

বাংলাদেশ



গেজেট

জারীকৃত সংখ্যা

কর্তৃপক্ষ কর্তৃক প্রকাশিত

সোমবার, জুলাই ১৮, ১৯৮৮

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

জাতীয় রাজস্ব বোর্ড

(আয়কর)

প্রজ্ঞাপন

ঢাকা, ৩রা শ্রাবণ, ১৩৯৫/১৮ই জুলাই, ১৯৮৮

নং এস, আর, ও ২০৩-আইন/৮৮—The Income Tax Ordinance, 1984 (XXXVI of 1984) section 185 এ প্রদত্ত ক্ষমতাবলে জাতীয় রাজস্ব বোর্ড Income Tax Rules, 1984 এ নিম্নরূপ অধিকতর সংশোধন করিলেন. যাচা উক্ত section এর sub-section (4) এর বিধান মোতাবেক ইতিপূর্বে প্রকাশ করা হইয়াছিল, যথাঃ—

উপরি-উক্ত Rules এর—

(১) rule 11 এর পর নিম্নরূপ rule 11A সন্নিবেশিত হইবে, যথাঃ—

“11A. Form of certificate under section 53A(3) of the Ordinance.—The certificate under section 53A(3)

(১১৮২৯)

মুদ্রা: ২০ পয়সা

of the Ordinance shall be issued by the Deputy
Commissioner of Taxes in the following form :—

Certificate under section 53A(3) of the Income Tax
Ordinance, 1984 (XXXVI of 1984) :

To

.....
(owner of house property)

Address

.....
Certified that to the best of my belief, for the
assessment year(s) Mr./Mrs./Miss.....
.....the owner of house
property situated at.....
is not likely to have any assessable income classifiable
under the head "Income from house property."
is exempted/is likely to be exempted from payment of in-
come tax under paragraph 14 of Part A of the SIXTH
SCHEDULE to the Income Tax Ordinance, 1984 (XXXVI
of 1984) in respect of income from the said property.

I, therefore, authorise the tenant/tenants.....
..... of the said property not to
(name of the tenant)
deduct tax at the time of payment of rent to the owner
upto the month of 19.....
or until this certificate is cancelled.

Signature

Designation.....

..... Circle

Date..... Place..... 99

(2) rule 16 এ “the Government, a local authority or a statutory corporation,” শব্দগুলি ও কমাগুলির পরিবর্তে “the Government or any authority, corporation or body, including its units, the activities or the principal activities of which are authorised by any Act, Ordinance, order or instrument having the force of law in Bangladesh or any company, other than a private limited company, as defined in the Companies Act, 1913 (VII of 1913), or any banking company, or any insurance company or any co-operative bank established by or under any law for the time being in force,” শব্দগুলি ও কমাগুলি প্রতিস্থাপিত হইবে।

(৩) rule 17 এ,

(ক) “indenting commission” শব্দগুলির পর “or shipping agency commission” শব্দগুলি সন্নিবেশিত হইবে; এবং

(খ) “by the indenter” শব্দগুলির পর “or the shipping agent, as the case may be” শব্দগুলি ও কমাটি সন্নিবেশিত হইবে;

(4) rule 17A এর পর নিম্নরূপ নূতন rules 17B, 17C, 17D, 17E ও 17F সংযোজিত হইবে, যথা:—

“17B. **Deduction of tax from income from house property.**— For the purposes of making a deduction of tax under section 53A of the Ordinance, every person mentioned in that section who is responsible for making any payment to the owner of a house property on account of house rent shall deduct an amount calculated on such payment at the rates laid down in the Schedule below:—

The Schedule

Sl. No.	Amount of payment.	Rate of deduction of tax at the time of making payment.
(1)	Where the monthly payment does not exceed taka 4,000	Nil
(2)	Where the monthly payment exceeds taka 4,000 but does not exceed taka 8,000.	1.5%

