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Bangladesh  Gazette

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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH  
CABINET SECRETARIAT

Establishment Division

Implementation Cell

NOTIFICATION

Dacca, the 31st December, 1980

No. S.R.O. 453-L/80-ED(IC)SH-89/80-285.—In exercise of the powers conferred by sub-clause (iv) of clause (a) of section 5 of the Bangladesh Public Service Commission Ordinance, 1977 (Ord. No. LVII of 1977), the President is pleased to make the following amendment in this Division notification S. R. O. No. 325-L/80-ED(IC)SH-89/80-87, dated the 11th September 1980, namely :—

In the said notification, in paragraph 2 under the Schedule for the words "31st day of December, 1980" the words "31st day of January, 1981" shall be *substituted*.

By order of the President

MD. NURUZZAMAN  
Additional Secretary.

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(4323)

Price : Taka 1.00.

**MINISTRY OF FINANCE**  
**Internal Resources Division**  
**NATIONAL BOARD OF REVENUE**

**NOTIFICATIONS**

**Dacca, the 31st December, 1980**

**No. S.R.O. 454-L/80.**—In exercise of the powers conferred by sub-section (1) of section 60 of the Income-tax Act, 1922 (XI of 1922), and in supersession of the Ministry of Finance Notification No. S. R. O. 1041(K)/61, dated the 31st October, 1961, the Government is pleased to direct that—

- (a) the following classes of income shall be exempt from the tax payable under the said Act and they shall not be taken into account in determining the total income of an assessee for the purposes of the said Act :—
- (1) the yield of Post Office Savings Certificates ;
  - (2) the interest on deposits in the Post Office Savings Bank ;
  - (3) the income of a University or other educational institution existing solely for educational purposes and not for purposes of profit ;
  - (4) scholarships granted to meet the cost of education ;
  - (5) 'Jangi Inams' awarded to officers and personnel below Commissioned rank including followers of the Bangladesh Armed Forces in respect of services rendered during the World Wars I and II ;
  - (6) the allowances attached to Honours, Awards or Medals awarded by the President of Bangladesh including those awarded by the Government of Pakistan or United Kingdom prior to the 16th December, 1971 ;
  - (7) such portion of the income of a member of the Bangladesh Armed Forces as is compulsorily payable by him under the orders, or with the approval, of the Government to a mess, entertainment or band fund ;
  - (8) the income Regimental Institutes derived from rebates payable by the Institute Contractors ;
  - (9) the income of recognised Regimental Thrift and Savings funds, the assets of which consist solely of deposits made by members and the profits earned by the investment thereof ;
  - (10) pensions granted to personnel of the Bangladesh Armed Forces including personnel of Territorial Force in respect of wounds or injuries received in action, or in the performance of their duties as members of such forces otherwise than in action ;

- (11) extraordinary pensions granted to the Civil Officers excluding family pensions granted as a result of the death of such an officer under chapter XXXVIII of the Civil Service Regulations or Regulations for the Army in Bangladesh, as the case may be, in respect of wounds or injuries received in the performance of their duties;
- (12) pensions granted to personnel of the Bangladesh Armed Forces including personnel of Territorial Force who have been invalided from service with such Forces on account of bodily disability attributable to or aggravated by, such service;
- (13) value of rations issued in kind or money allowances paid in lieu thereof to members of the Bangladesh Armed Forces or of Territorial Force;
- (14) value of rent-free quarters occupied by or money allowance paid in lieu thereof to members of the Bangladesh Armed Forces including Territorial Forces; in all cases irrespective of whether the individual concerned is married or single;
- (15) conservancy allowance granted in lieu of free conservancy to personnel below commissioned rank of the Bangladesh Armed Force and Territorial Force;
- (16) deferred pay admissible to the Armed Forces personnel under the new pay Code;
- (17) the perquisite represented by the right of any of the officers specified in the annexed list to occupy free of rent as a place of residence any premises provided by the Government:

#### List of Officers

The President of Bangladesh :

The Chief of Staff of the Bangladesh Army, Navy, and Air Force ;

- (18) such part of income in respect of which the said tax is payable under the head "property" as is equal to the amount of rent payable for a year but not paid by a tenant of the assessee and so proved to be lost and irrecoverable, where—
  - (a) the tenancy is bona-fide ;
  - (b) the defaulting tenant has vacated, or steps have been taken to compel him to vacate, the property ;
  - (c) the defaulting tenant is not in occupation of any other property of the assessee ;
  - (d) the assessee has taken all reasonable steps to institute legal proceedings for the recovery of the unpaid rent or satisfies the Deputy Commissioner of Taxes that legal proceedings would be useless; and
  - (e) the annual value of the property to which the unpaid rent relates has been included in the assessed income of the year during which that rent was due and income-tax has been duly paid on such assessed income;

