগ রেয়াতী হারে কর ধার্য করা হইবে।

(৬) ১৯৯৩ সালের ১লা জুলাই তারিখে আরম্ভ কর বৎসরে বাংলাদেশে নিবাসী কোন করদাতা বাংলাদেশের বাহিরে উদ্ভূত কোন আয় যদি সরকারী মাধ্যমে (official channel) আনয়ন করেন এবং উহা বাংলাদেশে স্থাপিত কোন নূতন শিল্প প্রতিষ্ঠানে সরাসরি বিনিয়োগ করেন, অথবা সরকারী মালিকানাধীন অর্থ প্রতিষ্ঠান কর্তৃক নিলামে বিক্রীত শিল্প প্রতিষ্ঠান, ষ্টক, শেয়ার, সরকারী বন্ড বা সিকিউরিটি ক্রয়ে বিনিয়োগ করেন, তাহা হইলে তাহার ঐ আয়ের উপর কোন আয়কর প্রদেয় হইবে না।

(৭) যে সকল ক্ষেত্রে Income Tax Ordinance, 1984 (XXXVI of 1984), এর SECOND SCHEDULE প্রযোজ্য হইবে সে সকল ক্ষেত্রে আরোপযোগ্য কর উক্ত SCHEDULE অনুসারেই ধার্য করা হইবে, কিন্তু করের হার নির্ধারণের ক্ষেত্রে উপ-ধারা (১) অথবা, প্রযোজ্য ক্ষেত্রে, উপ-ধারা (২) এর বিধান প্রয়োগ করিতে হইবে।

(৮) Income Tax Ordinance, 1984 (XXXVI of 1984) এর Chapter VII অনুসারে কর কর্তনের নিমিত্ত তৃতীয় তফসিলে নির্দিষ্ট কর হার ১৯৯৩ সালের ১লা জুলাই তারিখে আরম্ভ এবং ১৯৯৪ সালের ৩০শে জন তারিখে সমাপ্য বৎসরের জন্য প্রযোজ্য হইবে।

(৯) এই ধারায় এবং এই ধারার অধীনে আরোপিত কর হারের উদ্দেশ্যে ব্যবহৃত “মোট আয়” (total income) অভিব্যক্তিতে Income Tax Ordinance, 1984 ((XXXVI of 1984) এর বিধান অনুসারে নিরূপিত “মোট আয়” (total income) বুঝাইবে।

### প্রথম তফসিল

[ধারা ২(খ) দ্রষ্টব্য]

### SCHEDULE I

(See Section 3)

## Stamp-duty on instruments

Description of Instruments	Proper Stamp-duty
1. ACKNOWLEDGEMENT of a debt exceed in Five hundred Taka in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass-book) or on a separate piece of paper where such book or paper is left in the creditor's possession: provided that such acknowledgement does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.	Four Taka



2. **ADMINISTRATION BOND**, including a bond given under section 6 of the Government Savings Banks Act, 1873, or section 291 or section 375 or section, 376 of the Succession Act, 1925-
- (a) where the amount does not exceed Taka 2,500. The same duty as a BOND (No. 15) for such amount.
- (b) in any other case ... .. Fifty Taka .

3. **ADOPTION-DEED**, that is to say, any instrument (other than a WILL), recording an adoption, or conferring or purporting to confer an authority to adopt. Five hundred Taka.

ADVOCATE-See ENTRY AS AN ADVOCATE (No. 30).

4. **AFFIDAVIT**, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing. Thirty Taka

#### EXEMPTIONS.

Affidavit or declaration in writing when made-

- (a) as a condition of enlistment under the army Act, 1952;
- (b) for the immediate purpose of being filed or used in any court or before the officer of any court; or
- (c) for the sole purpose of enabling any person to receive any pension or charitable allowance.

5. **AGREEMENT or MEMORANDUM OF AN AGREEMENT-** Ten Taka

Description of Instruments	Proper Stamp-duty
(a) if relating to the sale of a bill of exchange;	Subject to a maximum of 75 Taka one
(b) (i) if relating to the sale of a Government Security;	Taka for every Taka 5,000 or part thereof, or the value of the security.
(ii) if relating to the sale of a share in an incorporated company or other body corporate;	One Taka, for every Taka 1,000 or part thereof, of the value of the share.
(c) if not otherwise provided for.	... Fifty Taka

### EXEMPTIONS.

Agreement or Memorandum of Agreement-

- (a) for or relating to the sale of goods or merchandise exclusively, not being a NOTE OR MEMORANDUM chargeable under No. 43;
- (b) made in the form of tenders to the Government for, or relating to any loan.

**AGREEMENT TO LEASE- See LEASE (No. 35)**

6. AGREEMENT relating to deposit of title deeds, pawn or pledge, that is to say, any instrument evidencing an agreement relating to-

(1) the deposit of title-deeds, or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or

(2) the pawn or pledge of movable



## Description of Instruments

## Proper Stamp-duty

property where such deposit, pawn or pledge has been made by way of security for the repayment of money advance or to be advanced by way of loan or an existing or future debt-

	If drawn singly.	If drawn in set of two, for each part of the set.	If drawn in set of three, for each part of the set.
(a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement-	0.3% of the value of the consideration	0.15% of the value of the consideration.	0.1% of the value of the consideration.
(b) If such loan or debt is repayable not more than three months from the date of such instrument-	0.2% of the value of the consideration.	0.1% of the value of the consideration.	0.07% of the value of the consideration.

APPOINTMENT in execution of a power, whether of trustees or of property, movable or immovable, where made by any writing not being a Will.

