

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

অর্থ মন্ত্রণালয়

অভ্যন্তরীণ সম্পদ বিভাগ

জাতীয় রাজস্ব বোর্ড

(আয়কর)

প্রজ্ঞাপন

তারিখ, ১৭ আষাঢ়, ১৪১৬ বঙ্গাব্দ/১ জুলাই, ২০০৯ খ্রিষ্টাব্দ

এস,আর,ও নং ১৮৯-আইন/আয়কর/২০০৯।—Income Tax Ordinance, 1984 (Ordinance No. XXXVI of 1984) এর section 185 এর sub-section (1) এর সহিত পঠিতব্য sub-section (4) এ প্রদত্ত ক্ষমতাবলে জাতীয় রাজস্ব বোর্ড, Income Tax Rules, 1984 এর নিম্নরূপ অধিকতর সংশোধনের প্রস্তাব এতদ্বারা প্রাক-প্রকাশ করিল, যথাঃ-

উপরি-উক্ত Rules এর-

(ক) rule17A পরিবর্তে নিম্নরূপ rule17A প্রতিস্থাপিত হইবে, যথা:-

“17A. Collection of tax from importers.-The Commissioner of customs or any other appropriate officer shall, for the purpose of making a collection of tax under section 53 of the Ordinance, in the case of any importer of goods, including those under the Wage Earners Scheme, collect an amount calculated at the rate of 3% of the value of the imported goods:

Provided that this rule shall not apply in the case of import of goods specified below:-

- (1) Live pure-bred breeding bovine animals (H.S. Code 0102.10.00);
- (2) Live bovine animals, other than pure-bred breeding (H.S. Code 0102.90.00);
- (3) Fowls of the species gallus domestic (parent stock one day chick) (H.S. Code 0105.11.10);
- (4) Live turkeys weighing $\leq 185g$, (parent stock of one day chick) (H.S. Code 0105.12.10);
- (5) Live ducks, geese, guinea fowls $\leq 185g$ (parent stock of one day chick) (H.S. Code 0105.19.10);
- (6) Live trout (salmo trutta, Oncorhynchus mykiss, clarki, aquabonita, Gilae, Apach.) fry (H.S. Code 0301. 91.10);
- (7) Live eels fry (H.S. Code 0301.92.10);
- (8) Live carp fry (H.S. Code 0301.93.10);
- (9) Other live fish (excl. trout, eels & carps) fry (H.S. Code 0301.99.10);
- (10) Live fry of rock lobster and other sea craw fish (H.S. Code 0306.21.10);
- (11) Live fry of lobster (H.S. Code 0306.22.10);