- (19) when in any year an assessee has ceased to be an employee participating in a recognised Provident Fund and has been declared by the employer maintaining the Fund not to be eligible to receive the whole of the accumulated balance due to him, so much of his income as is assessable for that year shall be exempted from income-tax and shall be excluded from the computation of his total income for the purposes of the said Act as is equivalent to so much of the accumulated balance due to him as has not been paid or is not payable to him, and if such amount exceeds the amount of his income in that year, so much of his income in the following year or years as is equal to the amount of such excess shall be so exempted and excluded in such year or years;
- (20) income of a Service Fund derived from interest on Government securities or interest on funds deposited with the Government.

*Explanation.*—For the purpose of this exemption, a Service Fund means a Fund established under the authority of or with the permission of, the Government for the purpose of securing deferred annuities to the subscribers, or payments to them in the event of their resignation or dismissal from the service in which they are employed, or provision for their wives or children after their death, or payments to their estate or their nominees upon their death to which servants of the Government are alone admissible as subscribers or members and the funds of which are either deposited with the Government or invested in Government Securities;

- (21) income received by an employee of a foreign enterprise, not engaged in any trade or business in Bangladesh, as remuneration for services rendered by him during the course of his stay in Bangladesh, where such stay does not exceed in the aggregate a period of ninety days in any year and where such remuneration is not liable to be deducted from the income, profits and gains chargeable under the Income-tax Act, 1922;

## II

### INCOMES INCLUDED IN TOTAL INCOME BUT EXEMPT FROM INCOME-TAX AND NOT FROM SUPER-TAX

- (b) the following classes of income shall be exempt from the tax payable under the said Act, but shall be taken into account in determining the total income of an assessee for the purposes of the said Act:—
- (1) sums received by an assessee on account of salary, bonus, commission or other remuneration for services rendered, or in lieu of interest on money advanced to a person for the purposes of his business, where such sums have been paid out of, or determined with reference to, the profits of such business, and by reason of such mode of payment or determination, have not been allowed as a deduction but have been included in the profits of business on which income-tax has been assessed and charged under the head "business":

Provided that such sums shall not be exempt from the payment of supertax unless they are paid to the assessee by a person other than a company and have already been assessed to super-tax;

- (2) such part of the profits or gains of a firm which has discontinued its business, profession or vocation as is proportionate to the share of an assessee in the firm at the time of such discontinuance, if income-tax has any time been charged on such business, profession or vocation under the Income-tax Act, 1918 (VII of 1918), or if an assessment has been made on the firm in respect of such profits or gains under sub-section (1) of section 25 of the Income-tax Act, 1922;

### III

#### INCOME EXEMPT FROM SUPER-TAX, BUT NOT FROM INCOME-TAX

- (c) the following class of income shall be exempt from super-tax but not from income-tax payable under the said Act:—So much of the income of any Investment Trust Company as is derived from dividends paid by any other company which has paid or will pay super-tax in respect of the profits out of which such dividends are paid.

*Explanation.*—For the purpose of this clause an Investment Trust company means a company which is registered under the Companies Act, 1913 (VII of 1913), or formed in pursuance of an Act of Parliament and in respect of which the Government is satisfied—

- (i) that it is: (a) a company having for its principal business the acquisition and holding of investments in the stocks, shares, bonds, debentures, or debenture stocks, of other companies or in securities issued by public authorities, or (b) a company in which the Government participates either directly by investment in the share capital or indirectly by grant of loans and which is engaged in the acquisition and holding of investments in the stocks, shares, bonds, debentures or debenture stocks of other companies and providing credit to industrial enterprises in Bangladesh;
- (ii) that it is not a company formed for the purpose of, or engaged in acquiring or exercising control over any other company or group of companies or enabling any other persons to acquire or exercise such control;
- (iii) that it is a public limited company.

**No. S.R.O. 455-L/80.**—The following draft of the Income-tax (Taxation and Exemption Certificate) Rules, 1980, which the National Board of Revenue proposes to make in exercise of the powers conferred by Section 59 of the Income Tax Act, 1922 (XI of 1922), read with section 44G thereof is hereby published as required by sub-section (4) of section 59 of the said Act for the information of persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 30th January 1981.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the National Board of Revenue.

