

GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH
NATIONAL BOARD OF REVENUE
Dhaka, the 14th January, 1985

No. S.R.O. 39-L/85.-In exercise of the powers conferred by section 185 of the Income Tax Ordinance, 1984 (XXXVI of 1984), read with sub-section (4) of that section, the National Board of Revenue is pleased to make the following rules, namely:-

THE INCOME TAX RULES, 1984

1. **Short title.**— These rules may be called the Income Tax Rules, 1984.
- ¹ [2. **Definitions.**—In these rules, unless there is anything repugnant in the subject or context—
 - (a) “certificate” means a certificate forwarded to the Tax Recovery Officer by the Deputy Commissioner of Taxes, issued under section 138 of the Ordinance, for the recovery of arrears under these rules;
 - (b) “defaulter” means the assessee mentioned in the certificate;
 - (c) “execution”, in relation to a certificate, means steps taken for the recovery of arrears under these rules in pursuance of a certificate;
 - (d) “officer” means a “public officer” as defined in the Code of Civil Procedure, 1908 (Act V of 1908), or a “public servant” as defined in section 21 of the Penal Code (Act XIV of 1860), including a person subordinate to the Tax Recovery Officer whom the Tax Recovery Officer authorises to execute an order of attachment or sale or arrest;
 - (e) “ordinance” means the Income Tax Ordinance, 1984 (XXXVI of 1984);

¹ Subs. by এস.আর.ও নং ৮১-আইন/২০০৭ তারিখঃ ২০/০৫/২০০৭

- (f) “property” includes movable or immovable property, including shares, debentures, or interest in any company or any actionable claim;
- (g) “section” means a section of the Ordinance;
- (h) “share in a company” includes stock, debenture stock, debentures and bonds.]

¹ [3. ***

4. ***

5. ***

6. ***

7. ***]

8. **Maintenance of accounts by doctors, legal practitioners, etc.**—(1) Subject to the provisions of sub-rules (6) and (7), accounts shall be maintained by medical practitioners, whether known as doctors, surgeons, physicians, dentists, psychiatrists, homeopaths, tabibs, vaid, veterinary surgeons or by any other name (other than medical practitioners, who do not make any separate charge for consultation but make a charge for the medicines supplied by them), and by legal practitioners (including income tax practitioners), accountants, auditors, architects and engineers in the following forms, namely:-

Form A(1)
CASE REGISTER

[To be maintained by medical practitioners, that is, doctors, surgeons, physicians, dentists, psychiatrists, homeopaths, tabibs, vaid, veterinary surgeons or by any other name (other than medical practitioners, who do not make any separate charge for consultation but make a charge for the medicines supplied by them)].

¹ Omitted rule 3, 4, 5, 6 & 7 by এস.আর.ও নং - ১৮৫--আইন/৯৭, তারিখঃ ০৪/০৮/১৯৯৭.

Sl. No.	Patient's Name	Nature of treatment (a) Consultation (b) Surgical treatment (c) Injection, (d) Visit etc.	Treatment charges.	Remarks.
1	2	3	4	5
			Taka	

Form A (2)
CASE REGISTER

[To be maintained by legal practitioners (including income tax practitioners), accountants, auditors, architects and engineers].

Sl. No.	Name and address of the client.	Brief particulars of the case (Confidential details are not required)	Amount of fee, remuneration, etc. received				Remarks	
			Date	Whether by				Whether in full or part settlement
				Cash	Cheque	Total		
			Taka	Taka	Taka			

Form B
Payments Book

Date

Receipts				
Date in Case register	Amount		Total	Remarks
	Cash	Cheque		
1	2	3	4	5
	Taka	Taka	Taka	

Disbursements

Particulars of expenses	Voucher No. or Cheque No.	Amount		Total.	Remarks.
		Cash.	Cheque.		
1	2	3	4	5	6
		Taka	Taka	Taka	

Certified that the above account is a complete and true record of —

- (i) all amounts received by me/us or on my/our behalf on due to me/us account of the income, profits and gains from business or profession;
- (ii) all expenditure incurred by me/us in connection with my/our business or profession and that all items of expenditure listed in the above account are supported by vouchers/cash memos, etc., receipts of which have been cancelled and filed separately.

Signature

Date.....

**FORM C
RECEIPT BOOK.**

Book No..... Page No.....

Date.....

Name and address of the client

.....

Page No. of Case Register.....

Page No. of Payments Book

Amount received taka

(Taka.....)

.....)

by Cheque No..... dated

on

Signature.....

Book No..... Page No.....

Date.....

Received with thanks the sum of taka

.....

(Taka

by Cheque/Bank draft No.....

dated..... on

...../cash

.....

from.....

on account of

cash/

Signature.....

- (2) Particulars of the type of cases in which fees at a reduced rate are charged, or no fees are charged at all due to the indigent circumstances of the patient or his guardian or any other cause by a medical practitioner shall be recorded in the remarks column of the Case Register in Form A(1).
- (3) Particulars of the type of cases in which fees at a reduced rate are charged, or no fees are charged at all due to the indigent circumstances of the client or any other cause by a legal practitioner accountant, auditor, architect or engineer shall be recorded in the remarks column of the Case Register in Form A(2).
- (4) Where a separate nursing or maternity home is maintained by a medical practitioner, an auxiliary register showing the particulars of the charges made shall be maintained giving inter alia the name and address of the patient, the nature of the treatment, the room (diet and/or lodging) charges and other fees charged from him, if any.
- (5) In the case of medical practitioners, a receipt in Form C may be issued only when demanded by the patient or his guardian.
- (6) The accounts in the forms specified in sub-rule (1) shall be maintained with effect from the income years beginning on or after the first day of July, 1984.
- (7) Nothing contained in this rule shall be construed as preventing an assessee from maintaining any accounts in addition to those specified in sub-rule (1) or adding such further columns or particulars in the forms referred to therein as he may think fit to meet **Rule 8A conold, 9,10** own requirements.

¹ **[8A. Maintenance of account in a bank by the owner of house property.]—**(1) Subject to the provisions of sub-rules (2) and (3), where any person having ownership or possession of any property, whether used for commercial or residential purposes, receives any sum or aggregate of sums exceeding taka 25,000/- (twenty five

¹ Ins. New rule 8A by এস. আর. ও নং ২১৬-আইন/আয়কর/২০১৪, তারিখঃ ১৮/০৮/২০১৪

thousand) per month in respect of any rent of such house property or its unit, such person shall maintain a bank account in any scheduled bank for the purpose of depositing rent of the house property or its unit and deposit such rent or any advance received from such house property or its unit in such bank account.

(2) Where the person having ownership or possession mentioned in sub-rule (1) has one or more tenants and receives the sum or aggregate of sums exceeding taka 25,000/- (twenty five thousand) per month, he may maintain a separate register and record regarding particulars of the tenant or tenants and the sum or sums received.

(3) Nothing contained in this rule shall prevent such person from recording any other particular in the register as specified in sub-rule (2).]

¹ [9. **Rate of exchange.**— The rate of exchange for the calculation of the value in taka of any payment which is payable to the assessee in a foreign currency shall be the rate of exchange determined or recognized by the Government, on the date of such payment, for the conversion of foreign currency into Bangladesh currency.]

10. Particulars to be furnished on interest on securities by a person other than the Government.—In the case of income chargeable under the head “Interest on securities”, where the deduction is not made by or on behalf of the Government, the person responsible for paying the interest shall, at the time of deduction send to the Deputy Commissioner or Taxes concerned, a statement showing the following particulars:-

- (i) Description of securities,
- (ii) Numbers of securities,
- (iii) Dates of securities,
- (iv) Amounts of securities,
- (v) Period for which interest is drawn,

Rule 10 conclud, 11

¹ Subs. by এস. আর. ও নং ৩৩৬-আইন/৯৯, তারিখ ১১/১১/৯৯.

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- (vi) Amount of interest,
- (vii) Amount of tax; and
- (viii) Date on which tax was deducted.

11. Form for application for a certificate to deduct tax at a lesser rate, etc.—(1) The application for a certificate under section 51(2) of the Ordinance shall be made in the following form:-

Application for a Certificate under section 51(2) of the Income Tax Ordinance, 1984 (XXXVI of 1984).

To
 The Deputy Commissioner of Taxes,

Sir ,

I,.....of..... do hereby declare that to the best of my belief, my total income from interest on securities will amount to Taka which will be less than the minimum liable to tax amount of taka liable to tax at a rate less than the maximum

I, therefore, request that a certificate may be issued to the person responsible for paying interest on securities particulars of which are given in the Schedule annexed hereto authorising him not to deduct tax to deduct tax at the rate of at the time of payment of such interest.

Signature
 Date
 Address.....

I hereby declare that I am resident in Bangladesh and that what is stated in this application is correct.

Yours faithfully,
 Signature
 Date
 Address.....

Schedule

- (1) Description of securities,
 - (2) Number (s) of securities,
 - (3) Date (s) of securities,
 - (4) Amount (s) of securities,
 - (5) Date (s) on which the amount (s) is/are payable
- (2) The certificate under section 51(2) of the Ordinance shall be issued by the Deputy Commissioner of Taxes in the following form:

**Certificate under section 51(2) of the
Income Tax Ordinance, 1984.**

Office of the Deputy Commissioner of Taxes,
..... **Circle**

To

.....
(Designation)
Address

.....
(of paying authority)

Certified that to the best of my belief, the total income of Mr.....of recipient of any payment classifiable under the head "Interest on securities" will be less than the minimum liable to tax liable to tax at a rate less than the maximum'

I, therefore, authorise you not to deduct tax to deduct tax at the rate of at the time of payment of such interest to the person named in the certificate until the certificate is cancelled.

Signature

Date

Address.....

Circle

Place

¹ [11A. Form of certificate under section 53A(3) of the Ordinance.—

The certificate under section 53A (3) 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./Missowner of house property situated atis not likely to have any assessable income classifiable under the head “Income from house property”..... is/is likely to be exempted from payment of income 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 (name of the tenant) of the said property not to deduct tax at the time of payment of rent to the owner up to the month of19..... or until this certificate is cancelled.

Signature

Date

Address.....

Circle

Place

¹ Ins. by এস. আর. ও নং ২৩৩-আইন/৮৮, তারিখঃ ১৮/০৭/১৯৮৮.

- 12. Particulars to be furnished by persons making deductions at source.**—The person making deductions in accordance with the provisions of sections 49(I)(g), 54 and 56 shall, at the time of deduction, send to the Deputy Commissioner of Taxes concerned a statement showing the following particulars:
- (1) Name and address of the non-resident on whose behalf the tax is deducted.
 - (2) The date of payment and, in the case of dividend, the date of the declaration of the dividend by the company.
 - (3) The nature of payment
 - (4) The amount paid—
 - (a) in the case of interest, the rate per cent. per annum, the period for which the interest has been paid and the amount on which the interest had been computed,
 - (b) in the case of dividend, the amount before deduction tax.
 - (5) The amount of income tax deducted.

¹[13. **Time limit for payment of tax deducted at source.**—All sums deducted or collected in accordance with the provisions of Chapter VII of the Ordinance shall be paid to the credit of the Government within ²[two weeks from the end of the month] of such deduction or collection by the person making the deduction or collection, as the case may be:

Provided that the Deputy Commissioner of Taxes may, in a special case and with the approval of the Inspecting Additional Commissioner of Taxes or the Inspecting Joint Commissioner of Taxes, permit an employer to pay the tax deducted from any income chargeable under the head "Salaries" quarterly on September 15, December 15, March 15 and June 15.

³[14. **Manner of payment of tax deducted at source.**—⁴ [(1) The person responsible for making deduction or collection of tax under Chapter VII of the Ordinance shall pay the amount of tax so deducted or collected to the credit of the Government within the time specified in rule 13 by—

- (a) remitting it through an income tax challan into the Bangladesh Bank or the Sonali Bank, as the case may be; or
 - (b) transferring the amount electronically.]
- (2) Notwithstanding anything contained in sub-rule (1) or rule 13, the person responsible for making deduction, with respect to supply of goods or execution of contract under section 52, fees for professional or technical services under section 52A, ⁵[****] house property under 53A ⁶[or commission or fees under section 53E] of the Ordinance,

¹ Subs. by এস.আর.ও নং ১৭৬-আইন/৯৯, তারিখঃ ০১/০৭/১৯৯৯.

² Subs. for "three weeks from the date" by এস.আর.ও নং ২১৬-আইন/আয়কর/২০১৪, তারিখঃ ১৮/০৮/২০১৪

³ Subs. by এস.আর.ও নং ১৭৬-আইন/৯৯, তারিখঃ ০১/০৭/১৯৯৯.

⁴ Subs. by এস.আর.ও নং ২৫১-আইন/আয়কর/২০১২, তারিখঃ ০১/০৭/২০১২

⁵ Omitted by এস.আর.ও নং-২০৩ - আইন/আয়কর/২০০৮, তারিখঃ ৩০/০৬/২০০৮ খ্রিঃ।

⁶ Subs. for ", commission or fees under section 53E or insurance commission under section 53G" by এস.আর.ও নং. ২০০-আইন২০০০, তারিখঃ ০৩/০৭/২০০০.

shall issue a cheque equivalent to the amount of tax deducted at source in favour of the concerned Deputy Commissioner of Taxes and hand over the same to the person from whom such tax has been deducted and such person shall deposit the cheque through income tax challan form to Bangladesh Bank or the Sonali Bank, as the case may be, and on production of the counter foil of the challan, he shall be entitled to get his remaining dues on the concerned account:

¹ [Provided that where tax is deducted from payment made to a person who is not a resident in Bangladesh, the person making such deduction shall deposit the deducted amount through challan to the Bangladesh Bank or the Sonali Bank, as the case may be.]

² [15. ***]

16. Deduction of tax from payment to contractors, etc.—For the purpose of making a deduction of tax under section 52, persons responsible for making any payment (including a payment by way of an advance) to any other person (including a company, firm, association or Hindu undivided family) ³[on account of supply of goods or execution of a contract] ⁴[***]to or with ⁵[the ⁵[the Government or any authority, corporation or body, including including its units, the activities or the principal activities of which are authorised by any Act, Ordinance, order of instrument having the force of law in Bangladesh.] or ⁶[any company as defined in clause (20) of section 2 of the Ordinance⁷[***]] or any

Rule 16 cond

¹ Ins. by এস.আর.ও নং ২০০-আইন/২০০০, তারিখঃ ০৩/০৭/২০০০.

² Omitted by এস.আর.ও নং ১৫৪-আইন/৯৩, তারিখঃ ০৩/০৮/১৯৯৩.

³ Subs. by এস.আর.ও নং ১৪১-আইন/৯৮, তারিখঃ ০২/০৭/১৯৯৮

⁴ Omitted by এস.আর.ও নং ২১৬/আইন/আয়কর/২০১৪, তারিখঃ ১৮/০৮/২০১৪

⁵ Subs. by এস.আর.ও নং ২৩৩-আইন/৮৮, তারিখঃ ১৮/০৭/১৯৮৮

⁶ Subs. by এস.আর.ও নং ১৮৫-আইন/৯৭, তারিখঃ ০৪/০৮/১৯৯৭

⁷ Omitted by এস.আর.ও নং ২০০-আইন/২০০০, তারিখঃ ০৩/০৭/২০০০

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banking company, or any insurance company or any co-operative bank established by or under any law for the time being in force] or any Non-government Organization registered with ¹[N.G.O Affairs Bureau or any university or medical college or dental college or engineering college], shall deduct an amount calculated on the payment made at the rates laid down in the Schedule below:

Provided that the tax to be deducted²[or collected] at the time of making payment shall be according to the rates applicable appropriate to the slab of total payments in case the payments are made in part in any financial year:

*Provided further that where the Board gives a certificate in writing on the application of any assessee or class of assesses that total income of such assessee or class of assesses who is a recipient of any payment will be less than the minimum liable to tax or will be liable to a rate of tax less than the rate specified in the rule, the person responsible for paying any amount on account of the supply of goods or execution of contract ³[***] shall, unless such certificate is cancelled by the Board pay the amount without deduction or deduct the tax at a rate less than the rate specified in this rule:*

*⁴[Provided further that where the Board gives a permission permission in writing on the application of any person responsible for paying any amount on account of the supply of goods or execution of contract ⁵[****] under any foreign aided project in Bangladesh, full payment of the bill may be made on production of the copy of challan as proof of payment of tax deductible from such bill.]*

¹ Subs for "N.G.O Affairs Bureau" by এস.আর.ও নং ২১৫/আইন/আয়কর/২০০৪, তারিখঃ ১৩/০৭/২০০৪

² Subs. by এস.আর.ও নং ৩৪০-আইন/৮৫, তারিখঃ ২১/০৭/১৯৮৫

³ Omitted by এস.আর.ও নং ২১৬ আইন/আয়কর/২০১৪, তারিখঃ ১৮/০৮/২০১৪

⁴ Proviso Ins. by এস.আর.ও নং. ৭৫-আইন/৯৫, তারিখঃ ২৩/০৫/১৯৯৫

⁵ Omitted by এস.আর.ও নং ২১৬ আইন/আয়কর/২০১৪, তারিখঃ ১৮/০৮/২০১৪

¹ [The Schedule

Sl. No.	Amount of payments	Rate of deduction of tax at the time of making payments.
1	2	3
1.	Where the payment does not exceed taka 2,00,000 (two lakh)	Nil
2.	Where the payment exceeds taka 2,00,000 (two lakh) but does not exceed taka 5,00,000 (five lakh)	1%
3.	Where the payment exceeds taka 5,00,000 (five lakh) but does not exceed taka 15,00,000 (fifteen lakh)	2.5%
4.	Where the payment exceeds taka 15,00,000 (fifteen lakh) but does not exceed taka 25,00,000 (twenty five lakh)	3.5%
5.	Where the payment exceeds taka 25,00,000 (twenty five lakh) but does not exceed taka 3,00,00,000 (three crore)	4%
6.	Where the payment exceeds taka 3,00,00,000 (three crore)	5%
7.	In case of oil supplied by oil marketing companies- (a) Where the payment does not exceed taka 2,00,000 (two lakh) Nil (b) Where the payment exceeds taka 2,00,000 (two lakh) ² [0.60%]	
³ [8.	In case of oil supplied by dealer or agent (excluding petrol pump station) of oil marketing companies, any amount	1%
9.	In case of supply of oil by any company engaged in oil refinery, any amount	3%
10.	In case of company engaged in gas transmission, any amount	3%]
⁴ [11	In case of company engaged in gas distribution, any amount	3%.]

¹ Subs. by এস.আর.ও নং ২৬২-আইন/আয়কর/২০১০ তারিখঃ ০১/০৭/২০১০² Subs. for "0.75%" by এস.আর.ও নং ২৬৮-আইন/আয়কর/২০১৩, তারিখঃ ৩১/০৭/২০১৩³ Ins. by এস.আর.ও নং ২১৬-আইন/আয়কর/২০১৪, তারিখঃ ১৮/০৮/২০১৪⁴ Ins. by এস.আর.ও নং ১৯২-আইন/আয়কর/২০১৫, তারিখঃ ৩০/০৬/২০১৫

17. ¹[***]

²[17A. **Collection of tax from importers.-** For the purpose of making collection of tax under section 53 of the Ordinance, the Commissioner of Customs or any appropriate officer shall collect tax in the case of any import of goods at the following rate:

- (a) five per cent on the value of the imported goods in case of import of goods excluding the goods mentioned in clause (b) and clause (c);
- (b) two per cent on the value of the imported goods in the case of import of goods specified below:—
 - (1) Petroleum oils and oils obtained from bituminous minerals, crude (H.S Code: 2709.00.00);
 - (2) Motor spirit of H.B.O.C Type (H.S Code 2710.12.11);
 - (3) Other motor spirits, including aviation spirit (H.S Code 2710.12.19);
 - (4) Spirit type jet fuel (H.S code 2710.12.20);
 - (5) White spirit (H.S Code 2710.12.31);
 - (6) Naphtha (H.S Code: 2710.12.32);
 - (7) Other (H.S Code 2710.12.39);
 - (8) J.P. 1 kerosene type jet fuels (H.S code 2710.12.41);
 - (9) J.P. 4 kerosene type jet fuels (H.S code 2710.12.42);
 - (10) Other kerosene type jet fuels (H.S code 2710.12.43);
 - (11) Other kerosene (H.S code 2710.12.49);

¹ Omitted by এস.আর.ও নং ১৯২-আইন/আয়কর/২০১৫, তারিখঃ ৩০/০৬/২০১৫

² Sub by এস.আর.ও নং ১৯২-আইন/আয়কর/২০১৫, তারিখঃ ৩০/০৬/২০১৫

- (12) Other medium oils and preparations (H.S code 2710.12.50);
 - (13) Light diesel oils (H.S code 2710.12.61);
 - (14) High-speed diesel oils (H.S code 2710.12.62);
 - (15) Other (H.S code 2710.12.69);
 - (16) Furnace oil (H.S code 2710.19.11);
 - (17) Other (H.S code 2710.19.19);
 - (18) Propane (H.S. Code 2711.12.00);
 - (19) Butanes (H.S. Code 2711.13.00);
 - (20) Petroleum bitumen in Drum (H.S Code 2713.20.10);
 - (21) Petroleum bitumen in Bulk (H.S Code 2713.20.90);
 - (22) Raw skins of sheep or lambs, with wool on (H.S. Code 4102.10.00);
 - (23) Raw pickled skins of sheep or lambs, without wool, not tanned (H.S. Code 4102.21.00);
 - (24) Raw skins of sheep or lambs, without wool, not pickled, not tanned (H.S. Code 4102.29.00);
 - (25) Raw hides and skins of reptiles, fresh or preserved, not tanned (H.S. code 4103.20.00);
 - (26) Other raw hides and skins, fresh or preserved, not tanned, nes (H.S. Code 4103.90.00);
 - (27) M. S. Rod (H.S. Headings 72.13, 72.14, 72.15);
 - (28) Angles shapes and sections of iron or non-alloy steel (Heading No. 72.16);
 - (29) Cellular (Mobile/Fixed wireless) Telephone set (H.S. Code 8517.12.10);
- (c) taka eight hundred per ton in case of import of—
- (i) Ferrous products obtained by direct reduction of iron ore and/or similar forms (H. S Code 7203)
 - (ii) Ferrous waste of and scrap; remelting scrap ingots of iron or steel (H.S Code 72.04.10.00,

72.04.21.00, 7204.29.00, 7204.30.00,
7204.41.00, 7204.49.00, 7204.50.00);

- (iii) Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03) [H.S Code 7206.10.00];
- (iv) Semi-finished products of iron or non-alloy steel (Billet) (H.S Code 72.07); or
- (v) Vessels and other floating structures for breaking up (H. S Code 8908.00.00):

Provided that this rule shall not apply in the case of import of goods specified below:—

- (1) Live pure-bred breeding bovine animals (H.S. Code 0102.21.00, 0102.31.00, 0102.90.10);
- (2) Live bovine animals, other than pure-bred breeding (H.S. Code 0102.29.00, 0102.39.00, 0102.90.90);
- (3) Fowls of the species *Gallus domesticus* (parent stock one day chick) (H.S. Code 0105.11.10);
- (4) Live turkeys weighing ≤ 185 g, (parent stock of one day chick) (H.S. Code 0105.12.10);
- (5) Live ducks, geese, guinea fowls ≤ 185 g (parent stock of one day chick) (H.S. Code 0105.13.10, 0105.14.10, 0105.15.10);
- (6) Live trout (*Salmo trutta*, *Oncorhynchus mykiss*, *clarki*, *aguabonita*, *gilae*, *apache*.) fry (H.S. Code 0301.91.10);
- (7) Live eels fry (H.S. Code 0301.92.10);
- (8) Live carp fry (H.S. Code 0301.93.10);
- (9) Other live fish (excl. trout, eels & carps) fry (H.S. Code 0301.99.10);
- (10) Live fry of rock lobster and other sea craw fish (H.S. Code 0306.21.10);
- (11) Live fry of lobster (H.S. Code 0306.22.10);

- (12) Live fry of crabs (H.S. Code 0306.24.10);
- (13) Live fry of shrimps and prawns (H.S. Code 0306.26.10, 0306.27.10);
- (14) Live fry of crustaceans cons., nes (H.S. Code 0306.29.10);
- (15) Glands including pituitary glands (H.S. Code 0510.00.10);
- (16) Bovine semen (H.S. Code 0511.10.00);
- (17) Products of fish, crus., molluscs, other aquatic, invertebrates, dead animals of chapter 3 (H.S. Code 0511.91.00);
- (18) Animal products, nes; dead animals of chapter 1, unfit for human consum. (H.S. Codes 0511.99.10, 0511.99.90);
- (19) Dormant bulbs, tubers rhizomes (H.S. Code 0601.10.00);
- (20) Bulbs, tubers rhizomes in growth or flower; chicory plants and roots (H.S. Code 0601.20.00);
- (21) Unrooted cuttings and slips of plants (H.S. Code 0602.10.00);
- (22) Trees, shrubs, bushes, grafted or not, of kind bearing edible fruit or nuts (H.S. Code 0602.20.00);
- (23) Rhododendrons and azaleas, grafted or not (H.S. Code: 0602.30.00);
- (24) Roses, grafted or not (H.S. Code 0602.40.00);
- (25) Seed potatoes, wrapped/canned upto 2.5kg (H.S. Code 0701.10.10);
- (26) Seed potatoes, others (H.S. Code 0701.10.90);
- (27) Onions (Excluding wrapped/canned upto 2.5 kg) other (H.S Code 0703.10.19);
- (28) Garlic (Excluding wrapped/canned upto 2.5 kg) other (H.S Code 0703.20.90);
- (29) Peas (*Pisum sativum*) (Excluding wrapped/canned up to 2.5 kg) other (H.S Code 0713.10.90);

