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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF LAW AND JUSTICE

Registration Branch

NOTIFICATION

Dhaka, the 27th June 1984

No. S.R.O. 283-L/84—In pursuance of the provisions of section 78 of the Registration Act, 1908 (XVI of 1908), the Government is pleased to make the following amendments in the Table of Fees published under Ministry of Land Administration and Land Reforms No. S.R.O. 12-L/74/RE-169/74/219-Rstn., dated the 29th June, 1974, namely :—

In the aforesaid Table, under the heading "I. Ordinary Fees" in paragraph A, in sub-paragraph (1), for the entries relating to the fees payable for registration of documents, the following shall be *substituted*, namely :—

(a) When the value does not exceed	Tk. 50·00	Tk. 1·10
(b) When the value exceeds	.. 50·00	
but does not exceed	.. 100·00	.. 2·20
(c) When the value exceeds	.. 100·00	
but does not exceed	.. 250·00	.. 3·30

(8275)

Price : 75 Paise

(d)	When the value exceeds	...	Tk. 250·00	
	but does not exceed	„ 500·00	Tk. 8·80
(e)	When the value exceeds	...	„ 500·00	
	but does not exceed	„ 1,000·00	„ 13·20
(f)	When the value is above	...	„ 1,000·00	
	but below	„ 4,000·00	„ 13·20
(i)	for the first	„ 1,000·00	
(ii)	for every additional part therefor		„ 500·00	„ 6·60
(g)	When the value is	„ 4,000·00	and above:
(i)	for	„ 4,000·00	Tk. 77·00
(ii)	For every additional part thereof		„ 500·00	or 11·00

2. This Notification shall take effect on the 1st July, 1984.

By order of the President

J. R. SARKER

Deputy Secretary.

NATIONAL BOARD OF REVENUE

NOTIFICATION

Dhaka, the 27th June 1984

No. S.R.O. 284-L/84.—In exercise of the powers conferred by sub-section (3) of section 12 of the Finance Act, 1980 (XXIII of 1980), the National Board of Revenue is pleased to make the following further amendment in the Foreign Travel Tax Rules, 1980, namely :—

In the aforesaid rules,—

- (a) in rule 3, in sub-rule (3) for the figure and words “XIII—Other Taxes and Duties” the figure and words “18—Other Taxes and Duties” shall be substituted; and
- (b) after rule 3, the following new rule shall be inserted, namely :—

“3A. Collection and payment of tax by land or sea.—(1) The tax imposed by sub-section (1A) of section 12 of the Act shall be collected by such designated branches of the Sonali Bank and the Janata Bank

as the National Board of Revenue may, by Notification in the official Gazette, specify in this behalf by issuing a receipt against payment of the tax.

(2) The payment of the tax shall be verified by the immigration authorities and final checking of proper payment of tax shall be made by the customs authorities who shall cancel the receipt of payment of the tax.

(3) The tax collected by the Sonali Bank and the Janata Bank during a calendar month shall be deposited into the respective branch of the Bangladesh Bank under the head "18—Other Taxes and Duties" by the 7th day of the following month, and after depositing the amount of tax, a statement shall be sent to the concerned Commissioner of Taxes by the 15th of the month showing the month of collection, the total amount collected, any amount refunded, total amount deposited and chalan No. and date under which the amount was deposited into the Bangladesh Bank; and a copy of the statement shall be sent to the National Board of Revenue."

This amendment shall take effect on the 1st day of August, 1984.

MD. SYEDUL HOQUE CHOWDHURY
Member (Taxes).

MINISTRY OF FINANCE AND PLANNING

(Internal Resources Division)

NOTIFICATION

Dhaka, the 27th June, 1984

No. S.R.O. 285-L/1984.—In exercise of the powers conferred by sub-section (5) of section 11 of the Finance Ordinance, 1984 (XLII of 1984), the Government is pleased to make the following rules, namely:—

SHOP TAX RULES, 1984

1. Short title and commencement.—(1) These rules may be called the Shop Tax Rules, 1984.

(2) They shall come into force on the 1st day of July, 1984.