#### Draft Rules.

1. These rules may be called the Income-tax (Taxation and Exemption Certificates) Rules, 1980.

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

(a) "competent authority" means—

- (i) the Deputy Commissioner of Taxes of the area in which the person carries on the business, profession or vocation or where the business, profession or vocation is carried on at more than one place then the Deputy Commissioner of Taxes of the area in which the principal place of business, profession or vocation is situate; and in all other cases, the Deputy Commissioner of Taxes of the area in which a person resides; and
- (ii) any other officer who may be authorised by the National Board of Revenue or the Commissioner of Taxes to issue taxation certificates or exemption certificates;

(b) "Form" means a Form annexed to these rules.

3. Every application for a taxation certificate or an exemption certificate shall be made in Form A.

4. Taxation Certificates issued by the competent authority shall be in Form B.

5. Exemption certificates issued by the competent authority shall be in Form C.

6. Every person who is not domiciled in Bangladesh shall, at the request of any officer of customs, present his taxation certificate or exemption certificate or the certificate issued under rule 9 or 10 for examination before he leaves Bangladesh.

7. Subject to the provisions of rule 8, the following exceptions are made under sub-section (1) of section 44G, of the Income-tax Act, 1922, namely:—

- (i) all persons below the age of eighteen years;
- (ii) passengers who can show by the dates stamped on their passports, or by other reliable evidence, that—
  - (a) they have not spent more than ninety days at a time in Bangladesh, and
  - (b) they have not spent more than ninety days in any financial year in Bangladesh;
- (iii) passengers travelling by a pilgrim ship which sails direct from a port in Bangladesh to Jeddah;
- (iv) all employees of the Government and local authorities in Bangladesh;
- (v) agriculturists who produce the certificates specified in rule 9;

- (vi) all members of Diplomatic, Trade or Commercial Missions appointed by foreign Governments, Trade Commissioners and Consular Officer *de carriers*, and all full-time employees of such Diplomatic Missions, Trade Commissioners and Consular Officers;
- (vii) All officers and employees of Foreign Governments visiting Bangladesh on duty ;
- (viii) the wives and dependents of persons covered by clauses (iv), (v), (vi) and (vii) ;
- (ix) ladies other than professional entertainers ;
- (x) all experts visiting Bangladesh under technical assistance and aid schemes whose salary or remuneration is exempt from payment of tax under a special or general agreement :

Provided that a competent authority may issue an order in respect of any person who would otherwise be covered by one or more of these exceptions, excluding such persons from the scope of the exception.

8. For the purpose of the exceptions made under rule 7, the officer of Customs and owner or charterer of a ship or aircraft may accept a certificate issued by—

- (i) the Head of the Department in which the person is serving in the case of employees of the Government and the wives and dependents of such employees; and the Principal officer in the case of employees of local authorities established in Bangladesh and the wives and dependents of such employees ;
- (ii) the head of a village or other revenue authority in the case of agriculturists who have no other source of income except agricultural income and the wives and dependents of such agriculturists;
- (iii) the Head of a Diplomatic Mission or any member of the Mission authorised by him in this behalf in the case of members and employees of Diplomatic Mission and the wives and dependents of such employees ;
- (iv) the Trade Commissioner or Consular officer or any officer authorised by him in this behalf in the case of persons serving under him and the wives and dependents of such persons.

9. The certificate referred to in clause (i), (iii) and (iv) of rule 8 shall be in Form D.

10. The certificate under clause (ii) of rule 8 shall be in Form E.

11. In the case of a person who claims to be domiciled in Bangladesh, the officer of customs and the owner or charterer of a ship or aircraft may accept the following evidence of nationality, namely : —

- (a) a passport issued by the Government; or
- (b) a certificate of nationality or domicile issued by a District Magistrate or the Government.

## FORM A

[See rule 3]

Application for a certificate under section 44G of the Income-tax Act, 1922  
(XI of 1922).

To

†The Deputy Commissioner of Taxes,  
 \*Exemption and Refund Circle, Dacca/Chittagong/Khulna/Rajshahi.  
 \*Salaries Circle.....  
 Dacca/Chittagong/Khulna/Rajshahi.

Sir,

I request that an Income-tax Clearance Certificate be granted to me, I give below necessary particulars:

1. Name of applicant.....  
(In block letters)
2. Domicile.....
3. Present address.....
4. Permanent address.....
5. Nature of business, profession or vocation, in Bangladesh.....  
(If the visit to Bangladesh was made only as a tourist and no income was earned during the period of stay in Bangladesh, it should be so stated).
6. Place(s) at which the business, profession or vocation is or was carried on.....
7. Name and address of employer(s) of the applicant.....  
(In case the applicant is representing a firm or a company, the name and address of the company or firm should be stated here).
8. Name of the Deputy Commissioner of Taxes, if any, where last assessment of the applicant was made.....
9. Date of arrival in Bangladesh.....
10. Probable date of departure.....