Sl. No.	Amount of payment.	Rate of deduction of tax at the time of making Payment.
(3)	Where the monthly payment exceeds Tk. 8,000 but does not exceed Tk. 12,000.	2.5%
(4)	Where the monthly payment exceeds taka 12,000 but does not exceed taka 16,000.	3.5%
(5)	Where the monthly payment exceeds taka 16,000 but does not exceed taka 20,000.	4.5%
(6)	Where the monthly payment exceeds taka 20,000.	5%

17C. Collection of tax from income derived on account of export of manpower.—For the purposes of making a collection of tax under section 53B of the Ordinance, the Director General, Bureau of Manpower, Employment and Training shall, before giving clearance for export of any manpower, collect from the exporter concerned as advance tax on income on account of such export at the rate of 6.25% of the service charge or fees mentioned in clause(n) and clause(r), respectively, of section 19(2) of the Emigration Ordinance, 1982 (XXIX of 1982).

17D. Collection of tax on the sale price of goods or property sold by public auction.—For the purposes of making a collection of tax under section 53C of the Ordinance, every person making sale, by public auction, of any goods or property belonging to a person mentioned in that section shall collect before delivering the possession of the goods or the property, as advance tax from the auction purchaser at the rate of 3% of the sale price.

17E. Deduction of tax from payment to film actors and actresses.—For the purposes of making a deduction of tax under section 53D of the Ordinance, every person responsible for making any payment (including a payment by way of an advance) to a film actor or actress on account of acting in any film, shall at the time of making such payment, deduct tax on the amount so payable at the rate of 5 per cent.

17F. Deduction of tax from travel agency commission.—

For the purposes of making a deduction of tax under section 52(1) of the Ordinance, every airline shall deduct or collect from every travel agent an amount calculated at the rate of 5 percent. of the commission payable on the sale of ticket or on receipt for carrying of cargo.”

(৫) rule 18 এর পরিবর্তে নিম্নরূপ rule 18 প্রতিস্থাপিত হইবে, যথা:—

“18. Issuance of certificate to the person from whom tax has been deducted or collected.—(1) All paying authorities other than the Government shall issue a certificate as required under section 58 of the Ordinance to the person from whom tax has been deducted under section 49(1)(c) of the Ordinance or rule 16 within fifteen days of deduction in the following proforma :—

Certificate of deduction of tax by paying authorities other than the Government under section 58 of the Income Tax Ordinance, 1984 (XXXVI of 1984), (in respect of supply of goods, execution of contracts or services rendered).

Name and address of the paying authorities.

Certified that a sum of taka
(in words.....)
only was deducted from the bill of.....
.....of (address)
.....as income tax which has already
been deposited into Bangladesh Bank/Sonali Bank/Treasury as
detailed below :

Date of payment.	Amount paid.	Amount of income tax deducted.	Rate of de-duction.	Challan No. and date of deposit of tax in Bangla-desh Bank/ Sonali Bank/ Treasury.	Amount of securi-ty deposit returned.
1	2	3	4	5	6

Date.....

Signature of the paying officer
Name and designation of the
paying officer.

(2) For deduction of tax under section 49(1)(c) of the Ordinance or rule 16 in respect of the Government offices, all Drawing and Disbursing Officers are required to submit the bills of contractors, suppliers and persons rendering services to the Audit/Treasury/District Accounts Offices/Upazila Accounts Offices in the usual manner, but showing the amount of tax deductible from the gross claim of the bill and the tax deducted shall be accounted for by book adjustment in the Audit/Treasury/District Accounts Offices/Upazila Accounts Offices; and this procedure shall be applicable in respect of the authorities who issue "Credit Notes" for payment to the carrying contractors.

(3) All Drawing and Disbursing Officers of the Government are required to submit to the Audit/Treasury/District Accounts Offices/Upazila Accounts Offices four(4) copies of "Certificate of Deduction" in the following form along with the relevant bills duly signed by them:

Certificate of deduction of tax under section 58 of the Income Tax Ordinance, 1984 (XXXVI of 1984), to be issued by Government Offices (in respect of supply of goods, execution of contracts or services rendered).