2. Definition.—In these rules, unless there is anything repugnant in the subject or context,—

(a) "Appellate Joint Commissioner of Taxes" means the Appellate Joint Commissioner of Taxes appointed under section 3 of Income Tax Ordinance, 1984 (XXXVI of 1984);

- (b) "Appropriate Treasury" means the Government Treasury or Sub-treasury and includes the Bangladesh Bank or a branch thereof and any other scheduled bank or a branch thereof which is authorised to transact treasury functions ;
- (c) "Assessing Officer" means the Deputy Commissioner of Taxes appointed under section 3 of the Income Tax Ordinance, 1984 (XXXVI of 1984);
- (d) "Board" means the National Board of Revenue constituted under the National Board of Revenue Order, 1972 (P.O. No. 76 of 1972);
- (e) "Form" means a form annexed to these rules;
- (f) "Inspector" means the Inspector of Taxes appointed under section 3 of the Income Tax Ordinance, 1984 (XXXVI of 1984);
- (g) "Ordinance" means the Finance Ordinance, 1984 (XLII of 1984);
- (h) "Owner", "occupier" or "management" includes any managing agent and successor-in-interest or principal employee of the owner, occupier or managing agent or successor-in-interest;
- (i) "year" means the financial year.

3. Levy of tax.—(1) In the Metropolitan Areas and in the municipal area of Khulna, tax shall be levied at the following rates, namely :—

A. Size of shops in terms of floor space.	Amount of tax per annum.
(a) On shops having floor space not exceeding 100 sft. ...	Taka 500
(b) On shops having floor space exceeding 100 sft. ... but not exceeding 200 sft.	Taka 1000
(c) On shops having floor space exceeding 200 sft. ...	Taka 2000

(2) In the municipal areas comprising district headquarters and in other areas as notified by the Board, the tax shall be levied at the following rates, namely :—

B. Size of shops in terms of floor space.	Amount of tax per annum.
(a) On shops having floor space not exceeding 100 sft. ...	Taka 250
(b) On shops having floor space exceeding 100 sft. but ... not exceeding 200 sft.	Taka 500
(c) On shops having floor space exceeding 200 sft. ...	Taka 1000

4. Return.—(1) Every owner, occupier or management of any shop shall, within ninety days of the beginning of a financial year, submit to the assessing officer a return in Form S.T.-1.

(2) Every owner, occupier or management shall pay, in the appropriate treasury and under the head "18—Other Taxes and Duties—Shop Tax", on or before the date on which he submits the return, the amount of tax payable on the basis of the said return and a copy of chalan, in proof of payment of the tax, shall be attached with the return.

5. **Assessment.**—(1) If the Assessing Officer is satisfied that the return submitted under rule 4(1) is correct and complete, he shall make an assessment on the basis thereof and determine the amount of tax payable and give credit for the tax already paid.

(2) If the Assessing Officer is not so satisfied, he may, after calling for such further particulars and information or causing such inquiry by himself or by the Inspector as he may require, determine the tax payable.

(3) If the return has not been submitted or the particulars and information called for under sub-rule (2) have not been furnished, the assessing officer shall determine the tax payable after giving the owner, occupier or management an opportunity of being heard.

(4) No order of assessment under this rule shall be made after expiry of two years from the end of the year in which the shop tax was first assessable.

6. **Shop tax escaped assessments.**—If, for any reason, in any year no assessment of the tax has been made or has been under-assessed, or has been assessed at an amount lower than that provided under the rules or excess refund has been allowed, the assessing officer may, at any time within two years of the end of the year, assess or reassess the tax payable or refund allowed after issuing a notice to the owner, occupier or management and making such enquiry as he considers necessary :

Provided that notwithstanding anything contained in this rule, where an assessment has been cancelled or set aside by an order made under rule 10, a fresh assessment shall be made at any time before the expiry of one year from the end of the year in which order under rule 10 cancelling or setting aside the order of the assessing officer is received by the assessing officer.

