

রেজিস্টার্ড নং ডি এ-১

“জাতির পিতা বঙ্গবন্ধু শেখ মুজিবুর রহমানের
জন্মশতবার্ষিকী উদ্‌যাপন সফল হোক”

বাংলাদেশ



গেজেট



অতিরিক্ত সংখ্যা

কর্তৃপক্ষ কর্তৃক প্রকাশিত

রবিবার, জুন ২৮, ২০২০

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

অর্থ মন্ত্রণালয়

অভ্যন্তরীণ সম্পদ বিভাগ

জাতীয় রাজস্ব বোর্ড

(আয়কর)

প্রজ্ঞাপন

তারিখ : ০৮ আষাঢ়, ১৪২৭ বঙ্গাব্দ/২২ জুন, ২০২০ খ্রিষ্টাব্দ

এস, আর, ও, নম্বর ১৬৫-আইন/আয়কর/২০২০।—Income-tax Ordinance, 1984 (Ordinance No. XXXVI of 1984), অতঃপর উক্ত Ordinance বলিয়া উল্লিখিত, এর section 185 এ প্রদত্ত ক্ষমতাবলে জাতীয় রাজস্ব বোর্ড Income-Tax Rules, 1984 এ নিম্নরূপ অধিকতর সংশোধনের প্রস্তাব করিয়া এতদ্বারা উহা প্রাক-প্রকাশ করিল, যথা :—

উপরি-উক্ত Rules এর—

(ক) rule 16 এর clause (b) এর Table-2 এর Serial No.7 এর শেষে উল্লিখিত কোলন চিহ্নের (:) পরিবর্তে সেমিকোলন (;) চিহ্ন প্রতিস্থাপিত হইবে এবং অতঃপর নিম্নরূপ নূতন clauses (c) ও (d) সন্নিবেশিত হইবে, যথা :—

“(c) the rate of deduction on the locally procured MS Scrap shall be 0.50%;

(d) the rate of deduction on the supply of rice, wheat, potato, onion, garlic, peas, chickpeas, lentils, ginger, turmeric, dried chillies, pulses, maize, coarse flour, flour, salt, edible oil, sugar, black pepper, cinnamon, cardamom, clove, date, cassia leaf, jute, cotton, yarn and all kinds of fruits shall be 2%.”;

(৬০১৭)

মূল্য : টাকা ১২.০০

(খ) rule 17A এর—

(অ) clause (b) এর Table-1 এর পরিবর্তে নিম্নরূপ Table-1 প্রতিস্থাপিত হইবে,
যথা :—

“Table-1

| Sl. No. | Heading | H.S. Code | Description |
|---------|---------|------------|---|
| (1) | (2) | (3) | (4) |
| 1. | 07.03 | 0703.20.90 | Garlic : Other |
| 2. | 10.05 | 1005.90.90 | Other Maize, Excluding wrapped/canned upto 2.5 kg |
| 3. | 17.01 | 1701.14.00 | Raw Sugar not containing added flavouring or colouring matter: Other cane sugar |
| 4. | 23.09 | 2309.90.90 | Preparations of a kind used in animal feeding other: other |
| 5. | 27.09 | 2709.00.00 | Petroleum oils and oils obtained from bituminous minerals, crude |
| 6. | 27.10 | 2710.12.11 | Motor spirit of H.B.O.C Type |
| 7. | 27.10 | 2710.12.19 | Other motor spirits, including aviation spirits |
| 8. | 27.10 | 2710.12.20 | spirit type jet fuel |
| 9. | 27.10 | 2710.12.31 | White spirit |
| 10. | 27.10 | 2710.12.32 | Naphtha |
| 11. | 27.10 | 2710.12.39 | Other |
| 12. | 27.10 | 2710.12.41 | J.P.1 kerosene type jet fuels |
| 13. | 27.10 | 2710.12.42 | J.P.4 kerosene type jet fuels |
| 14. | 27.10 | 2710.12.43 | Other kerosene type jet fuels |
| 15. | 27.10 | 2710.12.49 | Other kerosene |
| 16. | 27.10 | 2710.12.50 | Other medium oils and preparations |
| 17. | 27.10 | 2710.12.61 | Light diesel oils |
| 18. | 27.10 | 2710.12.62 | High speed diesel oils |
| 19. | 27.10 | 2710.12.69 | Other |
| 20. | 27.10 | 2710.19.11 | Furnace oil |
| 21. | 27.10 | 2710.19.19 | Other |
| 22. | 27.11 | 2711.12.00 | Propane |

