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MINISTRY OF LOCAL GOVERNMENT, RURAL DEVELOPMENT AND
CO-OPERATIVES

(Rural Development and Co-operatives Division)

Section Co-operative I

Dacca, the 5th May 1975.

No. S.R.O. 153-L/75-Coop-1/2R-5/74.—In exercise of the powers conferred by section 140 of the Co-operative Societies Act, 1940 (Ben. Act XXI of 1940), the Government is pleased to make the following amendments in the Co-operative Societies Rules, 1942, the same having been previously published, as required by sub-section (1) of that section of the Act, in the *Bangladesh Gazette, Extraordinary*, dated April 26, 1975, namely:—

Amendments

In the aforesaid Rules,—

- (1) in rule 1, the word "Bengal" shall be *omitted*;
- (2) in rule 2,—
 - (a) in clause (1), in sub-clause (a), the word "Bengal" shall be *omitted*;
 - (b) in clause (3),—
 - (i) in sub-clause (x),—
 - (a) for the words "provincial bank" the words "national bank" shall be *substituted*; and
 - (b) for the words "the province" occurring twice the word "Bangladesh" shall be *substituted* in both the places;

(1019)

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(ii) in sub-clause (xi),—

(a) for the words, "provincial society" the words "national society" shall be *substituted*; and

(b) for the words "the province" the word "Bangladesh" shall be *substituted*;

(3) in rule 4, the proviso shall be *omitted*;

(4) for rule 6, the following shall be *substituted*, namely:—

"6. Unless the Registrar directs otherwise for any co-operative society or class of co-operative societies, the co-operative year for all co-operative societies shall be a period of 12 months beginning on the day of 1st July and ending on the 30th June";

(5) in rule 7,—

(a) in sub-rule (1) for the figure "15" the word "ten" shall be *substituted*;

(b) in sub-rule (2), for the word "provincial" the words "national society" shall be *substituted*;

(c) in sub-rule (3), for the word "provincial" the words "national society" shall be *substituted*;

(6) in rule 8, in sub-rule (4), for the words "two months" the words "one month" shall be *substituted*;

(7) in rule 11, in the last paragraph,—

(a) for the word "The" at the beginning the words "provided further that the" shall be *substituted*; and

(b) the words, figure and brackets "clause (i) of sub-rule (2)" the words figure and brackets "sub-clause (i) of clause (2)" shall be *substituted*;

(8) in rule 20, in sub-rule (1), in the proviso, for the words "Provincial Bank and the Provincial Society" the words "national bank and the national society" shall be *substituted*;

(9) in rule 25, in sub-rule (6),—

(a) the first proviso shall be *omitted*; and

(b) in the second proviso, for the words "Bengal Assam Railway Co-operative Credit Society Ltd." the words "Bangladesh Railway Co-operative Credit Society Ltd." shall be *substituted*;

(10) in rule 28,—

(a) for sub-rule (1), the following shall be *substituted*, namely:—

"(1) The managing committee of a co-operative society shall be constituted by election from amongst members at the annual general meeting. Provided that no person shall be eligible for being elected as director at a time of more than two national societies including the "national bank"; and

(b) in sub-rule (3), the words and comma "including the appointed directors, if any" shall be *omitted*;

(11) in rule 31,—

(a) in sub-rule (1), for the words "provincial or central or a primary" the word "co-operative" shall be substituted;

(b) for sub-rule (2), the following shall be substituted, namely:—

"(2) In subsequent years one-third of the directors elected by members shall retire from office at the next annual general meeting and the retiring directors, if allowed by the Government in case of national bank and national societies and by the Registrar in case of other societies, shall be eligible for re-election";

(15) in rule 34, the words "or appointed" shall be omitted;

(16) rule 35 shall be re-numbered as sub-rule (1) of that rule and in sub-rule (1) as so re-numbered:

(a) rule 35 shall be re-numbered as sub-rule (1) of that rule and in sub-rule (1) as so re-numbered,—

(i) for the words "chosen" the word "elected" shall be substituted; and

(ii) for clauses (d) and (e) the following shall be substituted, namely:—

(d) has failed to pay to the society at least 75% of the loans, advances or any other kind of dues or instalments thereof repayable by him;

(e) holds any office or place of profit under the society:

Provided that an elected director may, if provisions to that effect have been made in the budget of the society and approved by the Registrar, receive a fixed remuneration or working allowance in lieu of any specific service rendered to the society as its director and if so required for the greater interest of the society: ";