One hundred Taka

8. APPRAISEMENT or valuation made otherwise than under an order of the Court in the course of a suit-

(a) where the amount does not exceed Taka 1,000;

(b) in any other case ... ..

The same duty as a BOTTOMRY BOND (NO. 16) for such amount.

Fifty Taka

### EXEMPTIONS.

(a) Appraisement of valuation made for the information of one party only, and not being in any

**Description of Instruments****Proper Stamp-duty**

anner obligatory between parties either by agreement or operation of law.

- (b) Appraisalment of crops for the purpose of ascertaining the amount to be given to a landlord as rent.

9. APPRENTICESHIP-DEED, including every writing relating to the service of tuition of any apprentice, clerk or servant placed with any master to learn any profession or employment, not being ARTICLES OF CLERKSHIP (No. 11).
- Fifty Taka.

**EXEMPTION.**

Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1850, or by which a person is apprenticed by, or at the charge of any public charity.

10. ARTICLES OF ASSOCIATION of a Company-

- (a) where the nominal share capital does not exceed ten lac taka. One thousand Taka
- (b) where the nominal share capital exceeds ten lac taka but not exceeding three crore taka. Two thousand Taka
- (c) where the nominal share capital exceeds 3 crore taka. Five thousand Taka

**EXEMPTION.**

Articles of any Association not formed for profit and registered under section 26 of the Companies Act, 1913.



**Description of Instruments**

**Proper Stamp-duty**

11. ARTICLES OF CLERKSHIP or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an Advocate in the Supreme Court. ASSIGNMENT, See CONVEYANCE (No.23), TRANSFER (No. 62), and TRANSFER OF LEASE (No. 63), as the case may be.

Three hundred and fifty taka.

ATTORNEY, See POWER OF ATTORNEY.

AUTHORITY TO ADOPT see ADOPTION DEED (No. 3).

12. AWARD, that is to say, any decision in writing by an Arbitrator or Umpire, not being an award directing a partition on a reference made otherwise than by an order of the Court in the case of a suit-

One per cent. subject to a maximum of one hundred Taka.

(a) where the amount or value of the property to which the award relates as set forth in such award, does not exceed one lac taka.

¼% subject to a maximum of five thousand taka.

(b) if it exceeds one lac taka.

13. BILL OF EXCHANGE, as defined by section 2(2) not being a Bond, Bank note or Currency note.

If drawn Singly;      If drawn in set of two, for each part of the set.      If drawn in set of three, for each part of the set.

Description of Instruments	Proper Stamp-duty		
(a) where payable otherwise than on demand but not more than one year after date or sight-	0.2% of the value of the consideration.	0.1% of the value of the consideration.	0.07% of the value of the consideration.
(b) Where payable at more than one year after date or sight-	1% of the value of the consideration		
14. BILL OF LADING (including a through bill of lading)			
(a) When the value of the consideration does not exceed Taka 5,000.	Twenty taka.		
(b) When it exceeds Taka 5,000, but not exceeding 50,000 Taka.	Fifty taka.		
(c) When it exceeds 50,000 Taka	Two hundred taka.		

*N.B.*-If a bill of lading is drawn in parts, the proper stamp therefore must be borne by each of the set.

**EXEMPTIONS.**

- (a) Bill of lading when the goods therein described are received at a place within the limits of any port as defined under the Ports Act, 1908, and are to be delivered at another place within the limits of the same port.
- (b) Bill of lading when executed out of Bangladesh and relating to property to be delivered in Bangladesh.



15. BOND. as defined by section 2 (5), not being a DEBENTURE (No. 27), and not being otherwise provided for by this Act, or by the Court-fees Act, 1870-

2% of the value of the consideration.

See ADMINISTRATION BOND (No.2), BOTTOMRY BOND (No. 16), CUSTOMS BOND (No.26), INDEMNITY BOND (No.34), RESPONDENTIA BOND (No.56), SECURITY BOND (No. 57).

### EXEMPTIONS.

Bond, when executed by-

(a) headmen nominated under rules framed in accordance with the Irrigation Act, 1876 (Ben. Act III of 1876), section 99 for the due performance of their duties under that Act.

(b) any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum *per mensem*.

16. BOTTOMRY BOND, that is to say, any instrument whereby the master of a seagoing ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage-

2% of the value of the consideration.

**Description of Instruments****Proper Stamp-duty**

17. CANCELLATION-INSTRUMENT OF (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for. Fifty Taka.
- See also RELEASE (No. 55), REVOCATION OF SETTLEMENT (No. 58-B), and REVOCATION OF TRUST (No. 64-B).*
18. CERTIFICATE OF SALE (in respect of each property put up as a separate lot and sold) granted to the purchase of any property sold by public auction by a Civil or Revenue Court or Collector or other Revenue officer-
- (a) where the purchase money does not exceed Taka 1,000. Ten Taka.
- (b) in any other case. The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount of the purchase money only.
19. CERTIFICATE or other document evidencing the right or title of the holder thereof, or any other person, either to any shares script or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, script or stock in or of any such company or body. *See also LETTER OF ALLOTMENT OF SHARES (No. 36.)* Ten Taka.



## Description of Instruments

## Proper Stamp-duty

20. CHARTER PARTY, that is to say, any instrument (except an agreement for the hire of a tug-steamer) whereby a vessel or some specified, principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not. Two hundred Taka.

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22. COMPOSITION DEED, that is to say any instrument executed by a debtor, where by he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of Inspectors or under letters of licence, for the benefit or his creditors. One hundred Taka.

