

রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ



গেজেট

অতিরিক্ত সংখ্যা  
কর্তৃপক্ষ কর্তৃক প্রকাশিত

রবিবার, অক্টোবর ৯, ২০১৬

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

প্রজ্ঞাপন

তারিখ: ১৯ আশ্বিন, ১৪২৩ বঙ্গাব্দ/ ০৪ অক্টোবর, ২০১৬ খ্রিস্টাব্দ

নং ৩৩.০৮.০১.০০০০.০৩০.০৩.০০৯.২০১৪-অনুবাদ-২০১৬।—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 ০৩-০৭-২০০০ইং তারিখের সভায় গৃহীত সিদ্ধান্ত বাস্তবায়নের নিমিত্তে “বাংলাদেশ অর্থনৈতিক অঞ্চলের জন্য বাংলায় জারীকৃত ৪টি এস, আর, ও (ক) এস.আর.ও নং ২২৬-আইন/আয়কর/২০১৫, তারিখ : ০৮ জুলাই, ২০১৫ খ্রিস্টাব্দ (খ) এস.আর.ও নং ২২৭-আইন/আয়কর/২০১৫, তারিখ : ০৮ জুলাই, ২০১৫ খ্রিস্টাব্দ (গ) এস.আর.ও নং ২৯৮-আইন/আয়কর/২০১৫, তারিখ : ০৮ অক্টোবর, ২০১৫ খ্রিস্টাব্দ এবং (ঘ) এস.আর.ও নং ২৯৯-আইন/আয়কর/২০১৫, তারিখ : ০৮ অক্টোবর, ২০১৫ খ্রিস্টাব্দ” এর ইংরেজীতে অনূদিত পাঠ সর্বসাধারণের জ্ঞাতার্থে প্রকাশ করিল।

মোহাম্মদ দেলোয়ার হোসেন  
সহকারী সচিব।

(১৫২১৯)  
মূল্য : টাকা ৮.০০

Government of the People's Republic of Bangladesh

**Ministry of Finance  
Internal Resources Division  
(Income-tax)**

**NOTIFICATION**

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

**S.R.O. No. 226-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 section 2(20) of the said Ordinance and operated for the purposes of producing goods and providing services in the economic zone established and declared respectively under sections 4 and 5 of the Bangladesh Economic Zones Act, 2010 (Act No. XLII of 2010), from the income-tax payable on all of its income arising out of its commercial operation run in the said economic zone at the rate of 100% for the 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> year, 80% for the 4<sup>th</sup> year, 70% for the 5<sup>th</sup> year, 60% for the 6<sup>th</sup> year, 50% for the 7<sup>th</sup> year, 40% for the 8<sup>th</sup> year, 30% for the 9<sup>th</sup> year and 20% for the 10<sup>th</sup> year :

Provided that the company established in the said economic zone shall have to—

- (a) obtain T. I. N; 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 24<sup>th</sup> Ashar, 1422 BE/8<sup>th</sup> July, 2015 AD

**S.R.O. No. 227-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 economic zone developer appointed under section 8 of the Bangladesh Economic Zones Act, 2010 (Act No. XLII of 2010), hereinafter referred to as the said Act, from the income-tax payable on its all kinds of income arising out of its commercial operation run in an economic zone established and declared respectively under sections 4 and 5 of the said Act at the rate of 100% for the 1<sup>st</sup> 10 years, 70% for the 11<sup>th</sup> year and 30% for the 12<sup>th</sup> year effecting from the commencement of its commercial operation, subject to the following conditions, namely :—

**Conditions**

- (1) the economic zone developer shall have to be a company as defined under section 2(20) of the said Ordinance;
- (2) the economic zone developer shall have to obtain T.I.N; and
- (3) the economic zone 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 economic zone developer company starts receiving or earning income from business.

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 23<sup>rd</sup> Ashwin, 1422 BE/8<sup>th</sup> October, 2015 AD

**S.R.O. No. 298-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 foreign employee having technical knowledge, 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 any economic zone established and declared respectively under sections 4 and 5 of the Bangladesh Economic Zones Act, 2010 (Act No. XLII of 2010), from up to 50% (fifty percent) of the income-tax payable on his income earned for a period of 3 (three) years from the date of his employment:

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

2. Before making the exemption mentioned in clause (1), the said foreign technician shall have to—

- (a) obtain T.I.N; 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 economic zone.

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 23<sup>rd</sup> Ashwin, 1422 BE/8<sup>th</sup> October, 2015 AD

**S.R.O. No. 299-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 any economic zone established and declared respectively under sections 4 and 5 of the Bangladesh Economic Zones Act, 2010 (Act No. XLII of 2010), from income-tax payable on :

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

2. In case of making the exemption mentioned in clause (1), the said company shall have to—

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

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**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 economic zone.

By order of the President

**Md. Nojibur Rahman**  
Secretary.