

# অতিরিক্ত সংখ্যা কর্তৃপক্ষ কর্তৃক প্রকাশিত

সোমবার, সেপ্টেম্বর ২, ১৯৯৬

গণপ্রজাত্ত্রী বাংলাদেশ সরকার অর্থ মন্ত্রণালয় অভ্যন্তরীণ সম্পদ বিভাগ জাতীয় রাজস্ব বোর্ড

(আয়কর)

প্রভাপন

তারিখ, ১লা সেপ্টেম্বর ১৯৯৬ইং/১৭ই ভাদ্র ১৪০৩বাং

এস, আর, ও নং ১৬১-আইন/৯৬--Income-tax Ordinance, 1984 (XXXVI of 1984) এর section 185 এ প্রদত্ত ক্ষমতাবলে জাতীয় রাজন্ব বোর্ড Income Tax Rules, 1984 এ নিমরূপ অধিকতর সংশোধন করিল, যাহা উক্ত section-এর sub-section (4) এর বিধান মোতাবেক ইতঃপূর্বে বাংলাদেশ গেজেটে প্রকাশিত হইয়াছিল, যথা ঃ-

উপরি উক্ত Rules এর- (১) rule 16 এ "the Companies Act, 1913 (VII of 1913)" শব্দগুলি, কমা, সংখ্যাগুলি ও বন্ধনীগুলির পর "or কোম্পানী আইন, ১৯৯৪ (১৯৯৪ সনের ১৮ নং আইন)" শব্দগুলি, কমা, সংখ্যাগুলি ও বন্ধনীগুলি সনিবেশিত হইবে;

> (CGPOC) म्लाः होका ७.००

(২) rule 17B-এর Schedule এর পরিবর্তে নিমন্ত্রপ Schedule প্রতিস্থাপিত হইবে, যথা ঃ-

#### "THE SCHEDULE

SI. No.	Amount of payments	Rate of deduction of tax at the time of making payments.
1.	Where the monthly payment does not exceed taka 10,000.	Nil
2.	Where the monthly payment exceeds taka 10,000 but does not exceed taka 20,000.	3%
3.	Where the monthly payment exceeds taka 20,000 but does not exceed taka 30,000.	4%
4.	Where the monthly payment exceeds taka 30,000	5%

- ্ত) rule 17D-এর "public auction" শব্দগুলির পরিবর্তে "public auction through sealed tender or otherwise" শব্দগুলি প্রতিস্থাপিত হইবে;
  - (8) rule 17J 의র-
    - (ক) "One half of one per cent." শব্দগুলির পরিবর্তে "one-fourth of one per cent." শব্দগুলি প্রতিস্থাপিত ইইবে: এবং
    - (খ) প্রথম proviso টি বিলুপ্ত হইবে;
- (৫) rule 24-এর sub-rule (1) এর পরিবর্তে নিমন্ত্রপ sub-rule (1) প্রতিস্থাপিত হইবে, যথা ঃ—
  - "(1) The return of the income required to be filed under section 75 of the Ordinance shall be in the following FORM A or FORM B as may be applicable and shall be verified in the manner indicated therein:

#### FORM A

# FORM OF RETURN OF INCOME UNDER THE INCOME TAX ORDINANCE, 1984 (XXXVI OF 1984).

Name :						 	
TIN:		Ţ			-		
Circle :			Zone/City	/Disti	iet :.	 	
Assessment y	/ear :					 	

### Instructions to be followed:

- (1) Fill up the applicable schedules first and then fill up Part-II of the form.
- (2) Fill up the items applicable and cross (X) the items which are not applicable, tick the relevant box.
- (3) Enclose where applicable: -
  - (a) Auditor's Certificate/audited accounts in the case of company;
  - (b) Statement of income and expenditure A/C Manufacturing, Trading, Profit & Loss A/C and Balance sheet in the case of other assessees;
  - (c) Depreciation chart claiming depreciation as per Income tax Law;
  - (d) Computation of income according to Income tax Law;
  - (e) Statement of assets, liabilities and expenses.
- (4) Use blank space in the schedule IV for giving details of other income if any, not mentioned in the specified schedules.
- (5) This return of income shall be signed and verified by the individual assessee or person as prescribed u/s 75 of the Income Tax Ordinance 1984.
- (6) Documents furnished to support the declaration should be signed by the assessee or his authorised representative.