23. CONVEYANCE, as defined by section, 2(10), not being a transfer charged or exempted under No. 62 12% of the value of the consideration.

### EXEMPTION.

Assignment of copyright under the Copy right Ordinance, 1962, section 14, CO-PARTNERSHIP DEED (See Partnership (No. 46).

24. COPY or extract certified to be a true copy or extract by order of any public officer and not chargeable under the law for the time being in force relating to court-fees-

**Description of Instruments****Proper Stamp-duty**

- (i) if the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed Taka one; and Five Taka.
- (ii) in any other case. Ten Taka.

**EXEMPTIONS.**

- (a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.
- (b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, or burials.

25. COUNTERPART or Duplicate of any instrument, chargeable with duty and in respect of which the proper duty has been paid-

- (a) if the duty with which the original instrument is chargeable does not exceed Taka two; and The same duty as is payable on the original.
- (b) in any other case Twenty five Taka.

**EXEMPTION**

Counterpart of any lease granted to a cultivator, when such lease is exempted from duty.

26. CUSTOMS BOND-

- (a) where the amount does not exceed Taka ten lac. Two hundred Taka.
- (b) in any other cases exceeding ten lac taka. Five hundred Taka.



27. DEBENTURE (whether a mortgage debenture or not) being a marketable security transferable-

- (a) by endorsement or by a separate instrument of transfer.
- (b) by delivery ..... ..

The same duty as a BOTTOMRY BOND (No. 16) for the same amount.

The same duty as a CONVEYANCE (No. 23) for a consideration equal to the face amount of the debenture.

**Explanation.**-The term "Debenture" includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.

#### EXEMPTION.

A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage-deed, duly stamped in respect of the full amount of debentures to be issued thereunder whereby the company or body borrowing makes over, in whole or in part their property to trustees for the benefit of the debenture-holders: Provided that the debentures so issued are expressed to be issued in terms of the said mortgage-deed.

See also BOND (No. 15) and sections 8 and 55.

Declaration of any trust: See TRUST (No. 64).

28. DELIVERY ORDER in respect of Ten Taka.  
goods, that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by on behalf of the owner of such goods upon the sale or transfer of the property therein, when such goods exceed in value twenty taka.

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Deposit of Title- Deeds [See Agreement relating to Deposit of title-deeds, pawn or pledge (No. 6)]

#### DISSOLUTION OF PARTNERSHIP

[See PARTNERSHIP (No. 46)].

29. DIVORCE-INSTRUMENT OF, that One hundred Taka.  
is to say, any instrument by which any person effects the dissolution of his marriage.

DOWER-INSTRUMENT OF. [See Settlement (No. 58)].

DUPLICATE. (See Counterpart (No. 25)).

30. PERMISSION to practice as an One thousand and two hundred Taka.  
advocate before the Supreme Court.

31. EXCHANGE OF PROPERTY- The same duty as CONVEYANCE  
INSTRUMENT OF. (No. 23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.

EXTRACT, See Copy (No. 24).



32. FURTHER CHARGE-INSTRUMENT OF, that is to say, any instrument imposing a further charge on mortgaged property-
- (a) when the original mortgage is one of the descriptions referred to in clause (a) of Article No. 40 (1) (that is, with possession);
- The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount of the further charge secured by such instrument.
- (b) when such mortgage is one of the descriptions referred to in clause (b) of Article No. 40 (1) (that is, without possession)-
- (i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument;
- The same duty as a CONVEYANCE (No. 23) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made), less the duty already paid on such original mortgage and further charge.
- (ii) if possession is not so given.
- The same duty as a BOND (No. 15) for the amount of the further charge secured by such instrument.
33. GIFT- INSTRUMENT OF, not being a settlement (No. 58) or will or transfer (No. 62).
- The same duty as a CONVEYANCE (No. 23) for a consideration equal to the value of the property as set forth in such instrument.
- Hiring Agreement or Agreement for service. See Agreement (No. 5).
34. INDEMNITY BOND
- The same duty as a SECURITY BOND (No. 57) for the same amount.
- INSPECTORSHIP DEED.
- See Composition Deed (No. 22).

35. LEASE, including an under-lease or sub lease and any agreement to let or sublet-

(a) where by such lease the rent is fixed no premium is paid or delivered-

(i) where the lease purports to be for a term of less than one year;

(ii) where the lease purports to be for a term exceeding one year but not exceeding five years;

(iii) where the lease purports to be for term exceeding five years but not exceeding ten years;

(iv) where the lease purports to be for a term exceeding ten years but not exceeding twenty years;

(v) where the lease purports to be for a term exceeding twenty years but not exceeding thirty years;

(vi) where the lease purports to be for a term exceeding thirty years but not exceeding one hundred years;

The same duty as a BOTTOMRY BOND (No. 16) for the whole amount payable or deliverable under such lease.

The same duty as a BOTTOMRY BOND (No. 16) for the amount or value of the average annual rent reserved.

The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.

The same duty as a CONVEYANCE (No. 23) for a consideration equal to twice the amount or value of the average annual rent reserved.

The same duty as a CONVEYANCE (No. 23) for a consideration equal to three times the amount or value of the average annual rent reserved.

The same duty as a CONVEYANCE (No. 23) for a consideration equal to four times the amount or value of the average annual rent reserved.



