

রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ



গেজেট

অতিরিক্ত সংখ্যা
কর্তৃপক্ষ কর্তৃক প্রকাশিত

বৃহস্পতিবার, এপ্রিল ২৭, ২০১৭

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
লেজিসলেটিভ ও সংসদ বিষয়ক বিভাগ
আইন, বিচার ও সংসদ বিষয়ক মন্ত্রণালয়
মুদ্রণ ও প্রকাশনা শাখা।

প্রজ্ঞাপন

তারিখ: ১১ বৈশাখ ১৪২৪ বঙ্গাব্দ/২৪ এপ্রিল ২০১৭ খ্রিস্টাব্দ

নং ১৩-০৮.০১.০০০০.০৩০.০৮.০০১(অংশ-১)-১৫।—সরকারি কার্যবিধিমালা, ১৯৯৬ এর প্রথম তফসিল (বিভিন্ন মন্ত্রণালয় এবং বিভাগের মধ্যে কার্যবন্টন) এর আইটেম ২৯(খ) এর ক্রমিক ৫ ও ৮ এবং মন্ত্রিপরিষদ বিভাগের বিগত ০৩-০৭-২০০০ ইং তারিখের সভায় গৃহীত সিদ্ধান্ত বাস্তবায়নের নিমিত্তে “বাংলাদেশ হাই-টেক পার্ক কর্তৃপক্ষের জন্য ইতোপূর্বে বাংলায় জারীকৃত ৫টি এস,আর,ও

- (ক) এস.আর.ও নং ২২৮-আইন/আয়কর/২০১৫, তারিখ: ০৮ জুলাই, ২০১৫ খ্রিস্টাব্দ
- (খ) এস.আর.ও নং ২২৯-আইন/আয়কর/২০১৫, তারিখ: ০৮ জুলাই, ২০১৫ খ্রিস্টাব্দ
- (গ) এস.আর.ও নং ৩০০-আইন/আয়কর/২০১৫, তারিখ: ০৮ অক্টোবর, ২০১৫ খ্রিস্টাব্দ
- (ঘ) এস.আর.ও নং ৩০১-আইন/আয়কর/২০১৫, তারিখ: ০৮ অক্টোবর, ২০১৫ খ্রিস্টাব্দ, এবং
- (ঙ) এস.আর.ও নং ৩০২-আইন-আয়কর/২০১৫, তারিখ: ০৮ অক্টোবর, ২০১৫ খ্রিস্টাব্দ”

এর ইংরেজীতে অনূদিত পাঠ সর্বসাধারণের জ্ঞাতার্থে প্রকাশ করিল।

মোহাম্মদ দেলোয়ার হোসেন
সহকারী সচিব।

(৪০৭৩)
মূল্য : টাকা ৮.০০

Government of the People's Republic of Bangladesh
Ministry of Finance
Internal Resources Division
(Income-tax)

NOTIFICATION

Date: the 24th Ashar, 1422 BE/8th July, 2015 AD

S.R.O No. 228-Law/Income-tax/2015.—In exercise of the powers conferred by clause (b) of sub-section (4) of section 44 of the Income-tax Ordinance, 1984 (Ordinance No. XXXVI of 1984), hereinafter referred to as the said Ordinance, the Government is pleased to exempt any company, which is defined under clause (20) of section 2 of the said Ordinance and operated for the purposes of producing goods and providing services in a park declared under section 22 of the Bangladesh Hi-tech Park Authority Act, 2010 (Act No. VIII of 2010), from the income-tax payable on all of its income arising out of its commercial operation run in the said park at the rate of 100% for the 1st, 2nd and 3rd year, 80% for the 4th year, 70% for the 5th year, 60% for the 6th year, 50% for the 7th year, 40% for the 8th year, 30% for the 9th year and 20% for the 10th year:

Provided that the company established in the park shall have to—

- (a) obtain Tax-payer's Identification Number (TIN); and
- (b) maintain accounts properly under section 35 and file income-tax return with the concerned income-tax authority within the time prescribed under section 75 of the said Ordinance.

By order of the President

Md. Nojibur Rahman
Secretary.

Government of the People's Republic of Bangladesh

Ministry of Finance

Internal Resources Division

(Income-tax)

NOTIFICATION

Date: the 24th Ashar, 1422 BE/8th July, 2015 AD

S.R.O. No. 229-Law/Income-tax/2015.—In exercise of the powers conferred by clause (b) of sub-section (4) of section 44 of the Income-tax Ordinance, 1984 (Ordinance No. XXXVI of 1984), hereinafter referred to as the said Ordinance, the Government is pleased to exempt any developer appointed under section 20 of the Bangladesh Hi-tech Park Authority Act, 2010 (Act No. VIII of 2010) from the income-tax payable on its all kinds of income arising out of its commercial operation run in a park, at the rate of 100% for the 1st 10 years, 70% for the 11th year and 30% for the 12th year effecting from the commencement of its commercial operation, subject to the following conditions, namely:—

Conditions

- (1) The developer shall have to be a company as defined under clause (20) of section 2 of the said Ordinance;
- (2) The developer shall have to obtain Tax-payer's Identification Number (TIN); and
- (3) The developer shall have to maintain accounts properly under section 35 and file income-tax return with the concerned income-tax authority within the time prescribed under section 75 of the said Ordinance.