*N. B.*—Please see the certificate.

†When the applicant is an existing assessee the application should be addressed to the Deputy Commissioner of Taxes who completed the last assessment.

\*Strike out whichever is inapplicable.



11. Destination .....
12. Mode of travel (by air/sea/land).....
- Place..... Date .....

Yours faithfully,  
Applicant.

Certificate to be furnished by Employers/Associates/Agents/Head Office/  
Branch Office, etc.

1. Certified that.....  
(Name in block letters).

is our employee/representative/associate.

2. \*(i) Certified that.....  
(Give name)  
is leaving Bangladesh temporarily on leave/duty and will return by.....  
.....  
(Give approximate date)

\*(ii) Certified that his/her income was less than the taxable minimum during  
the period(s).....

\*(iii) A cheque for the amount of tax due along with the computation of  
income is enclosed.

\*(vi) We undertake to pay the tax liability, if any, when determined.

Signature.....

Designation.....

Name and address of the Employers/Associa-  
tes/Agents/Head Office/Branch Office..

\* Strike out whichever is inapplicable.

Guarantee Certificate to be furnished by a tax-payer in Bangladesh in the  
case of persons who are neither employees nor representatives of any firm.

We/I, .....certify  
(Name in block letters)

that, ..... is known to us/me and  
that we/I undertake to pay his/her tax liability, if any, when determined.

Signature of the.....  
guarantor.

Name and address.....

G. I. R. No.....

Circle in which assessed.....

FORM B

[See rule 4]

Book No..... Serial No.....

Taxes Department

Certificate under section 44G of the Income-tax Act 1922 (XI of 1922).

Office of the Deputy Commissioner of Taxes,

..... Division/Ward/Circle.

Place .....

Date .....

This is to certify that..... of.....  
has no ..... liabilities.

(had made satisfactory arrangement for his/her) under the Income Tax Act, 1922 or under the Excess Profits Tax Act, 1940, the Business Profits Tax Act, 1947, the Estate Duty Act, 1950, the Sales Tax Act, 1951, the Gift-Tax Act, 1963, or the Wealth-Tax Act, 1963

This certificate is valid up to.....

(Signature)

Deputy Commissioner of Taxes,

..... Division/Ward/Circle.

Place .....

Date .....

Signature or left hand thumb impression of the applicant or the person receiving the certificate on behalf of the applicant.

FORM C

[See rule 5]

Book..... Serial No.....

Taxes Department

Certificate of exemption under section 44G of the Income-tax Act, 1922 (XI of 1922).

Office of the Deputy Commissioner of Taxes,

..... Division/Ward/Circle.

Place .....

Date .....

This is to certify that.....of.....  
.....is exempted from producing evidence  
of payment of taxes in connection with his journey to.....  
all journeys

.....  
.....  
.....  
performed before.....

This certificate is valid up to.....

(Signature)  
Deputy Commissioner of Taxes,  
.....Division/Ward/Circle.

Place .....

Date .....

Signature or left hand thumb impression of the applicant or of the person  
receiving the certificate on behalf of the applicant.....

FORM D

[See rule 9]

Certificate under section 44G of the Income-tax Act, 1922.

Certified that .....is

\*full time employee

.....  
\*the wife/dependent of.....who is a  
full time employee of.....and that he has been employed in  
his present post since.....

Signature.....

Designation.....

Address .....

Date.....

\*Delete the inappropriate words.

## FORM E

[See rule 10]

Certificate under section 44G of the Income-tax Act, 1922. This is to certify that..... is an \*agriculturist and has no other source of income except agricultural income.

\*wife/dependent of ..... who is an agriculturist and who has no income other source of income except agricultural income.

Signature.....

Designation.....

Address.....

Date.....

\* Delete the inappropriate words.

M. S. CHOWDHURY

Member (Taxes).