- (30) Chickpeas (garbanzos) (Excluding wrapped/canned up to 2.5 kg) other (H.S Code 0713.20.90);
- (31) Lentils: Other (H.S. Code 0713.40.90);
- (32) Dried chilies (H.S. Code 0904.21.10, 0904.21.90);
- (33) Ginger (Excluding wrapped/canned up to 2.5 kg) other (H.S. Code 0910.11.90);
- (34) Turmeric (curcuma) (Excluding wrapped/canned up to 2.5 kg) other (H.S. Code 0910.30.90);
- (35) Durum wheat; wrapped/canned upto 2.5kg (H.S. Code 1001.11.10);
- (36) Durum wheat; other (H.S. Code 1001.11.90);
- (37) Wheat: wrapped/canned upto 2.5kg (H.S. Code 1001.19.10);
- (38) Wheat: other (H.S. Code 1001.19.90);
- (39) Maize seeds (H.S. Code 1005.10.10, 1005.10.90);
- (40) Rice (H.S. Code 1006.20.00, 1006.30.10, 1006.30.90 and 1006.40.00);
- (41) Soya beans, whether or not broken (Excluding wrapped/ canned upto 2.5 kg)(H.S Heading Code 1201.10.90, 1201.90.90);
- (42) Linseed, whether or not broken (Excluding wrapped/ Canned up to 2.5 kg) (H.S Heading Code 1204.00.90);
- (43) Rape or colza seeds (H.S. Code 1205.10.90);
- (44) Sunflower seeds (H.S. Code 1206.00.90);
- (45) Mustard seeds (H.S. Code 1207.50.90);
- (46) Other oil seeds and oleaginous fruits, whether or not broken (Excluding wrapped/canned up to 2.5kg) (H.S Heading Code 1207.40.90);
- (47) Sugar beet seed (H.S. Code 1209.10.00);
- (48) Lucerne (alfalfa) seed, of a kind used for sowing (H.S. Code 1209.21.00);
- (49) Fescue seed, of a kind used for sowing (H.S. Code 1209.23.00);

- (50) Kentucky blue grass seed, of a kind used for sowing (H.S. Code 1209.24.00);
- (51) Rye grass seed, of a kind used for sowing (H.S. Code 1209.25.00);
- (52) Other seeds of forage plants, of a kind used for sowing nes (H.S. Code 1209.29.00);
- (53) Seeds of herbaceous plants cultivated principally for their flowers (H.S. Code 1209.30.00);
- (54) Vegetable seed of a kind used for sowing (H.S. Code 1209.91.00);
- (55) Other seeds, fruit and spores, of a kind used for sowing, nes (H.S. Code 1209.99.00);
- (56) Crude soyabean oil (H.S. Code 1507.10.00);
- (57) Refined soyabean oil (H.S. Code 1507.90.10 and H.S. Code 1507.90.90);
- (58) Crude palm oil (H.S. Code 1511.10.10, 1511.10.90);
- (59) Other including refined palm oil (H.S. Code 1511.90.90) ;
- (60) Refined sunflower oil (H.S. Code 1512.19.00);
- (61) Refined corn oil (H.S. Code 1515.29.00);
- (62) Sugar (H.S code 1701.12.00);
- (63) Sugar (H.S code 1701.13.00, 1701.14.00);
- (64) Sugar (H.S code 1701.91.00);
- (65) Sugar (H.S code 1701.99.00);
- (66) Flours, meals & pellets, of meat unfit for human consumption; greaves wrapped/canned upto 2.5kg (H.S. Code 2301.10.10);
- (67) Flours, meals & pellets, of meat unfit for human consumption: greaves; other (H.S. Code 2301.10.90);
- (68) Flours, meals and pellets of fish, etc, unfit for human consumption (H.S. Code 2301.20.10, 2301.20.90);
- (69) Brans, sharps and other residues of maize (com) (H.S. Code: 2302.10.00);
- (70) Brans, sharps and other residues of wheat (H.S. Code:

- 2302.30.00);
- (71) Rice bran (H.S. Code: 2302.40.10);
- (72) Other bran, sharps and other residues (H.S. Code: 2302.40.90);
- (73) Brans, sharps and other residues of leguminous plants (H.S. Code: 2302.50.00);
- (74) Residues of starch manufacture and similar residues (H.S. Code: 2303.10.00);
- (75) Beet (pulp, bagasse and other waste of sugar manufacture (H.S. Code: 2303.20.00);
- (76) Brewing or distilling dregs and waste (H.S. Code: 2303.30.00);
- (77) Oil-cake and other solid residues, of soyabean oil (H.S. Code: 2304.00.00);
- (78) Oil-cake and other solid residues, of ground-nut oil (H.S. Code: 2305.00.00);
- (79) Oil-cake and other solid residues of cotton seeds (H.S. Code: 2306.10.00);
- (80) Oil-cake and other solid residues of linseed (H.S. Code: 2306.20.00);
- (81) Oil-cake and other solid residues of sunflower seeds (H.S. Code: 2306.30.00);
- (82) Oil-cake and other solid residues of rape or colza seeds of low erucic acid R/C (H.S. Code: 2306.41.00)
- (83) Oil-cake and other solid residues of rape or colza seeds, other (H.S. Code: 2306.49.00);
- (84) Oil-cake and other solid residues of coconut or copra (H.S. Code: 2306.50.00);
- (85) Oil-cake and other solid residues of palm nuts or kernels (H.S. Code: 2306.60.00);
- (86) Oil-cake and other solid residues, of other vegetable fats and oils (H.S. Code: 2306.90.00);
- (87) Vegetable materials & veg. waste, veg. residues & by- products, animal feeding. (H.S. Code:

- 2308.00.00);
- (88) Other preparations of a kind used in animal feeding, nes (H.S. Code: 2309.90.10 and 2309.90.90);
 - (89) Iron ore (H.S Code: 2601.11.00);
 - (90) Iron ore (H.S code 2601.12.00);
 - (91) Iron ore (H.S code 2601.20.00);
 - (92) Iron oxides and hydroxides (H.S Code 2821.10.00)
 - (93) Magnesium Sulphates (H.S Code 2833.21.00);
 - (94) Zinc Sulphates (H.S Code 2833.29.10);
 - (95) Disodium Tetraborate (H.S Code 2840.19.00);
 - (96) Chemical contraceptive preparation based on hormones on other products of heading 29.37 or on spermicides (H.S. Code 3006.60.00);
 - (97) Animal or vegetable fertilizers (H.S. Code 3101.00.00);
 - (98) Urea, whether or not in aqueous solution (H.S. Code 3102.10.00);
 - (99) Double salts and mixtures of ammonium sulphate and ammonium nitrate (H.S. Code 3102.29.00);
 - (100) Ammonium nitrate, whether or not in aqueous solution (H.S. Code 3102.30.00);
 - (101) Mixtures of ammonium nitrate with inorganic non fertilizing substances (H.S. Code 3102.40.00);
 - (102) Sodium nitrate (H.S. Code 3102.50.00);
 - (103) Double salts and mixtures of calcium nitrate and ammonium nitrate (H.S. Code 3102.60.00);
 - (104) Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution (H.S. Code 3102.80.00);
 - (105) Mineral or chemical fertilizers, nitrogenous including mixtures, nes (H.S. Code 3102.90.00);
 - (106) Triple superphosphates (H.S. Code 3103.10.20);
 - (107) Other mineral or chemical fertilizers, phosphatic, nes (H.S. Code 3103.90.00);
 - (108) Potassium chloride (H.S. Code 3104.20.00);

- (109) Fertilizers in packages of a gross weight $\leq 10\text{kg}$ (H.S. Code 3105.10.00);
- (110) Mineral or chemical fertilizers with nitrogen, phosphorus and potassium (H.S. Code 3105.20.00);
- (111) Other mineral or chemical fertilizers with nitrogen and phosphorus, nes (H.S. Code 3105.59.00);
- (112) Mineral or chemical fertilizers with phosphorus and potassium, nes (H.S. Code 3105.60.00);
- (113) Other fertilizers, nes (H.S. Code 3105.90.00);
- (114) Polyethylene terephthalate (pet chips) in primary forms (H.S. Heading Codes 3907.60.10 and 3907.60.90);
- (115) Pulp of wood or of other fibrous cellulosic materials; recovered (waste & scrap) paper or paperboard (Chapter 47, All H.S codes);
- (116) Newspaper, journals and periodicals, whether or not illustrated or containing advertising material (Heading 49.02 of FIRST SCHEDULE of Customs Act, 1969);
- (117) Cotton, not carded or combed and cotton, carded or combed; (H.S. Heading 52.01, 52.03);
- (118) Cotton Waste (H.S code 5202.99.10, 5202.99.90);
- (119) Synthetic filament tow (acrylic or mod acrylic) imported by (VAT registered Synthetic staple fibre manufacturer (H.S code 5501.30.10);
- (120) Synthetic staple fibres, of nylon or other polyamides, not carded, combed/processed (H.S. Codes 5503.11.00 & 5503.19.00);
- (121) Synthetic staple fibres, of polyesters, not carded, combed or processed (H.S. Code 5503.20.00);
- (122) Acrylic or modacrylic synth. staple fibres, not carded, combed or processed (H.S. Code 5503.30.00);
- (123) Synthetic staple fibres, of polypropylene, not carded,

- combed or processed (H.S. Code 5503.40.00);
- (124) Synthetic staple fibres, not carded, combed or processed (ex1.nyl/polest./acry/pp) (H.S. Code 5503.90.00);
- (125) Artificial staple fibres, of viscose rayon, not carded, combed or processed (H.S. Code 5504.10.00);
- (126) Artificial staple fibres, (excluding viscose), not carded, combed or processed (H.S. Code 5504.90.00);
- (127) Waste of synthetic fibre, (including noils, yam waste and garnetted stock) (H.S. Code 5505.10.00);
- (128) Waste of artificial fibre, (including noils, yam waste and garnetted stock) (H.S. Code 5505.20.00);
- (129) Synthetic staple fibres, of nylon or other polyamides, carded, combed or processed (H.S. Code 5506.10.00);
- (130) Synthetic staple fibres, of polyesters, carded, combed or processed (H.S. Code 5506.20.00);
- (131) Acrylic or modacrylic synthetic staple fibres, carded, combed or processed (H.S. Code 5506.30.00);
- (132) Synthetic staple fibres, nes, carded, combed or processed (ex1. nyl./polyester/acry) (H.S. Code 5506.90.00);
- (133) Artificial staple fibres, carded, combed or processed for spinning (H.S. Code 5507.00.00);
- (134) Unworked or simply sawn, cleaved or bruted (H.S. code 7102.21.00);
- (135) Granules and powders, of pig iron, spiegeleisen, iron or steel (Heading No. 72.05);
- (136) Aircraft Engine (H.S. code 8407.10.00);
- (137) G-Drive engine (H.S. Codes 8407.90.90, 8408.90.90);
- (138) Computer printer (H.S. Code 8443.32.10);
- (139) Toner cartridge/Inkjet cartridge for computer printer

- (H.S. Code 8443.99.10);
- (140) Other parts for computer printer (H.S.Code 8443.99.20);
- (141) Electronic cash register (H.S Code 8470.50.00);
- (142) Computer and Computer accessories (All H.S.Code of Heading No. 84.71);
- (143) Parts and accessories of Computer (H.S. Code 8473.30.00);
- (144) Modem; Ethernet interface card; computer network switch, hub and router (H.S.Code 8517.62.30);
- (145) Database, operating systems, development tools (H.S.Code 8523.29.12);
- (146) Other magnetic media for computers (H.S.Code 8523.29.90);
- (147) Database, operating systems, development tools (H.S. Code 8523. 49.21);
- (148) Other computer software (H.S. Code 8523. 49.29);
Optical media for computers (H.S.Code
- (149) 8523.49.90);
- (150) Flash memory card or similar media to be used with computer (H.S.Code 8523.51.10);
- (151) Proximity cards and tags (H.S.Code 8523.59.10);
- (152) Machineries for telecom sector (H.S. Codes 8517.61.00, 8517.62.10, 8517.62.20, 8525.50.90, and 8525.60.90);
- (153) Computer monitor of a kind solely or principally used in an automatic data processing system of heading 84.71 (H.S. Code 8528.41.00);
- (154) Computer monitor size not exceeding 22 inch" (H.S. Code 8528.51.10);
- (155) Optical fibre cables (H.S.Code 8544.70.00);
- (156) Double decker bus run by compressed natural gas (CNG) or any bus having a capacity of forty or more seats run by compressed natural gas (CNG) (H.S.

- Heading 87.02);
- (157) Built-up double decker bus, using CNG as fuel (H.S. Code 8702.90.11);
 - (158) Invalid chair (H.S. Code 8713.10.00);
 - (159) Aircraft (H.S. code 8802.20.00);
 - (160) Aircraft (H.S. code 8802.30.00);
 - (161) Aircraft (H.S. code 8802.40.00);
 - (162) Aircraft Parts (Heading 88.03, All H.S. codes);
 - (163) Kidney dialysis machine/Haemodialyser (Artificial Kidney); Baby incubator (H.S. code 9018.90.20, 8421.29.20);
 - (164) Other instruments and appliances: angiographic catheter wire, guidy catheter wire, sheath, balloons, stents. (H.S. Code 9018.90.30);
 - (165) Other (H.S. Code 9021.29.00);
 - (166) Artificial joints (H.S. Code 9021.31.00);
 - (167) Other (H.S. Code 9021.39.00);
 - (168) Hearing aids, excluding parts and accessories (H.S. Code 9021.40.00);
 - (169) Specially designed for the use of the blind (H.S. Code 9101.19.10);
 - (170) Specially designed for the use of the blind (H.S. Code 9101.29.10);
 - (171) Specially designed for the use of the blind (H.S. Code 9101.91.10);
 - (172) Specially designed for the use of the blind (H.S. Code 9101.99.10);
 - (173) Specially designed for the use of the blind (H.S. Code 9102.11.10);
 - (174) Specially designed for the use of the blind (H.S. Code 9102.19.10);
 - (175) Specially designed for the use of the blind (H.S. Code 9102.21.10);
 - (176) Specially designed for the use of the blind (H.S.

- Code 9102.29.10);
- (177) Specially designed for the use of the blind (H.S. Code 9102.91.10);
- (178) Specially designed for the use of the blind (H.S. Code 9102.99.10);
- (179) Computer printers ribbons (H.S. Code 9612.10.10);
- (180) Capital machinery enjoying concessionary rate of import duty;
- (181) Triple super phosphates, DAP fertilizer, MOP fertilizer and NPK fertilizer, ammonium sulfate, potassium sulfate, magnesium sulfate and solubor (boron);
- (182) Spares & equipments mentioned in poultry S.R.O":

Provided further that this rule shall not apply in the case of import of the following goods from Bhutan:—

- (1) Cabbages, Cauliflowers, kohlrabi, kele and similar edible brassicas, fresh or chilled (All H. S. Code under Heading No. 07.04);
- (2) Leguminous vegetables, shelled or unshelled, fresh or chilled (All H. S. Code under Heading No. 07.08);
- (3) Other vegetables fresh or chilled (All H. S. Code under Heading No. 07.09);
- (4) Orange (H.S code 0805.10.10, 0805.10.90);
- (5) Apples, pears and quinces, fresh (All H. S. Code under Heading No. 08.08);
- (6) Dried Chillies (H.S. Code 0904.21.10, 0904.21.90);
- (7) Cardamoms (H.S code 0908.31.10, 0908.31.90, 0908.32.10, 0908.32.90);
- (8) Ginger (H.S code 0910.11.10, 0910.11.90, 0910.12.10, 0910.12.90);
- (9) Gum Resin (H.S code 1301.90.00);
- (10) Fruit juice (tinned or bottled) except pineapple juice,

- grapefruit (All H. S. Code under Heading No. 20.09);
- (11) Boulders (H.S code 2516.90.10);
 - (12) Dolomite (H.S codes 2518.10.00, 2518.20.00, 2518.30.00);
 - (13) Gypsum (H.S code 2520.10.00);
 - (14) Limestone (H.S code 2521.00.00);
 - (15) Calcium carbonate (H. S. Code 2836.50.00);
 - (16) Wood and Timber (All H.S codes under Heading No. 44.03, 44.04, 44.05);
 - (17) Ferro-silicon: containing by weight more than 55% of silicon (H. S. Code 7202. 21.00);
 - (18) Billetes/semi-finished products of iron or non-alloy steel, NES (H. S. Code 7207. 19.00):

Provided further that where the Board is satisfied that an importer is not likely to have any taxable income during any period or the income is otherwise exempted from payment of income tax under any provision of the Ordinance, it may, on application by such importer, exempt such person from payment of tax for the period during which income of such importer is not likely to be assessable or is exempted from payment of tax.

Explanation.— In this rule, the words "value of the imported goods" shall mean the value of the imported goods as determined in accordance with the provisions of section 25 of the Customs Act, 1969 (IV of 1969).]

¹ [17B. ***]

² [17BB. ***]

¹ *Ins. by* এস.আর.ও নং ২৩৩-আইন/৮৮, তারিখঃ ১৮/০৭/১৯৮৮ *and omitted by* এস.আর.ও নং ২৫১-আইন/আয়কর/২০১২, তারিখঃ ০১/০৭/২০১২

² *Ins. by* এস.আর.ও নং ২০৩-আইন/আয়কর/২০০৮, তারিখঃ ৩০/০৬/২০০৮ *and omitted by* এস.আর.ও নং ২৫১-আইন/আয়কর/২০১২, তারিখঃ ০১/০৭/২০১২

¹ [17C. **Collection of tax from income derived on account of 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 exporter concerned as advance tax on income on account of such export at the rate of 10% of service charge or fees mentioned in clause (n) and clause (r) respectively, of section 19(2) of the Emigration Ordinance, 1982 (XXIX of 1982).]

² [17D. **Collection of tax on sale prices 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 ³[through sealed tender or otherwise], 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 ⁴[at the rate of 5%] of the sale price ⁵[:

Provided that the person responsible for auction of tea shall collect, before delivering possession of tea, as advance tax on income from sale price of tea from the auction purchaser, ⁶[at the rate of one (1%)] per cent from October 1, 2011.]

⁷[17E. ***]

⁸[17F. ***]

⁹[17G. ***]

¹ Ins. by এস.আর.ও নং ২৩৩-আইন/৮৮, তারিখঃ ১৮/০৭/১৯৮৮

² Ins. rules 17D, 17E & 17F by এস.আর.ও নং ১৯৪-আইন/৮৮, তারিখঃ ১৮/০৭/১৯৮৮.

³ Ins. by এস.আর.ও নং ১৪১-তারিখ/৯৬, তারিখ. ২৮/০৭/১৯৯৬.

⁴ Subs. for “at the rate of 3%” by এস.আর.ও নং ১৬০-আইন/আয়কর/২০০৭, তারিখঃ ২৮/০৬/২০০৭

⁵ Subs. “colon” for “full-stop” and ins. new proviso by এস.আর.ও নং ৩৩২-আইন/আয়কর/২০১১, তারিখঃ ২৭/১০/২০১১

⁶ Subs. for “at the rate of zero point five zero (0.50%)” by এস.আর.ও নং ২৬৮-আইন/আয়কর/২০১৩, তারিখঃ ৩০/০৭/২০১৩

⁷ Omitted by এস.আর.ও নং ২৩৯-আইন/আয়কর/২০১১, তারিখঃ ০৬/০৭/২০১১

⁸ Omitted by এস.আর.ও নং ১৭০-আইন/২০০১, তারিখঃ ২৮/০৬/২০০১

⁹ Rules 17G inserted by এস.আর.ও নং ২৭১-আইন/৮৮, তারিখঃ ২৩/০৭/১৯৮৯, Subsequently omitted by এস.আর.ও নং ১৫১-আইন/৯৫, তারিখঃ ২৮/০৫/১৯৯৫

¹[17H. Deduction of tax on interest on saving deposits, fixed deposits and term deposits.—(1) For the purposes of making deduction of tax under section 53F of the Ordinance, each branch of a scheduled bank including a co-operative bank shall deduct income tax on interest or share of profit on saving deposits or fixed deposits or term deposits at the time of credit or payment of the interest or the share of profit, whichever is earlier, and report the total amount of tax deducted to its head office.

- (2) The head office of each such bank shall deposit the total amount of tax deducted by all its branches in the Bangladesh Bank, in lump sum under the head of account ²[1/1141/0000/0111- Income Tax - Other than companies], giving particulars as “Deduction of income tax under section 53F of the Income Tax Ordinance, 1984”.
- (3) The head office of each bank shall furnish to the Director, Research and Statistics, National Board of Revenue in each financial year beginning of the 1st July, 1990 a statement in the form given below showing the particulars of tax so deposited;

FORM

Total amount of interest/ share of profit credited/ paid in respect of saving/ term/ fixed deposits.	Amount of tax deposited	Challan No./Token No./ Treasury voucher No. and date of deposit .	Remarks.

- (4) The statement referred to in sub-rule (3) shall be signed by an officer of the bank not below the rank of a General Manager and furnished to the Director, Research and Statistics, National Board of Revenue so as to reach him as per schedule specified below:-

¹ Ins by এস.আর.ও নং ২৭২-আইন/৯০, .তারিখঃ ০১/০৭/১৯৯০.

² Subs.by এস.আর.ও নং ১৪১-আইন/৯৮; তারিখঃ ০২/০৭/১৯৯৮

- (a) For tax on interest or share of profit credited or paid during the period from the 1st July to the 30th September. ... by the 31st October,
- (b) for tax on interest or share of profit credited or paid during the period from the 1st October to 31st December. ... by the 31st January,
- (c) for tax on interest or share of profit credited or paid during the period from the 1st January to 31st March. ... by the 30th April,
- (d) for tax on interest or share of profit credited or paid during the period from the 1st April to 31st May. ... by the 30th June,
- (e) for tax on interest or share of profit credited or paid during the period from the 1st June to 30th June. ... by the 31st July;]

¹[17I. ***]

²[17II. **Collection of tax on transfer of property.**—For the purposes of collection of the income tax under section 53H of the Ordinance, any registering officer responsible for registering any document of a person, under the clause (b), (c) or (e) of sub-section (1) of section 17 of the Registration Act, 1908 (XVI of 1908), shall collect from the person whose right, title or interest is sought to be transferred, assigned, limited or extinguished thereby, and tax shall be collected at the following rate:

(a) **Rate of tax for land or land & building located in the following commercial areas:**

SL No.	Name of the commercial area or areas	Rate of tax per katha (1.65 decimal)
1.	Gulshan, Banani, Motijheel, Dilkusha, North South Road, Motijheel Expansion areas and Mohakhali of Dhaka	4% of the deed value or taka 10,80,000/- whichever is higher
2.	Karwan Bazar of Dhaka	4% of the deed value or taka 6,00,000/- whichever is higher
3.	Agrabad and CDA Avenue of Chittagong	4% of the deed value or taka 3,60,000/- whichever is higher

¹ Omitted by এস.আর.ও নং ২৩২-আইন/আয়কর/২০১১, তারিখঃ ০৫/০৭/২০১১

² Ins. new rule 17II by এস.আর.ও নং ২১৬-আইন/আয়কর/২০১৪, তারিখঃ ১৮/০৮/২০১৪

4.	Narayanganj, Banga Bandhu Avenue, Badda, Sayedabad, Postogola and Gandaria of Dhaka	4% of the deed value or taka 3,60,000/- whichever is higher
5.	Uttara Sonargaon Janapath, Shahbag, Panthapath, Banglamotor, Kakrail of Dhaka	4% of the deed value or taka 6,00,000/- whichever is higher
6.	Nababpur and Fulbaria of Dhaka	4% of the deed value or taka 3,00,000/- whichever is higher:

Provided that where any structure, building, flat, apartment or floor space is situated on the land, an additional tax shall be paid at the rate of taka 600/- (six hundred) per square meter or four per cent of the deed value of such structure, building, flat, apartment or floor space, whichever is higher.