| Sl. No. | Heading | H.S. Code | Description |
|---------|---------|--------------|---|
| (1) | (2) | (3) | (4) |
| 23. | 27.11 | 2711.13.00 | Butanes |
| 24. | 27.13 | 2713.20.10 | Petroleum bitumen-In Drum |
| 25. | 27.13 | 2713.20.90 | Petroleum bitumen-Other |
| 26. | 41.02 | 4102.10.00 | Raw skins of sheep or lambs-With wool on |
| 27. | 41.02 | 4102.21.00 | Raw skins of sheep or lambs-Without wool on: Pickled |
| 28. | 41.02 | 4102.29.00 | Raw skins of sheep or lambs-Without wool on: Other |
| 29. | 41.03 | 4103.20.00 | Other raw hides and skins-of reptiles |
| 30. | 41.03 | 4103.90.00 | Other raw hides and skins Other |
| 31. | 72.13 | All H.S Code | Bars and rods, hot-rolled, in irregularly woun coils, of iron or non-alloy steel |
| 32. | 72.14 | All H.S Code | Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot- drawn or hot-extruded, but including those twisted after rolling |
| 33. | 72.15 | All H.S Code | Other bars and rods of iron or non-alloy steel. |
| 34. | 72.16 | All H.S Code | Angles, shapes and sections of iron or non- alloy steel |
| 35. | 84.08 | 8408.90.10 | Engines of capacity 3 to 45 HP |
| 36. | 84.08 | 8408.90.90 | Other |
| 37. | 84.13 | 8413.70.00 | Other centrifugal pumps; Other pumps; liquid elevators |
| 38. | 84.37 | 8437.10.00 | Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetable; Other machinery |
| 39. | 84.67 | 8467.29.00 | Other, Other tools |
| 40. | 85.17 | 8517.12.10 | Cellular (Mobile/fixed wireless) telephone set |
| 41. | 85.17 | 8517.70.00 | Loaded Printed Circuit Board/PCB; Assembled/ Mother Board for Cellular Phone; Key; Keypad housing; Keypad Dome; Front Shell; Vibrator; motor; Touch Panel; Touch Panel Glass for mobile phone; Liquid Crystal Module; Camera Module; Input-Output (I/O) Port; Internal Earphone; Microphone; Antenna; Receiver; |

| Sl. No. | Heading | H.S. Code | Description |
|---------|---------|------------|--|
| (1) | (2) | (3) | (4) |
| 42. | 89.01 | 8901.20.30 | Vessels capacity exceeding 5000 DWT for registration in Bangladesh operating in Ocean for at least three consecutive years and not older than 20 years from the date of commissioning; |
| 43. | 89.01 | 8901.90.30 | Vessels capacity exceeding 5000 DWT for registration in Bangladesh operating in Ocean for at least three consecutive years and not older than 22 years from the date of commissioning; |

”; এবং

(আ) clause (d) এর Table-5 এর পরিবর্তে নিম্নরূপ Table-5 প্রতিস্থাপিত হইবে, যথা :—

"Table-5

| Sl. No. | Heading | H.S. Code | Description |
|---------|---------|------------|---|
| (1) | (2) | (3) | (4) |
| 1. | 25.06 | 2506.20.00 | Quartzite |
| 2. | 25.18 | 2518.10.00 | Dolomite not calcined or sintered |
| 3. | 25.21 | 2521.00.10 | Lime Stone only used for cement manufacturing |
| 4. | 25.23 | 2523.10.20 | Clinker only used for cement manufacturing |
| 5. | 26.02 | 2602.00.00 | Manganese ores/concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more calculated on the dry weight |
| 6. | 26.18 | 2618.00.00 | Slag only used for cement manufacturing |
| 7. | 26.20 | 2620.99.10 | Fly Ash only used for cement manufacturing |
| 8. | 27.04 | 2704.00.00 | Coke and semi-coke of coal, of lignite or of peat; retort carbon |

”;

(গ) rule-24 এর sub-rule (1) এর পর নিম্নরূপ নূতন sub-rule (1A) এবং Form সন্নিবেশিত হইবে, যথা :—

"(1A) An individual assessee who has income and gross wealth not exceeding Tk. 4,00,000/-and Tk. 40,00,000/-respectively may submit the return of income in the following form and verified in the manner indicated there in:

Provided that an assessee who owns a motor car or has an investment in house property or in apartment in any city corporation area shall not be eligible for this return.

