

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

অর্থ মন্ত্রণালয়

অভ্যন্তরীণ সম্পদ বিভাগ

জাতীয় রাজস্ব বোর্ড

(আয়কর)

প্রজ্ঞাপন

তারিখ: ২১ আষাঢ়, ১৪১৮ বঙ্গাব্দ/৫ জুলাই, ২০১১ খ্রিষ্টাব্দ।

এস,আর,ও নং ২৩২-আইন/আয়কর/২০১১।—Income Tax Ordinance, 1984 (Ordinance No. XXXVI of 1984) এর section 185 এ প্রদত্ত ক্ষমতাবলে, জাতীয় রাজস্ব বোর্ড, Income Tax Rules, 1984 এর নিম্নরূপ অধিকতর সংশোধনের প্রস্তাব করিয়া এতদ্বারা প্রাক-প্রকাশ করিল, যথা:-

উপরি-উক্ত Rules এর—

(১) rule 17A এর প্রথম শর্তাংশের ক্রমিক নং (191) বিলুপ্ত হইবে;

(২) rule 17I বিলুপ্ত হইবে;

(৩) rule 24 এর পর নিম্নরূপ নূতন rule 24A সংযোজিত হইবে, যথা:-

24A. Return of withholding tax.—The return of withholding tax required to be filed, by the assessee, being a company, under section 75A of the Ordinance shall be in the following form and shall be verified in the manner indicated therein:

**Form of return of withholding tax under the Income-tax Ordinance, 1984
(Ord. XXXVI OF 1984)
(Return under section 75A)**

FOR COMPANY TAXPAYERS ONLY

1. Name of the Company:
2. TIN/UTIN:

				-				-			
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3. TCAN:

				-				-			
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4. (a) Circle: (b) Taxes Zone:
5. Deduction/Collection Period:
 (a) 1st quarter (July-September), Year ;
 (b) 2nd quarter (October-December), Year ;
 (c) 3rd quarter (January-March), Year ;
 (d) 4th quarter (April-June), Year ;
6. (a) Address:

 (b) Phone:
 (c) Fax No.:
 (d) e-mail:
 (e) web address: <http://www>.....
7. Contact person: (a) Name:
 (b) Designation:
 (c) Telephone:
 (d) Mobile:
 (e) e-mail:

8. Particulars of tax deducted or collected:

SL.	Type of payment	Section of I.T.O, 1984	Payment during the quarter	Rate of deduction/ collection	Amount of tax deduction/ collection
(1)	(2)	(3)	(4)	(5)	(6)
1.	Salary	50			
2.	Payment to contractors/ suppliers	52			
	Indenting commission	52			
	Shipping agency commission	52			
3.	Service of doctor	52A(1)			
	Royalty or technical know-how fee	52A(2)			

SL.	Type of payment	Section of I.T.O, 1984	Payment during the quarter	Rate of deduction/ collection	Amount of tax deduction/ collection
(1)	(2)	(3)	(4)	(5)	(6)
	Fees for professional & technical services	52A(3)			
4.	Payment for private security service	52AA			
	Payment to Stevedoring agencies	52AA			
	Any other service	52AA			
5.	L/C commission	52I			
6.	Freight forward agency commission	52M			
7.	Payment to foreign technician serving in diamond cutting industry	52O			
8.	Payment for services from convention hall etc.	52P			
9.	Payment to resident person against services provided to foreign person	52Q			
10.	House/office rent	53A			
11.	Collection of tax from shipping business of a resident	53AA			
12.	Receipt from export of manpower	53B			
13.	Collection of tax from export of knit-wear and woven garments	53BB			
14.	Collection of tax from member of stock exchanges	53BBB			
15.	Collection of tax from export of any good except certain items	53BBBB			
16.	Receipt from public auction	53C			
17.	Courier business of a non-resident	53CC			
18.	Payment to actor/actress	53D			
19.	Payment as commission or discount for distribution of goods	53E			
20.	Payment to foreign buyer's agent	53EE			
21.	Interest on savings and fixed deposit	53F			
22.	Insurance commission	53G			
23.	Payment to surveyor of general insurance	53GG			
24.	Rental value of vacant land, plant or machinery	53J			
25.	Advertising bill of newspaper or magazine	53K			

SL.	Type of payment	Section of I.T.O, 1984	Payment during the quarter	Rate of deduction/ collection	Amount of tax deduction/ collection
(1)	(2)	(3)	(4)	(5)	(6)
26.	Sale of share at a premium	53L			
27.	Transfer of securities by sponsor shareholders	53M			
28.	Dividends	54			
29.	Lottery	55			
30.	Payment to non-resident	56			

Verification

I,, designation..... solemnly declare that to the best of my knowledge and belief the information given in this return is correct and complete.