Explanation: In this notification, “commencement of commercial operation” means the date on which the developer company starts receiving or earning income from business run in the park.

By order of the President

Md. Nojibur Rahman

Secretary.

Government of the People's Republic of Bangladesh

Ministry of Finance

Internal Resources Division

(Income-tax)

NOTIFICATION

Date: the 23th Ashwin, 1422 BE/8th October, 2015 AD

S.R.O. No. 300-Law/Income-tax/2015.—In exercise of the powers conferred by clause (b) of sub-section (4) of section 44 of the Income-tax Ordinance, 1984 (Ordinance No. XXXVI of 1984), hereinafter referred to as the said Ordinance, the Government is pleased to exempt any foreign technician, employed in a company which is defined under clause (20) of section 2 of the said Ordinance and operated for the purposes of producing goods and providing services in a park declared under section 22 of the Bangladesh Hi-tech Park Authority Act, 2010 (Act No. VIII of 2010) from the income-tax payable on his income at a rate of 50% (fifty percent) for a period of 3 (three) Years from the date of his employment:

Provided that the said foreign technician shall not be entitled to such exemption after expiry of 5 (five) years from the commencement of commercial operation of the company:

Provided further that before claiming such exemption, the said foreign technician shall have to—

- (a) obtain (TIN); and
- (b) file income-tax return with the concerned income-tax authority within the time prescribed under section 75 of the said Ordinance.

Explanation: In this notification, “commencement of commercial operation” means the date on which the company starts receiving or earning income from business run in the park.

By order of the President

Md. Nojibur Rahman

Secretary.

Government of the People's Republic of Bangladesh
Ministry of Finance
Internal Resources Division
(Income-tax)

NOTIFICATION

Date: the 23th Ashwin, 1422 BE/8th October, 2015 AD

S.R.O. No. 301-Law/Income-tax/2015.—In exercise of the powers conferred by clause (b) of sub-section (4) of section 44 of the Income-tax Ordinance, 1984 (Ordinance No. XXXVI of 1984), hereinafter referred to as the said Ordinance, the Government is hereby pleased to exempt any company which is defined under clause (20) of section 2 of the said Ordinance and operated for the purposes of producing goods and providing services in a hi-tech park declared under section 22 of the Bangladesh Hi-tech Park Authority Act, 2010 (Act No. VIII of 2010) from 50% (fifty percent) of the income-tax payable on—

- (a) the dividend declared by the said company within 10 (ten) years from the commencement of its commercial operation;
- (b) the capital gain arising out of transfer of shares of the said company within 10 (ten) years after the commencement of its commercial; and
- (c) the royalties, technical know-how and technical assistance fees payable within 10 (ten) years from the commencement of its commercial operation:

Provided that in case of claiming such exemption, the company shall have to—

- (a) obtain (TIN); and
- (b) maintain accounts properly under section 35 and file income-tax return with the concerned income-tax authority within the time prescribed under section 75 of the said Ordinance.

Explanation: In this notification, “commencement of commercial operation” means the date on which the company starts receiving or earning income from business run in the park.

By order of the President

Md. Nojibur Rahman
Secretary.

Government of the People's Republic of Bangladesh

Ministry of Finance

Internal Resources Division

(Income-tax)

NOTIFICATION

Date: the 23th Ashwin, 1422 BE/8th October, 2015 AD

S.R.O. No. 302-Law-Income-tax/2015.—In exercise of the powers conferred by clause (b) of sub-section (4) of section 44 of the Income-tax Ordinance, 1984 (Ordinance No. XXXVI of 1984), hereinafter referred to as the said Ordinance, the Government is pleased to exempt any developer, appointed under section 20 of the Bangladesh Hi-tech Park Authority Act, 2010 (Act No. VIII of 2010), hereinafter referred to as the said Act, in a park declared under section 22 of the said Act, from the income-tax payable on the dividend declared by the said developer for 10 (ten) years from the commencement of commercial operation, subject to the following conditions, namely:—

Conditions

- (1) The developer shall have to be a company as defined under clause (20) of section 2 of the said Ordinance;
- (2) The developer shall have to obtain Tax-payer's Identification Number (TIN); and
- (3) The developer shall have to maintain accounts properly under section 35 and file income-tax return with the concerned income-tax authority within the time prescribed under section 75 of the said Ordinance.

Explanation: In this notification, “commencement of commercial operation” means the date on which the developer starts receiving or earning income from business run in the park.

By order of the President

Md. Nojibur Rahman

Secretary.