## Description of Instruments

## Proper Stamp-duty

- (vii) where the lease purports to be for a term exceeding one hundred years or in perpetuity; The same duty as a CONVEYANCE (No. 23) for a consideration equal in the case of a lease granted solely for agricultural purposes to one-tenth and in any other case to one-sixth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.
- (viii) where the lease does not purport to be for any definite term; The same duty as a CONVEYANCE (No. 23) for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years, if the lease continued so long.
- (b) where the lease is granted for a fine or premium, or for money advanced and where no rent is reserved; The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount or value of such fine or premium, or advanced as set forth in the lease.
- (c) where the lease is granted for fine or premium or for money advanced in addition to rent reserved. The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered, provided that, in any case when an agreement to lease is stamped with the *ad valorem* stamp required for a lease and a lease in pursuance of such agreement is subsequently executed the duty on such lease shall not exceed seventy-five poisha.

**EXEMPTION.**

Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of goods or drink) without the payment of delivery of any fine or premium, when a definite term does not exceed one year, or when the average annual rent reserved does not exceed one hundred Taka.

In this exemption a lease for the purposes of cultivation shall include a lease of lands for cultivation together with a homestead or tank.

36. LETTER OF ALLOTMENT OF SHARES in any company or proposed company or in respect of any loan to be raised by any company or proposed company. Ten Taka.

*See* also CERTIFICATE or other Document (No. 19)

37. LETTER OF CREDIT, that is to say, any instrument by which one person authorises another to give credit to the persons in whose favour it is drawn. Ten Taka.

LETTER OF GUARANTEE,  
*See* Agreement (No. 5)



## Description of Instruments

## Proper Stamp-duty

38. LETTER OF LICENCE, that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion. One hundred Taka.

39. MEMORANDUM OF ASSOCIATION OF A COMPANY-

(a) If accompanied by articles of association under section 17 of the Companies Act, 1913. Five hundred Taka.

(b) If not as accompanied-

(i) where the nominal share capital does not exceed Taka one lakh; One thousand Taka.

(ii) where the nominal share capital exceeds Taka one lakh. One thousand and five hundred taka.

### EXEMPTION.

Memorandum of any association not formed for profit and registered under section 26 of the Companies Act, 1913.

40. (1) MORTGAGE DEED not being an Agreement relating to deposit of title deeds, pawn or pledge (No. 6), Bottomry Bond (No. 16), Mortgage of a Crop (No. 41), Respondentia Bond (No. 56), or Security Bond (No. 57)-

(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given;

The same duty as a CONVEYANCE (No. 23), for a consideration equal to the amount secured by such deed.

**Description of Instruments****Proper Stamp-duty**

- (b) when possession is not given or agreed to be given as aforesaid; The same duty as a BOND (No. 15) for the amount secured by such deed.

*Explanation.*- A Mortgagor who gives to the mortgagee a Power of Attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.

- (c) when a collateral or auxiliary or additional or substituted security or by way of further assurance for the above- mentioned purpose where the principal or primary security is duly stamped for every sum secured not exceeding Taka 1,000; Five Taka.

and for every Taka 1,000 or part thereof secured in excess of Taka 1,000. Ten Taka.

**EXEMPTIONS.**

- (a) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883 or the Agriculturist Loans Act, 1884, or by their sureties as security for the payment of such advances.

- (b) Letter of hypothecation accompanying a bill of exchange.

40. (2) Mortgage Deed in favour of a bank or a financial institution in respect of a loan-



## Description of Instruments

## Proper Stamp-duty

(a) up to ten lac taka ...	One thousand and five hundred taka.
(b) exceeding ten lac taka, but not exceeding fifty lac taka.	Three thousand and five hundred taka.
(c) exceeding fifty lac taka ...	Three thousand and five hundred taka for the first fifty lac taka and for the remainder of the loan amount an additional duty at the rate of 1/10% of the remainder amount.
41. MORTGAGE of a crop, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage-	
(a) when the loan is repayable not more than three months from the date of the instrument-	
(i) for every sum secured not exceeding Taka 500;	Five Taka.
(ii) for every Taka 500 or part thereof secured in excess of Taka 500;	Five Taka.
(b) when the loan is repayable more than three months but not more than eighteen months from the date of the instrument-	
(i) for every sum secured not exceeding Taka 500;	Five Taka.
(ii) for every Taka 500 or part thereof secured in excess of Taka 500.	Five Taka.

**Description of Instruments**

**Proper Stamp-duty**

42. NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation certificate or entry note being a protest (No. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public. Fifty Taka.
- See also PROTEST BILL or NOTE (No. 50).*
43. NOTE OR MEMORANDUM, sent by broker or agent to his principal intimating the purchase or sale on account of such principal-
- (a) of any goods exceeding in value 100 Taka; Ten Taka.
- (b) of any stock or marketable security exceeding in value 100 Taka but not being a Government security; Ten Taka for every Taka 10,000 or part thereof of the value of the stock or security.
- (c) of a Government security. As in (b).
44. NOTES OF PROTEST BY THE MASTER OF A SHIP. *See also protest by the Master of a Ship (No. 51).* One hundred Taka.
- ORDER FOR THE PAYMENT OF MONEY. *See Bill of Exchange (No. 13).*
45. PARTITION- INSTRUMENT OF, as defined by section 2(15). The same duty as a BOND (No. 15) for the amount of the value of the separated share or shares of the property.
- B.- The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other shares, than one of such equal shares) shall be deemed to be that from which the other shares are separated.*



Provided always that-

- (a) when an instrument of partition containing an agreement to divided property in severally is executed and partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument but shall not be less than one Taka fifty poisha;
- (b) where land is held on Revenue settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times the annual revenue;
- (c) where a final order for effecting a partition passed by any Revenue Authority or any Civil Court or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed one Taka fifty poisha.