Place:

Date :

Signature and seal

NB: 1. The return shall be accompanied by a statement of deduction or collection of tax along with copy of treasury challans or payment orders.

2. Tax shall be deposited to respective account code according to the following table:

Name of the Zone	Table	
	Income tax- Companies	Income tax-other than Company
Taxes Zone-1, Dhaka	1-1141-0001-0101	1-1141-0001-0111
Taxes Zone-2, Dhaka	1-1141-0005-0101	1-1141-0005-0111
Taxes Zone-3, Dhaka	1-1141-0010-0101	1-1141-0010-0111
Taxes Zone-4, Dhaka	1-1141-0015-0101	1-1141-0015-0111
Taxes Zone-5, Dhaka	1-1141-0020-0101	1-1141-0020-0111
Taxes Zone-6, Dhaka	1-1141-0025-0101	1-1141-0025-0111
Taxes Zone-7, Dhaka	1-1141-0030-0101	1-1141-0030-0111
Taxes Zone-8, Dhaka	1-1141-0035-0101	1-1141-0035-0111
Taxes Zone-1, Chittagong	1-1141-0040-0101	1-1141-0040-0111
Taxes Zone-2, Chittagong	1-1141-0045-0101	1-1141-0045-0111
Taxes Zone-3, Chittagong	1-1141-0050-0101	1-1141-0050-0111
Taxes Zone-Khulna	1-1141-0055-0101	1-1141-0055-0111
Taxes Zone-Rajshahi	1-1141-0060-0101	1-1141-0060-0111
Taxes Zone-Rangpur	1-1141-0065-0101	1-1141-0065-0111
Taxes Zone-Sylhet	1-1141-0070-0101	1-1141-0070-0111
Taxes Zone-Barisal	1-1141-0075-0101	1-1141-0075-0111
Large Taxpayer Unit	1-1145-0010-0101	1-1145-0010-0111
Central Survey Zone	1-1145-0005-0101	1-1145-0005-0111

108 (8) বিলুপ্ত rule 27B এর পর নিম্নরূপ নূতন rule 27C সংযোজিত হইবে, যথা:-

27C. Form of application for Alternative Dispute Resolution.—Form for drawing up of application and verification thereof under section 152H(4) shall be as follows:

FORM OF APPLICATION FOR THE ALTERNATIVE DISPUTE RESOLUTION

Office where application is to be submitted in (please tick)

1. Appellate Joint Commissioner of Taxes, Appeal Range,
Appeal Zone
2. Appellate Additional Commissioner of Taxes, Appeal Range....., Appeal Zone.....
3. Commissioner of Taxes (Appeal), Appeal Zone
4. Registrar/Deputy Registrar, Taxes Appellate Tribunal, Dhaka/ Chittagong/ Khulna.

Circle of Assessment

Name of the Applicant and TIN-

Assessment year (s)

Deputy Commissioner of Taxes passing the order

Section under which the Deputy Commissioner of Taxes passed the order

Income tax demanded

Date of service of the order under dispute

Address to which the notice(s) may be sent to the applicant

Grounds for resolution of dispute

Grounds of Dispute Resolution-

- 1.
- 2.
- 3.
- 4.

Signature (Applicant)

Name in block letters.....

TIN.....

Verification.

I,, the applicant, do hereby declare that what is stated above is true to the best of my information and belief.

Signature.....

Name in block letters.....

TIN.....

Notes:

- (1) The application shall be filed in triplicate.
 - (2) The application shall be accompanied by the notice of demand or the copy of the order under dispute.
 - (3) The form of application and verification thereof shall be signed-
 - (a) in the case of an individual, by the individual himself;
 - (b) in the case of a company or local authority, by the principal officer;
 - (c) in the case of a firm, by a partner.
- (৫) rule 37 এর sub-rule (3) এর-

(ক) clause (a) এর “taka one hundred and fifty” শব্দগুলির পরিবর্তে “taka three hundred” শব্দগুলি প্রতিস্থাপিত হইবে;

(খ) clause (c) এর পরিবর্তে নিম্নরূপ clause (c) প্রতিস্থাপিত হইবে, যথা:-

“(c) the applicant, not being a person referred to in clause (c) of sub-rule (2), -

(i) shall have to successfully appear in the written examinations conducted by the Board;

(ii) successful applicant in the written examinations shall have to appear in a viva-voce examinations conducted by the Board; and

(iii) successful applicant of the viva-voce examinations shall have to undergo a training programme conducted by the Board or any authority authorised by the Board in this behalf;”;

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

“(d) if the Board is satisfied that the applicant has successfully completed all the formalities mentioned in clause (c), it shall cause his name to be entered in the register maintained in the Board and such entry shall then be communicated to him, to the Commissioners of Taxes and the Taxes Appellate Tribunal.”