| IT-GHA 2020 | | | | | | | | | | | | | | | | | | | | |
|--|---|---|-----------------------|----------------------------|---------------------|-------------|------------------------|--|------------|---------------|-------------|----------------------------|---------------------------|--|-----------------|-------------------|-------------|--------|--|--|
| Form of Return of Income Under Income-tax Ordinance, 1984 (Ord. XXXVI of 1984) | | | | | | | | | | | | | | | | | | | | |
| Office Register No. | <div style="border: 1px solid black; padding: 2px;">Applicable for Individual Taxpayers having taxable income and gross wealth not exceeding tk. 4,00,000/- and tk. 40,00,000/-respectively</div> | <div style="border: 1px solid black; padding: 2px; width: 80px; margin: 0 auto;">Universal Self</div> <div style="border: 1px solid black; padding: 2px; width: 80px; margin: 0 auto; text-align: center;">Photograph of the Assessee</div> | | | | | | | | | | | | | | | | | | |
| 1. Name: | _____ | | | | | | | | | | | | | | | | | | | |
| 2. TIN: | _____ | | | | | | | | | | | | | | | | | | | |
| 3. Circle: | _____ | 4. Zone: _____ | | | | | | | | | | | | | | | | | | |
| 5. Resident: <input type="checkbox"/> | 6. Non-resident: <input type="checkbox"/> | 7. Assessment Year: _____ | | | | | | | | | | | | | | | | | | |
| 8. Present Address and Mobile No. | | 9. Permanent Address and NID No. | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| 10. Taxable Income: Tk. | _____ | 11. Gross Wealth: Tk. _____ | | | | | | | | | | | | | | | | | | |
| 12. Amount of Tax: Tk. | _____ | 13. Source of Income: Bank & Challan No. & Date _____ | | | | | | | | | | | | | | | | | | |
| <p>12. Verification: I Father/Spouse TIN do solemnly declare that I am eligible for this Return form and the information given here is correct and complete. I don't have any motor car and an investment in house property or in apartment in any city corporation area.</p> <p style="text-align: right;">Date: _____ (Signature)</p> | | | | | | | | | | | | | | | | | | | | |
| <p>● Please show tax computation, name list of documents attached herewith and give brief description of your wealth and liabilities overleaf.</p> | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">Universal Self</td> <td style="width: 33%;">Acknowledge Receipt</td> <td style="width: 33%;">Register No.</td> </tr> <tr> <td>Name: _____</td> <td>Assessment Year: _____</td> <td></td> </tr> <tr> <td>TIN: _____</td> <td>Circle: _____</td> <td>Zone: _____</td> </tr> <tr> <td>Taxable Income: Tk.</td> <td>Gross Wealth : Tk.</td> <td></td> </tr> <tr> <td>Amount of Tax :</td> <td>Bank/Mobile Bank:</td> <td>Challan No.</td> </tr> <tr> <td>Date :</td> <td colspan="2" style="text-align: right;">Signature of the receiving officer with Seal</td> </tr> </table> | | | Universal Self | Acknowledge Receipt | Register No. | Name: _____ | Assessment Year: _____ | | TIN: _____ | Circle: _____ | Zone: _____ | Taxable Income: Tk. | Gross Wealth : Tk. | | Amount of Tax : | Bank/Mobile Bank: | Challan No. | Date : | Signature of the receiving officer with Seal | |
| Universal Self | Acknowledge Receipt | Register No. | | | | | | | | | | | | | | | | | | |
| Name: _____ | Assessment Year: _____ | | | | | | | | | | | | | | | | | | | |
| TIN: _____ | Circle: _____ | Zone: _____ | | | | | | | | | | | | | | | | | | |
| Taxable Income: Tk. | Gross Wealth : Tk. | | | | | | | | | | | | | | | | | | | |
| Amount of Tax : | Bank/Mobile Bank: | Challan No. | | | | | | | | | | | | | | | | | | |
| Date : | Signature of the receiving officer with Seal | | | | | | | | | | | | | | | | | | | |