(iii) in clause (f), the words "or appointment" shall be omitted;

(b) after sub-rule (1) amended as aforesaid, the following new sub-rule (2) shall be added, namely:—

"(2) No person, unless he is a member of a primary co-operative society, shall be qualified for being elected as a director of a central society of which such primary society is a member or of a national society of which such central society or primary society is a member";

(17) in rule 39, in sub-rule (1), for the word "Provincial" the words "national societies" shall be substituted;

(18) in rule 43, in the proviso, for the words "Provincial Bank and Provincial Societies" the words "national bank and national societies" shall be substituted;

(19) in rule 47,—

(a) in sub-rule (1), for the word "Pakistan" the words "Republic" shall be substituted; and

(b) in sub-rule (2), the word "Provincial" shall be omitted;

(20) in rule 50,—

(a) in sub-rule (2) for the word "Pakistan" the words "the Republic" shall be *substituted*;

(b) in sub-rule (3),—

(i) the word "Provincial" or "provincial" shall be *omitted*;

(ii) for the word "Pakistan" the words "the Republic" shall be *substituted*;

(c) in sub-rule (4),

the word "Provincial" shall be *omitted*;

(21) in rule 51, in sub-rule (2); the word "Provincial" shall be *omitted*;

(22) in rule 54, for the word "rupees" the word "Taka" shall be *substituted*;

(23) rule 55A shall be *omitted*;

(24) in rule 59, in sub-rule (1), for the words "provincial bank" the words "national bank" shall be *substituted*;

(25) in rule 68 in the proviso, in clause (b), for the word "State Bank of Pakistan and the Agricultural Development Bank of Pakistan" the words "Bangladesh Bank and the Bangladesh Krishi Bank" shall be *substituted*;

(26) in rule 69, in the explanation, in clause (v), in sub-clause (b), for the words "provincial bank" the words "national bank" shall be *substituted*;

(27) in rule 76, in the proviso, in clause (c), for the words "provincial bank and provincial society" the words "national bank and national society" shall be *substituted*;

(28) (a) for the words "Provincial Government" wherever occurring the word "Government" shall be *substituted*; and

(b) in sub-rule (3), for the words "Dacca Gazette" the words "official Gazette" shall be *substituted*;

(29) in rule 82A, for the words "union board" the words "Union Parishad" shall be *substituted*;

(30) in rule 83B, for the words "union board" the words "Union Parishad" shall be *substituted*;

(31) in rule 92,

(a) in clause (a); for the words "provincial bank" the words "national bank" shall be *substituted*; and

(b) in clause (b), for the words "State Bank of Pakistan" the words "Bangladesh Bank" shall be *substituted*;

(32) in rule 96,

(a) in sub-rule (2), in clause (b),—

(i) for the words "Provincial Government" the word "Government" shall be substituted; and

(ii) for the words "Provincial Bank" the words "national bank" shall be substituted; and

(b) in sub-rule (4), for the words "provincial bank" the words "national bank" shall be substituted;

(33) in rule 114,—

(a) for the word or letters "rupees" or "Rs" wherever occurring the word "Taka" shall be substituted; and

(b) in sub-rule (2), for the word "paisa" the word "Poisha" shall be substituted;

(34) in rule 117, the word "Provincial" occurring twice shall be omitted;

(35) in rule 120, in clause (a), for the word "department" the words "Ministry or department" shall be substituted;

(36) in rule 121, for the word "rupees" wherever occurring the word "Taka" shall be substituted;

(37) in rule 123, for the word "rupee" the word "Taka" shall be substituted;

(38) in rule 129, for the words "Three annas" the words "nineteen poisha" shall be substituted;

(39) in rule 131, in clause (a), in sub-clause (i), for the words and comma "rupees, in the Dacca" the words and comma "Taka, in the official" shall be substituted;

(40) in clause (a), for the words "rupees in the Dacca" the words and comma "Taka, in the official" shall be substituted;

(41) in rule 139, the word "Bengal" wherever occurring shall be omitted;

(42) in rule 149, in sub-rule (6), for the words "one anna in a rupee" the words "six poisha in a Taka" shall be substituted;

(43) in rule 161, in sub-rule (3), for the word "rupee" the word "Taka" shall be substituted;

(44) in rule 162, in sub-rule (2), in clause (c), in paragraph (iii), for the words "union board" the words "Union Parishad" shall be substituted;

(45) rule 167 shall be omitted;

(46) in rule 172, in clause (a), for the word "rupees" the word "Taka" shall be substituted;