## Description of Instruments

## 46. PARTNERSHIP-

## A - INSTRUMENT OF-

(a) where the capital of the partnership does not exceed Taka 25,000.

One hundred Taka.

(b) in any other case.

Five hundred Taka.

## B - Dissolution of

Pawn or Pledge.

One hundred Taka.

See Agreement relating to deposit of title-deeds, pawn or pledge (No. 6).

## 47. POLICY OF INSURANCE -

## A - Sea Insurance (see section 7)-

(1) For or upon any voyage-

(i) where the premium or consideration does not exceed the rate of twelve poisha or one-eighth *per centum* of the amount insured by the policy.

Two Taka.

(ii) in any other case in respect of every full sum of one thousand five hundred Taka and also any fractional part of one thousand five hundred Taka insured by the policy.

Two Taka.

(2) For time -

(iii) in respect of every full sum of one thousand Taka and also any fractional part of one thousand Taka insured by the policy where the insurance shall be made for any time not exceeding six months.

Two Taka.



## Description of Instruments

## Proper Stamp-duty

(iv) where the insurance shall be made for any time exceeding six months and not exceeding twelve months. Two Taka.

B – Fire insurance and other classes of insurance, not elsewhere included in this Article, covering goods, merchandise, personal effects, crops and other property against loss or damage-

(1) In respect of an original policy-

(i) when the sum insured does not exceed Taka 10,000. Twenty five Taka.

(ii) in any other case ... . Fifty Taka.

(2) In respect of each receipt for any payment of a premium on any renewal of an original policy.

One-half of the duty payable in respect of the original policy in addition to the amount, if any, chargeable under No. 53.

C – Accident and Sickness insurance-

(a) against railway accident, valid for a single journey only. Five Taka.

(b) in any other case for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed Taka 1,000 and also where such amount exceeds Taka 1,000, for every Taka 1,000 or part thereof.

Five Taka.  
Provided that, in case of a policy of insurance against death by accident when the annual premium payable does not exceed two Taka fifty poisha per Taka 1,000 the duty on such instrument shall be five poisha for every Taka 1,000 or part thereof the maximum amount which may become payable under it.

**Description of Instruments****Proper Stamp-duty**

D – Insurance by way of indemnity against liability to pay damages on account of accidents to workmen employed by or under the insurer or against liability to pay compensation under the Work-men's Compensation Act, 1923, for every Taka 100 or part thereof payable as premium. Two Taka.

E – Life Insurance or other insurance not specifically provided for, except such a Reinsurance as is described in Division F of this Article-

(i) for every sum insured not exceeding Taka – 250; Two Taka.

(ii) for every sum insured exceeding Taka 250 but not exceeding Taka 500; and Four Taka.

(iii) for every sum insured exceeding Taka 500 but not exceeding Taka 1,000 and also for every Taka 1,000 or part thereof in excess of Taka 1,000. Five Taka.

**EXEMPTION**

Policies of life insurance granted by the Director-General of Post Offices in accordance with rules for Postal Life Insurance issued under the authority of the Government.



- F- Reinsurance by an Insurance Company which has granted a policy of the nature specified in Division A or Division B of this Article with another company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby.

One quarter of the duty payable in respect of the original insurance but not less than Two Taka.

### GENERAL EXEMPTION

Letter of cover or engagement to issue a policy of Insurance:

Provided that, unless such letter or engagement bears the stamp prescribed by this Act for such policy, nothing shall be claimable thereunder, nor shall it be available for any purpose except to compel the delivery of the policy therein mentioned.

48. POWER OF ATTORNEY as defined by section 2(21) not being a proxy-

(a) when executed for the sole purpose of procuring the registration of one or more document in relation to a single transaction or for admitting execution of one or more such documents;

Twenty Taka.

(b) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a);

Forty Taka.

(c) when authorising not more than five persons to act jointly and severally in more than one transaction or generally;

One hundred Taka.

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**Description of Instruments****Proper Stamp-duty**

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|--|--|
| (d) when authorising more than five but not more than ten persons, to act jointly and severally in more than one transaction or generally; | Two hundred Taka.  |
| (e) when given for consideration and authorising the attorney to sell any immovable property;  | The same duty as a CONVEYANCE (No. 23.) for the amount of the consideration. |
| (f) in any other case  | Twenty five Taka for each person authorised.                                 |

*Explanation*-For the purpose of this Article more persons than one when belonging to the same firm shall be deemed to be one person.

*N.B*-The term 'Registration' includes every operation incidental to registration under the Registration Act, 1908.

49. PROMISSORY NOTE as defined by section 2(22)-

(a) when payable on demand-

(i) when the amount or value does not exceed Taka 1,000. Five Taka.

(ii) when the amount or value exceed. Taka 1,000 but does not exceed Taka 5,000. Ten Taka.

(iii) in any other case Twenty Taka.

(b) when payable otherwise than on demand. The same duty as a BILL OF EXCHANGE (No. 13) for the same amount payable otherwise than on demand.



## Description of Instruments

## Proper Stamp-duty

50. PROTEST OF BILL or Note, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such attesting the dishonour of a Bill of Exchange or Promissory Note. Fifty Taka.
51. PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with view to the adjustment of losses or the calculation of averages and every declaration in writing made by him against the charterers or the consignors for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such. One hundred Taka
- See also Note of protest by the Master of a Ship (No. 44)*
52. PROXY empowering any person to vote at any one election of the Commissioners of a Paurashava or at any one meeting of (a) members of an incorporated company or other body corporate whose stock of fund is or are divided into shares and transferable, (b) a local authority, or (c) proprietors, members or contributors to the funds of any institution. Five Taka.
53. RECEIPT as defined by section 2(23) for any money or other property the amount or value of which exceeds Taka 200. Four Taka.