(b) Rate of tax for land or land & building located in the following areas:

SL No.	Name of the area or areas	Rate of tax per katha (1.65 decimal)
1.	Uttara (Sector 1-9), Khilgaon rehabilitation area (beside 100 feet road), Azimpur, Rajarbagh rehabilitation area (beside bishwa road), Baridhara DOHS, Bashundhara (Block: A-G), Niketon of Dhaka, Agrabad, Halishohar, Panchlaish, Nasirabad, Mehedibag of Chittagong	4% of the deed value or taka 90,000/- whichever is higher
2.	Gulshan, Banani and Baridhara of Dhaka	4% of the deed value or taka 3,00,000/- whichever is higher
3.	Dhanmondi of Dhaka	4% of the deed value or taka 2,40,000/-

		whichever is higher
4.	Kakrail, Segunbagicha, Bijoy Nagar, Eskaton, Green Road, Elephant Road, Fakirapool, Arambagh, Maghbazar (within one hundred feet of main road), Tejgaon Industrial Area, Sher-e-Banglanagar Administrative Area, Agargaon Administrative Area, Lalmatia, Mohakhali DOHS, Cantonment of Dhaka and Khulshi of Chittagong	4% of the deed value or taka 1,80,000/- whichever is higher
5.	Kakrail, Segunbagicha, Bijoy Nagar, Eskaton, Green Road, Elephant Road area (outside one hundred feet of main road) of Dhaka	4% of the deed value or taka 1,20,000/- whichever is higher
6.	Green Road (from Road 3 to 8 of Dhanmondi Residential Area of Dhaka)	4% of the deed value or taka 2,40,000/- whichever is higher
7.	Uttara (Sector 10 to 14), Nikunja (south), Nikunja (North), Badda Rehabilitation Area, Ganderia Rehabilitation Area, Syampur Rehabilitation Area, IG Bagan Rehabilitation Area, Tongi Industrial Area of Dhaka	4% of the deed value or taka 60,000/- whichever is higher
8.	Syampur Industrial Area, Postagola Industrial Area and Jurain Industrial Area of Dhaka	4% of the deed value or taka 48,000/- whichever is higher
9.	Khilgaon Rehabilitation Area (beside less than 100 feet road), Rajarbagh Rehabilitation Area (beside 40 feet and other internal road) of Dhaka	4% of the deed value or taka 72,000/- whichever is higher
10.	Goran (beside 40 feet road) and	4% of the deed

	Hajaribagh Tannery Area of Dhaka	value or taka 30,000/- whichever is higher:
--	----------------------------------	---

Provided that where any structure, building, flat, apartment or floor space is situated on the land, an additional tax shall be paid at the rate of taka 600/- (six hundred) per square meter or four per cent of the deed value of such structure, building, flat, apartment or floor space, whichever is higher.

(c) Rate of tax for land or land & building located in the following areas:

	<u>Name of the area or areas</u>	<u>Rate of tax</u>
1.	Within the jurisdiction of Rajdhani Unnayan Kartripakya (RAJUK) and Chittagong Development Authority (CDA) except areas specified in schedule (a) and (b)	4% of deed value
2.	Within the jurisdiction of Gazipur, Narayanganj, Munshiganj, Manikganj, Narsingdi, Dhaka and Chittagong districts [excluding Rajdhani Unnayan Kartripakya (RAJUK) and Chittagong Development Authority (CDA)], and within any City Corporation (excluding Dhaka South City Corporation and Dhaka North City Corporation) and Cantonment Board	3% of deed value
3.	Areas within the jurisdiction of a paurasabha of any district headquarter	3% of deed value
4.	Areas of any other Pauroshova	2% of deed value
5.	Any other area not specified in schedule (a), (b) and (c)	1% of deed value.]

¹[17J. ***]

²[18. Issuance of certificate to the person from whom tax has been deducted.-(1) All paying authorities shall issue a certificate as required under section 58 of the Ordinance to the person from whom tax has been deducted under 49(1)(c), (h) or (r) of the Ordinance within ³[two weeks of the month following the month in which the deduction was made] in the following proforma, namely:-

**Certificate of deduction of tax by paying authorities
under section 58 of the Income
Tax Ordinance, 1984 (XXXVI of 1984)**

[in respect of (a) supply of goods or execution of contracts or (b) rent of house property or (c) fees for professional or technical services].

Name and address of paying authority
Certified that a sum of Tk.(in words)
only has been deducted from the bill of Mr./M/s.
of (address) during the year.....
as income tax which has already been deposited to Bangladesh
Bank/Sonali Bank as detailed below:-

Date of payment	Amount of the bill	Amount paid	Security deposit deducted, if any	Amount of tax deducted
1	2	3	4	5

Rate of deduction	Cheque No. and date	Challan No. and date	Security deposit refunded, if any.
6	7	8	9

Date

Signature, name and
designation of the paying officer

- (2) 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

1 Omitted by এস.আর.ও নং . ১৭৬-আইন/৯৯, তারিখঃ ০১/০৭/১৯৯৯.

2 Subs. by এস.আর.ও নং . ১৭৬-আইন/৯৯ তারিখঃ ০১/০৭/১৯৯৯.

3 Subs. for "Fifteen days of deduction" by এস.আর.ও নং ১৯২-আইন/আয়কর/২০১৫, তারিখঃ ৩০/০৬/২০১৫

or execution of contract or (b) rent of house property or (c) fees for professional or technical services, shall furnish to the person from whom such deduction or collection has been made a certificate in the following form, namely:

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 or execution of contract or (b) rent of house property or (c) fees for professional or technical services.

- (1) Name and address of the paying or collecting authority:
- (2) Name and address of the person from whom tax has been deducted or collected:
- (3) Year:
- (4) Nature of payment made/received:
- (5) Amount of payment made/received:
- (6) Date of payment/receipt of payment:
- (7) Amount of tax deducted/collected:
- (8) The rate of deduction/collection:
- (9) Challan No. and date:
- (10) Any other information:

Certified that the information given above is correct and complete.

Date

Signature, name and
designation of the person responsible
for making deduction or collection.

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

- (3) A statement, in the proforma given below, showing the 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 of the Income Tax Ordinance, 1984 (XXXVI of 1984) for the month of.....,.....

Sl. No	Name and address of the person from whom deduction or collection has been made	Amount of payment made/ received	Date of payment/ receipt of payment
1	2	3	4

Amount of tax deducted/ collected	Rate of deduction/ collection	Cheque No. and date	Challan No. and date	Nature of Payment
5	6	7	8	9

Date

Signature, name and designation of the deducting or collecting officer.

Note:

- (1) The statement is to be sent to the Commissioner of Taxes, Taxes Zone-2, Dhaka for the district of Dhaka, to the Commissioner of Taxes, Taxes Zone-2, Chittagong for the district of Chittagong, to the Commissioner of Taxes, Taxes Zone, Rajshahi for the district of Rajshahi, to the Commissioner of Taxes, Taxes Zone, Khulna for the district of Khulna.
- (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, Circle-1 of the district.
- (3) In the case of district 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 Commissioner or the Deputy Commissioner of Taxes concerned, as the case may be, shall verify the amount of tax deducted or collected from the relevant Audit/Treasury/ District Accounts offices/Upazilla Accounts offices.]

¹[18A. **Certificate of deduction of tax under section 50(1B).**-In the case of deduction of tax made by the Drawing and Disbursing Officer under section 50(1A) an annual certificate regarding such deduction of tax shall be given by the respective Government Accounts Officer or any other official authorized by him in the following form, namely:-

Certificate of deduction of tax under section 50(1B) on income chargeable under the head “Salaries” for the year ended as on

Name of the employee	Name of the office	Designation	Tax payer's Identification Number	Amount of Tax deducted	Remarks
1	2	3	4	5	6

Date

Signature, name and designation of the Accounts Officer/any other authorized officer;]

- 19. Company to furnish a statement regarding payment of dividend.**—(1) An annual statement shall be furnished by the principal officer of company under section 110 of the Ordinance in respect of a dividend or aggregate dividends of the amount thereof exceeds on Taka in the case of a shareholder which is a company and in respect of a dividend or aggregate to dividends if the amount thereof exceeds Taka ²[20,000] in the case of any other shareholder.
- (2) The annual statement to be furnished by the principal officer of the company under sub-rule (1) shall be in the following form and verified in the manner indicated therein and shall be delivered to the Deputy Commissioner of Taxes who assesses the company:-

¹ Ins. by এস.আর.ও নং ১৯২-আইন/আয়কর/২০১৫, তারিখঃ ৩০/০৬/২০১৫

² Subs. for “25,000” by এস.আর.ও নং ২১৬-আইন/আয়কর/২০১৪, তারিখঃ ১৮/০৮/২০১৪

**Statement under section 110 of Income Tax Ordinance, 1984
(XXXVI of 1984),**

for the year ending on the 30th June,

Name of Company

Address of Company

Resident Shareholder/Non-Resident Shareholders

SI No.	Name of Shareholder	Address of shareholder	Date of declaration of dividends	Nature of dividend Interim/Final.
1	2	3	4	5

Number and description of shares held by the shareholder.	Amount of dividend paid or distributed.	Amount of tax, if any, deducted from such dividend.	Remarks
6	7	8	9

I,, the Principal Officer of the company, hereby certify that the above statement contains a complete list of:-

- (1) the resident/non-resident shareholders which are companies and to whom a dividend was distributed in the years ending on the 30th June,, and
- (2) Other resident/non-resident shareholders of the company to whom a dividend or aggregate dividends exceeding taka ¹[25,000] was or were distributed in the year ending

on the 30th June,

Date.....

Signature.....

Note:-Separate form should be used for resident and non-resident shareholders.

¹ Subs. for Tk. 10,000 by এস.আর.ও নং .. ১৭৯-আয়কর/২০০২ তারিখ ০৩/০৭/২০০২

- 20. Statement regarding payment of interest other than interest on securities.**—(1) An annual statement shall be furnished under section 109 by the person responsible for paying interest not being interest on securities in respect of amounts of interest of aggregate interest exceeding taka ¹[15,000]
- (2) The annual statement under section 109 shall be in the following form and verified in the manner indicated thereon and shall be delivered-
- (i) in the case of a company, by the principal officer thereon to the Deputy Commissioner of Taxes having jurisdiction for the time being to assess the company; and
- (ii) in other cases, by the person responsible for the payment of the interest to the Deputy Commissioner of Taxes having jurisdiction over the area in which he resides, or the Deputy Commissioner of Taxes who has jurisdiction to assess him, as he case may be.

Statement under section 109 of the Income Tax Ordinance, 1984 (XXXVI of 1984) regarding payment of interest (not being interest on securities) for the year ending on the 30th June, 19

Name of the payer

Sl. No.	Name of payee	Address of payee.	Whether the payee is Resident/ Non-resident.	Date of payment
1	2	3	4	5

Amount of interest or aggregate interest.	Amount of tax. If any, deducted therefrom.	Remarks
6	7	8

I,, the Principal Officer of hereby certify that the above statement

¹ Subs. for Tk. 5,000 by এস.আর.ও নং. ৩২৪-আইন/৮৬, তারিখঃ ৩০/০৭/১৯৮৬.

contains a complete list of persons to whom interest or aggregate interest exceeding taka ¹[15,000] was paid during the year ending on the 30th June ,

Date

Signature

Designation

- 21. Statement of deduction of tax under the head “Salaries” where such deduction is not made by or on behalf of the Government.—²(1)** In the case of income chargeable under the head “Salaries” where deduction is not made by or on behalf of the Government, the person making the deduction shall forthwith send to the Deputy Commissioner of Taxes within whose jurisdiction the deduction is made (or where there is more than one Deputy Commissioner of taxes having jurisdiction in the same area to the Deputy Commissioner of Taxes specified by the Commissioner) a statement in the following form, namely:-

Statement of deduction of tax on income chargeable under the head “Salaries” for the month of,

Name and address of the employer

Sl. No.	Name of the employee	Designation	Tax payer's Identification Number	Total amount of salary, wages, bonus, annuities, pension, gratuities, fees, commission, bonus or profits in lieu of salary and wages including payments made at or in connection with the termination of employment and advance of salary, etc. (Give details)
1	2	3	4	5

Cash allowances like house rent, conveyance, entertainment, etc.	Value of other perquisites and utilities provided by the employer	Amount liable to tax	Investment, if any, made u/s 44(2)(b) of the Ordinance for tax credit
6	7	8	9

¹ Subs. for Tk. 5,000 by এস.আর.ও নং . ৩২৪-আইন/৮৬, তারিখঃ ৩০/০৭/১৯৮৬.

² Subs. By এস.আর.ও নং ১৭৬-আইন/৯৯, তারিখ ০১/০৭/১৯৯৯.

Amount of Tax deducted		Challan No. and date of deposit of the tax to the credit of the Government	Remarks
during the month	up to the end of the month		
10	11	12	13

I,, being the person responsible for paying the above salaries, do hereby declare that the above list is complete and that the particulars given above are correct.

Signature

Date

Notes:

- (1) In the case of an employee who has left the service of the employer, progressive totals of the amounts paid, etc. and the tax deducted should be shown up to the last month of the year.
- (2) The address of the former employer of a new employee and the address of the new employer of an outgoing employee should be given in the remarks column, wherever practicable.]
- (2) In cases where the trustees of an approved superannuation fund repay any contributions to an employee during his life time but not at, or in connection with, the termination of his employment, they shall forthwith send to the Deputy Commissioner of Taxes specified in sub-rule (1) a statement giving the following particulars:-
 1. Name and address of the employee;
 2. The period for which the employee has contributed to the Superannuation Fund;
 3. The amount of contributions repaid;
 - (a) principal and
 - (b) interest
 4. The average rate of deduction of tax during the preceding three years;
 5. Amount of tax deducted on repayment.
- (3) The statements referred to in sub-rules (1) and (2) shall be drawn up in separate sections one for each place

where the employees are stationed and an additional extract of those sections relating to employees who are residing outside the jurisdiction of the Deputy Commissioner of Taxes referred to above shall also be sent with the statement.

- (4) The person responsible for making the deduction or the trustees, as the case may be, shall pay the amount of tax so deducted to the credit of the Government by remitting it within the time specified in rule 13 into the Government Treasury or office of the Bangladesh Bank or of the Sonali Bank accompanied by an Income Tax challan blank copies of which can be had from the Deputy Commissioner of Taxes for the purpose.
- (5) On receipt of the statement under sub-rule (1) or (2), the Deputy Commissioner of Taxes may, if so expressly requested and if satisfied that there is sufficient ground for the request, himself have the necessary challan prepared and forwarded to the person concerned, who shall thereupon pay the amount to the credit of the Government in the manner specified in sub-rule (4).

22. Commissioner's power to permit employer to deduct tax under the head "Salaries" in lump sum every month and submit yearly statement.— In the case of income chargeable under the head "Salaries " where deduction is not made by or on behalf of Government, the Commissioner may notwithstanding anything contained in rules 13 and 21(1), permit an employer to pay tax on the income of his employees chargeable under the head "Salaries " in a lump sum every month based on the average amount of tax deductible every month from such income and to submit at the end of the year to the Deputy Commissioner of Taxes within whose jurisdiction the deduction is made (or where there is more than one Deputy Commissioner of Taxes having jurisdiction in the same area to the Deputy Commissioner of Taxes specified by the Commissioner) a statement in the form specified in rule 23(3); such permission may be granted subject to the following conditions and any other conditions which he may specify, namely:-

- (a) the employer shall, at the end of each year, calculate the tax due on the income under the head "Salaries" paid to his employees during the year and adjust any excess or deficiency in the month of June, such adjustment shall be made in accordance with the provision of section 50(2) of the Ordinance, that adjustment shall be made in each individual case and any excess recovered from one employee shall not be adjusted against any short recovery from another employee; and
- (b) in the case of an employee leaving service, the particulars mentioned in the statement referred to in this rule shall be sent forthwith to the Deputy Commissioner of Taxes concerned.

23. Persons responsible for making payments under the head "Salaries".—(1) In this rule, "prescribed officer" referred to in section 108 of the Ordinance, means:-

- (a) Civil Audit Officers for all gazetted officers and others who draw their pay from audit Offices on separate bills, and also for all pensioners who draw their pensions from audit offices;
- (b) Treasury Officers for all gazetted officers and others who draw their pay from treasuries on separate bills without counter-signature, and also for all pensioners who draw their pensions from treasuries;
- (c) Heads of Civil or Military offices for all non-gazetted officers whose pay is drawn on establishment bills or on bills countersigned by the head of office;
- (d) Forest disbursing officers and Public Works Department disbursing Officers in cases where direct payment from treasuries is not made for themselves and their establishment;
- (e) Head Postmasters for (i) themselves, their gazetted subordinates and the establishments of which the establishment pay bills are prepared by them, (ii) gazetted supervising and controlling officers of whose headquarters post office they are in-charge, and (iii)

pensioners drawing their pensions through post offices; Head Record Clerks, Railway Mail Service, for themselves and all the staff whose pay is drawn in their establishment pay bills; the disbursing officers in the case of the Administrative and Audit Officers;

- (f) Controllers of Military Accounts (including Divisional Military supply, Marine and Field Controllers) for all gazetted military officers under their audit;
- (g) Disbursing officers in the Military Works Department for themselves and their establishments; and
- (h) Chief Accounts Officers or Chief Auditors or Railways concerned for all railway employees under their audit.

¹[(2) The payment made under the head “Salaries” referred to in section 108(a) of the Ordinance shall be an amount which exceeds the maximum amount not liable to tax in the financial year in which such salary is earned.]

²[(3) The annual statement to be prepared and furnished to the Deputy Commissioner of Taxes before the first day of September each year under section 108 of the Ordinance shall be made in the following form and shall be verified in the manner indicated therein, namely:-

Name of the employer.

Address

Tax payer’s identification number

Sl. No.	Name of the employee	Designation	Tax payer’s Identification No.	Total amount of salary, wages, bonus, annuities, pensions, gratuities, commission, fees or profits in lieu of salary and wages including payments made at or in connection with the termination of the employment and advance of salary, etc.
1	2	3	4	5

¹ Subs. by এস.আর.ও নং ৩৩৬-আইন/৯৯, তারিখঃ ১৭/১১/১৯৯৯.

² Subs. by এস.আর.ও নং ১৭৬-আইন/৯৯, তারিখঃ ০১/০৭/১৯৯৯.

Periodical cash allowance				
6				
House rent	Conveyance	Entertainment	Medical	Others, if any

Value of rent free accommodation or value of any concession in rent for the accommodation provided by the employer	Value of free conveyance, full time or part time, if any, provided by the employer	Value of free or concessional passages provided by the employer	Salary paid by the employer for domestic and personal services to the employee
7	8	9	10

Employer's contribution to the recognised provident/ superannuation/ pension fund	Value of any benefit or annuity provided by the employer free of cost or at concessional rate or any other sum not included in the preceding columns	Total amount liable to tax under section 21 of the Ordinance	Tax payable on the amount in column 13
11	12	13	14

Investment, if any, u/s 44(2)(b) of the Ordinance for tax credit	Amount of tax credit	Net amount of tax payable	Tax actually deducted and paid to the credit of the Government with challan no. and date	Remarks
15	16	17	18	19

*Details and basis of computation should be given.

I certify that the above statement contains a complete list of the total amount paid to

- (i) all persons who were receiving or to whom was due income on the 30th day of June; and
- (ii) all persons from whose salaries any tax was deducted during the year ended 30th June,....., and that all the particulars furnished above are correct.

Signature

Name

Date : Designation];

- 24. Return of income.**—¹[(1) The return of income required to be filed, by the assessee other than company, under section 75 of the Ordinance shall be in the following form and shall be verified in the manner indicated therein:

¹ Subs. by এস.আর.ও নং ৮৮-আইন/আয়কর/২০০৮ তারিখঃ ০৭/০৪/২০০৮

FORM OF RETURN OF INCOME UNDER THE INCOME TAX ORDINANCE, 1984 (XXXVI OF 1984)

FOR INDIVIDUAL AND OTHER TAXPAYERS (OTHER THAN COMPANY)

Be a Respectable Taxpayers
Submit return in due time
Avoid penalty

Photograph of the Assessee
(to be attested on the photograph)

Put the tick (✓) mark wherever applicable

Self Universal Self Normal

1. Name of the Assessee:
2. National ID No (if any):
3. UTIN (if any):
4. TIN:
5. (a) Circle: (b) Taxes Zone:
6. Assessment Year: 7. Residential Status: Resident Non-resident
8. Status: Individual Firm Association of Persons Hindu Undivided Family
9. Name of the employer/Business (where applicable):
10. Wife/Husband's Name (if assessee, please mention TIN):
11. Father's Name:
12. Mother's Name:
13. Date of Birth (in case of individual)
14. Address (a) Present: (b) Permanent:
15. Telephone: Office/Business Residential:
16. VAT Registration Number (if any):

I. T. Manual, Part II**Statement of income of the Assessee**

Statement of income during the income year ended on

Serial no.	Heads of Income	Amount in Taka
1	Salaries : u/s 21 (as per schedule 1)	
2	Interest on Securities : u/s 22	
3	Income from house property : u/s 24 (as per schedule 2)	
4	Agricultural income : u/s 26	
5	Income from business or profession : u/s 28	
6	Share of profit in a firm :	
7	Income of the spouse or minor child as applicable : u/s 43(4)	
8	Capital Gains : u/s 31	
9	Income from other source : u/s 33	
10	Total (serial no. 1 to 9)	
11	Foreign Income:	
12	Total income (serial no. 10 and 11)	
13	Tax leviable on total income	
14	Tax rebate: u/s 44(2)(b)(as per schedule 3)	
15	Tax payable (difference between serial no. 13 and 14)	
16	Tax Payments: (a) Tax deducted/collected at source (Please attach supporting documents/statement) Tk	Tk.
	(b) Advance tax u/s 64/68 (Please attach challan) Tk	
	(c) Tax paid on the basis of this return (u/s 74) (Please attach challan/pay order/bank draft/cheque) Tk	
	(d) Adjustment of Tax Refund (if any) Tk	
	Total of (a), (b), (c) and (d)	
17	Difference between serial no. 15 and 16 (if any)	
18	Tax exempted and Tax free income	Tk.
19	Income tax paid in the last assessment year	Tk.

If needed, please use separate sheet.*Verification**

I father/husband
 UTIN/TIN: solemnly declare that to the best of
 my knowledge and belief the information given in this return and statements and
 documents annexed herewith is correct and complete.

Place:

Date :

Signature

(Name in block letters)

Designation and
Seal (for other than individual)

*I. T. Manual, Part II***SCHEDULES SHOWING DETAILS OF INCOME**Name of the Assessee: TIN

			-			-			
--	--	--	---	--	--	---	--	--	--

Schedule-1 (Salaries)

Pay & Allowance	Amount of Income (Tk.)	Amount of exempted income (Tk.)	Net taxable income (Tk.)
Basic pay			
Special pay			
Dearness allowance			
Conveyance allowance			
House rent allowance			
Medical allowance			
Servant allowance			
Leave allowance			
Honorarium / Reward/ Fee			
Overtime allowance			
Bonus / Ex-gratia			
Other allowances			
Employer's contribution to Recognized Provident Fund			
Interest accrued on Recognized Provident Fund			
Deemed income for transport facility			
Deemed income for free furnished/ unfurnished accommodation			
Other, if any (give detail)			
Net taxable income from salary			

Schedule-2 (House Property income)

Location and description of property	Particulars	Tk.	Tk.
	1. Annual rental income		
	2. Claimed Expenses :		
	Repair, Collection, etc.		
	Municipal or Local Tax		
	Land Revenue		
	Interest on Loan/Mortgage/Capital Charge		
	Insurance Premium		
	Vacancy Allowance		
	Other, if any		
		Total =	
	3. Net income (difference between item 1 and 2)		

I. T. Manual, Part II**Schedule-3 (Investment tax credit)**

(Section 44(2)(b) read with part 'B' of Sixth Schedule)

1. Life insurance premium	Tk
2. Contribution to deferred annuity	Tk
3. Contribution to Provident Fund to which Provident Fund Act, 1925 applies	Tk
4. Self contribution and employer's contribution to Recognized Provident Fund	Tk
5. Contribution to Super Annuation Fund	Tk
6. Investment in approved debenture or debenture stock, Stock or Shares	Tk
7. Contribution to deposit pension scheme	Tk
8. Contribution to Benevolent Fund and Group Insurance premium	Tk
9. Contribution to Zakat Fund	Tk
10. Others, if any (give details)	Tk
Total	Tk

****Please attach certificates/documents of investment.*****List of documents furnished**

1.	6.
2.	7.
3.	8.
4.	9.
5.	10.

****Incomplete return is not acceptable***

I. T. Manual, Part II

¹[(1a) The return under sub-rule (1) or sub-rule (1aaaa) together with statement of assets and liabilities under rule 25, 25AAA or 25AAAA, as the case may be, and particulars of life style of the individual under rule 25A shall collectively constitute a valid and complete return for individuals for the purpose of the section 75 of the Income-tax Ordinance, 1984:

Provided that individual having income from salary or income not exceeding three lakh taka from business or profession may opt not to submit particulars of life style of the individual under rule 25A unless required, in the course of proceeding, by the Deputy Commissioner of Taxes.]