st of documents furni	shed:—		7	
(i)		(vi)		
(ii)		(vii)		
(iii)		(viii)		
(iv)		(ix)		
(v)		(x)		

				Part-1			Total I
Circle :				Zone/City/District:	2785		
Status : Individ	dual	Firm	Asso	ociation of Persons	Compa	ny H	UF
Residential Sta	itus :	Resident		Non-resident			
Name :	1	ALC: N					
TIN:		-					
VAT Registrat	ion No.	(if any):				Vanish I	
company)/Mai	naging p	partner's r		dividual)/Managing I case of firm):	Director's	name (i	n case of
Address: (i)	Present	1					
(ii)	Permai	nent/Regd	office (	(in case of company):			
	-						
	Day	Month	Year		Day	Month	Year
Date of Birth (in case of				Date of incorporation/			
individual)				Formation (in case of Company/firm)			
The second				Incorporation No	Total Control	Est S	-
Telephone: O	ffice/Bu	siness .		Residence	(optional)		

Part-II
Statement of income during the income year ended on.....

Rich	Particulars of income	Amount in taka
1.	Salaries: u/s, 21 (as per schedule 1)	
2.	Interest on Securities : u/s. 22	
3.	House property: u/s, 24 (as per schedule II)	
4.	Agricultural income : u/s. 26	
5.	Income from business or profession : u/s, 28 (Attach statement of accounts as per schedule III)	
6.	Share of profit in a firm	
7.	Income of the spouse or minor child as applicable u/s. 43(4)	
8.	Capital Gains: u/s. 31	
9.	Income from other source : u/s. 33	
10.	Total (Serial 1—9)	+3 (5)
11.	Foreign Income	
12.	Total income (Serial 10 and 11)	

13.	Total tax leviable on total income	
14.	Amount of tax credit u/s. 44 (2) (b) as per schedule for investment tax credit.	
15.	Tax payable (Difference between serial 13 and 14)	
16.	Pre-assessment Tax Payment	
	(a) Tax deducted/Collected at source (submit supporting documents/statement) Tk	
	(b) Advance tax u/s. 64, 68 [attach chalans (s) Tk	
	(c) Tax paid on the basis of this return (u/s 74) Tk	
	Total of (a) (b) and (c)	Tk
17.	Income claimed to be exempt from tax.	Tk
18	Income tax paid in the last assessment year	Tk

# SCHEDULE SHOWING DETAILS OF INCOME Schedule-1 (Salaries).

Name of the I	Employer/	Department:
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Designation/Post

Present Posting

Pay & Allowance	Total Amount Tk.	Exempt Amount Tk.	Net Amount Tk.
1. Basic Pay			
Special Pay			
Dearness allowance			Company of
Conveyance Allowance -			
House rent allowance			
Medical allowance			The same
Servant allowance			
Leave allowance			
Honorarium/Reward/Fee			
Overtime			
Bonus/Ex-gratia			
Employer's contribution to Recognized Provident Fund			
Interest accrued on Recognized Provident Fund			
-Insurance Premium paid by Employer	100000		
Others if any (give detail)			
2. Total of Net Amount .			
3. Deemed income for free furnish/Free Unfurnished accommodation			
4. Net income from Salary (Total of 2&3)			

## Schedule-II (House Property income).

Location and description of property	(1)	
	(2)	
	(3)	

Particulars	Property NoI Tk.	Property No2 Tk.	Property No3 Tk.	Total Tk.
1. Annual value				
2. Land Revenue				
3. Insurance Premium				
4. Interest on loan/ Mort- gage/Capital charge				
5. Municipal or local tax				
6. Repair, Collection etc.				De Carlo
7. Vacancy allowance	The second	Mary Service St		
8. Other If any				
9. Total (2 to 8)		40.0		
10. Net income (1 minus 9)				REAL PROPERTY.