- (12) Live fry of shrimps and prawns (H.S. Code 0306.23.10);
- (13) Live fry of crabs (H.S. Code 0306.24.10);
- (14) Live fry of crustaceans cons., nes (H.S. Code 0306.29.10);
- (15) Glands including pituitary glands (H.S. Code 0510.00.10);
- (16) Bovine semen (H.S. Code 0511.10.00);
- (17) Products of fish, crus., monus., other aquatic, invet dead anim. Of chapt. 3 (H.S. Code 0511.91.00);
- (18) Animal products, nes; dead animals of chapter 1, unfit for human consun. (H.S. Code 0511.99.00);
- (19) Dormant bulbs, tubers... rhizomes (H.S. Code 0601.10.00);
- (20) Bulbs, tubers... rhizomes in growth or flower; chicory plants and roots (H.S. Code 0601.20.00);
- (21) Unrooted cuttings and slips of plants (H.S. Code 0602.10.00);
- (22) Trees, shrubs, bushes, grafted or not, of kind bearing edible fruit or nuts (H.S. Code 0602.20.00);
- (23) Rhododendrons and azaleas, grafted or not (H.S. Code: 0602.30.00);
- (24) Roses, grafted or not (H.S. Code 0602.40.00);
- (25) Seed potatoes, wrapped/canned upto 2.5kg (H.S. Code 0701.10.10);
- (26) Seed potatoes, others (H.S. Code 0701.10.90);
- (27) Lentils; Other (H.S. Code 0713.40.90);
- (28) Onions (Excl. Wrapped/canned upto 2.5 kg) other (H.S Code 0703.10.19);
- (29) Garlic (Excl. Wrapped/canned upto 2.5 kg) other (H.S Code 0703.20.90);
- (30) Peas (*Pisum sativum*) (Excl. Wrapped/canned up to 2.5 kg) other (H.S Code 0713.10.90);
- (31) Chickpeas (*garbanzos*) (Excl. Wrapped/canned up to 2.5 kg) other (H.S Code 0713.20.90);
- (32) Dried chilies (H.S. Code 0904.20.10);
- (33) Ginger (Excl. Wrapped/canned up to 2.5 kg) other (H.S. Code 0910.10.90);
- (34) Turmeric (*curcuma*) (Excl. Wrapped/canned up to 2.5 kg) other (H.S. Code 0910.30.90);
- (35) Durum wheat; wrapped/canned upto 2.5kg (H.S. Code 1001.10.10);
- (36) Durum wheat; others (H.S. Code 1001.10.90);
- (37) Wheat; wrapped/canned upto 2.5kg (H.S. Code 1001.90.11);
- (38) Wheat ;other (H.S. Code 1001.90.19);
- (39) Maize seeds; wrapped/canned upto 2.5kg (H.S. Code 1005.10.10);
- (40) Maize seeds; others (H.S. Code 1005.10.90);
- (41) Rice (H.S. Code 1006.20.00, 1006.30.00 and 1006.40.00);
- (42) Soya beans, whether or not broken; (Excluding wrapped/ Canned upto 2.5 kg) (H.S Heading Code 1201.00.90);

- (43) Linseed, whether or not broken, (Excluding wrapped/ Canned up to 2.5 kg) (H.S Heading Code 1204.00.90);
- (44) Other oil seeds and oleaginous fruits, whether or not broken (Excluding wrapped/Canned up to 2.5kg) (H.S Heading Code 1207.40.90);
- (45) Sugar beet seed (H.S. Code 1209.10.00);
- (46) Lucerne (alfalfa) seed, of a kind used for sowing (H.S. Code 1209.21.00);
- (47) Fescue seed, of a kind used for sowing (H.S. Code 1209.23.00);
- (48) Kentucky blue grass seed, of a kind used for sowing (H.S. Code 1209.24.00);
- (49) Rye grass seed, of a kind used for sowing (H.S. Code 1209.25.00);
- (50) Other seeds of forage plants, of a kind used for sowing nes (H.S. Code 1209.29.00);
- (51) Seeds of herbaceous plants cultivated principally for their flowers (H.S. Code 1209.30.00);
- (52) Vegetable seed of a kind used for sowing (H.S. Code 1209.91.00);
- (53) Other seeds, fruit and spores, of a kind used for sowing, nes (H.S. Code 1209.99.00);
- (54) Crude soyabean oil (H.S. Code 1507.10.00);
- (55) Refined soyabean oil (H.S. Code 1507.90.10 and H.S. Code 1507.90.90);
- (56) Crude palm oil (H.S. Code 1511.10.00);
- (57) Other including refined palm oil (H.S.Code 1511.90.90);
- (58) Refined sunflower oil (H.S. Code 1512.19.00);
- (59) Refined corn oil (H.S. Code 1515.29.00);
- (60) Sugar (H.S code 1701.11.00);
- (61) Sugar (H.S code 1701.12.00);
- (62) Sugar (H.S code 1701.91.00);
- (63) Sugar (H.S code 1701.99.00);
- (64) Flours, meals & pellets, of meat unfit for human consumption; greaves wrapped/Canned upto 2.5kg (H.S. Code 2301.10.10);
- (65) Flours, meals & pellets, of meat unfit for human consumption: greaves; other (H.S. Code 2301.10.90)
- (66) Flours, meals and pellets of fish, etc, unfit for human consumption (H.S. Code 2301.20.00);
- (67) Brans, sharps and other residues of maize (com) (H.S. Code: 2302.10.00);
- (68) Brans, sharps and other residues of wheat (H.S. Code: 2302.30.00);
- (69) Brans, sharps & oth. residues of oth. cereals except maize and wheat (H.S. Code: 2302.40.00);