**EXEMPTION.**

Receipt-

- (a) endorsed on or contained in any instrument duly stamped or any instrument exempted under the proviso to section 3 (instruments executed on behalf of the Government) or any cheque or bill or exchange payable on demand acknowledging the receipt of the consideration money therein expressed or the receipt of any principal money, interest or annuity, or other periodical payment thereby secured;
- (b) for any payment of money without consideration;
- (c) for any payment of rent by a cultivator on account of land assessed to Government revenue;
- (d) for pay or allowances by non-commissioned or petty officers, soldiers, sailors or airmen of military, naval or air-forces when serving in such capacity, or by mounted police constables;
- (e) given by holders of family certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned or petty officer, soldier, sailor or airmen of any of the said forces and serving in such capacity;



(f) for pensions or allowances by persons receiving such pensions or allowances in respect of their service as such non-commissioned or petty officers, soldiers, sailors or airmen, and not serving the Government in any other capacity;

(g) given by a headman or lambardar for land revenue or taxes collected by him;

(h) given for money or securities for money deposited in the hands of any banker, to be accounted for:

Provided that the same is not expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for:

Provided also that this exemption shall not extend to receipt or acknowledgement for any sum paid or deposited for, or upon a letter of allotment of a share, or in respect of a call upon any script or share of or in, any incorporated company or other body corporate or such proposed or intended company or body or in respect of a debenture being a marketable security.

See also Policy of Insurance [No. 47-B(2)].

Description of Instruments	Proper Stamp-duty
54. RECONVEYANCE OF MORTGAGED PROPERTY-	
(a) if the consideration for which the property was mortgaged does not exceed Taka 1,000;	The same duty as a CONVEYANCE (No. 23) for the amount of such consideration as set forth in the re-conveyance.
(b) in any other case	One hundred Taka.
55. RELEASE, that is to say, any instrument (not being such a release as is provided for by section 23A), whereby a person renounces a claim upon another person or against any specified property-	
(a) if the amount or value of the claim does not exceed Taka 1,000.	The same duty as BOND (No. 15 for such amount or value as set forth in the release.
(b) in any other case ...	Fifty Taka.
56. RESPONDENTIA BOND that is to say any instrument securing a loan on the cargo laden or to be laden or board a ship and making repayment contingent on the arrival of the cargo at the post of destination.	The same duty as a BOTTOMRY BOND (No. 16) for the amount of the loan secured.
REVOCATION OF TRUST or SETTLEMENT.	
<i>See Settlement (No. 58); Trust (No. 64).</i>	
57. SECURITY BOND or MORTGAGE DEED, executed by way of a liability, or for the due execution of an office or to account for money or other property received by virtue thereof, or executed by a surety.	



## Description of Instruments

## Proper Stamp-duty

By a surety to secure the due performance of a contract-

- |   |  |
|---|--|
| (a) when the amount secured does not exceed Taka 1,000; | The same duty as a BOND (No. 15) for the amount secured. |
| (b) in any other case ...                               | Fifty Taka.  |

### EXEMPTIONS.

Bond or other instrument, when executed-

- (a) by headman nominated under the rules framed in accordance with the Irrigation Act, 1876 (Ben. Act III of 1876), section 99, for the due performance of their duties under that Act;
- (b) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum *per mensem*;
- (c) executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturist Loans Act, 1884 or by their sureties, as security for the repayment of such advances;
- (d) executed by servants of the Government or their sureties to secure the due execution of an office, or the due accounting for money or other property received by virtue thereof.

**Description of Instruments**

**Proper Stamp-duty**

**58. SETTLEMENT-**

A – Instrument of (including a deed of dower)

The same duty as a BOTTOMARY BOND (No. 16) for a sum equal to the amount or value of the property settled as set forth in such settlement:

Provided that where agreement to settle is stamped with the stamp required for an instrument or settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed one taka fifty poisha.

**EXEMPTION.**

Deed of dower executed on the occasion of a marriage between Muslims-

(i) Dower up to Taka twenty thousand

Nil.

*½% ad valorem*

(ii) Above Taka twenty thousand..

B – Revocation of .... ..

The same duty as a BOTTOMRY BOND (No. 16) for a sum equal to the amount or value of the property concerned as set forth in the instrument of revocation but not exceeding twenty-two taka fifty poisha.

*See also Trust (No. 64).*

**59. SHARE WARRANTS TO BEARER**  
issued under the Companies Act, 1913-

4% of the value of the consideration.



**EXEMPTIONS.**

Share warrant when issued by a company in pursuance of the Companies Act, 1913, section 43, to have effect only upon payment, as composition for that duty, to the Collector of Stamp revenue of-

- (a) one and a half *per centum* of the whole subscribed capital of the company; or
- (b) if any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital-one and a half *per centum* of the additional capital so issued.

60. SHIPPING ORDER for or relating to the conveyance of goods on board of any vessels.

Ten Taka.

61. SURRENDER OF LEASE-

- (a) when the duty with which the lease is chargeable does not exceed eleven taka twenty-five poisha.

The duty with which such lease is chargeable.

- (b) in any other case

Twenty-five Taka.

**EXEMPTION.**

Surrender of lease when such lease is exempted from duty.

62. TRANSFER (whether with or without consideration)-

- (a) of shares in an incorporated company or other body corporate-

1.5% of the value of the consideration.