²[(1aa) The return of income required to be filed, by the company assessee under section 75 of the Ordinance shall be in the following form and shall be verified in the manner indicated therein:

¹ Ins. by এস.আর.ও নং ২০৭-আইন/আয়কর/২০০৫, তারিখঃ ০৬/০৭/২০০৫ and subs. by এস.আর.ও নং ২৬৮-আইন/আয়কর/২০১৩, তারিখঃ ৩০/০৭/২০১৩

² Subs. by এস.আর.ও নং ৮৮-আইন/আয়কর/২০০৮ তারিখঃ ০৭/০৪/২০০৮

I. T. Manual, Part II

**RETURN OF INCOME UNDER THE INCOME TAX
ORDINANCE, 1984 (XXXVI OF 1984)**

FOR COMPANY TAXPAYERS ONLY

Submit return in due time Avoid penalty

IT-11GHA

Assessment Year :

..... -

(Please mark '√' in the relevant box)

Self

Normal

PART-I

Universal Self

Particulars of Assessee

82 Proviso

1.1 Name of company:

Public Ltd.	Private Ltd.	Local Authority	Others
-------------	--------------	-----------------	--------

(Please mark '√' in the relevant box)

1.2. UTIN (if any):

			-			-			
--	--	--	---	--	--	---	--	--	--

1.3. TIN:

			-			-			
--	--	--	---	--	--	---	--	--	--

1.4 Income Year ending on

1.5 Address

1.6 Incorporation No. Date :

1.7 (a) Circle: (b) Taxes Zone:

1.8 Residential Status: Resident / Non-resident

1.9 Telephone: Office.....Fax

1.10 E-mail

1.11 Contact person : (a) Name

(b) Designation (c) Telephone :

1.12 Business Identification Number (BIN), if any

I. T. Manual, Part IITIN:

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PART-II**A. Statement of Income of the Company**

Line	Particulars of income	Taxable income (Tk.)	Exempted/ Tax Holiday income (Tk.)	Total income (Tk.)
2.1	Income from business or profession, u/s 28			
2.2	Capital gains , u/s 31			
2.3	Interest on securities, u/s 22			
2.4	Income from house property, u/s 24			
2.5	Agricultural income, u/s 26			
2.6	Income from other sources, u/s 33			
2.7	Total income (Line 2.1+2.2+2.3+2.4+2.5+2.6)			

B. Income tax payments of the Company

Line	Particulars	Amount in taka
2.8	Total income (Line 2.7)	
2.9	Income tax liability	
2.10	Tax deducted/collected at source	
2.11	Advance tax	
2.12	Adjustment of tax refund (if any)	
2.13	Net tax payable {Line 2.9-(2.10+2.11+2.12)}	
2.14	Tax payment (As per line 2.13)	

C. Particulars of Income/Expenses

Line	Particulars of income	Current Year (Tk.)	Previous Year (Tk.)
2.15	Sales / Turnover / Receipts Less : VAT (if any) Net Sales		
2.16	Cost of Sales		
2.17	Gross Profit (Line 2.15-2.16)		
2.18	Other Operating Income		
2.19	Administrative Expenses		
2.20	Selling and Marketing Expenses		
2.21	Other Operating Expenses		
2.22	Profit from Operations {Line 2.17+2.18-(2.19+2.20+2.21)}		
2.23	Financial Expenses		
2.24	Income from Associates / Subsidiaries		
2.25	Profit before Tax (Line 2.22+2.24-2.23)		

I. T. Manual, Part II

* If needed use separate sheet

TIN:

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PART-III**PARTICULARS OF BALANCE SHEET**

Line	Assets	Current Year (Tk.)	Previous Year (Tk.)
3.1	Property, plant and equipment		
3.2	Goodwill		
3.3	Manufacturing license /Patent right /Franchise fee		
3.4	Investments in Associate / Subsidiary company		
3.5	Other financial assets		
3.6	Total Non-Current Assets :(Line 3.1+3.2+3.3 +3.4+3.5)		
3.7	Inventories		
3.8	Trade and other receivables		
3.9	Advance, Deposits and Prepayments		
3.10	Cash / Bank and cash equivalents		
3.11	Other		
3.12	Total current assets (Line 3.7+3.8+3.9+3.10+3.11)		
3.13	Total Assets (Line 3.6+3.12)		
	Equity and Liabilities		
3.14	Paid-up capital		
3.15	Reserves & Surplus		
3.16	Retained earnings		
3.17	Total equity capital (Line 3.14+3.15+3.16)		
3.18	Bonds / Debentures		
3.19	Long term borrowings		
3.20	Others		
3.21	Total Non-current liabilities (Line 3.18 + 3.19 + 3.20)		
3.22	Short term borrowings		
3.23	Creditors/Payables		
3.24	Provisions		
3.25	Others		
3.26	Total Current liabilities (Line 3.22+3.23+3.24+3.25)		
3.27	Total Equity and Liabilities (Line 3.17+3.21+3.26)		

* If needed use separate sheet

I. T. Manual, Part II

TIN:

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PART-IV**A. Statement of Withholding taxes (see Chapter VII of Income Tax Ordinance, 1984)**

Line	Heads of Expenses	Expenses Claimed (Tk.)	Tax Deducted at source (Tk.)
4.1	Salaries		
4.2	Contractors / Suppliers		
4.3	Fees for Professional, technical services		
4.4	House Rent		
4.5	Commission, discount or fees		
4.6	Savings deposits and fixed deposits		
4.7	Insurance commission		
4.8	Dividend		
4.9	Foreign Buyer Commission		
4.10	Payment to non-residents etc.		
4.11	Others (if any)		

If needed use separate sheet*B. Particulars of Shareholder Directors of the Company***(to be filled in by the assessee as necessary)*

Line	Shareholder Directors' Name	Address	No. of Shares	TIN / UTIN

If needed use separate sheet*C. Particulars of Bank Accounts***(to be filled in by the assessee as necessary)*

Line	Name of the Bank	Branch	Account Number	Remarks

**If needed use separate sheet*

I. T. Manual, Part II

D. Particulars of Related Parties /Subsidiary and Associated Companies/Directors/Managers

(to be filled in by the assessee as necessary)

Line	Name of the Company/ Directors/Managers	TIN / Zone	% held in paid up capital	Names of common directors or major share holders 1	Any financial/ business 2 Transactions held Yes/No.

¹ In case of Associated companies only.

² Include Guarantee given to third party by the company for the subsidiary and associated company.

***If needed use separate sheet**

TIN:

Verification

I, Designation.....of the Company, solemnly declare that to the best of my knowledge and belief the information given in this return and statements and documents annexed herewith is correct and complete.

Place:
Date:

Signature
(Name in block letters)
Designation and Seal

Acknowledgement Receipt
Taxes Zone-
Circle-

Date of receipt of return: Serial No. in Return Register:

Received the Self / Normal / Universal Self / 82 Proviso Income Tax Return From M/s.

TIN:

UTIN :

for the assessment year.....

Shown in Return:
Total Income: Tk.
Tax paid: Tk.

Signature of Receiving
officer with seal

I. T. Manual, Part II**Instructions:**

- (1) The Return shall be signed and verified by the Principal Officer of the Company as prescribed under section 75 of the Income Tax Ordinance, 1984;
- (2) The Return shall be accompanied by—
 - a. a statement of accounts audited by a Chartered Accountant;
 - b. depreciation chart as per THIRD SCHEDULE of the Income Tax Ordinance, 1984;
 - c. computation of income according to Income Tax Law.

¹[(1aaa) The return of income required to be filed, by the assessee other than company, under section 82D of the Ordinance shall be in the following form and shall be verified in the manner indicated therein:

**Form of return of income under the Income-tax
Ordinance, 1984 (Ord. XXXVI OF 1984)
(Return under section 82D)**

IT-11GAGA

1. Name of the Assessee:												
2. Present Address:												
.....												
.....												
3. Father's/husband's Name: 4. Mother's Name:												
5. Date of Birth: 6. Mobile/Telephone: 7. e-mail (if any):												
8. National ID No.: 9. Nature of Business/Profession:												
10. TIN/UTIN:	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">-</td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">-</td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>				-				-			
			-				-					
11. (a) Circle: (b) Taxes Zone:												
12. Assessment Year:13. Status: Individual/Firm/AOP (please tick)												
14. Total income	: Tk.											
15. Net tax payable	: Tk.											
16. Tax paid on the basis of this return	: (a) Amount (in figure) :											
	(b) Pay order/challan No:											
	(c) Date:											

¹ Ins. by এস.আর.ও নং ২৬২-আইন/আয়কর/২০১০, তারিখঃ ০১/০৭/২০১০

*I. T. Manual, Part II***Verification**

I, , father/husband
 UTIN/TIN: solemnly declare that
 to the best of my knowledge and belief the information given in this
 return is correct and complete.

Place:

Date :

Signature of the Assessee

N.B Please see the brief instructions overleaf before filling up the return.

✂

Brief Instructions for calculating income of an individual assessee.

If required, please get help from Income-tax Ordinance, 1984 (Ord. XXXVI of 1984), and Income Tax Rules, 1984.

¹ [SI No.	Head of Income and Description		Amount in Tk.
1.	Income from business/profession:		
	(a) Total sale/receipts/commission (As per section 28):		
	(b) Total expenses of business or profession (As per manufacturing/trading/profit-loss accounts)(section 29):		
	(c) Net profit/income [(a)-(b)]:		
2.	Net tax payable		
3.	Rate of tax		
	In case of business:		
	Initial capital to be shown	Rate of Tax (Tk.)	Applicability
	Upto Tk 6 lakh	1,000/-	For the assessee not located under any city corporation or any paurashava of district headquarters;
	Upto Tk 7 lakh	2,000/-	For the assessee located at Paurashava in district headquarters and other area excluding city corporation;
	Upto Tk 8 lakh	3,000/-	For assessee of any area
	Upto Tk 10 lakh	5,000/-	For assessee of any area
	Upto Tk 15 lakh	10,000/-	For assessee of any area

¹ Subs. by এস.আর.ও নং ২৬৮-আইন/আয়কর/২০১৩, তারিখঃ ৩০/০৭/২০১৩

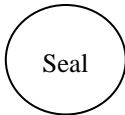
I. T. Manual, Part II

In case of profession:		
Length of profesison	Rate of Tax (Tk.)	Applicability
Upto 3 years	1,000/-	For the assessee not located under any city corporation or any paurashava of district headquarters
Upto 4 years	2,000/-	For the assessee located at Paurashava in district headquarters and other area excluding city corporation;
Upto 5 years	3,000/-	For assessee of any area
Upto 10 years	5,000/-	For assessee of any area;]

✂

.Acknowledgement Receipt

Serial No. in return register:Date of submission of Return:
 Received income tax return from Mr./Mrs. UTIN/TIN
 for the Assessment Year:..... Income shown in the return Tk.
 and tax paid Tk.



Signature of
 the Deputy Commissioner of
 Taxes/Officer in Charge
 Circle....., Taxes Zone.....

¹(1aaaa) The assessee having income from salary may opt to file the return of income in the following form (IT-11UMA) and shall be verified in the manner indicated therein:

¹ Ins. new sub-rules (1aaaa) & (1aaaaa) by এস.আর.ও নং ২৬৮-আইন/আয়কর/২০১৩, তারিখঃ ৩০/০৭/২০১৩

**FORM OF RETURN OF INCOME UNDER THE
INCOME-TAX ORDINANCE, 1984 (XXXVI OF 1984)**

Universal Self/Normal
[Put tick (✓) where applicable]

ONLY FOR THE SALARIED
INDIVIDUAL

**Photograph of the
Assessee**

[to be attested on
the photograph]

Assessment Year: 20 - 20

1. Name of the Assessee:																							
2. TIN:		<table border="1" style="width: 100%; height: 20px;"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>																					
3. National ID No:		<table border="1" style="width: 100%; height: 20px;"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>																					
4. Date of Birth:		<table border="1" style="width: 100%; height: 20px;"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>																		5. Email			
6. Spouse's TIN or Name:																							
7. (a) Circle: (b) Taxes' Zone:																							
8. Residential Status: Resident <input type="checkbox"/> / Non-resident <input type="checkbox"/>																							
9. Name and address of the employer:																							
.....																							
10. Present Address:																							
.....																							
11. Telephone: Office Mobile:																							

I. T. Manual, Part II

**Statement of income during the income year
ended on/...../20...**

Serial no.	Heads of Income	Amount in Taka
1	Salaries: u/s 21	
2	Income from house property: u/s 24	
3	Agricultural income: u/s 26	
4	Income from other sources: u/s 33	
5	Total income	
6	Tax leviable on total income	
7	Tax rebate: u/s 44(2)(b)	
8	Tax payable (difference between serial no.6 and 7)	
9	Tax Payments: (a) Tax deducted or paid in advance/with return Tk..... (b) Adjustment of Tax Refund (if any) Tk	Tk.....
10	Difference between serial no. 8 and 9 (if any)	
11	Tax exempted and Tax free income	Tk.

(Please attach supporting documents/statements, if needed)

Verification

I,.....,father/husband:.....
....., TIN:
solemnly declare that to the best of my knowledge and belief the information given in this return and statements and documents annexed herewith is correct and complete.

Place:

Date:

* **Enclosures:**

Signature of the assessee
(Name and seal)

I. T. Manual, Part II

(1aaaaa) The assessee having income not exceeding Taka three lakh from business or profession may opt to file the return of income in the following form (IT-11CHA) and shall be verified in the manner indicated therein:

IT-11CHA

FORM OF RETURN OF INCOME UNDER THE INCOME TAX-ORDINANCE, 1984 (Ord. No. XXXVI OF 1984)

Universal Self/Normal [Put tick (✓) where applicable]	ONLY FOR THE INCOME FROM BUSINESS OR PROFESSION UPTO THREE LAKH TAKA
--	--

Assessment Year: 20 -20

<p>Photograph of the Assessee</p> <p>[to be attested on the photograph]</p>

1. Name of the Assessee:	
2. TIN:	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
3. National ID No:	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4. Date of Birth:	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
5. Email	
6. Spouse's TIN or Name :	
7. (a) Circle: (b) Taxes' Zone:	
8. Residential Status: Resident <input type="checkbox"/> / Non-resident <input type="checkbox"/>	
9. Name and address of the employer:	
10. Present Address:	
11. Telephone: Office Mobile:	

I. T. Manual, Part II

**Statement of income during the income year
ended on/...../20...**

Serial no.	Heads of Income	Amount in Taka
1.	Salaries : u/s 21	
2.	Interest on Securities: u/s 22	
3.	Income from house property: u/s 24	
4.	Agricultural income: u/s 26	
5.	Income from business or profession: u/s 28	
6.	Capital gains: u/s 31	
7.	Income from other sources: u/s 33	
8.	Total income	
9.	Tax leviable on total income	
10.	Tax rebate: u/s 44(2)(b)	
11.	Tax payable (difference between serial no. 9 and 10)	
12.	Tax Payments: (a) Tax deducted or paid in advance/with return Tk	
	(b) Adjustment of Tax Refund (if any) Tk	Tk
13.	Difference between serial no. 11 and 12 (if any)	
14.	Tax exempted and Tax free income	Tk

(Please attach supporting documents/statements, if needed)

Verification

I,....., father/husband:,
TIN: solemnly declare that to the
best of my knowledge and belief the information given in this return
and statements and documents annexed herewith is correct and
complete.

Place:

Date:

*** Enclosures:**

Signature of the assessee
(Name and seal);]

I. T. Manual, Part II

- (2) The certificate to be furnished as required under section 76 of the Ordinance in place of return shall be in the following form:

Form of certificate under section 76 of the Income Tax Ordinance, 1984, in place of return under section 75 (for persons whose entire total income consisted of income under the head “Salaries” or income under other head, if any, from which the full amount of tax payable has been deducted).

Assessment year

TIN ¹[(12 digit)]

Circle Range Zone

Name.....

Status : Individual

Address

I certify -

- (i) that during the income year ended the 30th June, I was employed in
(here state the name and address of Ministry/ *Department/ Office/ Company/firm, etc. in which employed.)
- (ii) that the full amount of tax payable by me has been deducted from my salary by the employer named at (i) above

Controller General of Accounts

(here state the name of the Audit Office passing the pay bills, etc.) according to the details given below:

(1) Salaries Tk.

(2) Any other income (give details) Tk.

Total income Tk.

Deductions to arrive at taxable income:

(i) Provident Fund Tk.

(ii) Life insurance Tk.

¹ *Ins. by এস.আর.ও নং ২১৬-আইন/আয়কর/২০১৪, তারিখঃ ১৮/০৮/২০১৪*

I. T. Manual, Part II

(iii) Other exemptions and allowances Tk.
 [Give details and attach separate
 sheet(s) if necessary].

Total Tk.

Taxable income Tk.

Tax paid or deducted at source Tk.

Balance tax payable Tk.

(iv) that I did not have any income from any other source.

2. I further certify that information given above is correct and complete to the best of my knowledge and belief and that I was $\frac{\text{resident}}{\text{non-resident}}$ in Bangladesh during the income year ended on the 30th June,

Signature

Name

(in block letters)

Date.....

Designation

¹["**24A. Return of withholding tax.**-The return of withholding tax required to be filed by the assessee, being a company, under section 75A of the Ordinance shall be in the following form and verified in the manner indicated therein:

Form of return of withholding tax under the Income-tax Ordinance, 1984
(Return under section 75A)

FOR COMPANY TAXPAYERS ONLY

1. Name of the Company:
2. TIN/UTIN:

			-				-				
--	--	--	---	--	--	--	---	--	--	--	--
3. TCAN:

			-				-				
--	--	--	---	--	--	--	---	--	--	--	--
4. (a) Circle: (b) Taxes Zone:
5. Deduction/Collection Period:
 - (a) 1st quarter (July-September), Year ;
 - (b) 2nd quarter (October-December), Year ;
 - (c) 3rd quarter (January-March), Year ;
 - (d) 4th quarter (April-June), Year ;
6. (a) Address:
.....
.....
- (b) Phone:
- (c) Fax No.:
- (d) e-mail:
- (e) Web address: <http://www>
7. Contact person: (a) Name:
(b) Designation:.....
(c) Phone:
(d) Mobile:
(e) e-mail:

¹ Ins. by এস.আর.ও নং ২৩২-আইন/আয়কর/২০১১, তারিখঃ ০৫/০৭/২০১১ and Subs. by এস.আর.ও নং ১৯২-আইন/আয়কর/২০১৫, তারিখঃ ৩০/০৬/২০১৫

8. Particulars of tax deducted or collected:

SL.	Type of payment	Section of I.T.O, 1984	Payment during the quarter	Rate of deduction/ collection	Amount of tax deduction/ collection
(1)	(2)	(3)	(4)	(5)	(6)
1.	Salary	50			
2.	Payment to contractors/ suppliers	52			
3.	a. Service of doctor	52A(1)			
	b. Royalty or technical know-how fee	52A(2)			
	c. Fees for professional & technical services	52A(3)			
4.	a. Catering service	52AA			
	b. Cleaning service	52AA			
	c. Collection and recovery agency	52AA			
	d. Contract or toll manufacturing	52AA			
	e. Credit rating agency	52AA			
	f. Event management	52AA			
	g. Indenting commission	52AA			
	h. Meeting fees, training fees or honorarium	52AA			
	i. Mobile network operator, technical support service provider or service delivery agents engaged in mobile banking operations	52AA			
	j. Motor garage or workshop	52AA			
	k. Printing service	52AA			
	l. Private container port or dockyard service	52AA			
	m. Private security service provider	52AA			
	n. Product processing charge	52AA			
	o. Shipping agency commission	52AA			
p. Stevedoring/berth operation commission	52AA				
q. Supply of manpower	52AA				
r. Transport provider	52AA				
s. Any other service	52AA				
5.	L/C commission	52I			

I. T. Manual, Part II

6.	Freight forward agency commission	52M			
7.	Payment to foreign technician serving in diamond cutting industry	52O			
8.	Payment for services from convention hall etc.	52P			
9.	Payment to resident person against services provided to foreign person	52Q			
10.	Deduction of tax from the service of international gateway service in respect of phone call	52R			
11.	Collection of tax from travel agent	52JJ			
12.	Collection of tax from manufacturer of soft drink, etc	52S			
13.	Deduction of tax from any payment in excess of premium paid on life insurance policy	52T			
14.	Deduction from payment on account of local letter of credit	52U			
15.	Deduction from payment by cellular mobile phone operator	52V			
16.	House/office rent	53A			
17.	Collection of tax from shipping business of a resident	53AA			
18.	Receipt from export of manpower	53B			
19.	Collection of tax from export of knit-wear and woven garments	53BB			
20.	Collection of tax from member of stock exchanges	53BBB			
21.	Collection of tax from export of any good except certain items	53BBBB			
22.	Receipt from public auction	53C			
23.	Payment to actor/actress	53D			
24.	Deduction of tax at source from export cash subsidy	53DDD			

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25.	Payment as commission or discount for distribution of goods	53E			
26.	Payment to foreign buyer's agent	53EE			
27.	Interest on savings and fixed deposit	53F			
28.	Insurance commission	53G			
29.	Payment to surveyor of general insurance	53GG			
30.	Rental value of vacant land, plant or machinery	53J			
31.	Advertising bill of newspaper or magazine	53K			
32.	Transfer of securities by sponsor shareholders	53M			
33.	Collection of tax from transfer of share of shareholder of Stock Exchanges	53N			
34.	Deduction of tax from any sum paid by real estate developer to land owner	53P			
35.	Dividends	54			
36.	Lottery	55			
37.	Deduction from Payment to non-residents:				
	a. Accounting or tax consultancy	56			
	b. Advertisement making	56			
	c. Advertisement broadcasting	56			
	d. Advisory or consultancy service	56			
	e. Air transport or water transport	56			
	f. Architecture, interior design or landscape design	56			
	g. Artist, singer or player	56			
	h. Capital gain	56			
	i. Certification	56			
	j. Charge or rent for satellite, airtime or frequency	56			
	k. Contractor, sub-contractor or supplier	56			
	l. Courier service	56			
	m. Dividend	56			

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n. Insurance premium	56			
o. Interest, royalty or commission	56			
p. Legal service	56			
q. Machinery rent	56			
r. Management or event management	56			
s. Pre-shipment inspection service	56			
t. Professional service, technical services fee, technical know how fee or technical assistance fee	56			
u. Salary or remuneration	56			
v. Exploration or drilling in petroleum operations	56			
w. Survey for oil or gas exploration	56			
x. Any service for making connectivity between oil or gas field and its export point	56			
y. Any other payments	56			

Verification

I,,
 designation
 solemnly declare that to the best of my knowledge and belief the
 information given in this return is correct and complete.

Place:

Date :

Signature and seal

NB: 1. The return shall be accompanied by a statement of deduction or collection of tax along with copy of treasury challans or payment orders.