- (70) Brans, sharps and other residues of leguminous plants (H.S. Code: 2302.50.00);
- (71) Residues of starch manufacture and similar residues (H.S. Code: 2303.10.00);
- (72) Beet (pulp, bagasse and other waste of sugar manufacture (H.S. Code: 2303.20.00);
- (73) Brewing or distilling dregs and waste (H.S. Code: 2303.30.00);
- (74) Oil-cake and other solid residues, of soyabean oil (H.S. Code: 2304.00.00);
- (75) Oil-cake and other solid residues, of ground-nut oil (H.S. Code: 2305.00.00);
- (76) Oil-cake and other solid residues of cotton seeds (H.S. Code: 2306.10.00);
- (77) Oil-cake and other solid residues of linseed (H.S. Code: 2306.20.00);
- (78) Oil-cake and other solid residues of sunflower seeds (H.S. Code: 2306.30.00);
- (79) Oil-cake and other solid residues of rape or colza seeds of low erucic acid R/C (H.S. Code: 2306.41.00);
- (80) Oil-cake and other solid residues of rape or colza seeds, other (H.S. Code: 2306.49.00);
- (81) Oil-cake and other solid residues of coconut or copra (H.S. Code: 2306.50.00);
- (82) Oil-cake and other solid residues of palm nuts or kernels (H.S. Code: 2306.60.00);
- (83) Oil-cake and other solid residues, of other vegetable fats and oils (H.S. Code: 2306.90.00);
- (84) Vegetable materials & veg. waste, veg. residues & by-products, animal feeding. (H.S. Code: 2308.00.00);
- (85) Other preparations of a kind used in animal feeding, nes (H.S. Code: 2309.90.10 and 2309.90.90);
- (86) Iron ore (H.S Code: 2601.11.00);
- (87) Iron ore (H.S code 2601.12.00);
- (88) Iron ore (H.S code 2601.20.00);
- (89) Petroleum oils and oils obtained from bituminous minerals, crude (H.S Code: 2709.00.00);
- (90) Motor spirit of H.B.O.C Type (H.S Code 2710.11.11);
- (91) Other motor spirits, including aviation spirit (H.S Code 2710.11.19);
- (92) Spirit type jet fuel (H.S code 2710.11.20);
- (93) White spirit (H.S Code 2710.11.31);
- (94) Naphtha (H.S Code: 2710.11.32);
- (95) Other (H.S Code 2710.11.39);
- (96) J.P. 1 kerosene type jet fuels (H.S code 2710.11.41);