7. **Power to call for information.**—(1) Notwithstanding anything contained in any other provisions of these rules, the assessing officer or the inspector duly authorised by the assessing officer may make any enquiry which he considers necessary as respects any owner, occupier or management liable or believed by him to be liable to assessment under these rules or require any such person to produce or furnish or cause to be produced or furnished any information or documents which he considers necessary for the purpose of levy and determination of tax, and shall have the same powers for the purpose of making any such enquiry or requiring the production or furnishing of information or documents as the Deputy Commissioner of Taxes has under the Income Tax Ordinance, 1984 (XXXVI of 1984).

8. **Notice of demand.**—When any tax or penalty is due in consequence of any order passed under rules 5, 6 or 9, the assessing officer shall serve upon the owner, occupier or management liable to pay such tax or penalty a notice

of demand in Form S.T.-II specifying the sum payable and the date on or before which such sum shall be payable :

Provided that, if as a result of assessment, it is found that any amount has been paid in excess of the tax due, the excess amount shall be shown as refundable in the notice of demand :

Provided further that the assessing officer may extend the date for the payment of the tax or penalty.

9. **Penalty.**—(1) If any owner, occupier or management has, without reasonable cause, failed to submit the return or has deliberately submitted an untrue return or without reasonable cause failed to submit the return in time or has failed to pay the tax or has paid less than what is due on the basis of the return or has failed to pay the tax or penalty as demanded under rule 8, the assessing officer may impose a penalty :

Provided that the sum total of the penalty imposed under this rule shall not exceed the amount of tax payable :

Provided further that no penalty shall be imposed unless the owner, occupier or management has been given an opportunity of being heard.

(2) Where any owner, occupier or management fails to comply with any requirement made under rule 7, such owner, occupier or management shall be liable to pay a fine which may extend to five thousand taka.

10. **Appeal.**—(a) Any owner, occupier or management objecting to the amount of tax assessed under rule 5 or 6 or to a penalty imposed under rule 9 may prefer an appeal to the Appellate Joint Commissioner of Taxes.

(b) Every memorandum of appeal shall be presented within thirty days from the date of receipt of notice of demand :

Provided that an appeal may be admitted after the period of limitation if the Appellate Joint Commissioner of Taxes is satisfied that the appellant had sufficient cause for his inability to file the appeal within the aforesaid period.

(c) The Appellate Joint Commissioner of Taxes, may, after giving the appellant a reasonable opportunity of being heard, pass such order on the appeal as he may deem fit.

(d) The orders passed by the Appellate Joint Commissioner of Taxes shall be final :

Provided that the Appellate Joint Commissioner of Taxes shall not enhance an assessment unless the appellant has had a reasonable opportunity for showing cause against such enhancement :

Provided further that at the time of hearing of an appeal against an order of the assessing officer, the assessing officer shall have the right to be heard either in person or through a representative.

11. **Fees.**—Every memorandum of appeal or application filed or made by an owner, occupier or management under rule 10 shall be accompanied by a fee of taka twenty-five.

12. **Rectification of mistakes.**—The Appellate Joint Commissioner of Taxes may at any time within two years from the date of any order passed by him in appeal, and the assessing officer may at any time within two years from the date of any order including a refund order passed by him, on application or on his own motion, rectify any mistake apparent from the records of the appeal, assessment or refund, as the case may be :

Provided that no rectification shall be made, having the effect of enhancing an amount or reducing a refund unless the Appellate Joint Commissioner of Taxes or the assessing officer, as the case may be, has given notice to the owner, occupier or management of his intention to do so and has allowed him a reasonable opportunity of being heard.

13. **Refund.**—(1) The assessing officer shall make refund of tax as shown in the notice of demand under rule 8 within ninety days from the date of issue of the said notice.

(2) In cases where no refund has been determined by the assessing officer, but the owner, occupier or management claims to have paid tax in excess of what is due from him and feels that a refund is due to him, he shall submit an application in writing to the assessing officer claiming such refund along with a return for the relevant year in Form S.T-1 duly filled in within two years from the end of the year in which the refund is due.

14. **Jurisdiction.**—(1) An Appellate Joint Commissioner of Taxes shall perform the functions under these rules for such areas as may be assigned to him by the Board for the purpose of income tax under the Income Tax Ordinance, 1984 (XXXVI of 1984).