2. Tax shall be deposited to respective account code according to the following table:

Table

Name of the Zone	Income tax-Companies	Income tax-other than Company
Taxes Zone-1, Dhaka	1-1141-0001-0101	1-1141-0001-0111
Taxes Zone-2, Dhaka	1-1141-0005-0101	1-1141-0005-0111
Taxes Zone-3, Dhaka	1-1141-0010-0101	1-1141-0010-0111
Taxes Zone-4, Dhaka	1-1141-0015-0101	1-1141-0015-0111
Taxes Zone-5, Dhaka	1-1141-0020-0101	1-1141-0020-0111
Taxes Zone-6, Dhaka	1-1141-0025-0101	1-1141-0025-0111
Taxes Zone-7, Dhaka	1-1141-0030-0101	1-1141-0030-0111
Taxes Zone-8, Dhaka	1-1141-0035-0101	1-1141-0035-0111
Taxes Zone-9, Dhaka	1-1141-0080-0101	1-1141-0080-0111
Taxes Zone-10, Dhaka	1-1141-0085-0101	1-1141-0085-0111
Taxes Zone-11, Dhaka	1-1141-0090-0101	1-1141-0090-0111
Taxes Zone-12, Dhaka	1-1141-0095-0101	1-1141-0095-0111
Taxes Zone-13, Dhaka	1-1141-0100-0101	1-1141-0100-0111
Taxes Zone-14, Dhaka	1-1141-0105-0101	1-1141-0105-0111
Taxes Zone-15, Dhaka	1-1141-0110-0101	1-1141-0110-0111
Taxes Zone-1, Chittagong	1-1141-0040-0101	1-1141-0040-0111
Taxes Zone-2, Chittagong	1-1141-0045-0101	1-1141-0045-0111
Taxes Zone-3, Chittagong	1-1141-0050-0101	1-1141-0050-0111
Taxes Zone-4, Chittagong	1-1141-0135-0101	1-1141-0135-0111
Taxes Zone-Khulna	1-1141-0055-0101	1-1141-0055-0111
Taxes Zone-Rajshahi	1-1141-0060-0101	1-1141-0060-0111
Taxes Zone-Rangpur	1-1141-0065-0101	1-1141-0065-0111
Taxes Zone-Sylhet	1-1141-0070-0101	1-1141-0070-0111
Taxes Zone-Barisal	1-1141-0075-0101	1-1141-0075-0111
Taxes Zone-Gazipur	1-1141-0120-0101	1-1141-0120-0111
Taxes Zone-Narayanganj	1-1141-0115-0101	1-1141-0115-0111
Taxes Zone-Bogra	1-1141-0140-0101	1-1141-0140-0111
Taxes Zone-Comilla	1-1141-0130-0101	1-1141-0130-0111
Taxes Zone-Mymensing	1-1141-0125-0101	1-1141-0125-0111
Large Taxpayer Unit	1-1145-0010-0101	1-1145-0010-0111
Central Survey Zone	1-1145-0005-0101	1-1145-0005-0111”

¹ [25. **Statement of Assets and Liabilities.**— The statement to be furnished as required under section 75(2)(d) and 80 of the Ordinance shall be in the following form and shall be verified in the manner indicated therein:

Statement under sections 75(2)(d) and 80 of the Income Tax Ordinance, 1984 (XXXVI of 1984) of assets, liabilities and expenses of self, spouse, minor children or dependants and assets and transferred as on

IT-10B

Statement of Assets and Liabilities (as on))

Name of the Assessee: TIN

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1. (a) **Business Capital** (Closing balance) Tk.
- (b) **Directors Shareholdings in Limited Companies (at cost)** Tk.
- Name of Companies Number of shares
2. **Non-Agricultural Property (at cost with legal expenses)** : Tk.
- Land/House property (Description and location of property)
3. **Agricultural Property (at cost with legal expenses)** : Tk.....
- Land (Total land and location of land property)
4. **Investments:**
- (a) Shares/Debentures Tk.
- (b) Saving Certificate/Unit Certificate/Bond Tk.
- (c) Prize bond/Savings Scheme Tk.
- (d) Loans given Tk.
- (e) Other Investment Tk.
- Total = Tk.....
5. **Motor Vehicles (at cost) :** Tk.....
- Type of motor vehicle and Registration number
6. **Jewellery (quantity and cost) :** Tk.....
7. **Furniture (at cost) :** Tk.....
8. **Electronic Equipment (at cost) :** Tk.....
9. **Cash Asset Outside Business:**

¹ Rule 25 and 25A Subs. by এস.আর.ও নং ৮৮-আইন/আয়কর/২০০৮, তারিখঃ ০৭/০৪/২০০৮

(a) Cash in hand	Tk.	
(b) Cash at bank	Tk.	
(c) Other deposits	Tk.	
	Total =	Tk.....
	B/F =	Tk.....
10. Any other assets (With details)		Tk.
	Total Assets	Tk.

11. Less Liabilities:

(a) Mortgages secured on property or land	Tk.
(b) Unsecured loans	Tk.
(c) Bank loan	Tk.
(d) Others	Tk.

Total Liabilities Tk.....

12. Net wealth as on last date of this income year

(Difference between total assets and total Liabilities) Tk.....

13. Net wealth as on last date of previous income year

Tk.....

14. Accretion in wealth (Difference between serial no. 12 and 13)

Tk.....

15. (a) Family Expenditure: (Total expenditure as per Form IT 10 BB) Tk.

(b) Number of dependant children of the family:

Adult

Child

16. Total Accretion of wealth (Total of serial no. 14 and 15)

Tk.....

17. Sources of Fund:

(i) Shown Return Income	Tk.
(ii) Tax exempted/Tax free Income	Tk.
(iii) Other receipts	Tk.

Total source of Fund = Tk.....

18. Difference (Between serial no.16 and 17)

Tk.....

I solemnly declare that to the best of my knowledge and belief the information given in the IT-10B is correct and complete.

Name & signature of the Assessee

Date

- *Assets and liabilities of self, spouse (if she/he is not an assessee), minor children and dependant(s) to be shown in the above statements.*

* *If needed, please use separate sheet.*

25A. Statement of individual regarding particulars of life style.—

The statement to be furnished as required under section 75(2)(d)(i) and section 80 of the Income tax Ordinance shall be in the following form and shall be verified in the manner indicated therein:-

Form No. IT-10BB

FORM

Statement under section 75(2)(d)(i) and section 80 of the Income tax Ordinance, 1984 (XXXVI of 1984) regarding particulars of life style

Name of the Assessee: **TIN** - -

Serial No.	Particulars of Expenditure	Amount of Tk.	Comments
1	Personal and fooding expenses	Tk.	
2	Tax paid including deduction at source of the last financial year	Tk.	
3	Accommodation expenses	Tk.	
4	Transport expenses	Tk.	
5	Electricity Bill for residence	Tk.	
6	Wasa Bill for residence	Tk.	
7	Gas Bill for residence	Tk.	
8	Telephone Bill for residence	Tk.	
9	Education expenses for children	Tk.	
10	Personal expenses for foreign travel	Tk.	
11	Festival and other special expenses, if any	Tk.	
	Total Expenditure	Tk.	

I solemnly declare that to the best of my knowledge and belief the information given in the IT-10BB is correct and complete.

Name and signature of the Assessee
Date

****If needed, please use separate sheet.***

✕

Acknowledgement Receipt of Income Statement

Name of the Assessee: Assessment Year:

UTIN/TIN: - - Circle: Taxes Zone

Instructions to fill up the Return Form**Instructions:**

- (1) This return of income shall be signed and verified by the individual assessee or person as prescribed u/s 75 of the Income Tax Ordinance, 1984.
- (2) Enclose where applicable:
 - (a) Salary statement for salary income; Bank statement for interest; Certificate for interest on savings instruments; Rent agreement, receipts of municipal tax and land revenue, statement of house property loan interest, insurance premium for house property income; Statement of professional income as per IT Rule-8; Copy of assessment/ income statement and balance sheet for partnership income; documents of capital gain; Dividend warrant for dividend income; Statement of other income; Documents in support of investments in savings Certificates, LIP, DPS, Zakat, stock/share etc.
 - (b) Statement of income and expenditure; Manufacturing A/C, Trading and Profit & Loss A/C and Balance sheet;
 - (c) Depreciation chart claiming depreciation as per THIRD SCHEDULE of the Income Tax Ordinance, 1984;
 - (d) Computation of income according to Income Tax Law;
- (3) Enclose separate statement for:
 - (a) Any income of the spouse of the assessee (if she/he is not an assessee), minor children and dependant;
 - (b) Tax exempted / tax free income.
- (4) Fulfillment of the conditions laid down in rule-38 is mandatory for submission of a return under "Self Assessment".
- (5) Documents furnished to support the declaration should be signed by the assessee or his/her authorized representative.
- (6) The assessee shall submit his/her photograph with return after every five year.
- (7) Furnish the following information:
 - (a) Name, address and TIN of the partners if the assessee is a firm;
 - (b) Name of firm, address and TIN if the assessee is a partner;
 - (c) Name of the company, address and TIN if the assessee is a director.
- (8) Assets and liabilities of self, spouse (if she/he is not an assessee), minor children and dependant(s) to be shown in the IT-10B.
- (9) Signature is mandatory for all the assessee or his/her authorized representative. For individual, signature is also mandatory in I.T-10B and I.T-10BB.
- (10) If needed, please use separate sheet.

✂

Total income shown in Return: Tk Tax paid: Tk

Net Wealth of Assessee : Tk

Date of receipt of return: Serial No. in return register

Nature of Return : Self Universal Self Normal

Signature of Receiving
officer with seal]

¹[25AA. Declaration under section 19A for Special tax treatment.— The declaration to be furnished as required under section 19A of the Income tax Ordinance, 1984 shall be in the following manner:—

- (1) Name and address of the assessee:
- (2) TIN:
- (3) Name of the (a) Circle (b) Taxes Zone
- (4) Name of the industrial undertaking in which the investment is made/to be made
(Registered office/Address)
- (5) Source(s) of Investment -----
Amount of investment (in figures).....
(in words)
- (6) Probable date of completion of investment-----
- (7) Tax paid:
 - (a) Amount (in figures)
(in words)
 - (b) Challan/Pay-order No.
Bank Date
- (8) Number of employees to be employed in the industrial undertaking in which the investment is made/to be made

I solemnly declare that to the best of my knowledge and belief the information given above is correct and complete.

Name and signature
of the assessee
Date:

¹ *Ins. by এস. আর. ও. নং ১৮৯-আইন/আয়কর/২০০৯, তারিখঃ ০১/০৭/২০০৯*

¹[25AAA. **Statement of assets and liabilities for individual having income from salary.**— The statement to be furnished as required under section 75(2)(d) and 80 of the Ordinance shall be in the following form and shall be verified in the manner indicated therein:

Statement under sections 75(2)(d) and 80 of the Income-tax Ordinance, 1984 (XXXVI of 1984) of assets, liabilities and expenses of self, spouse, minor children or dependants and assets and transferred as on

IT-10BBB

Statement of assets and liabilities for Salaried person
(as on ----/----/20----)

Name of the Assessee:

TIN

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1. **Non-Agricultural Property** (at cost with legal expenses): Tk.
Land/House property (Description and location of property)
2. **Agricultural Property** (at cost with legal expenses): Tk.....
Land (Total land and location of land property)
3. **Investments:**

(a) Shares/Debentures	Tk.	
(b) Saving Certificate/Unit Certificate/Bond	Tk.	
(c) Prize bond/Savings Scheme/FDR	Tk.	
(d) Loans given	Tk.	
(e) Other Investment	Tk.	
Total =		Tk.....
4. **Motor Vehicles** (at cost): Tk.....
Type of motor vehicle and Registration number
5. **Jewellery** (quantity and cost): Tk.....
6. **Furniture** (at cost): Tk.....
7. **Electronic Equipment** (at cost): Tk.....
8. **Cash Asset :**

(a) Cash in hand	Tk.	
(b) Cash at bank	Tk.	
(c) Other deposits	Tk.	
Total =		Tk.....
9. **Any other assets** (With details) Tk.

Total Assets = Tk.

¹ Ins. new rules 25AAA & 25AAAA by এস.আর.ও নং ২৬৮-আইন/আয়কর/২০১৩, তারিখঃ ৩০/০৭/২০১৩

10. Less Liabilities:

(a) Mortgages secured on property or land	Tk.
(b) Unsecured loans	Tk.
(c) Bank loan	Tk.
(d) Others	Tk.
Total Liabilities = Tk.	

11. Net wealth as on last date of the income year:

(Difference between total assets and total liabilities) Tk.

12. Net wealth as on last date of previous income year: Tk.

13. Accretion in wealth (Difference between serial no. 11 and 12): Tk.

14. Personal & Family Expenditure: Tk.

15. Total Accretion of wealth (Total of serial 13 and 14): Tk.

16. Sources of Fund:

(i) Shown Return Income	Tk.
(ii) Tax exempted/Tax free Income	Tk.
(iii) Other receipts (please specify)	Tk.
Total source of Fund = Tk.	

17. Difference (Between serial 15 and 16): Tk.

I solemnly declare that to the best of my knowledge and belief the information given in this form is correct and complete.

Name & signature of the Assessee

Date

- *Assets and liabilities of self, spouse (if she/he is not an assessee), minor children and dependant(s) to be shown in the above statements.*

* *Please provide documents and use separate sheet, if needed.*

Instructions to fill up the Return Form

Instructions:

- (1) This return of income shall be signed and verified by the individual assessee or person as prescribed u/s 75 of the Income Tax Ordinance, 1984.
- (2) Enclose where applicable:
 - (i) Salary statement for salary income;
 - (ii) Deed or rental agreement (if any) for house property income;
 - (iii) Documents in support of any other income or liabilities shown;
 - (iv) Documents in support of investments made in any form;
 - (v) Computation of income according to Income-tax Ordinance, 1984;
 - (vi) Provide evidence in support of tax payment.
- (3) Documents furnished to support the declaration should be signed by the assessee or his/her authorized representative.
- (4) Assets and liabilities of self, spouse (if she/he is not an assessee), minor children and dependant(s) to be shown in this form.
- (5) If needed, please use separate sheet.
- (6) Please visit NBR's website www.nbr-bd.org for further information.

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Acknowledgement Receipt of Income Tax Return

Government of the People's Republic of Bangladesh
Office of the Deputy Commissioner of Taxes
Taxes Circle-----, Taxes Zone-----

Name of the Assessee: Assessment Year: 20.... - 20.....

TIN:

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Total income shown in Return: Tk Tax paid: Tk

Gross Wealth shown: Tk. Net Wealth shown: Tk

Date of receipt of return: Serial No. in Return Register.....
Return submitted under section 82BB/Normal

Signature of Receiving Officer with seal.

25AAAA. Statement of assets and liabilities for individual having income not exceeding taka three lakh from business or profession.— The statement to be furnished as required under section 75(2)(d) and 80 of the Ordinance shall be in the following form and shall be verified in the manner indicated therein:

Statement under sections 75(2)(d) and 80 of the Income Tax Ordinance, 1984 (XXXVI of 1984) of assets, liabilities and expenses of self, spouse, minor children or dependants and assets and transferred as on

IT-10BBBB

**Statement of assets and liabilities for individual having income not exceeding taka three lakh from business or profession
(as on ----/----/20----**)

Name of the Assessee:

TIN

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1. (a) **Business Capital** (Closing balance): Tk.
(b) **Directors Shareholdings in Limited Companies** (at cost): Tk.
Name of Companies Number of shares
2. **Non-Agricultural Property** (at cost with legal expenses): Tk.
Land/House property (Description and location of property)
3. **Agricultural Property** (at cost with legal expenses): Tk.....
Land (Total land and location of land property)
4. **Investments:**
 - (a) Shares/Debentures Tk.....
 - (b) Saving Certificate/Unit Certificate/Bond Tk.....
 - (c) Prize bond/Savings Scheme/FDR Tk.....
 - (d) Loans given Tk.....
 - (e) Other Investment Tk.....

Total = Tk.....
5. **Motor Vehicles** (at cost): Tk.....
Type of motor vehicle and Registration number
6. **Jewellery** (quantity and cost): Tk.....
7. **Furniture** (at cost): Tk.....
8. **Electronic Equipment** (at cost): Tk.....
9. **Cash Asset:**
 - (a) Cash in hand Tk.

- | | |
|---|-------------------------------------|
| (b) Cash at bank | Tk. |
| (c) Other deposits | Tk. |
| | Total = Tk..... |
| 10. Any other assets (With details): | Tk..... |
| | Total Assets = Tk..... |
| 11. Less Liabilities: | |
| (a) Mortgages secured on property or land | Tk. |
| (b) Unsecured loans | Tk. |
| (c) Bank loan | Tk. |
| (d) Others | Tk. |
| | Total Liabilities = Tk. |
| 12. Net wealth as on last date of the income year: | |
| (Difference between total assets and total liabilities) | Tk. |
| 13. Net wealth as on last date of previous income year: | Tk. |
| 14. Accretion in wealth (Difference between serial no. 11 and 12): | Tk. |
| 15. Personal & Family Expenditure: | Tk. |
| 16. Total Accretion of wealth (Total of serial 14 and 15): | Tk. |
| 17. Sources of Fund: | |
| (i) Shown Return Income | Tk. |
| (ii) Tax exempted/Tax free Income | Tk. |
| (iii) Other receipts(please specify) | Tk. |
| | Total source of Fund = Tk. |
| 18. Difference (Between serial 16 and 17): | Tk. |

I solemnly declare that to the best of my knowledge and belief the information given in this form is correct and complete.

Name & signature of the Assessee

Date

- *Assets and liabilities of self, spouse (if she/he is not an assessee), minor children and dependant(s) to be shown in the above statements.*

* *Please provide documents and use separate sheet, if needed.*

Instructions to fill up the Return Form

Instructions:

- (1) This return of income shall be signed and verified by the individual assessee or person as prescribed u/s 75 of the Income Tax Ordinance, 1984.
- (2) Enclose where applicable:
 - (i) Salary or remuneration statement for salary income;
 - (ii) Deed or rental agreement (if any) for house property income;
 - (iii) statement of accounts for business income;
 - (iv) Documents in support of any other income or liabilities shown;
 - (v) Documents in support of investments made in any form;
 - (vi) Computation of income according to Income-tax Ordinance, 1984;
 - (vii) Provide evidence in support of tax payment.
- (3) Documents furnished to support the declaration should be signed by the assessee or his/her authorized representative.
- (4) Assets and liabilities of self, spouse (if she/he is not an assessee), minor children and dependant(s) to be shown in this form.
- (5) If needed, please use separate sheet.
- (6) Please visit NBR's website **www.nbr-bd.org** for further information.

✂

Acknowledgement Receipt of Income Tax Return

Government of the People's Republic of Bangladesh
Office of the Deputy Commissioner of Taxes
Taxes Circle-----, Taxes Zone-----

Name of the Assessee: Assessment Year: 20..... - 20.....

TIN:

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Total income shown in Return: Tk Tax paid: Tk

Gross Wealth shown: Tk. Net Wealth shown: Tk

Date of receipt of return: Serial No. in Return Register.....

Return submitted under section 82BB/Normal

Signature of Receiving Officer with seal.

¹[26. **Notice of demand.**— The notice of demand under section 135(1) of the Ordinance shall be in the following form and shall be accompanied by the tax/refund computation form appended hereto:

Provided that the tax/refund computation form need not accompany the notice of demand in cases where a penalty or interest has been levied subsequent to the assessment order and it is not practicable to include the amount of the same in the tax/refund computation form.

Notice of demand/refund under section 135(1) of the Income Tax Ordinance, 1984.

To

.....
 Status
 TIN

1. This is to give you notice that the sum of Tk.:
 (In words, Tk.)
 as specified below has been determined to be payable by/refundable to you for the assessment year:
 Income tax: Tk.:
 Penalty under sections 89(3), 107(2)(a),
 123, 124, 125, 126, 127, 128, 129, 137(1) Tk.:
 Interest under sections 70, 73, 135(2) Tk.:
 Any other sum Tk.:
2. You are required to pay the amount on or before by demand draft/pay order/account payee cheque of a scheduled bank.
3. Failure to pay the said amount by the date specified above will entail penalty/further penalty under section 137(1) of the Income Tax Ordinance, 1984 (and a warrant of distress may be issued for recovery of the whole amount due with costs).
4. If you intend to appeal against the assessment/penalty or interest determined to be payable under section 73, you may

¹ Rule 26 sub. & 26A Ins. by এস. আর. ও. নং ২০৪-আইন/আয়কর/২০০৩, তারিখঃ ১৩/০৭/২০০৩

file an appeal to the Appellate Additional/Joint Commissioner of Taxes, Range/Commissioner of Taxes (Appeal)/Taxes Appellate Tribunal within sixty days of the receipt of this notice/the date on which the order appealed against is communicated to you.

Date Deputy Commissioner of Taxes,

Place Circle

Delete inappropriate words

**Tax
Refund computation form**

Serial No. No.	Ledger Folio			
No	Category of the case as per this assessment			
TIN	Amount of income or loss of the year under assessment.	Amount of Loss (Sec. 28) of earlier years set off against income of or added to loss of col.2.	Resultant income or loss.	Tax already deducted or paid at source.
Name of assessee.. Address				
..... Status				
Detailed sources of income				
1	2	3	4	5

**A. Income accruing,
arising or
received in or
deemed to have
accrued, arisen
or been received
in Bangladesh.**

Sec.21- Salaries-
Government/others.

Sec.22- Interest on securities
from-
(a) Government

(Tax free)/	
(Taxed).....	
(b) Local authorities and companies	
(Taxed).....	
Sec.24. House property.....	
Sec.26. Agricultural Income	
Sec.28. Business or profession (give description of trade profession, etc.) ...	
Share of profits from Firm (Taxed)/(Untaxed)	
A.O.P (Taxed)/(Untaxed).	
Sec.31. Capital gains	
Sec.33. Other sources:	
Dividend-	
Interest (Other than interest on securities)	
Any other source-	
Total under A	

B. Foreign Income

Total Income (A+B)

Computation of Tax	Amount
Total income:	Tk.
Sums eligible for tax credit under section 44(2)(b):	
1. Life insurance premia.	
2. Deduction for deferred annuity.	
3. Contribution to provident fund to which Provident Funds Act, 1925, applies.	
4. Contribution of assessee and his employer to recognized provident fund.	
5. Contribution to approved superannuation fund.	
6. Investment in approved stocks, shares, debentures or debenture-stocks, etc.	

7. Investment in Government securities, savings certificates or approved instruments, etc.
8. Contribution to Deposit Pension Scheme.
9. Contribution to Zakat Fund, etc.
10. Payment to benevolent fund/group insurance scheme.
11. Other items if any.

Total: Tk

Total rate of income tax chargeable on total income. Tk.

Average rate of income tax.

Sums included in total income on which relief in tax is to be allowed at the average rate.

Tax credit deductible under section 44(2)(b).

1. Share from A.O.P. or Firm on the profits of which tax has already been paid.
2. Other items, if any.

Total amount on which relief due.

Relief in income tax on the above amount.

Total income tax payable by the assessee

Deduct:

1. Income tax deducted or otherwise paid at source under Chapter VII.
2. Amount of advance payment of tax under sections 64, 67 or 68.
3. Income tax paid on the basis of return under section 74.
4. Income tax paid as provisionally assessed under section 81.
5. Income tax paid as per original assessment on(date)
6. Income tax refunded as per original assessment on....(date)
7. Double income tax relief with country (give name).

Net amount of income tax payable/ refundable

Penalties-under sections 89(3), 123, 124, 125, 126, 127, 128, 129,

and 137(1).

Composition under section 170.

Balance Payable or refundable.

Interest under section 70 and 73; Tk.

- (i) 75% of the tax payable on assessment.
- (ii) Tax paid under section 64 or 68.
- (iii) Tax paid under Chapter VII.
- (iv) Difference between (i) and the total of (ii) and (iii).
 Simple interest thereon at 10% per annum
 from to.....

Total interest payable by assessee.

Interest payable by Government under section 72

Total sums payable/refundable (in figures) Tk.
 (in words) Tk.

Deputy Commissioner of Taxes
 Circle.....
 Zone.....

Date.....

Date of issue of notice of demand/refund voucher.

No. and date of Voucher Amount of refund Taka

26A. Mode of payment of tax by the assessee.- ¹[(1) All payments of tax under sections 64, 70, 73, 74, 82D, 83(2), 84, 89(3), 107(2)(a), 120, 121(4)(a), 123, 124, 125, 126, 127, 128, 129, 135(2), 137(1), 154(1), 158(5), 160(1) and any other payments relating to the proceedings under this Ordinance shall be ²made by-

- (a) pay order or demand draft or account payee cheque of a scheduled bank issued in favour of the Deputy Commissioner of Taxes of the concerned taxes

¹ Subs. by এসআর.ও নং ২১৫-আইন/আয়কর/২০০৪, তারিখঃ ১৩/০৭/২০০৪

² Ins. by এস.আর.ও নং ২৫১-আইন/আয়কর/২০১২, তারিখঃ ০১/০৭/২০১২

circle; or

(b) electronic payment (e-payment)];

Provided that where the payment is made by account payee cheque, it is to be paid in a manner by which it can be encashed within the same clearing house where the office of the concerned Deputy Commissioner of Taxes is situated:

Provided further that where the payment does not exceed ¹[ten thousand taka,] the payment can be made through treasury challan.

- (2) Payments under sub-rule (1) shall be made as follows-
- (a) where the payment is made under section 64, on or before the dates specified in section 66;
 - (b) where the payment is made under section 74, on or before the date on which the return of income is filed;
 - (c) where the payment is made under any other section mentioned in sub-rule (1), on or before the date specified in the demand notice.]

27. Form of appeal to the Appellate Joint Commissioner.—Form for drawing up of appeal and verification thereof under section 154 (1) shall be as follows:

**FORM OF APPEAL TO THE APPELLATE JOINT
COMMISSIONER OF TAXES IN THE OFFICE OF THE
APPELLATE JOINT COMMISSIONER OF TAXES,**

..... RANGE..... ZONE.....

Circle of Assessment

Name of the Appellant and, in the case of a firm,
also the names of its partners.

Income year

Assessment year

Deputy Commissioner of Taxes passing the order.

Section under which the Deputy Commissioner

¹ Subs for "five thousand taka" by এস. আর. ও. নং ১৮৯-আইন/আয়কর/২০০৯, তারিখঃ ০১/০৭/২০০৯

of Taxes passed the order.

Income tax demanded

Date of service of the order appealed against
or of the Notice of Demand.

Address to which the notices may be sent to
the appellant.

Relief claimed in appeal.

Grounds of Appeal-

- 1.
 - 2.
 - 3.
 - 4.
-

Signature (Appellant)

Name in block etters.....

Address.....

.....
.....

Verification.