1. Certified that no deduction of tax has been made from the bill under submission since total payment to the contractors, suppliers or persons rendering services does not exceed taka 25,000.

2. Certified that tax of takaon account ofhas been deducted from the current bill amount of Taka..... at the rate appropriate to total payment of taka..... during the year and has been shown as less to the gross claim of the present bill under submission.

Date

.....
Drawing and Disbursing Officer.

3. Tax deducted as above has been recorded as below:

- (a) Token No.
 (b) Treasury Voucher No.
 (c) Date of submission of bill

Audit Officer

Treasury Officer

District Accounts Officer

Upazila Accounts Officer.

Date

Notes. - (1) In respect of paragraphs 1 and 2, the portion not applicable may be deleted.

(2) Two copies of the above certificate after countersignature by the Audit Officer/Treasury Officer/District Accounts Officer/Upazila Accounts Officer shall be returned to the Drawing and Disbursing Officer for giving one copy to the concerned contractor, supplier or the person rendering services. Of the remaining two (2) copies, one copy is to be sent by "Registered Post" by the Audit Officer/Treasury Officer/District Account Officer/Upazila Accounts Officer to the concerned income tax authorities as mentioned in notes of sub-rule (7). The remaining copy is to be sent of the Accountant General or Controller of Military Accounts, as the case may be.

(4) For deduction of tax under section 49(1)(h) of the Ordinance in respect of Government Offices, all Drawing and Disbursing Officers are required to submit the bills of landlords to the Audit/Treasury/District Accounts Offices/Upazila Accounts Offices in the usual manner, but showing the amount of tax deductible from the gross-claim of the bill and the tax deducted shall be accounted for by book adjustment in the Audit/Treasury/District Accounts Offices/Upazila Accounts Offices. All Drawing and Disbursing Officers are required to submit to the Audit/Treasury/District Accounts Offices/Upazila Accounts Offices four (4) copies of "Certificate of Deduction" in the following form alongwith the relevant bills duly signed by them:

Certificate of deduction of tax under section 58 of the Income Tax Ordinance, 1984 (XXXVI of 1984), to be issued by the Government Offices in respect of rent of house property.

1. Certified that tax of taka.....on account of house rent has been deducted from current bill amount of takaat the rate appropriate to the slab specified in rule 17B during the yearand has been shown as less to the gross claim of the present bill under submission.

Date

.....
Drawing and Disbursing Officer.

2. Tax deducted as above has been recorded as below:

(a) Token No.

(b) Treasury Voucher No.

(c) Date of submission of bill

Audit Officer

Treasury Officer

District Accounts Officer

Upazila Accounts Officer.

Date.....

Note : Two copies of the above certificate after counter signature by the Audit Officer/Treasury Officer/District Accounts Officer/Upazila Accounts Officer shall be returned to the Drawing and Disbursing Officer for giving one copy to the concerned landlord. Of the remaining two (2) copies, one copy is to be sent by "Registered Post" by the Audit Officer/Treasury Officer/District Accounts Officer/Upazila Accounts Officer to the concerned income tax authority as mentioned in notes of sub-rule (7). The remaining copy is to be sent to Accountant General or the Controller of Military Accounts, as the case may be.

(5) All paying and collecting authorities responsible for making deduction or collection of tax under Chapter VII of the Ordinance [except tax in respect of (a) supply of goods, execution of contracts or services rendered, or (b) rent for house property hired by the Government] shall furnish to the person to whom such payment has been made, or from whom such collection has been made, a certificate in the following form :

Certificate of deduction/collection of tax under section 58 of the Income Tax Ordinance, 1984 (XXXVI of 1984) [other than tax in respect of (a) supply of goods, execution of contracts or services rendered or (b) rent for house property hired by the Government].