- (97) J.P. 4 kerosene type jet fuels (H.S code 2710.11.42);
- (98) Other kerosene type jet fuels (H.S code 2710.11.43);
- (99) Other kerosene (H.S code 2710.11.49);.
- (100) Other medium oils and preparations (H.S code 2710.11.50);
- (101) Light diesel oils (H.S code 2710.11.61);
- (102) High-speed diesel oils (H.S code 2710.11.62);
- (103) Other (H.S code 2710.11.69);
- (104) Furnace oil (H.S code 2710.19.11);
- (105) Other (H.S code 2710.19.12);
- (106) Petroleum bitumen in Drum (H.S Code 2713.20.10);
- (107) Petroleum bitumen in Bulk (H.S Code 2713.20.90);
- (108) Iron oxides and hydroxides (H.S Code 2821.10.00);
- (109) Magnesium Sulphates (H.S Code 2833.21.00);
- (110) Zinc Sulphates (H.S Code 2833.29.50);
- (111) Disodium Tetraborate (H.S Code 2840.19.00);
- (112) Chemical contraceptive preparation based on hormones or other products of heading 29.37 or on spermicides (H.S. Code 3006.60.00);
- (113) animal or vegetable fertilizers (H.S. Code 3101.00.00);
- (114) urea, whether or not in aqueous solution (H.S. Code 3102.10.00);
- (115) double salts and mixtures of ammonium sulphate and ammonium nitrate (H.S. Code 3102.29.00);
- (116) ammonium nitrate, whether or not in aqueous solution (H.S. Code 3102.30.00);
- (117) mixtures of ammonium nitrate with inorganic non fertilizing substances (H.S. Code 3102.40.00);
- (118) sodium nitrate (H.S. Code 3102.50.00);
- (119) double salts and mixtures of calcium nitrate and ammonium nitrate (H.S. Code 3102.60.00);
- (120) mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution (H.S. Code 3102.80.00);
- (121) mineral or chemical fertilizers, nitrogenous including mixtures, nes (H.S. Code 3102.90.00);
- (122) triple superphosphates (H.S. Code 3103.10.20);
- (123) other mineral or chemical fertilizers, phosphatic, nes (H.S. Code 3103.90.00);
- (124) potassium chloride (H.S. Code 3104.20.00);
- (125) fertilizers... in packages of a gross weight ≤ 10 kg (H.S. Code 3105.10.00);
- (126) mineral or chemical fertilizers with nitrogen, phosphorus and potassium (H.S. Code 3105.20.00);
- (127) other mineral or chemical fertilizers with nitrogen and phosphorus, nes (H.S. Code 3105.59.00);

- (128) mineral or chemical fertilizers with phosphorus and potassium, nes (H.S. Code 3105.60.00);
- (129) other fertilizers, nes (H.S. Code 3105.90.00);
- (130) polyethylene terephthalate (pet chips) in primary forms (H.S. Heading Code 3907.60.10 and 3907.60.90);
- (131) raw skins of sheep or lambs, with wool on (H.S. Code 4102.10.00);
- (132) raw pickled skins of sheep or lambs, without wool, not tanned (H.S. Code 4102.21.00);
- (133) raw skins of sheep or lambs, without wool, not pickled, not tanned (H.S. Code 4102.29.00);
- (134) raw hides and skins of reptiles, fresh or preserved, not tanned (H.S. code 4103.20.00);
- (135) other raw hides and skins, fresh or preserved, not tanned, nes (H.S. Code 4103.90.00);
- (136) Pulp of wood or of other fibrous cellulosic materials; recovered (waste & scrap) paper or paperboard (Chapter 47, All H.S codes);
- (137) newspaper, journals and periodicals, whether or not illustrated or containing advertising material (Heading 49.02 of FIRST SCHEDULE of customs Act, 1969);
- (138) cotton, not carded or combed and cotton, carded or combed; (H.S. Heading 52.01, 52.03);
- (139) Cotton Waste (H.S code 5202.99.10);
- (140) Synthetic filament tow (acrylic or mod acrylic) imported by (VAT registered Synthetic staple fibre manufacturer (H.S code 5501.30.10);
- (141) syn. staple fivers, of nylon or oth. polyamides, not carded, combed/processed (H.S. Code 5503.11.00 & 5503.19.00);
- (142) synthetic staple fibres, of polyesters, not carded, combed or processed (H.S. Code 5503.20.00);
- (143) acrylic or modacrylic synth. staple fibres, not carded, combed or processed (H.S. Code 5503.30.00);
- (144) synthetic staple fibres, of polypropylene, not carded, combed or processed (H.S. Code 5503.40.00);
- (145) syn. staple fibres, not carded, combed or processed (excl. nyl/ poliest./ acry/ pp) (H.S. Code 5503.90.00);
- (146) artificial staple fibres, of viscose rayon, not carded, combed or processed (H.S. Code 5504.10.00);
- (147) artificial staple fibres, (excl. viscose), not carded, combed or processed (H.S. Code 5504.90.00);
- (148) waste of synthetic fibre, (incl. noils, yam waste and garnetted stock) (H.S. Code 5505.10.00);
- (149) waste of artificial fibre, (incl. noils, yam waste and garnetted stock) (H.S. Code 5505.20.00);