(47) in rule 174, for the words "central or provincial" the words "central society or national" shall be *substituted*;

(48) in rule-176,

(a) in sub-rule (1),—

(i) for the word "rupee" the word "Taka" shall be *substituted*;

(ii) the word "Indian" shall be *omitted*; and

(b) in sub-rule (2), in clause (a), for the word "rupees" the word "Taka" shall be *substituted*;

(49) in rule 177, the word "Provincial" shall be *omitted*;

(50) in the Schedule, in the Forms;—

(a) for the words comma and figure "Bengal Co-operative Societies Act, 1940" wherever occurring the words, comma and figure "Co-operative Societies Act, 1940" shall be *substituted*;

(b) for the words "Provincial Bank" or "Provincial Banks" or "provincial bank" wherever occurring the words "national bank" shall be *substituted*;

(c) for the words "Provincial Co-operative society" wherever occurring the words "national co-operative society" shall be *substituted*;

(d) for the words "union board" wherever occurring the words "Union Parishad" shall be *substituted*;

(e) for the words "Provincial and Central banks" wherever occurring the words "national banks and central banks" shall be *substituted*;

(f) for the letters "Rs." wherever occurring the word "Taka" shall be *substituted*;

(g) for the letters "Rs. a. p." wherever occurring the words "Taka poisha" shall be *substituted*;

(h) in the Form of Proxy, for the figure and words "2 annas stamp" the figure and words "twelve poisha stamp" shall be *substituted*;

By order of the President,

KHORSHED ALAM

Secretary.

MINISTRY OF FINANCE
NATIONAL BOARD OF REVENUE
(Income-tax)

Dacca, the 28th April 1975.

No. S.R.O. 150-L/75/1(79)-IT-I/74.—In exercise of the powers conferred by sub-section (1) of section 60 of the Income-tax Act, 1922 (XI of 1922), the Government is pleased to exempt expatriate volunteers of the "Organisation of Netherland Volunteers" employed in Bangladesh Hospitals and such other Institution, under an aid programme of the Government of Netherland, by the Ministry of Health and Family Planning, Dacca, from payment of tax under the said Act in respect of—

- (a) maintenance allowance received in Bangladesh by any of the expatriate volunteers, provided the services rendered by such personnel are purely voluntary without any salary or remuneration,
- (b) salary or other remuneration received or deemed to be received by or accruing or arising or deemed to accrue or arise in Bangladesh to any of the expatriate personnel provided the salary or other remuneration of such personnel is, also, exempt from payment of tax in the country of domicile of the expatriate personnel and evidence in respect of the same is produced before the Bangladesh Income-tax authority.

Dacca, the 5th May 1975.

No. S.R.O. 151-L/75.—In exercise of the powers conferred by sub-section (1) of section 60 of the Income-tax Act, 1922 (XI of 1922), the Government of the People's Republic of Bangladesh is pleased to exempt expatriate personnel employed in Bangladesh by THE SALVATION ARMY, a non-profit charitable/voluntary international organisation, from payment of tax under the said Act in respect of—

- (a) maintenance allowance received in Bangladesh by any of the expatriate personnel of the organisation provided the services rendered by such personnel are purely voluntary without any salary or other remuneration;
- (b) salary or other remuneration received or deemed to be received by or accruing or arising or deemed to accrue or arise in Bangladesh to any of the expatriate personnel of the organisation provided the salary or other remuneration of such personnel is also exempt from payment of tax in the country of domicile of the expatriate personnel and evidence in respect of the same is produced to the Bangladesh Income-tax authority.

No. S.R.O. 152-L/75.—In exercise of the powers conferred by sub-section (1) of section 60 of the Income-tax Act, 1922 (XI of 1922), the Government of the People's Republic of Bangladesh is pleased to exempt expatriate personnel employed in Bangladesh by HEED-Bangladesh, a non-profit International Voluntary Organisation, from payment of tax under the said Act in respect of—

- (a) maintenance allowance received in Bangladesh by any of the expatriate personnel of the organisation provided the services rendered by such personnel are purely voluntary without any salary or other remuneration;
- (b) salary or other remuneration received or deemed to be received by or accruing or arising or deemed to accrue or arise in Bangladesh to any of the expatriate personnel of the organisation provided the salary or other remuneration of such personnel is also exempt from payment of tax in the country of domicile of the expatriate personnel and evidence in respect of the same is produced to the Bangladesh Income-tax authority.

K. A. DEWAN
Joint Secretary.