I,, the
appellant, do hereby declare that what is stated above is true to the
best of my information and belief.

Signature.....

Name in block letters.....

Address.....

Notes:

- (1) The appeal petition shall be filed in duplicate.

I. T. Manual, Part II

- (2) The appeal petition shall be accompanied by the Notice of Demand or the copy of the order appealed against.
- (3) The form of appeal and verification thereof shall be signed—
 - (a) in the case of an individual, by the individual himself;
 - (b) in the case of a company or local authority, by the principal officer;
 - (c) in the case of a firm, by a partner.
- ¹[(4) A copy of the appeal petition is to be submitted to the concerned Deputy Commissioner of Taxes.]

¹ *Ins. by* এস. আর. ও. নং ২১৯-আইন/আয়কর/২০০৩, তারিখঃ ১৯/০৭/২০০৩

¹[27A. **Form of appeal to the Commissioner (Appeals).**— Form for drawing up of appeal and verification thereof under section 154(1) shall be as follows:

**FORM OF APPEAL TO THE COMMISSIONER OF
TAXES (APPEALS) IN THE OFFICE OF THE
COMMISSIONER OF TAXES (APPEALS)
..... ZONE**

Circle of Assessment.

Name of the appellant and, in the case of a firm, also the names of its partners.

Income year

Assessment year

Deputy Commissioner of Taxes/Inspecting Joint

Commissioner passing the order.

Section under which the Deputy Commissioner of Taxes the inspecting joint commissioner passed the order.

Income tax demanded

Date of service of the order appealed against or of the Notice of Demand.

Address to which the notices may be sent to the appellant.

Relief claimed in appeal.

Grounds of Appeal—

- 1.
- 2.
- 3.
- 4.

Signature (Appellant)

Name in block letters.....

Address.....

¹ Rule 27A ins. by এস. আর. ও. নং ২৭৩-আইন/৯০, তারিখঃ ১৬/০৭/১৯৯০

Verification

I,, the appellant, do hereby declare that what is stated above is true to the best of my information and belief.

Signature

Name (in block letters)

Address.....

Notes.—

- (1) The appeal petition shall be filed in duplicate.
- (2) The appeal petition shall be accompanied by the Notice of Demand or the copy of the order appealed against.
- (3) The form of appeal and verification thereof shall be signed—
 - (a) in the case of an individual, by the individual himself;
 - (b) in the case of a company or local authority, by the principal officer;
 - (c) in the case of firm, by a partner;
 - (d) in the case of any other association, by a member of the association; and
 - (e) in the case of a Hindu undivided family by the Manager or Karta.

¹[(4) A copy of the appeal petition is to be submitted to the concerned Deputy Commissioner of Taxes.]

²[27B. ***]

³[27C. ***]

¹ Ins. by এস. আর. ও. নং ২১৯-আয়কর/২০০৩, তারিখঃ ১৯/০৭/২০০৩

² Ins. by এস. আর. ও. নং ৩৯৪- আইন /৯৪, তারিখঃ ০৬/১২/১৯৯৪ subsequently omitted by এস. আর. ও. নং ২১৯-আয়কর/২০০৩, তারিখঃ ১৯/০৭/২০০৩

³ Ins. by এস. আর. ও. নং ২৩২-আইন/আয়কর/২০১১, তারিখঃ ০৫/০৭/২০১১ and omitted by এস. আর. ও. নং ২৫১-আইন/আয়কর/২০১২, তারিখঃ ০১/০৭/২০১২

28. Form of appeal to the Appellate Tribunal.—Form of appeal and verification thereof under section 158(5) shall be as follows:—

Form of appeal to Taxes Appellate Tribunal

In the Taxes Appellate Tribunal,
 No. of

Appellant.	Vs.	Respondent.		
Income Tax *Circle in which assessment was made and *Range/Zone/in which it is located.	
Income year
Assessment year
Section of the Income Tax Ordinance, 1984, Under which the Deputy Commissioner of Taxes passed the order
*Inspection Joint Commissioner of Taxes Passing the order under section 120	
*Appellate Joint Commissioner of Taxes determining the appeal
Date of Communication of the order of the Deputy Commissioner of Taxes
Inspection Joint Commissioner of Taxes ..				
Appellate Joint Commissioner of Taxes ..				
Address to which notices may be sent to the respondent		
Claim in appeal		

GROUND OF APPEAL

- 1.
- 2.
- 3.
- 4.

Signature.....
 (Appellant/Authorized Representative, if any).

Verification

I, the appellant/ authorized representative, do hereby declare that what is stated above is true to the best of my information and belief.

Verified today, the day of

Signature
 (Appellant/Authorised Representative).

Notes:

1. The memorandum of appeal (including the grounds of appeal when filed on a separates paper) must be in triplicate and shall be accompanied by two copies (at least one of which should be a certified copy) of the order appealed against and two copies of the order of the Deputy Commissioner of Taxes.
2. The memorandum of appeal in the case on an appeal by the assessee must be accompanied by a fee of ¹[five hundred] taka. It is suggested that the fee be credited in the Treasury or a branch of the Sonali Bank or the Bangladesh Bank after obtaining a challan from the Deputy Commissioner of Taxes and the triplicate portion of the challan sent to the Appellate Tribunal

¹ Subs. for "three" by এস.আর.ও নং ২০৭-আইন/আয়কর/২০০৫, তারিখঃ ০৬/০৭/২০০৫

with the memorandum of appeal. The Appellate Tribunal shall not accept cheques, drafts, hundies or other negotiable instruments.

3. The memorandum of appeal shall set forth concisely and under district heads, the grounds of appeal without any argument or narrative and such grounds shall be numbered consecutively.

¹[(4) A copy of the appeal petition is to be submitted to the concerned Deputy Commissioner of Taxes.]

*Delete whichever is inapplicable.

- 29. Form of application for reference to high Court Division.—**
An application for reference to the High Court Division under section 160(1) shall be in the following form:—

**FORM OF APPLICATION FOR REFERENCE UNDER
SECTION 160(1).**

IN THE SUPREME COURT OF BANGLADESH, HIGH COURT
DIVISION, DHAKA

.....Bench
(Special Original Jurisdiction)

Income Tax Reference Application No of

In the matter of:

Income Tax Ordinance, 1984 (XXXVI OF 1984)

And

In the matter of:

¹ *Ins. by এস. আর. ও. নং ২১৯-আয়কর/২০০৩ তারিখঃ ১৯/০৭/২০০৩*

An application under section 160 of the Income Tax Ordinance, 1984.

And

In the matter of :

An order of the Taxes Appellate Tribunal
passed in Income Tax Appeal Noof 19
(Assessment year), dated received by the
applicant onand arising out to the order
of the Deputy Commissioner of Taxes
Circle

And

In the matter of:

..... Applicant.

Versus

.....Respondent.

To

Mr.Justice...../the Chief
Justice and his Companion Justice of the said Hon'ble Court.

The humble petitioner on
behalf of the above named
applicant most respectfully.

SHEWETH:

- 1.
- 2.
- 3.
- 4.
- 5.

¹[QUESTION OF LAW]

GROUNDS

- 1.
- 2.
- 3.
- 4.
- 5.

AFFIDAVIT

I,, son of, aged about,years, residing at by faith, by occupation, do hereby solemnly affirm and say as follows:

1. That I am and as such I know the facts and circumstances of the case.
2. That the statements of facts as stated in the above application are true to my information which I verily believe to be true.

Prepared in my office.

(Mr.....)

Advocate.

.....
Deponent.

Solemnly affirmed by the said deponent

The deponent is known to me and identified by me

Mr
at the
on this
day of19
atA.M./P.M.

Advocate
Clerk to:

.....
.....
.....

**COMMISSIONER OF OATH,
SUPREME COURT OF BANGLADESH,
HIGH COURT DIVISION**

¹ *Ins. by এস.আর.ও নং ২৫১-আইন/আয়কর/২০১২, তারিখঃ ০১/০৭/২০১২*

30. Determination of income from business when such income is also partially agricultural.—In the case of Income which is partially “agricultural income” and partially income from “business”, in determining that part of income which is from “business”, the market value of any agricultural produce which has been raised by the assessee or received by him in kind and which has been utilised as raw material in such business or the sale proceeds of which are included in the accounts of the business shall be deducted and no further deduction shall be made in respect of any expenditure incurred by the assessee as a cultivator or receiver of the produce in kind.

¹[**30A. Determination of income from transfer of export quota of garments.**—For the purposes of sub-section (23) of section 19 of the Ordinance, an amount equal to 3% of the export value of the garments exportable against the export quota transferred by an assessee shall be deemed to be his income for the income year during which the transfer took place.]

31. Computation of income derived from the sale of tea.—Income derived from the sale of tea grown and manufactured by the seller in Bangladesh shall be computed as if 40% of such income was derived from business and 60% of such income was derived from agriculture:

Provided that in computing such income from business an allowance shall be made in respect of the cost of planting bushes in replacement of bushes that have died or become permanently useless in an area already planted, unless such area has previously been abandoned:

Provided further that in computing such income an allowance shall be made in respect of the expenditure incurred in the income year by the assessee in connection with the development of the new areas for bringing them under tea cultivation.

¹ Ins by S.R.O. No. 121-I/94, dt. 27/04/1994

32. Computation of income derived from the sale of rubber.-

Income derived from the sale of rubber grown and manufactured by the seller in Bangladesh shall be computed as if 40% of such income was derived from business and 60% of such income was derived from agriculture.

¹[Provided that in computing such income an allowance shall be made in respect of the expenditure incurred in the income year by the assessee in connection with the development of the new areas for bringing them under rubber cultivation]

²[**33. Valuation of perquisites, allowances benefits.—**(1) For the purpose of computing the income chargeable under the head “salary”, the value of perquisites, allowances and benefits includable in the said income shall be determined in accordance with the provision of the rule 33A to rule 33J, whichever is applicable.

- (2) For the purpose of determining the value of perquisites, allowances and benefits under sub-rule(1)--
- (a) “basic salary” means the pay and allowances payable monthly or otherwise, but does not include--
- (i) dearness allowance or 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 or a 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;
 - (iii) allowances which are exempt from the payment of tax; and

¹ Ins by এস. আর. ও নং ১৪১-আইন/৯৮, তারিখঃ ০২/০৭/১৯৯৮.

² Subs by এস. আর. ও নং ১৮৫-আইন/৯৭, তারিখঃ ০৪/০৮/১৯৯৭

(iv) allowances, perquisites, annuities and benefits referred to in sub-rule (1);

¹[(b) a shareholder, being director of more than one company, shall be entitled to the benefits under rule 33 for one company only.]

²[The Schedule ***]

33A. House rent allowances receivable in cash.—Where the house rent allowance is receivable by the employee in cash, the amount, if any by which the house rent allowance so receivable exceeds fifty per cent of the basic salary or taka ³[25,000] per month, whichever is less, shall be included in his income.

⁴[33B. Rent free accommodation.—(1) Where the employee is provided with rent free accommodation, the rental value of the accommodation or twenty five per cent of the basic salary of the employee, whichever is less, shall be included in his income.

(2) Where the accommodation is provided to the employee at a concessional rate, the difference between the rent actually paid by him and the amount determined to be includable in an employee's salary under sub-rules (1) shall be added to his income.]

33C. Conveyance allowance receivable in cash with no conveyance facility.—Where no conveyance is provided by the employer and the conveyance allowance is receivable by the employee in cash, the allowance so receivable in excess of Taka ⁵[30,000] shall be included in his income.

¹ Subs. by এস.আর.ও নং ২০৭-আইন/আয়কর/২০০৫, তারিখঃ ০৬/০৭/২০০৫

² Omitted by এস.আর.ও নং ১৮৫-আইন/৯৭, তারিখঃ ০৪/০৮/১৯৯৭

³ Subs. for "15,000" by এস.আর.ও নং ২৬৮-আইন/আয়কর/২০১৩, তারিখঃ ৩০/০৭/২০১৩ subsequently subs. for "20,000" by এস.আর.ও নং ১৯২-আইন/আয়কর/২০১৫, তারিখঃ ৩০/০৬/২০১৫

⁴ Rule 33B Ins. by এস.আর.ও নং ১৮৫-আইন/৯৭, তারিখঃ ০৪/০৮/১৯৯৭ subsequently subs. by এস.আর.ও নং ১৪১-আইন/৯৮, তারিখঃ ০২/০৭/১৯৯৮.

⁵ Subs. for "24,000" by এস.আর.ও নং ২৬৮-আইন/আয়কর/২০১৩, তারিখঃ ৩০/০৭/২০১৩

¹[33D] **Conveyance provided for personal or private use.—** Where the conveyance is provided by the employer for the use of the employee partly or exclusively for personal or private purposes, there shall be included in the employee's income, an amount equal to ²[five per cent] ³[or 60,000, whichever is higher,] of the employee's basic salary.]

33E. Additional conveyance allowance.—Where any allowance is receivable by an employee in addition to the perquisite mentioned in rule 33D, the whole amount of such allowance plus the amount determined under rule 33D shall be included in his income.

⁴[33F. ***]

33G Free or concessional passage for travel abroad or within Bangladesh.—(1) Where free or concessional passage for travel abroad or within Bangladesh is provided by the employer to an employee (including the members of his house-hold and dependants), there shall be included in the income of the employee, —

- (i) where the passage is provided in accordance with the terms of employment, an amount equal to the sum by which the cash payments, if any, made by the employer exceeds the actual expenditure incurred by the employee; and

¹ Subs. by এস, আর, ও নং ২০০-আইন/২০০০, তারিখঃ ০৩/০৭/২০০০

² Subs. for "seven and half percent" by এস, আর, ও নং ২১৬-আইন/আয়কর/২০১৪, তারিখঃ ৯৮/০৮/২০১৪

³ Ins. by এস, আর, ও নং ১৯২-আইন/আয়কর/২০১৫, তারিখঃ ৩০/০৬/২০১৫

⁴ Omitted by এস, আর, ও নং ২০০-আইন/২০০০, তারিখঃ ০৩/০৭/২০০০

- (ii) where the passage is not in accordance with the terms of employment, the whole of the amount paid in cash, if any, or if no cash payment is made, the amount which would have been expended by the employee had the free or concessional passage, as the case may be, not been provided by the employer:

Provided that where free or concessional passage for travel abroad is availed of by the employee more than once in two years, the whole of the amount paid to him in cash, if any, for such additional passage or if no cash payment is made, the amount which would have been expended by him, had the additional passage not been provided by the employer, shall be included in his income.

- (2) Where the transport is provided free of cost or at a concessional rate by an undertaking engaged in the transport of passengers or the carriage of goods to any employee of the undertaking (including the members of his household and dependants) in any conveyance owned or chartered by the undertaking for the purpose of the transport of the passengers or carriage of goods, nothing shall be added in his income.

33H Entertainment allowance.—Where any amount is payable to the employee by way of entertainment allowance, the whole of the amount so payable shall be included in his income. No addition on this account shall, however, be made if free tea, coffee, beverages or the like thereof are provided at the office premises during the course of work.

¹[33I. Medical expenses.—Where any amount is received or receivable by the employee by way of hospitalisation, medical expenses or medical allowance, the amount, if any, so receivable or received exceeds ten per cent of the basic salary or taka ²[1,20,000] annually, whichever is less, shall be included in his income.]

¹ Subs. by এস.আর.ও নং ২১৬-আইন/আয়কর/২০১৪, তারিখ ১৮/০৮/২০১৪

² Subs. for "60,000" by এস.আর.ও নং ১৯২-আইন/আয়কর/২০১৫, তারিখ ৩০/০৬/২০১৫

- 33J. Other benefits.**—Where any benefit or annuity not covered by the provisions of rule 33A to rule 33I is provided to the employee, the members of his household or his dependants, there shall be included in his income an amount equal to the amount which would have been expended by the employee in obtaining such benefit or annuity from an independent source in the same or near locality, had it not been so provided, as reduced by the amount, if any, expended wholly, necessarily and exclusively in the performance of the duties of the office held by him or actually paid by him in cash.
- 34. Computation of income of a person residing outside Bangladesh.**—In any case in which the Deputy Commissioner of Taxes is of the opinion that the actual amount of the income, profits or gains accruing or arising to any person residing out of Bangladesh whether directly or indirectly through or from any business connection in Bangladesh or through or from any property in Bangladesh or through or from any asset or source of income in Bangladesh in cash or in kind cannot be ascertained, the amount of such percentage of the turnover so accruing or arising as the Deputy Commissioner of Taxes may consider to be reasonable, or on an amount which bears the same proportion to the total profits of the business of such person (such profits being computed in accordance with the provisions of the Ordinance) as the receipts so accruing or arising bear to the total receipts of the business or in such other manner as the Deputy Commissioner of taxes may deem suitable.
- 35. Computation of income from transactions with non-residents.**—The profits derived from any business carried on in the manner referred to in section 104 of the Ordinance, may be determined for the purpose of assessment to tax according to rule 34.
- 36. Application for refund.**—An application for a refund of tax under section 150 of the Ordinance shall be made in the following form:-

Application for Refund of Income Tax

I,of
 hereby declare that my total income computed in accordance with
 the provisions of the Income Tax Ordinance, 1984, during the
 income year ending on relating to the assessment year
 amounted to taka,
 that the total income tax
 chargeable in respect of such total income is taka
 and that the total amount of income tax paid or treated as paid under
 sections 48(2) and 62 is taka

I, therefore, request that a refund of taka
 may be allowed to me.

.....
 (signature)

I hereby declare that I am $\frac{\text{resident}}{\text{non-resident}}$ in Bangladesh and
 that what is stated in this application is correct.

Date

 (signature)

* Delete whichever description is inappropriate.

Notes:

1. The application should be accompanied by return of income in the specified form unless it has already been filed.
2. Where the application is made in respect of interest on securities, the application shall be accompanied by the certificates required under section 58.
3. The application for refund shall be made to the Deputy Commissioner of Taxes of the Circle in which the applicant is chargeable directly to tax, otherwise to the Deputy Commissioner of Taxes under whose jurisdiction the applicant resides, unless there is a special Refund Circle, in which case the application shall be made to the Deputy Commissioner of Taxes of that Circle.

4. A non-resident person shall make his application for refund to the Deputy Commissioner of Taxes who has jurisdiction over him. If the non-resident tax-payer is assessed through a statutory agent, the application for refund shall be made to the Deputy Commissioner of Taxes who has jurisdiction over that statutory agent.
5. The application may be presented by the applicant in person or through a duly authorised agent or may be sent by registered post.

37. Recognition of association of accountants, registration of income tax practitioners, etc., by the Board.—¹[(1) The following bodies are recognised by the Board as association of accountants for the purposes of section 174(2)(e) of the Ordinance:-

- (a) Institute of Chartered Accountants of Bangladesh.
- (b) Institute of Cost and Management Accountants of Bangladesh.]

(2) For registration of a person as income tax practitioner by the Board under section 174(2)(f) of the Ordinance, the person seeking registration shall have any of the following qualifications, namely:—

- (a) any person who has passed any of the following accountancy examinations:—

²[(i) ****]

- (ii) The First Examination conducted by the Government under the Auditor's Certificate Rules, 1950;

³[(iii) ***]

- (iv) Intermediate Examination conducted by the Institute of Chartered Accountants of Bangladesh constituted under the Bangladesh Chartered Accountants Order, 1973;

¹ Subs by এস.আর.ও নং ১৯২-আইন/আয়কর/২০১৫, তারিখঃ ৩০/০৬/২০১৫

² Omitted by এস.আর.ও নং ১৭০-আইন/২০০১, তারিখঃ ২৮/০৬/২০০১.

³ Omitted by এস.আর.ও নং ১৭০-আইন/২০০১, তারিখঃ ২৮/০৬/২০০১.

- (v) Examination conducted by the Institute of Cost and Management Accountants of Bangladesh for granting membership of the Institute constituted under the Cost and Management Accountants Ordinance, 1977;
- (vi) Final Examination conducted by the Association of Certified and Corporate Accountants, London;

¹[(vii)****

(viii) ****

(ix) ****]

- (b) any person has any of the following educational qualification, namely:—

A degree in Law, a degree in Commerce with accounting as one of the subjects or part of a subject, whether compulsory or optional, or a degree or diploma in Banking including Higher Auditing conferred by any of the following Universities, namely:—

- (i) any University incorporated by any law for the time being in force in Bangladesh, Pakistan and India;
 - (ii) other Foreign Universities, namely, Rangoon University, the Universities of Birmingham, Bristol, Cambridge, Durban, Leeds, Liverpool, London, Manchester, Oxford Reading, Sheffield, Wales, Aberdeen, Edinburgh, Glasgow, St. Andrews, Dublin (Trinity College) and Queen's University, Belfast; and
- (c) any person who has retired after putting in satisfactory service in the taxes Department and has for a period of not less than ²[seven years] served in a post or posts not inferior to that of Extra Assistant Commissioner of Taxes or has resigned from the services of the Taxes Department after putting in satisfactory services for not less seven years in a post

¹ Omitted by এস.আর.ও নং ১৭০-আইন/২০০১, তারিখঃ ২৮/০৬/২০০১

² Subs. for "nine years" by এস.আর.ও নং ২১৬-আইন/আয়কর/২০১৪, তারিখ ১৮/০৮/২০১৪

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not inferior to that of a Extra Assistant Commissioner of Taxes and such resignation has been accepted by the Government.

(3) The following procedure shall be followed for registration of a person as an income tax practitioner under section 174(2)(f) of the Ordinance, namely:-

(a) the person shall make an application to the Board setting out the fact or facts lay virtue of which he claims to be qualified under sub-rule(2) and, unless he is a person qualified as an ex-employee of the Taxes Department his application shall be accompanied by a fee of ¹[taka three hundred] only;

(b) he shall furnish such particulars and such evidence as the Board may require in order to determine whether he is qualified as aforesaid

²[(c) the applicant, not being a person referred to in clause (c) of sub-rule (2),—

(i) shall have to successfully appear in the written examinations conducted by the Board;

(ii) successful applicant in the written examinations shall have to appear in a viva-voce examinations conducted by the Board; and

(iii) successful applicant of the viva-voce examinations shall have to undergo a training programme conducted by the Board or any authority authorised by the Board in this behalf;]

³[(d) if the Board is satisfied that the applicant has successfully completed all the formalities mentioned in clause (c), it shall cause his name to be entered in the register maintained in the Board

¹ Subs. for " taka one hundred and fifty " by এস,আর,ও নং ২৩২-আইন/আয়কর/২০১১, তারিখঃ ০৫/০৭/২০১১

² Subs. by এস,আর,ও নং ২৩২-আইন/আয়কর/২০১১, তারিখঃ ০৫/০৭/২০১১

³ Subs. by এস,আর,ও নং ২৩২-আইন/আয়কর/২০১১, তারিখঃ ০৫/০৭/২০১১

and such entry shall then be communicated to him, to the Commissioners of Taxes and the Taxes Appellate Tribunal.]

¹[(4) ***]

²[37A. Form for publishing list of highest taxpayers.— The Board may, at any time, with the prior consent of the concerned taxpayers, publish a list of highest tax payers in respect of any financial year in the following form:

List of highest taxpayers in respect of financial year

a. Individuals

Name and Address of the taxpayers.	Taxpayer's identification number (TIN)	Amount of Tax paid
1	2	3

- 1.
- 2.

b. Other than individuals (Companies, firms. etc.)

Name and Address of the taxpayers	Status	Taxpayer's identification number (TIN)	Amount of Tax paid
1	2	3	4

- 1.
- 2.

Note : The list may contain any number of taxpayers in either group as the Board may deem fit.]

³[38. ***]

⁴[38A. ***]

¹ Omitted by এস,আর,ও নং ১৮৫-আইন/৯৭, তারিখঃ ০৪/০৮/১৯৯৭

² Subs. by এস,আর,ও নং ২৩-আইন/৯৫ তারিখঃ ০৯/০২/১৯৯৫.

³ Subs. by এস,আর,ও নং ১৭৯-আয়কর/২০০২, তারিখ ০৩/০৭/২০০২ and subsequently omitted by এস,আর,ও নং ২০৩-আইন/আয়কর/২০০৮, তারিখঃ ৩০/০৬/২০০৮

⁴ Ins. by এস,আর,ও নং ১৭৪-আইন/৯২, তারিখঃ ০১/০৭/১৯৯২, and Subsequently omitted by এস,আর,ও নং ১৪১-আইন/৯৮, তারিখঃ ০২/০৭/১৯৯৮.

¹[38B. Procedure for spot assessment.—(1) An assessee, referred to in section 82D of the Ordinance, claiming adjustment for any tax deducted or collected under chapter VII of the Ordinance or having wholesale business or having initial capital investment exceeding ²[taka fifteen lac] ³[or carrying on profession as a lawyer or a doctor for a period exceeding ten years] shall not be eligible for assessment under that section.