- (150) synt. staple fibres, of nylon or other polyamides, carded, combed or processed (H.S. Code 5506.10.00);
- (151) synthetic staple fibres, of polyesters, carded, combed or processed (H.S. Code 5506.20.00);
- (152) acrylic or modacrylic synthetic staple fibres, carded, combed or processed (H.S. Code 5506.30.00);
- (153) syn. staple fibres, nes, carded, combed or processed (exl. nyl./polyester/acry) (H.S. Code 5506.90.00);
- (154) artificial staple fibres, carded, combed or processed for spinning (H.S. Code 5507.00.00);
- (155) Unworked or simply sawn, cleaved or bruted (H.S. code 7102.21.00);
- (156) Ferrous products obtained by direct reduction of iron and -- --forms (Heading No. 7203);
- (157) Ferrous waste and scrap of stainless steel (H. S. Code 7204.21.10);
- (158) Meltable Scrap (H.S. Heading Code 7204.10.20, 7204.29.20, 7204.30.20, 7204.41.00, 7204.49.20);
- (159) Re-rollable scrap (H.S. Heading Code 7204.10.10, 7204.29.10, 7204.30.10 and 7204.49.10);
- (160) Bellet (H.S. Heading code 72.07)
- (161) M. S. Rod (H.S. Heading Code 72.13, 72.14, 72.15);
- (162) Granules and powers, of pig iron, spiegeleisen, iron or steel (Heading No. 72.05);
- (163) Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03) (Heading No. 72.06);
- (164) Angles shapes and sections of iron or non-alloy steel (Heading No. 72.16);
- (165) Silver bullion (H. S. Code 7106.91.00, 7106.92.00);
- (166) Gold bullion (H. S. Code 7108.12.00, 7108.13.00);
- (167) Aircraft Engine (H.S. code 8407.10.00);
- (168) G-Drive engine (H.S. Code 8407.90.90, 8408.90.90);
- (169) Computer printer (H.S. Code 8443.32.10);
- (170) Toner Cartidge/ Inkjet Cartidge for computer printer (H.S. Code 8443.99.10);
- (171) Other parts for computer printer (H.S.Code 8443.99.20);
- (172) Electronic cash register (H.S. Code 8470.50.00);
- (173) Computer and Computer accessories (All H.S.Code of Heading No. 84.71);
- (174) Parts and accessories of Computer (H.S. Code 8473.30.00)
- (175) Celluler (Mobile/Fixed wireless) Telephone set (H.S. Code 8517.12.10);
- (176) Modem (H.S. Code 8517.62.30);