Schedule-III (Income from Business or Profession).
1. Nature of Business/Profession :
2. Method of accounting if any ;
3. Net Income/Profit Tk.:
4. Furnish the following partculars :
<ul><li>(i) in case the assessee is a firm, names and addresses of the partners alongwith TIN</li></ul>
(ii) in case the assessee is a partner, name, address and TIN of firm (s)
(iii) in case the assessee is a company, name, addresses of the directors alongwith TIN
(iv) in case the assessee is a director, name, address and TIN of the

company (ies)

# Schedule-IV: (Details of income (if any) not shown in above schedules).

Schedule for investment tax credit (Section 44(2) (b) read with part 'B' of Sixth	Schedule)					
Life insurance premium	Tk					
2. Contribution to deferred annuity	- Tk					
Contribution to Providend Fund to which Provident Fund Act, 1925 applies.	Tk					
Self contribution & employer's contribution to -     Recognized Providend Fund.	Tk					
5. Contribution to approved Superannution Fund	* Tk					
Investment in approved debenture or debenture stock, stock or shares.	Tk					
7. Contribution to deposit pension scheme	Tk					
Contribution to Benevolent Fund and Group     Insurance Premium.	Tk,					
9. Contribution to Zakat Fund	Tk					
10. Others if any (give details)	Tk					
(Please enclose evidence(s) of investment). Total	Tk					
<u>Verification</u>						
I,						
Place :	Signature					
Date:						
×						
Acknowledgement Receipt.						
Received the Income tax return from						
TIN:	assessment year					

Date:

Signature of Receiving official with seal.

(Self Assessment)

# FORM B

individuals having limited income from salary, wages and/or s	1984 (XXXVI of 1984) for telf-employment.
CircleZone/City/DistrictAsses	
NameD	ate of birth
TIN (if any) Resi	dent Non-resident
Father/Husband's Name	
Designation, if any	***************************************
Office/Business address	
1. Gross annual income from salary and allowances/wages:	.Tk
2. Income from salary which is taxable:	Tk
3. Income from sources other than salary or wages:	Tk
4. Total income on which tax is payable:	Tk
5. Tax payable on the above income (in SL. 4):	Tk
6. Investment tax credit:	Tk
7. Net tax payable (5 minus 6):	Tk
8. Tax paid/deemed to have been paid by the employer:	Tk.
9. Tax deduction at source, if any :-	Tk
<ol> <li>Tax paid by the assessee after adjustment of the above : (Enclose chalan)</li> </ol>	Tk
I,	solemnly declare on given in this return is
Date:	Signature
(Acknowledgement receipt).	
Received the Income tax return from Mr./Mrs	
Address	
TIN (if any)	
for the assessment yearunder s	elf assessment procedure.
Date: Signature of receiv	ving Officer with seal.":

### (৬) rule 38 의 3---

- (ক) sub-rule (1) এ "the Companies Act, 1913 (VII of 1913)" শব্দগুলি, কমা, সংখ্যাগুলি ও বন্ধনীগুলির পর "or কোম্পানী আইন, ১৯৯৪ (১৯৯৪ সনের ১৮ নং আইন)" শব্দগুলি, কমা, সংখ্যাগুলি ও বন্ধনীগুলি সনিবেশিত হইবে:
- (খ) sub-rule 3 এর পর নিম্নরপ নৃতন proviso সংযোজিত হইবে, যথাঃ-

"Provided that the conditions laid down in sub-rule (1) of this rule, except clauses (b), (c), (d) and (e) thereof, shall not be applicable to an assessee having income from salary, wages and/or self-employment not exceeding taka two lakh, if he submits return of income in form B prescribed in rule 24 (1), and in that case, the Deputy Commissioner of Taxes shall complete the assessment under section 83A (1) of the Ordinance.";