(2) The Deputy Commissioner of Taxes, with the prior approval of the Inspecting Additional Commissioner of Taxes or Inspecting Joint Commissioner of Taxes, shall chalk out a programme to visit any shopping centre or commercial market or an area where such establishments are located and accordingly visit such centre, market or area and fix the tax on an assessee referred to in section 82D of the Ordinance for any year at the following rates, namely:—

⁴(a) Where an assessee carrying on business—

Initial capital investment to be shown	Rate of Tax (Tk)	Applicability
Upto Tk 6 lakh	1,000/-	For the assessee not located under any city corporation or paurashava of district headquarters;
Upto Tk 7 lakh	2,000/-	For the assessee located at Paurashava in district headquarters and other area excluding city corporation;
Upto Tk 8 lakh	3,000/-	For assessee of any area;
Upto Tk 10 lakh	5,000/-	For assessee of any area;
Upto Tk 15 lakh	10,000/-	For assessee of any area;

(b) Where an assessee carrying on profession as a Lawyer or Doctor—

¹ Ins. by এস, আর, ও নং ১৭৬-আইন/৯৯, তারিখঃ ০১/০৭/১৯৯৯.

² Subs. for "taka ten lac" by এস, আর, ও নং ২৬৮-আইন/আয়কর/২০১৩, তারিখঃ ৩০/০৭/২০১৩

³ Ins by এস, আর, ও নং ২৬২-আইন/আয়কর/২০১০ তারিখ ০১/০৭/২০১০.

⁴ Subs. by এস, আর, ও নং ২৬৮-আইন/আয়কর/২০১৩, তারিখঃ ৩০/০৭/২০১৩

Length of profesison	Rate of Tax (Tk)	Applicability
Upto 3 years	1,000/-	For the assessee not located under any city corporation or paurashava of district headquarters;
Upto 4 years	2,000/-	For the assessee located at Paurashava in district headquarters and other area excluding city corporation;
Upto 5 years	3,000/-	For assessee of any area;
Upto 10 years	5,000/-	For assessee of any area.]

- (3) The assessee shall, with the help of the Deputy Commissioner of Taxes, fill up ¹[a return of income in form IT-11GAGA as prescribed in sub-rule (1aaa) of rule 24], which can be had from the Deputy Commissioner of Taxes, and submit the same to the Deputy Commissioner of Taxes on the spot.
- (4) The tax fixed under sub-rule (2) shall remain in force for two subsequent assessment years, and the receipt of the payment of such tax shall be deemed to be an order of assessment under section 82 of the Ordinance.]

39. Computation of Income of contractor, etc., of an oil company residing out of Bangladesh.—

- (1) Any person who resides out of Bangladesh and carries on business in Bangladesh in any year under an agreement as a contractor to an oil company or as a subcontractor to the contractor to an oil company may exercise an option in writing before the Deputy Commissioner of Taxes for ascertainment, under this rule, of his income, profits and gains from the operation of drilling of oil, geophysical survey, marine seismic survey, shallow water seismic survey and other activities relating to petroleum operations,

in which case his income, profits and gains derived from such operations shall, subject to the provision of this rule,

¹ Subs. by S.R.O. No. ২৬২-আইন/আয়কর/২০১০ তারিখ ০১/০৭/২০১০.

be deemed to be an amount equivalent to ¹[fifteen per cent] of the gross earnings from such operations:

Provided that such option shall be exercised before the thirtieth day of September of the year of assessment in which such person is assessable for the first time in Bangladesh:

Provided further that the option once exercised shall be treated as final and shall be applicable to all assessments thereafter.

- (2) For the purposes of this rule,—
- (a) the expression “income, profits and gains” shall mean the net income, profits and gains determined after all expenses and allowances, including depreciation, having already been considered and allowed for the purposes of sections 28, 29 and 30 of the Ordinance;
- (b) the expression “gross earnings” shall include the total value of all fees, moneys, income, compensations or reimbursable costs as stipulated in the agreement with the oil company, or in the agreement with the contractor to the oil company, whether in cash or in kind and whether received or not, derived from the operations referred to in sub-rule by the person but excluding the amount of tax, if any, paid or payable on behalf of the said persons, as reduced by the following amounts—
- (i) amount constituting compensations or reimbursements exclusively for expenditures effected by the said person for the purchase of equipment’s for the oil company, which are, in fact, not his responsibility; and
- (ii) amount constituting compensations or reimbursements exclusively for expenditures effected by the said person for the purpose of transporting or moving, drilling and other equipment’s into and out of Bangladesh;

¹ Subs. for “ten per cent” by এস.আর.ও নং ২১৬-আইন/আয়কর/২০১৪, তারিখ ১৮/০৮/২০১৪

¹[***]

- (c) the expression “oil company” shall mean a concern engaged in petroleum operations in Bangladesh for the exploration and development of oil and gas ²]; and
- (d) The expression “petroleum operation” shall mean-
- (i) activities for the purpose of anticipation, exploration, development or exploitation of petroleum,
- (ii) construction, installation or operation of any structure, facilities or installation for the development, exploitation and export of petroleum, or
- (iii) decommissioning or removal of any such structures, facilities or installations.]

40. Form of application for accelerated depreciation.—(1) The application for accelerated depreciation referred to in paragraph 7(2)(d) of the Third Schedule to the Ordinance shall be made and verified in the following form:-

Form of application for accelerated depreciation under paragraph 7(2) (d) of the Third Schedule to the Income Tax Ordinance, 1984.

Part A-Particulars—

- (i) Name of the company:
- (ii) Location of its registered office (with full address):
- (iii) Location of the industrial undertaking (name, place and district where it has been set up to be given):
- (iv) Commissioner of Taxes and Deputy Commissioner of Taxes under whose jurisdiction the company is assessed or falls to be assessed:
- (v) Date of incorporation of the company:

¹ Omitted by এস.আর.ও নং ২১৬-আইন/আয়কর/২০১৪, তারিখ ১৮/০৮/২০১৪

² Subs. “; and” for “.” and ins. new clause (d) by এস.আর.ও নং ২১৬-আইন/আয়কর/২০১৪, তারিখ ১৮/০৮/২০১৪

- (vi) Date of sanction of the industrial unit and the name under which the sanction was given:
- (vii) Date of opening of the letter of credit:
- (viii) Date of arrival of machinery or plant:
- (ix) Date on which the machinery or plant was completely installed:
- (x) Date on which the industrial undertaking started commercial production:
- (xi) Whether approval of the Controller of Capital Issues, if required, has been taken for the issue of capital, and if so, the amount of capital permitted to be issued:
- (xii) The amount of share capital authorised, issued or proposed to be issued and the class of shares and their value, if applicable:
- (xiii) The amount of investment involved in setting up and running the industrial undertaking:
- (xiv) The minimum number of employees required to be engaged in one shift:
- (xv) Whether the undertaking involves the use of electric energy which is mechanically transmitted and is not generated by human or animal agency:
- (xvi) Declaration in writing that the undertaking has not applied or shall not apply for approval ¹[under section 45 of the Income Tax Ordinance, 1984]:
- (xvii) The exact nature of business of the undertaking:
- (xviii) The name and address of the managing director and other directors of the company with particulars of their holdings and interest in the company and other companies or enterprises:

¹ *Subs for "under section 45 or 46A of the Income Tax Ordinance, 1984" by এস.আর.ও নং ১৮৫-আইন/৯৭, তারিখ ০১/০৯/১৯৯৭*
S.R.O. No. 185-L/97, dt. 01/09/1997.

Part B- The application shall be accompanied by-

- (i) attested copy of certificate of incorporation.
- (ii) Certificate of the commencement of business with an attested copy thereof.
- (iii) A certified true copy of the letter from the Controller of Capital Issues conveying sanction to the issue of capital.
- (iv) A certified copy of the Memorandum and Articles of Association of the company.
- (v) A copy of the complete scheme of the unit as submitted to the Government at the time of obtaining the sanction.
- (vi) A certified copy of the blue print of the building where the undertaking from which the application is made and located, showing the installed position of the machinery.

Place

Date

Signature of the
Managing Director/Director.

Verification.

I declare that to the best of my knowledge and belief the information given in the above application are correct and complete.

Place

Date

Signature of the
Managing Director/Director.

- (2) The declaration, to be filed under paragraph 7(2)(b) to the Third Schedule to the Ordinance shall be made in the following form:

Declaration under paragraph 7(2)(d) of the Third Schedule to the Income Tax Ordinance, 1984.

Name of the undertaking

Assessment year

I declare that the undertaking has not been approved for, and that no application in respect of the undertaking has been made or

shall be made to the Board for approval of, exemption from payment of tax under section 45 or 46A of the Ordinance, for any period.

Place

Date

Signature of the

Managing Director/Director.

- (3) On receipt of the application the Board may make such esquires as it considers necessary and call for such further particulars as it may think fit.
- (4) If the Board is satisfied that the industrial undertaking is one which qualifies for accelerated depreciation under paragraph 7 of the Third Schedule to the Ordinance, it shall issue an order to that effect and send a copy thereof to the company.

¹[**40A. Form of application for accelerated depreciation allowance**

under paragraph 7A(2)(a) of the Third Schedule to the Ordinance.—(1) The application for accelerated depreciation allowance referred to in paragraph 7A(2)(a) of the Third Schedule to the Ordinance shall be made and verified in the following form, namely:—

¹ *Ins. by S.R.O. No. 56-L/96, dt. 23/04/1996.*

Form of application for accelerated depreciation allowance under paragraph 7A(2)(a) of the Third Schedule to the Income-tax Ordinance 1984 (XXXVI of 1984).

- (i) Name of the company:
- (ii) Date of incorporation of the company:
- (iii) Location of its registered office (with full address):
- (iv) Location of the undertaking (name of place and district in which it has been set up):
- (v) Tax Identification Number (TIN) and name of the Zone of Commissioner of Taxes and the Circle of Deputy Commissioner of Taxes under whose jurisdiction the company is assessed or will be assessed:
- (vi) Value Added Tax (VAT) Registration No
- (vii) Date of approval of the undertaking for the purpose of section 46A and the name under which the approval was given:
- (viii) Date of opening of letter of credit:
- (ix) Date of arrival of machinery or plant:
- (x) Date on which the machinery or plant was completely installed:
- (xi) Date on which the expansion unit of the undertaking enjoying exemption from tax under section 46A of the Ordinance started commercial production or operation/Date on which the industrial undertaking started the use of machinery or plant in the treatment and disposal of toxic and environmentally hazardous wastes or in the research and development:
- (xii) Amount of share capital authorised, issued or proposed to be issued and the class of shares and their value, if applicable:
- (xiii) Exact nature of business of the undertaking:

- (xiv) Name and address of the managing director and other directors of the company with particulars of their holdings and interest in the company and other companies or enterprise.

Place

Date

Signature of the

Managing Director/Director.

Verification

I,, do hereby solemnly affirm that the information given above is correct and complete.

Place

Date

Signature of the

Managing Director/Director.

*Delete whichever is inapplicable.

- (2) The application shall be accompanied by—
- (i) an attested copy of certificate of incorporation;
 - (ii) a certificate of the commencement of business in the case of expansion unit of the undertaking enjoying exemption from tax under section 46A of the Ordinance;
 - (iii) a certificate from the Department of Environment to the effect that the installed machinery is essential for treatment and disposal of toxic and environmentally hazardous wastes if the machinery is proposed to be used for such purpose;
 - (iv) detailed description of place for research and development if the machinery is proposed to be used for such purpose;
 - (v) a certified copy of the Memorandum and Articles of Association of the company;
 - (vi) a certified copy of the blue print of the building

where the undertaking for which the application is made is located showing the installed position of the machinery or plant;

- (vii) a certificate to the effect that the undertaking has not applied or shall not apply for approval under section 46A of the Ordinance in the following form; namely:—

“I hereby certify that no application in respect of the undertaking
(name of the undertaking) has been made or shall be made to the Board for approval of, and that the said undertaking has not been approved for, exemption from payment of tax under section 46A of the Income-tax Ordinance, 1984 (XXXVI of 1984), for any period.

Place

Date

Signature of the
Managing Director/Director.

- (3) On receipt of an application under sub-rule (1), the Board may make such enquiries as it may consider necessary and may call for such further particulars as it may think fit.
- (4) If the Board is satisfied that the undertaking is one which qualifies for accelerated depreciation under paragraph 7A of the Third Schedule to the Ordinance, it shall issue an order to that effect and send a copy thereof to the company.”;]

41. Particulars for depreciation allowance.— For the purpose of paragraph 2(3)(a) of the Third Schedule to the Ordinance, the particulars to be furnished shall be in the following form:—

Particulars for depreciation allowance

Section A.

SL No	Description of building, machinery, plant or furniture.	Written down value as at the beginning of the accounting period.	Capital expenditure during the year on additions alternations improvement and extensions.	Dates from which the additions, etc. referred to in col. 4 are used for the purpose of the business or profession.	If any building, machinery or plant has been sold or discarded or demolished during the income year, show in this column the written down value as at the beginning of the accounting period and the date on which it ceased to be used for the purposes of the business or profession.
1	2	3	4	5	6

Amount on which depreciation allowable.	Rate specified in the Third Schedule.			Depreciation allowable.		
	Normal	Initial	Extra	Normal	Initial	Extra
7	8	9	10	11	12	13

No. of days of double/ triple shift working.		Depreciation allowable on multiple shift working.	Total depreciation allowable under cols. 11,12 and 13.	Remarks.
Double Shift	Triple shift			
14	15	16	17	18

Notes:

- (1) In the case of ocean going ships, particulars of 'Original cost' instead of those of the 'written down value' shall be furnished.
- (2) Capital expenditure on any new machinery or plant installed or any new building created shall be shown separately and in the 'Remarks' column against each such entry, it shall be indicated that initial depreciation allowance is claimed.

Section B.

Items of building, machinery or plant shown in column 6 of Section A.	If sold, amount for which sold.	If discarded, destroyed or demolished.		Net profit or loss.	Remarks.
		Scrap value thereof.	Amount of insurance, salvage or compensation monies received.		
1	2	3	4	5	6

I,, do hereby declare that what is stated above is true to the best of my knowledge and belief.

Place

Date

Signature of the

Managing Director/Director.

42. Purchase of capital asset by Government.— The manner to be followed in connection with purchase of a capital asset by the Government under section 32(4) of the Ordinance, shall be as follows:—

- (1) Where the Deputy Commissioner of Taxes has reason to believe that any immovable property is being transferred by a person (hereinafter referred to as the transferor) to another person (person hereinafter referred to as the transferee) and the fair market value of such property

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exceeds the declared value by more than twenty-five per cent. and the consideration for such transfer as agreed to between the parties has not been truly stated in the instrument of transfer with the object of facilitating the reduction or evasion of the liability of the transferor to pay the tax under the Ordinance in respect of any income arising from the transfer or any other taxes or duties, he may, subject to the provisions of this rule, initiate proceedings for the acquisition of such property by the Government.

- (2) The Deputy Commissioner of Taxes shall initiate proceedings for acquisition of immovable property under this rule by giving a notice to that effect in the official Gazette and a copy of such notice shall also be published in the two leading newspapers of wide circulation where such property is located; a copy of such notice shall also be served on the transferor, the transferee and the person in occupation of the property, if the transferee is not in occupation thereof:

Provided that no such proceedings shall be initiated after the expiry of a period of two years from the end of the month in which the instrument of transfer in respect of such property is registered under the Registration Act, 1908.

- (3) Objection against the acquisition of the immovable property in respect of which a notice has been published in the official Gazette and the newspapers may be made in writing by the transferor or the transferee to the Deputy Commissioner of Taxes within sixty days of the publication of the notice in the official Gazette or newspapers.
- (4) The Deputy Commissioner of Taxes shall fix a date and place for the hearing of the objections against the acquisition and shall give notice of the same to every person who has made such objection:

Provided that notice shall also be given to the transferee of such property even if he has not made any such objection.

- (5) After hearing the objections, if any, after taking into account all the relevant materials on record, if the Deputy Commissioner of Taxes is satisfied that—
 - (a) the fair market value of such property exceeds the consideration paid therefor by more than twenty-five per cent. of such consideration, and
 - (b) the consideration for such transfer as agreed to between the parties has not been truly stated in the instrument of transfer with such object as is referred to in clause (1), he may make an order for the acquisition of the property under this rule.
- (6) Any person aggrieved by an order made under clause (5) may prefer an appeal under the Ordinance to the Appellate Joint Commissioner.
- (7) As soon as may be after the order of acquisition of any immovable property has been made under clause (5) and after the disposal of appeal, if any, the Deputy Commissioner of Taxes may by notice in writing, order any person who may be in possession of the immovable property to surrender or deliver possession thereof to him or any other person duly authorized by him in writing in these behalf within thirty days of the service of the notice.
- (8) If any person refuses or fails to comply with a notice under clause (7), the Deputy Commissioner of Taxes or any other person duly authorized by him under that clause may take possession of the immovable property and may, for that purpose, requisition the services of any police officer to assist him and it shall be the duty of such officer to comply with such requisition and may use such force as may be necessary.
- (9) When the possession of the immovable property is surrendered or delivered under clause (7), the Deputy Commissioner of Taxes or the person duly authorised by him in that behalf or, as the case may be, when the possession thereof is taken under clause (8), the Government shall tender as consideration a sum equal to the aggregate of the amount of the declared value for its

transfer plus ten per cent. of the said amount to the transferor and the property shall vest absolutely in the Government free from all encumbrances:

Provided that nothing in this clause shall operate to discharge the transferor or the transferee or any other person (not being the Government) from any liability in respect of such encumbrances, and notwithstanding anything contained in any other law, such liability may be enforced against the transferor or the transferee or such other person by a suit for damages.

- (10) Notwithstanding anything contained in clause (9), if any dispute arises as to the apportionment of the amount of consideration amongst persons claiming to be entitled thereto, the Government shall deposit in the principal civil court of original jurisdiction the amount required to be tendered under clause (9) and refer such dispute for decision of the court and the decision of the court thereon shall be final.

43. Application for recognition of a provident fund.—(1) An application for recognition shall be made by the employer maintaining the fund for which recognition is sought and shall be accompanied by the following documents, namely:—

- (a) the trust deed in original with one copy thereof, the latter to be retained by the Commissioner; and
- (b) the rules of the fund:

Provided that if the original of the trust deed cannot conveniently be produced, the Commissioner may accept, in lieu of the original, a true copy certified either by a Magistrate or in any manner specified in rule 7 of the Companies Rules, 1914, in which case, an additional copy shall be furnished for retention by the Commissioner.

- ¹[(2) The application shall be submitted to the Commissioner of Taxes of the area in which the accounts of the funds are kept, or, if the accounts are kept outside Bangladesh, to the Commissioner of Taxes of the area in which the local headquarters of the employer is situated.]
- (3) The application shall contain the following information:-
- (a) Name of employer and address, his business, profession, etc., also his principal place of business-
 - (b) Number of employees subscribing to the fund-
 - (i) in Bangladesh; and
 - (ii) outside Bangladesh.
 - (c) Place where the accounts of the fund are or will be maintained.
 - (d) If the fund is already in existence—
 - (i) a copy of the last balance sheet of the fund; and
 - (ii) details of investments of the fund.
- (4) A verification in the following form shall be annexed to the application, namely:—
I/We, the trustee(s) of the above named fund, do hereby declare that what is stated in the above application is true to the best of my/our information and belief, and that the documents sent herewith are the originals or true copies thereof.

44. Date of recognition of a provident fund.—An order according recognition to a provident fund shall take effect from the last day of the month in which the application for recognition is received by the Commissioner concerned, unless, at the request of the employer, the last day of any later month in the same financial year is specified for such purpose.

45. Form of appeal.—An appeal under paragraph 13 of Part B of the First Schedule to the Ordinance shall be in the following form and shall be verified in the manner indicated therein:—

¹ Subs. by এস.আর.ও নং ১৭৯-আয়কর/২০০২ তারিখ ০৩/০৭/২০০২

**Form of appeal against refusal to recognise or withdrawal of
recognition from a Provident fund.**

To
The National Board of Revenue,
Dhaka.

The petition of employer(s) carrying on business
or profession at

Your petitioner (s) applied to (obtained sanction from) the
Commissioner under paragraph 2(2) of Part B of the First Schedule
to the Ordinance, 1984 (XXXVI of 1984) for the recognition of the
provident fund maintained by him (them) for the benefit of his (their)
employees. The Commissioner has refused recognition (withdrawn
recognition) for the reasons stated in his orderdated
..... of which a copy is attached.

For the reasons set out below, your petitioner (s) that the fund
should (be continued to) be recognised and pray (s) that the National
Board of Revenue may be pleased to accord recognition
continue the recognition .

GROUND OF APPEAL

Verification

We/I, the petitioner (s) (named in the above petition) do declare that
what is stated therein is true to the best of our/my information and
belief.

Place

Date

Signature of the

Managing Director/Director.

N.B - Unnecessary words or letters should be scored out.

46. Preparation and maintenance of provident fund accounts. etc.—(1) The accounts of a recognised provident fund shall be prepared at an interval of not more than twelve months.

Account closed

(2) An account shall be maintained for each subscriber to the fund and it shall include the particulars shown in the following form

.....

date
Paid to employee

.....

Lapsed to employer or to Fund

.....

Recovery by employer

Name **Date of joining the Fund**

Year and month	Salary
1	2
Balance brought forward	
July 	
June 	
Total 	
Adjustment on account of temporary withdrawals account (columns 8 and 9 only). Adjustment on account of non-payable withdrawals account (columns 10 and 11). Total carried over ..	

Contribution			
Contributions by employee	Regular contributions by employer	Employer's contribution of a contingent nature.	Total of columns 3, 4 and 5.
3	4	5	6

Exempt/Not Exempt

Total interest on the amount shown in column 6.	Contribution not exceeding 1/3rd of salary for the year.	Interest on sums in column 6 at ... % but not exceeding 1/3 rd of the salary for the year.	Contributions col. 6 minus col. 8
7	8	9	10

Interest col. 7 minus col. 9	Additions to total income (cols. 4,5 and 7)	
11	12	13

Non-repayable withdrawals account		Temporary withdrawals account		
	Amount	Balance brought for ward.	Advance	Repayment
July ..		July
August ..		August ..		
.....			
.....			
June ..		June ..		
Total ..		Total ..		

If desired. column 7 may be divided into sub-columns showing separately the interest on column 4 and 5 respectively.

47. Furnishing of an abstract of the provident fund account of an employee.—(1) An abstract for the financial year or other applicable accounting period of the individual account of each employe participating in a recognised provident fund whose income under the head “Salaries” is taka 20,000 or over per annum, area in which the employer conducts his business or profession, or to such other Deputy Commissioner of Taxes and such abstract shall be in the form specified in rule 46, but shall show only the totals of the various columns thereof for the financial year or other accounting period.

- (2) The abstract shall contain an account of any temporary withdrawals by the employee during the year and of the repayment thereof.

48. Particulars of accounts of employee participating in provident fund.—The account to be made under the provisions of paragraph 10(1) of part B of the First Schedule to the Ordinance shall show in respect of each employee:—

- (i) the total salary paid to the employee during the period of his participation in the provident fund.
- (ii) the total contributions.
- (iii) the total interest which has accrued thereon, and
- (iv) the percentage of the employee's salary in accordance with which contributions have been made by the employer and employee.

49. Investment of contributions.—(1) Where the employer is not a company as defined in section 2(2) of the Companies Act. 1913 (VII of 1913) ¹[or কোম্পানী আইন, ১৯৯৪ (১৯৯৪ সনের ১৮ নং আইন) এর ধারা ২(১)(ঘ)], the contributions made by employees after the date of recognition of a provident fund and the interest on the accumulated balance of such contributions shall be wholly invested either in securities of the nature specified in clauses (a), (c) (d) or (f) of section 20 of the Trusts Act. 1882 (11 of 1882) and payable both in respect of capital and interest in Bangladesh or in a Post Office Savings Bank Account in Bangladesh.

- (2) here the employer is a company as defined in section 2(2) of the Companies Act. 1913 (VII of 1913) ¹[or কোম্পানী আইন, ১৯৯৪ (১৯৯৪ সনের ১৮ নং আইন) এর ধারা ২(১)(ঘ)], all monies contributed to a provident fund (whether by the company or by the employees) or accruing by way of interest or otherwise to such fund shall be wholly invested

¹ Ins. by S.R.O. No. 161-L/96, dated 01/09/1996.

in accordance with the provisions of section 282B(2) of the Companies Act. 1913 (VII of 1913) ¹[or কোম্পানী আইন, ১৯৯৪ (১৯৯৪ সনের ১৮ নং আইন) এর ধারা ৩৯৯(২)], so that the securities in which the contributions made by employees after the date of recognition of a provident fund and the interest on the accumulated balance of such contributions are invested are payable both in respect of capital and interest in Bangladesh.