(2) A Deputy Commissioner of Taxes shall perform the functions under these rules for such areas as may be assigned to him by the Commissioner for the purpose of income tax under the Income Tax Ordinance, 1984.

Explanation.—In this sub-rule, “Commissioner” means the Commissioner of Taxes appointed under section 3 of the Income Tax Ordinance, 1984 (XXXVI of 1984).

SHOP TAX RULES, 1984.

FORM S.T-1

(See Rule 4)

Shop Tax Register No.....

Form of Return of Shop Tax and tax paid for the year ending on.....

1. (a) Location of the shop (s) (Name of :
street, holding No. of property, name
of town, etc.).
- (b) Size of shop (s) in terms of floor :
space. (Attach proof).
2. (a) Name of the owner, occupier or :
management.
- (b) Full address :
3. Amount of tax paid :
4. Chalan number and date (Attach one :
copy of chalan).

I/We hereby declare that what is stated above is true to the best of my/
our knowledge.

Date.....

*Signature of owner/occupier
or
in case of management,
a representative thereof.*

SHOP TAX RULES, 1984

FORM S.T.-II

(See Rule 8)

Form of Notice of Demand of Shop Tax

To

Mr. -----

Take notice that the sum of Taka ----- (in words -----
 -----) being the tax for the year ending on -----
 ----- levied under rule 5/6 and/or
 Taka ----- (in words -----
 -----) being the penalty imposed under rule 9 is payable by you
 (after deducting the amount of tax/penalty of Taka ----- already
 paid by you towards the tax/penalty payable for that year and tax reclaimable).

2. This amount shall be paid on or before the ----- to the
 ----- Bank/treasury under the appropriate head
 "18—Other Taxes and Duties—Shop Tax".

3. A copy of assessment order is enclosed.

4. If you intend to prefer an appeal against the assessment/penalty, you
 may present an appeal under rule 10 of the Shop Tax Rules, 1984.

Place -----

Assessing Officer

Date -----

Address :

By order of the President

MD. SYEDUL HOQUE CHOWDHURY

Joint Secretary.

MINISTRY OF COMMUNICATIONS

Posts and Telecommunications Division

Section-7

NOTIFICATION

Dhaka, the 27th June 1984

No. S.R.O. 286-L/84. —In exercise of the powers conferred by the Post Office Act, 1898 (VI of 1898), the Government is pleased to make the following further amendment in the Post Office Rules, 1961.

In the aforesaid Rules, for rule 3, the following shall be substituted, namely :—

“3. The following rates of postage shall be chargeable in postal articles where the postage is prepaid :

Letters :

For every ten grams or fraction thereof One taka.

Postcards :

For a single postcard Fifty poisha.

For a reply postcard One taka.

Business Reply Envelopes :

For every ten grams or fraction thereof One taka.

Business Reply Cards :

For a single card Fifty poisha.

Book, Pattern and Sample Packets—

(a) Book Packets :

For the first fifty grams or fraction thereof Fifty poisha.

For every additional twenty-five grams or fraction thereof in excess of fifty grams Ten poisha.

(b) Pattern and Sample Packets :

For the first fifty grams or fraction thereof Fifty poisha.

For every additional twenty-five grams or fraction thereof in excess of fifty grams Twenty poisha.

Registered Newspaper :

- For a weight not exceeding one hundred grams ... Ten poisha.
- For a weight exceeding one hundred grams but not ... Twenty poisha.
exceeding two hundred grams.
- For every additional two hundred grams or fraction ... Ten poisha.
thereof
- In the case of more than one copy of the same issue
of a registered newspaper being carried in the same
packet :
- For a weight not exceeding one hundred grams ... Ten poisha.
- For every additional fifty grams or fraction thereof ... Ten poisha.
in excess of one hundred grams

Blind Literature Packets :

These packets shall be exempted from postage
upto the maximum prescribed weight of eight
Kilograms.

Parcels :

- For every four hundred grams or fraction thereof ... Two taka.

Air parcels :

- For every four hundred grams or fraction thereof ... Two taka and fifty
poisha.

Inland Aerogramme :

- Inland aerogramme One taka".

This notification shall take effect on the First day of July, 1984.

By order of the President

M. A. RASHID

Secretary.