(৬) rule 59A নিম্নরূপভাবে প্রতিস্থাপিত হইবে, যথা:-

“59A. Form of application to be made by a company for exemption from tax under section 46B of the Ordinance.—(1) An application under clause (e) of sub-section (4) of section 46B of the Ordinance for approval for the purposes of that section in respect of an industrial undertaking shall be made in the following form, in duplicate, duly signed and verified by the Managing Director or Director of the company, namely:-

**Form of Application under section 46B of the Income-tax Ordinance, 1984
(XXXVI of 1984).**

- (i) Name of the company:
- (ii) Date of incorporation of the company:
- (iii) Location of its registered office (with full address):
- (iv) Location of the industrial undertaking:
- (v) Tax Identification Number (TIN) and name of the Zone of Commissioner of Taxes and the Circle of Deputy Commissioner of Taxes under whose jurisdiction the company is assessed or will be assessed:
- (vi) Date of opening of the letter of credit:
- (vii) Date on which the machinery installed was ready for production:
- (viii) Date or dates on which the industrial undertaking for which approval is sought started-
 - (a) trial production:
 - (b) commercial production:
- (ix) Date on which the issued, subscribed and paid up capital of the company reached the figure of taka two million:
- (x) The present paid up capital of the company:
- (xi) Authorized capital of the company:
- (xii) Amount of share capital issued:
- (xiii) Amount of investment involved in setting up and running the industrial undertaking for which approval is sought:
- (xiv) Minimum number of employees required to be engaged in one shift:
- (xv) Whether the industrial undertaking uses electric energy or gas (the date on which the electricity or gas connection was physically given should be mentioned):
- (xvi) Value Added Tax (VAT) Registration Number/Turn over tax Number:
- (xvii) List of items manufactured:
- (xviii) Raw materials to be used in the industrial undertaking:
- (xix) Whether any building, plant or machinery has been taken on rent or lease for the industrial undertaking: if so, detailed description shall be given:
- (xx) Names, addresses and TINs of the Managing Director and Directors of the company with particulars of their holdings and interest in the company and other companies or enterprises:

Date

Signature of the
Managing Director/Director.

Verification

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

Signature of the
Managing Director/Director.

* Delete whichever is inapplicable.

- (2) The application shall be accompanied by—
- (i) an attested copy of certificate of incorporation;
 - (ii) a certificate of commencement of business;
 - (iii) an attested copy of the Memorandum and Articles of Association of the company;
 - (iv) in case the company has already commenced business, certified copy of the audited balance sheet and profit and loss accounts for the period for which the accounts have been prepared (for an incomplete year trial balance may be submitted);
 - (v) in case, industrial undertaking for which approval is sought has been acquired from another party, an attested copy of the agreement between the applicant company and the seller enter into for the acquisition of the industrial undertaking with list and value of assets acquire;
 - (vi) a certificate to the effect that the industrial undertaking has not applied or shall not apply for accelerated, depreciation allowance under paragraph 7 or 7A of the Third Schedule to the Ordinance in the following form, namely:-
"I hereby certify that no application in respect of the industrial undertaking (name of the undertaking etc.) has been made or shall be made to the Board for, and that the said industrial undertaking has not been allowed, accelerated depreciation allowance under paragraph 7 or 7A of the Third Schedule to the Ordinance for any period.

Place.....

Date.....

Signature of the
Managing Director/Director

- (3) On receipt of an application under sub-rule (1), the Board may make such enquires as it may consider necessary and may call for such further particulars as it may think fit.
- (4) If the Board is satisfied that the company setting up the industrial undertaking is one which should be approved for the purposes of section 46B of the Ordinance, it shall make an order to that effect and send a copy thereof to the company.
- (5) where the Board has passed an order in writing refusing to approve the industrial undertaking for purposes of section 46B of the Ordinance, the

person aggrieved by such order may make an application in writing to the Chairman of the Board for review, who will either himself review the order or may constitute a committee consisting of three Members of the Board to review the same. The review order shall be passed after giving the applicant an opportunity of being heard and the decision of the review shall be final and conclusive.”