## (9) rule 49 43-

- (ক) sub-rule (1) এ "the Companies Act, 1913 (VII of 1913)" শব্দগুলি, কমা, সংখ্যাগুলি ও বন্ধনীগুলির পর "or কোম্পানী আইন, ১৯৯৪ (১৯৯৪ সনের ১৮ নং আইন) এর ধারা ২ (১)(ঘ)" শব্দগুলি, কমা, সংখ্যাগুলি ও বন্ধনীগুলি সন্মিরেশিত হইবে;
- (খ) sub-rule (2) এ "section 2(2) of the Companies Act, 1913 (VII of 1913)"
  শব্দগুলি, কমা, সংখ্যাগুলি ও বন্ধনীগুলির পর "or কোম্পানী আইন, ১৯৯৪ (১৯৯৪
  সনের ১৮ নং আইন) এর ধারা ২ (১)(ঘ)" শব্দগুলি, কমা, সংখ্যাগুলি ও বন্ধনীগুলি
  সন্নিবেশিত হইবে এবং "section 282B(2) of the Companies Act, 1913 (VII of
  1913)" শব্দগুলি, কমা, সংখ্যাগুলি ও বন্ধনীগুলির পর "or কোম্পানী আইন,
  ১৯৯৪(১৯৯৪ সনের ১৮ নং আইন) এর ধারা ৩৯৯(২)" শব্দগুলি, কমা, সংখ্যাগুলি
  ও বন্ধনীগুলি সন্নিবেশিত হইবে;
- (৮) rule 58 এর পর নিম্নরপ নৃতন rules 58A, 58B, 58C, 58D, 58E এবং 58F সন্নিবেশিত হইবে, যথাঃ—
  - "58A. Application for approval of a gratuity fund.—(1) The application required to be made under sub-paragraph (1) of paragraph 4 of part C of the First Schedule to the Ordinance for approval of a gratuity fund shall contain the following information, namely:—
  - (a) Name and address of employer, his business or profession and principal place of business;
  - (b) Classes and number of employees entitled to the benefits of the gratuity fund:—
    - (i) in Bangladesh;
    - (ii) Outside Bangladesh;

- (c) The age of retirement of the employees prescribed in the concerned regulations of the organization;
- (d) The minimum period of service prescribed in such regulations as condition of eligibility to receive the gratuity in case of termination of employment;
- (e) Place, where the accounts of the gratuity fund are or will be maintained;
- (f) If the gratuity fund is already in existence, the details of investment of the fund.
- (2) A verification in the following form shall be annexed to the application, namely:—

We/I, the trustees/trustee of the above fund, do declare that what is stated in the application is true to the best of our/my information and belief and that the documents annexed herewith are the original or true copies thereof.

- 58.B. Return, statements, etc., that may be required to be furnished.—The trustees of an approved gratuity fund and an employer who contributes to an approved gratuity fund may be required by notice from the Deputy Commissioner of taxes under paragraph 8 of Part C of the First Schedule to the Ordinance to—
  - (a) furnish a return containing such particulars of contributions as the notice may require;
  - (b) prepare and deliver a return containing-
    - the name and place of residence of every person in receipt of a gratuity from the fund; and
    - (ii) the amount of the gratuity paid to each employee; and
  - (c) furnish a copy of the accounts of the fund together with such other information and particulars as may be reasonably required.
- 58C. Limits on contribution by the employer.—(1) The ordinary annual contribution by the employer to an approved gratuity fund in respect of any particular employee shall be made on such reasonable definite basis as may be approved by the Board with regard to the length of service of the employee so that such contribution shall not exceed salary of the employee for the last month of each financial year.
- (2) Subject to any condition which the Board may think fit to specify under this rule, the amount to be allowed as a deduction on account of initial contribution which an employer may make in respect of the past services of an employee admitted to the benefits of a fund shall not exceed salary of the employee for the last month of each financial year during the course of his past services with the employer.

- (3) Notwithstanding the provisions of sub-rules (1) and (2), an employer may, with the prior approval of the Board, make a special contribution to an approved gratuity fund to meet the deficit in the fund, if any.
- 58D. Investment or deposit moneys of a gratuity fund. —All moneys contributed to an approved gratuity fund and interest on the accumulated balances of such contributions shall be deposited or invested in accordance with the provisions of rule 49.
- 58E. Treatment of consideration in lieu of assignment, etc. of beneficial interest.—If an employee assigns or creates a charge upon his beneficial interest in an approved gratuity fund, the Deputy Commissioner of Taxes shall, on the fact of the assignment or charge coming to his knowledge, give notice to the employee that if he does not secure the cancellation on the receipt of the notice, the consideration received for such assignment or charge shall be deemed to be the income received by him in the year in which the fact became known to the Deputy Commissioner of Taxes and shall be assessed accordingly.
- 58F. Circumstances in which approval may be withdrawn.—The Board may withdraw approval awarded under part C of the First Schedule to the Ordinance in the case of a fund which ceases to satisfy the requirements of the said part or fails to fulfill the requirements of rule 58B or 58D.":
- (৯) rule 59 A এর sub-rule (2) বিলুপ্ত হইবে।

কে, ইফতিখার আহমেদ সদস্য (আয়কর নীতি)।