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**Description of Instruments**

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**Proper Stamp-duty**

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|---|--|
| (b) of debentures being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8; | The same duty as prescribed under clause (a) of this Article for the value of the share equal to the face amount of the debenture. |
| <br>  |  |
| (c) of any interest secured by bond, mortgage-deed in respect of which duty has been paid under article No. 40 or policy of insurance-      |  |
| (i) if the duty on such bond, mortgage-deed or policy does not exceed five taka;  | The duty with which such bond, mortgage-deed or policy of insurance is chargeable.   |
| (ii) in any other case  | Fifty Taka.  |
| (d) of any property under the Administrator General's Act, 1913, section 25;  | Fifty Taka.  |
| (e) of any trust-property without consideration from one trustee to another trustee or from a trustee to a beneficiary.                     | Twenty-five Taka.  |

**EXEMPTIONS.****Transfers by endorsement-**

- (a) of a bill of exchange, cheque or promissory note;
- (b) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods;
- (c) of a policy of insurance;
- (d) of securities of the Government.  
*See also section 8.*



## Description of Instruments

## Proper Stamp-duty

63. TRANSFER OF LEASE by way of assignment and not by way of under-lease.

The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount of the consideration for the transfer.

### EXEMPTION.

Transfer of any lease exempt from duty.

64. TRUST-

A - Declaration of, or concerning any property when made by any writing not being a Will.

The same duty as a BOTTMRY BOND (No. 16) for a sum equal to the amount of value of the property concerned, as set forth in the instrument but not exceeding thirty-three taka seventy five poisha.

B - Revocation of, or concerning any property when made by any instrument other than Will.

The same duty as a BOTTMRY BOND (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument but not exceeding twenty-two taka fifty poisha.

See also SETTLEMENT (No. 58)  
VALUATION-

See APPRAISEMENT (No. 8)

65. WARRANT FOR GOODS, that is to say instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.

Ten Taka.

## তৃতীয় তফসিল

(ধারা ৯ দ্রষ্টব্য)

### আয়করের হার

ক। Income Tax Ordinance, 1984 (XXXVI of 1984) এর section 2(46) এ উল্লিখিত প্রত্যেক ব্যক্তি করদাতা, হিন্দু যৌথ পরিবার, অনিবন্ধিত অংশীদারী ফার্ম, ব্যক্তি-সংঘ এবং আইনের দ্বারা সৃষ্ট কৃত্রিম ব্যক্তির ক্ষেত্রে- যে সকল ক্ষেত্রে খ অনুচ্ছেদ প্রযোজ্য নহে-

	হার
(১) প্রথম ৫০,০০০ টাকা মোট আয়ের উপর	শূন্য
(২) পরবর্তী ৫০,০০০ টাকা মোট আয়ের উপর	১৫%
(৩) পরবর্তী ১,৫০,০০০ টাকা মোট আয়ের উপর	২০%
(৪) অবশিষ্ট মোট আয়ের উপর	২৫%:

তবে শর্ত থাকে যে, কোন করদাতা যদি স্বল্প উন্নত এলাকা (Less Developed Areas) বা ন্যূনতম উন্নত এলাকায় (Least Developed Areas) অবস্থিত কোন ক্ষুদ্র বা কুটির শিল্পের মালিক হন এবং উক্ত কুটির শিল্পের দ্রব্যাদি উৎপাদনে নিয়োজিত থাকেন, তাহা হইলে তিনি নিম্নবর্ণিত প্রণালীতে নির্দিষ্ট হারে আয়কর রেয়াত লাভ করিবেন:-

### রেয়াতের হার

- (অ) যে ক্ষেত্রে সংশ্লিষ্ট বৎসরের উৎপাদনের পরিমাণ পূর্ববর্তী বৎসরের উৎপাদনের পরিমাণের তুলনায় ১৫% এর অধিক, কিন্তু ২৫% এর অধিক নহে, সেই ক্ষেত্রে উক্ত আয়ের প্রতি প্রযোজ্য আয়করের ৫%;
- (আ) যে ক্ষেত্রে সংশ্লিষ্ট বৎসরের উৎপাদনের পরিমাণ পূর্ববর্তী বৎসরের উৎপাদনের পরিমাণের ২৫% এর অধিক হয়, সেই ক্ষেত্রে উক্ত আয়ের প্রতি প্রযোজ্য আয়করের ১০%।

খ। কোম্পানী, স্থানীয় কর্তৃপক্ষ এবং সেই সকল করদাতা যাহাদের ক্ষেত্রে Income Tax Ordinance, 1984 (XXXVI of 1984) অনুযায়ী সর্বোচ্চ হারে (at the maximum rate) আয়কর আরোপিত হয়-

- (১) বাংলাদেশে যে কোম্পানীর রেজিস্ট্রিকৃত অফিস অবস্থিত সেই কোম্পানী হইতে লক্ষ ভিভিভেড্ড আয় ব্যতিরেকে অন্য সর্বপ্রকার আয়ের উপর,-
- (ক) দফা (খ) তে বর্ণিত কোম্পানীসমূহের ক্ষেত্রে ব্যতীত,-



(অ) এইরূপ প্রত্যেক কোম্পানীর ক্ষেত্রে যাহা উক্ত আয়ের ৪০ শতাংশ  
publicly traded company নহে,

(আ) এইরূপ প্রত্যেক কোম্পানীর ক্ষেত্রে যাহা উক্ত আয়ের ৪৫ শতাংশ  
Publicly traded company,