(ঘ) rule 24A এর পর নিম্নরূপ নূতন rule 24B সন্নিবেশিত হইবে, যথা :—

“24B. Declaration Form under section 19AAAA.—The Declaration required to be furnished under sub-section (2) of 19AAAA shall be in the following form and verified in the manner indicated therein :

| | | |
|---|---------------------------|---|
| | National Board of Revenue | |
| Register No. | Office Copy | IT D2020 |
| Declaration form under section 19AAAA of the Income-tax Ordinance, 1984 | | |
| 1. Name of the Assessee : | | |
| 2. TIN : | 3. Circle : | |
| 4. NID : | 5. Zone : | |
| 6. Email : | 7. Contact No. : | |
| 8. Amount of Investment : | 9. Date : | |
| 10. Amount of Tax : | 11. P.O Details : | |
| 12. BO Account No. (Ledger and Portfolio Statement Attached) : | | |
| 13. Name of Brokerage House or Merchant Banks : | | |
| 14. Name of the Bank and Account No (Statement Attached) : | | |
| 15. Verification : 1.....Father/Spouse.....TIN.....do solemnly declare that the information given by this declaration is correct and complete. Date : (Signature) | | |
| Date : | | Signature of the receiving officer with Seal |

National Board of Revenue

Register No.

Assessee's Copy

IT D2020

Declaration form under section 19AAAA of the Income-tax Ordinance,
1984

1. Name of the Assessee :
2. TIN :
3. Circle :
4. NID :
5. Zone :
6. Email :
7. Contact No. :
8. Amount of Investment :
9. Date :
10. Amount of Tax :
11. P.O Details :
12. BO Account No. (Ledger and Portfolio Statement Attached) :
13. Name of Brokerage House or Merchant Banks :
14. Name of the Bank and Account No (Statement Attached) :

15. Verification :

I.....Father/Spouse.....TIN.....do solemnly
declare that the information given by this declaration is correct and complete.

Date :

(Signature)

Date:

Signature of the receiving
officer with Seal

(ঙ) rule 33 এর sub-rule (2) এর clause (a) এর পরিবর্তে নিম্নরূপ clause (a) প্রতিস্থাপিত হইবে, যথা :—

“(a) “basic salary” means the pay which is payable monthly or otherwise except bonuses or allowances of any kind called by whatever name, but does not include—

- (i) dearness pay unless it enters into the computation of superannuation or retirement benefits of the employee concerned;
- (ii) employer’s contribution to a recognised provident fund to which the Provident Fund Act, 1925 (XIX of 1925), applies and the interest credited on the accumulated balance of an employee in such fund; and

(iii) perquisites, annuities and benefits referred to in sub-rule (1).”।

২। এই প্রজ্ঞাপন ১ জুলাই, ২০২০ খ্রিস্টাব্দ তারিখে কার্যকর হইবে।

৩। উপরি-উক্ত সংশোধনী প্রস্তাব সম্পর্কে কাহারও কোন আপত্তি এবং পরামর্শ থাকিলে সংশ্লিষ্ট ব্যক্তিকে উহা, এই প্রজ্ঞাপন সরকারি গেজেটে প্রকাশের তারিখ হইতে আগামী ৩০ জুন, ২০২০ এর মধ্যে, নিম্নস্বাক্ষরকারীর নিকট পৌঁছাইবার জন্য অনুরোধ করা যাইতেছে এবং উক্ত সময়ের মধ্যে সংশোধনী প্রস্তাব সম্পর্কে কাহারও নিকট হইতে কোন আপত্তি বা পরামর্শ পাওয়া গেলে জাতীয় রাজস্ব বোর্ড উহা বিবেচনাক্রমে প্রস্তাবিত সংশোধনী চূড়ান্ত করিবে। উক্ত সময়ের মধ্যে কাহারও নিকট হইতে কোন আপত্তি বা পরামর্শ পাওয়া না গেলে উক্ত Ordinance এর section 185 এর sub-section (4) এর proviso অনুযায়ী এইরূপ প্রাক-প্রকাশ চূড়ান্ত প্রকাশ বলিয়া গণ্য করা হইবে।

জাতীয় রাজস্ব বোর্ডের আদেশক্রমে

মোঃ আলমগীর হোসেন

সদস্য (কর নীতি)

জাতীয় রাজস্ব বোর্ড।

মোঃ তারিকুল ইসলাম খান, উপপরিচালক, বাংলাদেশ সরকারী মুদ্রণালয়, তেজগাঁও, ঢাকা কর্তৃক মুদ্রিত।

মোঃ আসাদুজ্জামান, উপপরিচালক (অতিঃ দায়িত্ব), বাংলাদেশ ফরম ও প্রকাশনা অফিস, তেজগাঁও,

ঢাকা কর্তৃক প্রকাশিত। web site: www.bgpress.gov.bd