মহকুমা প্রশাসকের কার্যালয়, সদর, নোয়াখালী

ফরম গ

[৪২ নিয়ম দ্রষ্টব্য]

মেম্বার পদে নির্বাচিত প্রার্থীর তালিকা

জিলা—নোয়াখালী, মহকুমা—সদর, থানা—সেনবাগ।

ইউনিয়নের নাম।	যে ওয়ার্ড হইতে নির্বাচিত সেই ওয়ার্ডের নাম ও নম্বর (মেম্বারের ক্ষেত্রে প্রযোজ্য)।	নির্বাচিত প্রার্থীর নাম, পিতার নাম ও ঠিকানা (মনোনয়নপত্রে যেরূপ আছে)।	যে পদে নির্বাচিত হইয়াছেন।	মন্তব্য।
১	২	৩	৪	৫

৫ নং অর্জনতলা	১ নং ওয়ার্ড	আব্দুচ্ছোবহান, পিতা মৃত কোরবান আলী নিয়াজী, গাং চাঁচুয়া।	মেম্বার।	
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স্থান—মাইলদীকোর্ট, নোয়াখালী,  
তারিখ—১৯-১২-১৯৮০।

আব্দু আহমদ  
রিটার্নিং অফিসার  
ও  
মহকুমা নির্বাচন অফিসার।

মহকুমা প্রশাসকের কার্যালয়, সিরাজগঞ্জ, পাবনা

ফরম নং

[৪২ নিয়ম দ্রষ্টব্য]

মেম্বার পদে নির্বাচিত প্রার্থীগণের তালিকা

জিলা—পাবনা, মহকুমা—সিরাজগঞ্জ, থানা—সিরাজগঞ্জ।

ইউনিয়নের নাম।	যে ওয়ার্ড হইতে নির্বাচিত সেই ওয়ার্ডের নাম ও নম্বর (মেম্বারের ক্ষেত্রে প্রযোজ্য)।	নির্বাচিত প্রার্থীর নাম, পিতার নাম ও ঠিকানা (মনোনয়ন- পত্রে বেরূপ আছে)।	যে পদে নির্বাচিত হইয়াছেন।	নম্বর।
১	২	৩	৪	৫
সদাবাদ	১ নং ওয়ার্ড	লিয়াকত আলী, পিতা সোনা উল্লাহ, মাং পোড়াবাড়ী উত্তর।	মেম্বার।	বিনা প্রতি- দ্বন্দ্বীতায় নির্বাচিত।

স্থান—সিরাজগঞ্জ,

তারিখ—১৯-১২-১৯৮০।

[অস্পষ্ট]

ডিটানিং অফিসার

এবং

মহকুমা নির্বাচন অফিসার।

জিলা—পাবনা, মহকুমা—সিরাজগঞ্জ, থানা—কাজিপুর।

ইউনিয়নের নাম।	যে ওয়ার্ড হইতে নির্বাচিত সেই ওয়ার্ডের নাম ও নম্বর (মেম্বারের ক্ষেত্রে প্রযোজ্য)।	নির্বাচিত প্রার্থীর নাম, পিতার নাম ও ঠিকানা (মনোনয়ন- পত্রে বেরূপ আছে)।	যে পদে নির্বাচিত হইয়াছেন।	নম্বর।
১	২	৩	৪	৫
কাজিপুর	৩ নং ওয়ার্ড	আবুল মনছুর, পিতা জহির উদ্দিন, মাং প্রজার পাড়া।	মেম্বার।	বিনা প্রতি- দ্বন্দ্বীতায় নির্বাচিত।

স্থান—সিরাজগঞ্জ,

তারিখ—১৯-১২-১৯৮০।

[অস্পষ্ট]

ডিটানিং অফিসার

এবং

মহকুমা নির্বাচন অফিসার।

জিলা—পাবনা, মহকুমা—সিরাজগঞ্জ, থানা—চৌহালী।

ইউনিয়নের নাম।	বে ওয়ার্ড হইতে নির্বাচিত সেই ওয়ার্ডের নাম ও নম্বর (সেবের ক্রমক্রমে প্রবোধ্য)।	নির্বাচিত প্রার্থীর নাম, পিতার নাম ও ঠিকানা (মনোনয়ন পত্রে বেরূপ আছে)।	যে পদে নির্বাচিত হইয়াছেন।	মন্তব্য।
১	২	৩	৪	৫
শিরকুটিয়া	১ নং ওয়ার্ড	নো: লতিক শিঃ, পিতা হাল মিয়া শিঃ, সং শাশ কাউলিয়া	মেম্বার।	বিনা প্রতি- দন্দীতার নির্বাচিত।

স্থান—সিরাজগঞ্জ,

তারিখ—১৯-১২-১৯৮০।

[অসুপচর্চ]  
ব্রিটানিং অফিসার  
এবং  
মহকুমা নির্বাচন অফিসার।