(৭) rule 59A এর পর নিম্নরূপ নতুন rule 59AA সংযোজিত হইবে, যথা:-

“59AA. Form of application to be made by a physical infrastructure facility for exemption from tax under section 46C of the Ordinance.—(1)An application under clause (d) of sub-section (3) of section 46C of the Ordinance for approval for the purposes of that section in respect of a physical infrastructure facility shall be made in the following form, in duplicate, duly signed and verified by the Managing Director or Director of the company, namely:-

***Form of Application under section 46C of the Income-tax Ordinance, 1984
(XXXVI of 1984).***

- (i) Name of the company:
- (ii) Date of incorporation of the company:
- (iii) Location of its registered office (with full address):
- (iv) Location of the physical infrastructure facility:
- (v) Tax Identification Number (TIN) and name of the Zone of Commissioner of Taxes and the Circle of Deputy Commissioner of Taxes under whose jurisdiction the company is assessed or will be assessed:
- (vi) Date of opening of the letter of credit:
- (vii) Date or dates on which the physical infrastructure facility for which approval is sought started-
 - (a) trial operation:
 - (b) commercial operation:
- (viii) Date on which the issued, subscribed and paid up capital of the company reached the figure of taka two million:
- (ix) The present paid up capital of the company:
- (x) Authorized capital of the company:
- (xi) Amount of share capital issued:
- (xii) Amount of investment involved in setting up and running the physical infrastructure facility for which approval is sought:
- (xiii) Minimum number of employees required to be engaged:
- (xiv) Whether the physical infrastructure facility uses electric energy or gas (the date on which the electricity or gas connection was physically given should be mentioned):

- (xv) Value Added Tax (VAT) Registration Number/Turn over tax Number (if required):
- (xvi) Exact nature of business of the physical infrastructure facility:
- (xvii) Names, addresses and TINs of the Managing Director and Directors of the company with particulars of their holdings and interest in the company and other companies or enterprises:

Date

Signature of the
Managing Director/Director.

Verification

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

Signature of the
Managing Director/Director.

* Delete whichever is inapplicable.

- (2) The application shall be accompanied by—
- (i) an attested copy of certificate of incorporation;
 - (ii) a certificate of commencement of business;
 - (iii) an attested copy of the Memorandum and Articles of Association of the physical infrastructure facility company ;
 - (iv) in case the physical infrastructure facility has already commenced business, certified copy of the audited balance sheet and profit and loss accounts for the period for which the accounts have been prepared (for an incomplete year trial balance may be submitted);
 - (v) in case the physical infrastructure facility for which approval is sought has been acquired from another party, an attested copy of the agreement between the applicant company and the seller enter into for the acquisition of the physical infrastructure with list and value of assets acquire:
 - (vi) a certificate to the effect that the physical infrastructure facility has not applied or shall not apply for accelerated, depreciation allowance under paragraph 7 or 7A of the Third Schedule to the Ordinance in the following form, namely:—
"I hereby certify that no application in respect of the physical infrastructure facility (name of the undertaking etc.) has been made or shall be made to the Board for, and that the said physical infrastructure facility has not been allowed, accelerated depreciation allowance under paragraph 7 or 7A of the Third Schedule to the Ordinance for any period.

Place.....
Date.....

Signature of the
Managing Director/Director

- (3) On receipt of an application under sub-rule (1), the Board may make such enquires as it may consider necessary and may call for such further particulars as it may think fit.
- (4) If the Board is satisfied that the company setting up the physical infrastructure facility for the purposes of section 46C of the Ordinance, it shall make an order to that effect and send a copy thereof to the company.
- (5) where the Board has passed an order in writing refusing to approve the physical infrastructure facility for purposes of section 46C of the Ordinance, the person aggrieved by such order may make an application in writing to the Chairman of the Board for review, who will either himself review the order or may constitute a committee consisting of three Members of the Board to review the same. The review order shall be passed after giving the applicant an opportunity of being heard and the decision of the review shall be final and conclusive.”

২। উপরি-উক্ত সংশোধনী প্রস্তাব সম্পর্কে কাহারও কোন আপত্তি ও পরামর্শ থাকিলে সংশ্লিষ্ট ব্যক্তিকে উহা, এই প্রজ্ঞাপন সরকারী গেজেটে প্রকাশের তারিখ হইতে অনধিক ১৫ (পনের) দিনের মধ্যে নিম্নস্বাক্ষরকারীর নিকট পৌছাইবার জন্য অনুরোধ করা যাইতেছে এবং জাতীয় রাজস্ব বোর্ড উহা বিবেচনাক্রমে প্রস্তাবিত সংশোধনী চূড়ান্ত করিবে। উক্ত সময়ের মধ্যে কোন পরামর্শ বা আপত্তি পাওয়া না গেলে এইরূপ প্রাক-প্রকাশ চূড়ান্ত প্রকাশ বলিয়া গণ্য করা হইবে।

Bangladesh Tax Update

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জাতীয় রাজস্ব বোর্ডের আদেশক্রমে,
আমিনুর রহমান
সদস্য (আয়কর নীতি)