(খ) ব্যাংক, বীমা, অর্থ লগ্নীকারী প্রতিষ্ঠানসমূহ এবং উক্ত আয়ের ৫০ শতাংশ  
স্থানীয় কর্তৃপক্ষসহ Income Tax ordinance,  
1984 এর section 2 এর clause (20) এর  
sub-clauses (b), (bb), (bbb) ও (c) এর  
আওতাধীন অন্যান্য কোম্পানীর ক্ষেত্রে,

(২) Companies Act, 1913 (VII of 1913) এর অধীনে ১৫%।  
বাংলাদেশে নিবন্ধিত কোন কোম্পানী অথবা জাতীয়  
সংসদের আইন অনুযায়ী গঠিত সংবিধিবদ্ধ কোন প্রতিষ্ঠান  
হইতে ১৯৪৭ সালে ১৪ই আগস্টের পরে ইস্যুকৃত, প্রতিষ্ঠিত  
ও পরিশোধিত অংশ পুঁজির উপরে ঘোষিত এবং পরিশোধিত  
ডিভিডেন্ড আয়ের উপর,

ব্যাখ্যা ১।- এই অনুচ্ছেদে ব্যবহৃত "Publicly traded company" বলিতে এইরূপ  
পাবলিক লিমিটেড কোম্পানী বুঝাইবে যাহা নিম্নবর্ণিত শর্তাবলী পূরণ করে:-

- (১) আয় বৎসরের সমাপ্তিতে পরিশোধিত মূলধনের অন্ততঃ এক-তৃতীয়াংশ ইহার  
উদ্যোক্তা এবং পরিচালকমণ্ডলীর সদস্য ব্যতীত অন্যান্যদের মালিকানায় থাকিতে  
হইবে;
- (২) উদ্যোক্তা এবং পরিচালকমণ্ডলীর সদস্যগণ বেনামীতে কোন শেয়ার ক্রয় করিতে  
পারিবেন না;
- (৩) যে আয় বৎসরের আয়কর নির্ধারণ করা হইবে সেই বৎসরের সমাপ্তির পূর্বে  
কোম্পানীটির শেয়ার ষ্টক এক্সচেঞ্জে তালিকাভুক্ত হইতে হইবে।

ব্যাখ্যা ২।- এই তফসিলে "স্বল্প উন্নত এলাকা (Less Developed Areas)" এবং "ন্যূনতম  
উন্নত এলাকা (Least Developed Areas)" বলিতে ঐ সমস্ত স্থানসমূহ বুঝাইবে যাহা S R O  
411-L/85 এবং S R O 412-L/85, তারিখ ২২শে সেপ্টেম্বর, ১৯৮৫ এবং এস, আর, ও, নং  
৩৪২-আইন/৯০, তারিখ ৩০শে সেপ্টেম্বর, ১৯৯০ তে নির্দিষ্ট করা হইয়াছে।"

হার

(৩) কোম্পানী নহে, বাংলাদেশে অনিবাসী, এইরূপ কোন ব্যক্তি শ্রেণীভুক্ত  
করদাতার ক্ষেত্রে

উক্ত আয়ের  
২৫শতাংশ।

গ। রেজিষ্টার্ড ফার্মের ক্ষেত্রে নিম্নবর্ণিত হারে আয়কর ধার্য করা হইবে-

(১) প্রথম ৫০,০০০ টাকা মোট আয়ের	শূন্য
(২) পরবর্তী ৫০,০০০ টাকা মোট আয়ের উপর	১০%
(৩) পরবর্তী ১,০০,০০০ টাকা মোট আয়ের উপর	১৫%
(৪) পরবর্তী ১,০০,০০০ টাকা মোট আয়ের উপর	২০%
(৫) অবশিষ্ট মোট আয়ের উপর	২৫%:

তবে শর্ত থাকে যে, কোন রেজিষ্টার্ড ফার্মের আয়, মুনাফা ও লাভ (income, profits and gains) যদি পেশাভিত্তিক হয় এবং উক্ত ফার্মের আয়, মুনাফা ও লাভ সম্পূর্ণরূপে অথবা প্রধানতঃ অংশীদারদের ব্যক্তিগত যোগ্যতার উপর নির্ভরশীল হয় এবং ঐ সকল অংশীদারগণ আপাততঃ বলবৎ কোন আইন অথবা তাহারা যে পেশাজীবী সমিতি বা সংস্থার সদস্য তাহার রেওয়াজ, বিধি অথবা প্রবিধানের কারণে সীমাবদ্ধ দায়বিশিষ্ট কোন সংবিধিবদ্ধ সংস্থারূপে Companies Act, 1913 (VII of 1913) এর অধীন কোম্পানী হিসাবে নিবন্ধিত হইতে না পারেন, তাহা হইলে উক্ত রেজিষ্টার্ড ফার্ম কর্তৃক কোন আয়কর প্রদেয় হইবে না, যদি না উক্ত পেশা সম্পূর্ণরূপে অথবা প্রধানতঃ অন্য কোন ব্যক্তিবর্গের পক্ষে চুক্তি সম্পাদন অথবা অন্য কোন ব্যক্তিবর্গকে চুক্তি সম্পাদনের লক্ষ্যে বাণিজ্য সম্পর্কিত পরামর্শ প্রদানের প্রকৃতির হয়।

ব্যাখ্যা।- এই অনুচ্ছেদে ব্যবহৃত “রেজিষ্টার্ড ফার্ম” অর্থ Income Tax Ordinance, 1984 (XXXVI of 1984) এর section 111 এর অধীনে রেজিস্ট্রীকৃত কোন ফার্ম।