- (177) Ethernet interface card; computer network switch, hub and router (H.S. Code 8517.62.40);
- (178) Recorded magnetic media for computer software (H.S.Code 8523.29.12);
- (179) Other magnetic media for computers (H.S.Code 8523.29.91);
- (180) Recorded optical media for computer software (8523.40.12);
- (181) Optical media for computers (H.S.Code 8523.40.91);
- (182) Flash memory card or similar media to be used with computer (H.S.Code 8523.51.10);
- (183) Proximity cards and tags (H.S.Code 8523.59.10);
- (184) Machineries for telecom sector H.S. Code 8517.61.00, 8517.62.10, 8517.62.20, 8525.50.90 and 8525.60.90;
- (185) Computer monitor of a kind solely or principally used in an automatic data processing system of heading 84.71 (H.S. Code 8528.41.00);
- (186) Computer monitor size not exceeding 22 inch" (H.S. Code 8528.51.10);
- (187) Optical fibre cables (H.S.Code 8544.70.00);
- (188) double decker bus run by compressed natural gas (CNG) or any bus having a capacity of forty or more seats run by compressed natural gas (CNG) (H.S. Code 87.02);
- (189) built-up double decker bus, using cng as fuel (H.S. Code 8702.90.11);
- (190) invalid chair (H.S. Code 8713.10.00);
- (191) Aircraft (H.S code 8802.20.00);
- (192) Aircraft (H.S code 8802.30.00);
- (193) Aircraft (H.S code 8802.40.00);
- (194) Aircraft Parts (Heading 88.03) (All H.S codes);
- (195) Vessels and other floating structure for breaking up (H.S. Heading Code 89.08 title No: 8908.00.10 and 8908.00.90);
- (196) Kidney dialysis machines/Haemodialyser (Artificial Kidney) (H.S code 9018.90.20);
- (197) Baby incubator (H.S code 9018.90.30);
- (198) other instruments and appliances: angiographic. cathetere wire, guidy cathetere wire, sheath, baloons, stents. (H.S. Code 9018.90.40);
- (199) other (H.S. Code 9021.29.00);
- (200) artificial joints (H.S. Code 9021.31.00);
- (201) other (H.S. Code 9021.39.00);
- (202) specially designed for the use of the blind (H.S. Code 9101.19.10);
- (203) specially designed for the use of the blind (H.S. Code 9101.29.10);
- (204) specially designed for the use of the blind (H.S. Code 9101.91.10);
- (205) specially designed for the use of the blind (H.S. Code 9101.99.10);

- (206) specially designed for the use of the blind (H.S. Code 9102.11.10);
- (207) specially designed for the use of the blind (H.S. Code 9102.19.10);
- (208) specially designed for the use of the blind (H.S. Code 9102.21.10);
- (209) specially designed for the use of the blind (H.S. Code 9102.29.10);
- (210) specially designed for the use of the blind (H.S. Code 9102.91.10);
- (211) specially designed for the use of the blind (H.S. Code 9102.99.10);
- (212) computer printers ribbons (H.S. Code 9612.10.10);
- (213) capital machinery enjoying concessionary rate of import duty;
- (214) triple super phosphates, DAP fertilizer, MOP fertilizer and NPK fertilizer, ammonium sulfate, potassium sulfate, magnesium sulfate and solubor (boron);
- (215) Spares & equipments mentioned in poultry S.R.O:

Provided further that this rule shall not apply in the case of import of the following goods from Bhutan:-

- (1) Seed potatoes (H.S code 0701.10.11, 0701.10.90);
- (2) Mushrooms (H.S code 0709.51.10, 0709.51.90);
- (3) Asparagus (H.S code 0709.20.10, 0709.20.90);
- (4) Orange (H.S code 0805.10.10, 0805.10.90);
- (5) Apples (H.S code 0808.10.10, 0808.10.90);
- (6) Dried Chilies (H.S code 0904.20.10);
- (7) Cardamom (H.S code 0908.30.10, 0908.30.90);
- (8) Ginger (H.S code 0910.10.10, 0910.10.90);
- (9) Gum Resin (H.S code 1301.90.00);
- (10) Fruit Juice (Tinned or bottled) except pine apple Juice or Tomato Juice (H.S code 2009.11.00, 2009.19.00, 2009.29.00, 2009.39.00, 2009.69.00, 2009.79.00, 2009.80.00, 2009.90.00);
- (11) Salt, All H.S codes under Heading No.(25.14, 68.30, 96.10);
- (12) Boulders (H.S code 2517.10.00);
- (13) Dolomite (H.S code 2518.10.00, 2518.20.00, 2518.30.00);
- (14) Gypsum (H.S code 2520.10.00);
- (15) Limestone (H.S code 2521.00.00);
- (16) Coal (H.S code 2701.11.00, 2701.12.00, 2701.19.00);
- (17) Wood and Timber, All H.S codes under Heading No.(44.03);
- (18) Timber Products (Except Tea Chest), All H.S codes under Heading No.(44.04, 44.05, 44.07, 44.09, and 44.31);

Provided further that, where the Board is satisfied that an importer is not likely to have any taxable income during any period or the income is otherwise exempted from payment of income tax under any provision of the Ordinance, it may, on application by such importer, exempt such person from payment of tax for the period during which income of such importer is not likely to be assessable or is exempted from payment of tax.