1. Name and address of the person :
from whom tax has been deducted
or collected.

2. Nature of payment made/received :
and the amount of payment.
3. Date of payment/receipt of payment :
4. Amount of tax deducted/collected :
5. The rate of deduction/collection :
6. Challan No./Token No./Treasury :
Voucher No. and date of payment
of tax to the credit of the Govern-
ment.
7. Name and address of the paying or :
collecting authority.
8. Any other information :

Certified that the information given above is correct and complete.

Signature of the person respon-
sible for making payment or
collection.

Date

Name and address :

Note : The receipt for payment of the tax to the credit of the Government (that is, counterfoil of the income tax challan) shall be furnished along with the certificate.

(6) Tax deducted or collected by all authorities other than the Government shall be deposited into the Government Treasury, Bangladesh Bank or Sonali Bank through challans within one week from the date of deduction or collection as required under rule 13(b).

(7) A statement in the proforma given below, showing list of persons from whom tax has been deducted or collected in a month, shall be sent to the income tax authorities by the 15th of the month following the month in which the deduction or collection was made.

Name and address of the paying
or collecting authority.

Statement in respect of tax deducted or collected under Chapter VII or the Income Tax Ordinance, 1984 (XXXVI of 1984) for the month of in the year.....

Sl. No.	Name and address.	Amount of payment made/ received.	Date of payment of receipt of payment.	Amount of tax deducted/ collected.	Rate of deduction/ collection.	Challan No./ Token No./ Treasury Voucher No. and date of deposit.	Nature of payment.
1	2	3	4	5	6	7	8

Name and designation of the paying or collecting officer.

Signature of the paying or collecting officer.

Date

Notes.— (1) The statement is to be sent to the Commissioner of Taxes, Dhaka (North) Zone for the districts of Dhaka, Narayanganj, Gazipur, Manikgonj, Munshigonj and Narsinghdi; to the Commissioner of Taxes, Chittagong (South) Zone for the districts of Chittagong and Cox's Bazar; to the Commissioner of Taxes, Rajshahi Zone, for the districts of Rajshahi, Natore, Naogaon and Nawabgonj, to the Commissioner of Taxes, Khulna Zone, for the districts of Khulna, Bagerhat, and Satkhira.

(2) In the case of other districts, the statement shall be sent to the Deputy Commissioner of Taxes of the district concerned and in the case where there is more than one Deputy Commissioner of Taxes in a district to the Deputy Commissioner of Taxes, Circle-I of the district.

(3) In the case of districts where Taxes Offices do not exist, the statement shall be sent to the Deputy Commissioner of Taxes under whose jurisdiction such district or districts fall.

(4) The Deputy Commissioner of Taxes concerned shall verify the amount of tax deducted or collected from the relevant Audit/Treasury/District Accounts Offices/ Upazila Accounts Offices;”

(৬) rule 38 এর sub-clause(c) তে,—

(ক) “one lakh fifty thousand taka” শব্দগুলির পরিবর্তে “two lakh taka or a capital investment upto three lakh taka in small or cottage industry” শব্দগুলি প্রতিস্থাপিত হইবে;

- (খ) আইটেম (iv) এর paragraph(b) এর শেষ প্রান্তস্থিত “and” শব্দটি বিলুপ্ত হইবে এবং paragraph (c) এর শেষ প্রান্তস্থিত সেমি-কোলনটির পরিবর্তে “; and” শব্দটি ও সেমিকোলন প্রতিস্থাপিত হইবে এবং তৎপর নিম্নরূপ নূতন paragraph (d) সংযোজিত হইবে, যথা:—

“(d) where the assessee derives income chargeable under the head “Income from business or profession” but has not hitherto been assessed, by a bank certificate from a scheduled bank confirming maintenance of an account with such bank either in the name of the assessee or in the name of the business or profession;”।

মোঃ মতিউর রহমান

সদস্য (কর)।