Explanation.- In this rule, the words "value of the imported goods" shall mean the value of the imported goods as determined in accordance with the provisions of section 25 of the Customs Act, 1969 (IV of 1969)."

(খ) rule 17I এর পরিবর্তে নিম্নরূপ rule 17I প্রতিস্থাপিত হইবে, যথা:-

"17I. Collection of tax on transfer of property.- For the purposes of collection of income-tax under section 53H of the Ordinance, the Registrar, the Sub-Registrar or any other person responsible for registering any document of a [person], under the provisions of clause (b), (c) or (e) of sub-section (1) of section 17 of the Registration Act, 1908 (XVI of 1908), shall collect from the person whose right, title or interest is sought to be transferred, assigned, limited or extinguished thereby at the time of registration of such documents, income-tax at the rate of five percent upto 31 st August, 2009 and two percent from 1 st September, 2009 on the value of the property situated in any City Corporation, Paurashava or Cantonment Board to which the document relates and on which stamp duty is chargeable under the Stamp Act, 1899 (Act No. II of 1899):

Provided that in case of transfer of any non-agriculture land valued at a sum exceeding one lakh taka situated out side the jurisdiction of any City Corporation, Paurashava or Cantonment Board, income-tax shall be deducted at the rate of five percent upto 31 st August, 2009 and one percent from 1 st September, 2009 on the value of the property to which the document relates.";

(গ) rule 25A এর পর নিম্নরূপ rule 25AA সংযোজিত হইবে, যথা:-

25AA. Declaration under section-19A for Special Tax Treatment.—The declaration to be furnished as required under section 19A of the Income Tax Ordinance, 1984 shall be in the following manner:-

1. Name and address of the assessee:
2. TIN:.....
3. Name of the (a) Circle (b) Taxes Zone.....
4. Name of the industrial undertaking in which the investment is made/to be made.....
(Registered office/Address).....
5. Source(s) of Investment
Amount of Investment (in figures)
(in words)
6. Probable date of completion of investment
7. Tax paid:
(a) Amount (in figures).....
(in words)
- (b) Challan/Pay-order No.
Bank..... Date.....

8. Number of employees to be employed in the industrial undertaking in which the investment is made/to be made.....

I solemnly declare that to the best of my knowledge and belief the information given above is correct and complete.

Name and signature
of the assessee
Date:

(ঘ) rule 26A এর দ্বিতীয় proviso তে "five thousand taka," শব্দগুলি ও কমার পরিবর্তে "ten thousand taka," শব্দগুলি ও কমা প্রতিস্থাপিত হইবে;

(ঙ) rule 64B এ-

(অ) "prescribed below" শব্দগুলির পর "with a challan or pay order of taka one thousand" শব্দগুলি সন্নিবেশিত হইবে; এবং

(আ) TIN application form G paragraph 7 এর পর নিম্নরূপ নূতন paragraph 8 এবং ৯ সংযোজিত হইবে, যথা:-

8. Information regarding payment of tax:

Challan or pay order number	Date
<input type="text"/>	<input type="text"/>

Name of the Bank

Name of the Branch

9. National ID Number (if any):

Bangladesh Tax Update
www.kdroy.com.bd/www.ltr.com.bd

জাতীয় রাজস্ব বোর্ডের আদেশক্রমে,
(পারসা বেগম)
সদস্য (আয়কর নীতি)