50. Withdrawal from the provident fund.—(1) Withdrawals by employees shall not be allowed by the trustees except on special grounds in the following circumstances or circumstances of a similar nature—

- (a) to pay expenses incurred in connection with the illness of a subscriber or a member of his family;
- (b) to pay for the passage over the sea or by air of a subscriber or any member of his family;
- (c) to pay expenses in connection with marriages, funerals or ceremonies which, by the religion of the subscriber, it is incumbent upon him to perform and in connection with which it is obligatory that expenditure should be incurred;
- (d) to meet the expenditure on building or purchasing a house or a site for a house provided that such house or site is assigned to the trustees or the fund;

Provided that at the discretion of the trustees of the fund, the condition of such house or site being assigned to the trustees of the fund may be waived in the case of an employee whose income under the head "Salaries" does not exceed taka 10,000 per annum;

- (e) to pay premia on policies of insurance on the life of the subscriber or of his wife provided that the policy is assigned to the trustees of the fund or, at their discretion, deposited with them and that receipts granted by the insurance company for

inspection by the Deputy Commissioner of Taxes.

Explanation—For the purpose of sub-rule

- (1) “family” means any of the following persons who reside with and are wholly dependent on the employee, namely, the employee’s wife, legitimate children, step-children, parents, sisters and minor brothers.
- (2) No such withdrawal shall exceed—
 - (a) the pay of the employees for three months or in the case of withdrawals for the purpose specified in clause (c) or sub-rule (1), the pay or the employees for six months, or the total of the accumulation of exempted contributions and exempted interest contained in the balance to the credit of the employee, whichever is less;
 - (b) in the case of withdrawals for purpose specified in clause (d) of sub-rule (1) eighty per cent of the total of accumulation of exempted contribution and exempted interest standing to the credit of the employee; and
 - (c) in the case of withdrawals for the purpose specified in clause (e) of sub-rule (1) the restriction imposed by clause (a) shall apply to each withdrawal and not to the total withdrawals.
- (3) (a) Save as provided in clauses (b), (c), (d) and (e) of sub-rule (1), a second withdrawal shall not be permitted until the sum first withdrawn has been fully repaid;
- (b) A withdrawal may be permitted for the purposes specified in clause (e) of sub-rule (1) notwithstanding that the sum or sums previously withdrawn for the same purpose has or have not been repaid.
- (c) A withdrawal for any one of the purpose of sub-rule (1) other than that specified in clauses (d) and (e) of that sub-rule may be permitted notwithstanding that the sum or sums withdrawn for the purposes of clauses (d) and (e) of the same sub-rule has or have not been repaid.

51. Repayment of withdrawals, etc.—(1) Where a withdrawal is allowed for a purpose specified in clause (d) or clause (e) of sub-rule (1) of rule 50, the amount withdrawn need not be repaid.

(2) Where a withdrawal is allowed for a purpose other than that referred to in sub-rule (1), the amount withdrawn shall be repaid in not more than twenty-four equal monthly instalments and shall bear interest in accordance with rule 52 and subject to the provisions of rule 50(3), no further withdrawal shall be permitted until repayment has been effected in full.

52. Interest on repayment of withdrawals and mode of recovery.—

(1) In respect of withdrawals which are repaid in not more than twelve monthly instalments an additional instalment at the rate of 4 per cent of the amount withdrawal shall be paid on account of interest; and, in respect of withdrawals which are repaid in more than twelve monthly instalments, two such instalments at the rate of 4 per cent. of the amount withdrawn shall be paid on account of interest:

Provided that the trustees of the fund may recover interest on the amount withdrawn or the balance thereof outstanding from time to time at 1 per cent. above the rate which is payable for the time being on the balance in the fund at the credit of the member.

(2) The employer shall deduct such instalments from the employee's salary and pay them to the trustees and such deductions shall commence from the second monthly payment made after the withdrawal or, in the case of an employee on leave without pay, from the second monthly payment made after his return to duty.

(3) In case of default of payment of instalments under sub-rules (1) and (2) the Commissioner may order that the

amount of withdrawal of the amount outstanding shall be

added to the total income of the employee for year in which the default occurs and the Deputy Commissioner of Taxes shall assess the employee accordingly.

- 53. Withdrawal at the time of leave preparatory to retirement.—** Notwithstanding anything contained in rules 50. 51 and 52 the trustees of the recognised provident fund may permit withdrawal of ninety percent, of the amount standing at the credit of an employee if the employee takes leave preparatory to retirement, provided that if he rejoin duty on the expiry of his leave, he shall refund the amount drawn together with interest at the rate allowed by the fund.
- 54. Supply of certified copy of accounts maintained outside Bangladesh.—**Where the accounts of the recognised provident fund are kept outside Bangladesh, certified copies of the accounts shall be supplied not later than the fifteenth day September in each year to a local representative of the employer in Bangladesh.

Provided that the Deputy Commissioner of Taxes may, in any year, fix a date later than the fifteenth day of September as the date by which the certified copies shall be supplied.

- 55. Limitation on contribution by a shareholder who is an employee.—**where an employee of the company owns shares in the company ¹(with a voting power exceeding five percent of the whole of such power), the sum of the contributions of the employee and employer to the recognised provident fund maintained by the company shall not exceed taka 500 in any month.
- 56. Effect of assignment or charge upon his beneficial interest in a recognised provident fund.—** If an employee assigns or creates a charge upon his beneficial interest to a recognised provident fund, the Deputy Commissioner of Taxes shall, on the fact of the assignment of charge coming to his knowledge, give notice to the employee that if he does not secure the cancellation of the assignment of charge within two months of the date of receipt of the notice, the consideration received for

¹ *Ins. by এস.আর.ও নং. ১৫০-আইন/৮৭; তারিখ. ১৬/০৭/১৯৮৭.*

such assignment of charge shall be deemed to be income received by him in the year in which, the fact became known to the Deputy Commissioner of Taxes and shall be assessed accordingly.

57. Effect of withdrawal of recognition.—If the Commissioner withdraws recognition of a recognised provident fund, the balance to the credit of each employee at the end of the financial year prior to the date of the withdrawal of recognition shall be paid to him free of tax at the time when such employee receives the accumulated balance due to him and the remainder of the accumulated balance due to him shall be liable to tax as if the fund had never been recognised.

58. Restrictions as respects contributions, etc. by the employers.—(1) For the purpose of paragraph 3(c) proviso (i) of Part B of the First Schedule to the ordinance, the employer's aggregate contribution in any year, including the normal contribution to the individual account of any one employee whose salary does not exceed five hundred taka per menses, shall not exceed double the amount of the contribution of the employee in that year.

(2) The amount of the periodical bonuses and other contributions of a contingent nature which may be credited by an employer in any year under paragraph 3(c) proviso (ii) of Part B of the First Schedule to the Ordinance to the individual account of an employee shall not exceed the amount of the contribution of the employee in that year.

¹[58A. Application for approval of a gratuity fund.—(1) The application required to be made under sub-paragraph (1) of paragraph 4 of part C of the First Schedule to the Ordinance for

approval of a gratuity fund shall contain the following information, namely:—

(a) Name and address of employer, his business or profession and principal place of business;

¹ Inserted by এস.আর.ও নং ১৬১-আইন/৯৬, তারিখ: ০১/০৯/১৯৯৬.

- (b) Classes and number of employees entitled to the benefits of the gratuity fund:—
 - (i) in Bangladesh;
 - (ii) outside Bangladesh;
 - (c) The age of retirement of the employees prescribed in the concerned regulations of the organisation;
 - (d) The minimum period of service prescribed in such regulations as condition of eligibility to receive the gratuity in case of termination of employment;
 - (e) Place, where the accounts of the gratuity fund are or will be maintained;
 - (f) If the gratuity fund is already in existence, the details of investment of the fund.
- (2) A verification in the following form shall be annexed to the application, namely:-

We/I, the trustees/trustee of the above fund, do declare that what is stated in the application is true to the best of our/my information and belief and that the documents annexed herewith are the original or true copies thereof.]

¹[**58B. Return, statements, etc., that may be required to be furnished.**—The trustees of an approved gratuity fund and an employer who contributes to an approved gratuity fund may be required by notice from the Deputy Commissioner of taxes under paragraph 8 of Part C of the First Schedule to the Ordinance to—

- (a) furnish a return containing such particulars of contributions as the notice may require ;
- (b) prepare and deliver a return containing-
 - (i) the name and place of residence of every person in receipt of a gratuity from the fund; and
 - (ii) the amount of the gratuity paid to each employee; and

¹ Inserted by এস.আর.ও নং ১৬১-আইন/৯৬, তারিখ: ০১/০৯/১৯৯৬.

- (c) furnish a copy of the accounts of the fund together with such other information and particulars as may be reasonable required.]

¹ [58C. **Limits on contribution by the employer.**— (1) The ordinary annual contribution by the employer to an approved gratuity fund in respect of any particular employee shall be made on such reasonable definite basis as may be approved by the Board with regard to the length of service of the employee so that such contribution shall not exceed salary of the employee for the last month of each financial year.

- (2) Subject to any condition which the Board may think fit to specify under this rule, the amount to be allowed as a deduction on account of initial contribution which an employer may make in respect of the past services of an employee admitted for the last month of each financial year during the course of his past services with the employer.
- (3) Notwithstanding the provisions of sub-rules (1) and (2), an employer may, with the prior approval of the Board, make a special contribution to an approved gratuity fund to meet the deficit in the fund, if any.

58D. Investment or deposit moneys of a gratuity fund.—

All moneys contributed to an approved gratuity fund and interest on the accumulated balances of such contributions shall be deposited or invested in accordance with the provisions of rule 49.

¹ Rules 58C, 58D & 58E ins. by এস.আর.ও নং ১৬১-আইন/৯৬, তারিখ. ০১/০৯/১৯৯৬

58E. Treatment of consideration in lieu of assignment, etc. of beneficial interest.—If an employee assigns or creates a charge upon his beneficial interest in an approved gratuity fund, the Deputy Commissioner of Taxes shall, on the fact of the assignment or charge coming to his knowledge, give notice to the employee that if he does not secure the cancellation on the receipt of the notice, the consideration received for such assignment or charge shall be deemed to be the income received by him in year in which the fact became known to the Deputy Commissioner of Taxes and shall be assessed accordingly.]

¹[**58F. Circumstances in which approval may be withdrawn.**—

The Board may withdraw approval awarded under part C of the First Schedule to the Ordinance in the case of a fund which ceases to satisfy the requirements of the said part or fails to fulfill the requirements of rule 58B or 58D.]

59. Form of application for seeking exemption from tax to be made by a company.—(1) An application under clause (f) of sub-section (2) of section 46A of the ordinance for approval for the purposes of that section in respect of an industrial undertaking, tourist industry or physical infrastructure facility shall be made in the following form, in duplicate, duly signed and verified by the Managing Director or Form of Application under section 46A of the Ordinance:

Form of Application under section 45/46 of The Income Tax Ordinance, 1984 (XXXVI of 1984)

- (i) The name of the company;
- (ii) Date of incorporation of the company;
- (iii) Location of its registered office (with full address);
- (iv) The location of the industrial undertaking/tourist industry/physical infrastructure facility;

¹ *Ins. by এস.আর.ও নং ১৬১-আইন/৯৬, তারিখ. ০১/০৯/১৯৯৬.*

- (v) Tax Identification Number (TIN) and name of the Zone of Commissioner of Taxes and the circle of the Deputy commissioner of Taxes under whose jurisdiction the company is assessed or will be assessed;
- (vi) Date of opening of the letter of credit;
- (vii) Date on which the machinery installed was ready for production/ operation/service;
- (viii) Date or dates on which the industrial undertaking/ tourist industry/ physical infrastructure facility for which approval is sought started—
 - (a) trial production/operation/service;
 - (b) commercial production/operation/service;
- (ix) Date on which the issued, subscribed and paid up capital of the company reached the figure of taka one lakh;
- (x) The present paid up capital of the company;
- (xi) Authorised share capital of the company;
- (xii) Amount of share capital issued;
- (xiii) Amount of investment involved in setting up and running the industrial undertaking/tourist industry/ physical infrastructure facility for which approval is sought;
- (xiv) Minimum number of employees required to be engaged in one shift;
- (xv) Whether the industrial undertaking/tourist industry/ physical infrastructure facility uses electric energy or gas (the date or which the electricity or gas connection was physically given should be mentioned);
- (xvi) Value added tax (VAT) Registration Number/Turn over tax number;
- (xvii) Exact nature of business of the industrial

undertaking/tourist industry/physical infrastructure facility and in case of an industrial undertaking the list of items manufactured;

(xviii) Raw materials to be used in the industrial undertaking;

(vixx) Whether any building plant or machinery has been taken on rent or lease for the industrial undertaking/tourist industry/physical infrastructure facility; if so, detailed description shall be given;

(xx) name and address of the Managing Director and Directors of the company with particulars of their holdings and interest in the company and other companies or enterprises.

Date Signature of the
Managing Director/Director.

VERIFICATION

I ,, do hereby solemnly affirm that the information given above is correct and complete.

Date Signature of the
Managing Director/Director.

*Delete whichever is inapplicable,

- (2) The application shall be accompanied by—
- (a) an attested copy of certificate of incorporation;
 - (b) an attested copy or the certificate of commencement of business;
 - (c) an attested copy of the letter of the Government conveying sanction to the issue of capital;
 - (d) an attested copy of the Memorandum and Articles of Association of the company;
 - (e) in case the company has already commenced

- business, certified copy of the audited balance sheet and profit and loss accounts for the three latest completed years or any lesser period which the accounts have been prepared (for and incomplete year trial balance may submitted);
- (f) an attested copy of the complete scheme of the unit as submitted to the Government at the time of obtaining the sanction;
 - (g) a certified copy of blue print of the building where the industrial undertaking tourist industry for which exemption of income sought is located, showing the installed position of the machinery; and
 - (h) in case the industrial undertaking/tourist industry for which approval is sought has been acquired from another party, an attested copy of the agreement between the applicant company and the seller entered into for the acquisition of the undertaking/industry with list and value of assets acquired;
- (3) The application shall be accompanied by—
- (i) an attested copy of certificate of incorporation;
 - (ii) an attested copy of the certificate of commencement of business;
 - (iii) an attested copy of the Memorandum and Articles of Association of the company;
 - (iv) in case the company has already commenced business, certified copy of the audited balance sheet and profit and loss accounts for the period for which the accounts have been prepared (for and incomplete year trial balance may be submitted);
 - (v) in case the industrial undertaking/tourist industry/physical infrastructure facility for which approval is sought has been acquired from another party, an attested copy of the agreement between the applicant company and the seller entered into for

the acquisition of the undertaking/tourist industry/physical infrastructure facility with list and value of assets acquired;

- (vi) a certificate to the effect that industrial undertaking/tourist industry/physical infrastructure facility has not applied or shall not apply for accelerated depreciation allowance under paragraph 7 or 7A of the Third Schedule to the Ordinance in the following form, namely:-

“I hereby certify that no application in respect of the industrial undertaking/tourist industry/physical infrastructure facility (name of the undertaking, etc.) has been made or shall be made to the Board for, and that the said industrial undertaking/tourist industry/physical infrastructure facility has not been allowed, accelerated depreciation allowance under paragraph 7 or 7A of the Third Schedule to the Ordinance, for any period.

Place..... Signature of the
Date..... Managing Director/Director

- (4) If the Board is satisfied that the company setting up the industrial undertaking or tourist industry is one which should be approved for the purposes of section 45 or, as the case may be, section 46 of the Ordinance, it shall make an order to that effect and send a copy thereof to the company.

¹[59A. Form of application to be made by a company for exemption from tax under section 46B of the Ordinance.—

- (1) An application under clause (e) of sub-section (4) of section 46B of the Ordinance for approval for the purposes of that section in respect of an industrial undertaking shall be made in the following form, in duplicate, duly signed and verified by the Managing Director or Director of the company, namely:-

¹ Subs. by এস.আর.ও নং: ২৩২-আইন/আয়কর/২০১১, তারিখঃ ০৫/০৭/২০১১

**Form of Application under section 46B of the
Income-tax Ordinance, 1984 (XXXVI of 1984).**

- (i) Name of the company:
- (ii) Date of incorporation of the company:
- (iii) Location of its registered office (with full address):
- (iv) Location of the industrial undertaking:
- (v) Tax Identification Number (TIN) and name of the Zone of Commissioner of Taxes and the Circle of Deputy Commissioner of Taxes under whose jurisdiction the company is assessed or will be assessed:
- (vi) Date of opening of the letter of credit:
- (vii) Date on which the machinery installed was ready for production:
- (viii) Date or dates on which the industrial undertaking for which approval is sought started-
 - (a) trial production:
 - (b) commercial production:
- (ix) Date on which the issued, subscribed and paid up capital of the company reached the figure of taka two million:
- (x) The present paid up capital of the company:
- (xi) Authorized capital of the company:
- (xii) Amount of share capital issued:
- (xiii) Amount of investment involved in setting up and running the industrial undertaking for which approval is sought:
- (xiv) Minimum number of employees required to be engaged in one shift:
- (xv) Whether the industrial undertaking uses electric energy or gas (the date on which the electricity or

gas connection was physically given should be mentioned):

- (xvi) Value Added Tax (VAT) Registration Number/ Turn over tax Number:
- (xvii) List of items manufactured:
- (xviii) Raw materials to be used in the industrial undertaking:
- (xix) Whether any building, plant or machinery has been taken on rent or lease for the industrial undertaking: if so, detailed description shall be given:
- (xx) Names, addresses and TINs of the Managing Director and Directors of the company with particulars of their holdings and interest in the company and other companies or enterprises:

Date Signature of the
Managing Director/Director.

Verification

I,..... do hereby solemnly affirm that the information given above is correct and complete.

Signature of the
Managing Director/Director.

* Delete whichever is inapplicable.

- (2) The application shall be accompanied by—
 - (i) an attested copy of certificate of incorporation;
 - (ii) a certificate of commencement of business;
 - (iii) an attested copy of the Memorandum and Articles of Association of the company;

- (iv) in case the company has already commenced business, certified copy of the audited balance sheet and profit and loss accounts for the period for which the accounts have been prepared (for an incomplete year trial balance may be submitted);
- (v) in case, industrial undertaking for which approval is sought has been acquired from another party, an attested copy of the agreement between the applicant company and the seller enter into for the acquisition of the industrial undertaking with list and value of assets acquire;
- (vi) a certificate to the effect that the industrial undertaking has not applied or shall not apply for accelerated, depreciation allowance under paragraph 7 or 7A of the Third Schedule to the Ordinance in the following form, namely:-

“I hereby certify that no application in respect of the industrial undertaking (name of the undertaking etc.) has been made or shall be made to the Board for, and that the said industrial

undertaking has not been allowed, accelerated depreciation allowance under paragraph 7 or 7A of the Third Schedule to the Ordinance for any period.

Place..... Signature of the
Date..... Managing Director/Director

- (3) On receipt of an application under sub-rule (1), the Board may make such enquires as it may consider necessary and may call for such further particulars as it may think fit.
- (4) If the Board is satisfied that the company setting up the industrial undertaking is one which should be approved for the purposes of section 46B of the Ordinance, it shall make an order to that effect and send a copy thereof to the company.
- (5) where the Board has passed an order in writing refusing

to approve the industrial undertaking for purposes of section 46B of the Ordinance, the person aggrieved by such order may make an application in writing to the Chairman of the Board for review, who will either himself review the order or may constitute a committee consisting of three Members of the Board to review the same. The review order shall be passed after giving the applicant an opportunity of being heard and the decision of the review shall be final and conclusive.]

- ¹[59AA. **Form of application to be made by a physical infrastructure facility for exemption from tax under section 46C of the Ordinance.**—(1)An application under clause (d) of sub-section (3) of section 46C of the Ordinance for approval for the purposes of that section in respect of a physical infrastructure facility shall be made in the following form, in duplicate, duly signed and verified by the Managing Director or Director of the company, namely:-

**Form of Application under section 46C of the
Income-tax Ordinance, 1984 (XXXVI of 1984).**

- (i) Name of the company:
- (ii) Date of incorporation of the company:
- (iii) Location of its registered office (with full address):
- (iv) Location of the physical infrastructure facility:
- (v) Tax Identification Number (TIN) and name of the Zone of Commissioner of Taxes and the Circle of Deputy Commissioner of Taxes under whose jurisdiction the company is assessed or will be assessed:
- (vi) Date of opening of the letter of credit:
- (vii) Date or dates on which the physical infrastructure facility for which approval is sought started-

¹ Ins. by এস.আর.ও নং ২৩২-আইন/আয়কর/২০১১, তারিখঃ ০৫/০৭/২০১১

- (a) trial operation:
- (b) commercial operation:
- (viii) Date on which the issued, subscribed and paid up capital of the company reached the figure of taka two million:
- (ix) The present paid up capital of the company:
- ((x) Authorized capital of the company:
- (xi) Amount of share capital issued:
- (xii) Amount of investment involved in setting up and running the physical infrastructure facility for which approval is sought:
- (xiii) Minimum number of employees required to be engaged:
- (xiv) Whether the physical infrastructure facility uses electric energy or gas (the date on which the electricity or gas connection was physically given should be mentioned):
- (xv) Value Added Tax (VAT) Registration Number/ Turn over tax Number (if required):
- (xvi) Exact nature of business of the physical infrastructure facility:
- (xvii) Names, addresses and TINs of the Managing Director and Directors of the company with particulars of their holdings and interest in the company and other companies or enterprises:

Signature of the
Date Managing Director/Director.

Verification

I,, do hereby solemnly affirm that the information given above is

correct and complete.

Signature of the
Managing Director/Director.

* Delete whichever is inapplicable.

- (2) The application shall be accompanied by—
- (i) an attested copy of certificate of incorporation;
 - (ii) a certificate of commencement of business;
 - (iii) an attested copy of the Memorandum and Articles of Association of the physical infrastructure facility company;
 - (iv) in case the physical infrastructure facility has already commenced business, certified copy of the audited balance sheet and profit and loss accounts for the period for which the accounts have been prepared (for an incomplete year trial balance may be submitted);
 - (v) in case the physical infrastructure facility for which approval is sought has been acquired from another party, an attested copy of the agreement between the applicant company and the seller enter into for the acquisition of the physical infrastructure with list and value of assets acquire;
 - (vi) a certificate to the effect that the physical infrastructure facility has not applied or shall not apply for accelerated, depreciation allowance under paragraph 7 or 7A of the Third Schedule to the Ordinance in the following form, namely:-

“I hereby certify that no application in respect of the physical infrastructure facility
(name of the undertaking etc.) has been made or shall be made to the Board for, and that the said physical infrastructure facility has not been allowed, accelerated depreciation allowance under paragraph 7 or 7A of the Third Schedule to the Ordinance for any period.

Place..... Signature of the
Date..... Managing Director/Director

- (3) On receipt of an application under sub-rule (1), the Board may make such enquires as it may consider necessary and may call for such further particulars as it may think fit.
- (4) If the Board is satisfied that the company setting up the physical infrastructure facility for the purposes of section 46C of the Ordinance, it shall make an order to that effect and send a copy thereof to the company.
- (5) Where the Board has passed an order in writing refusing to approve the physical infrastructure facility for purposes of section 46C of the Ordinance, the person aggrieved by such order may make an application in writing to the Chairman of the Board for review, who will either himself review the order or may constitute a committee consisting of three Members of the Board to review the same. The review order shall be passed after giving the applicant an opportunity of being heard and the decision of the review shall be final and conclusive.]

¹[**59B. Form of application of tax exemption for foreign technician.**—(1) An application under paragraph 15 of Part-A of the Sixth Schedule of the Ordinance for approval for tax exemption for foreign technician shall be made in the following form, in duplicate, duly signed and verified.

Form of application under paragraph 15 of part-A of the Sixth Schedule.

The First Secretary (Approval)
National Board of Revenue,
Government of the People's Republic of Bangladesh, Dhaka.

Under paragraph-15 of part-A of the Sixth Schedule of the Income Tax Ordinance, 1984 (XXXVI of 1984) the

¹ *Ins. by এস.আর.ও নং ২০০-আইন/২০০০, তারিখঃ ০৩/০৭/২০০০*

undertaking applies for approval of the enclosed service contract with the foreign technician.

The necessary particulars/ information are given below :

PARTICULARS

1. Name of Technician :
2. Nationality :
3. Educational qualification :
4. Designation or post in which he is to be employed in Bangladesh :
5. Details of previous experience (if any) :
6. Date of joining in present service :
7. Exact period of employment :
8. The actual date of arrival in Bangladesh for joining the present post :
9. Period of stay in Bangladesh in the previous four years. Year No. of days :
10. **Particulars of employer company's operation:**
 - (a) Name and address of the company :
 - (b) Nature of business :
 - (c) Date of incorporation :
 - (d) Tax payers Identification Number (TIN) : :
Circle : :
Zone : :
 - (e) Date of completion of factory building :
 - (f) Date of installation of plant and machinery :
 - (g) Date of electric connection :
 - (h) Date of trial operation :
 - (i) Date of commercial operation :

(j) No. of persons employed in the undertaking:

Date :

Signature:

Name & Designation
of the employer.];

¹[DECLARATION

I solemnly declare that the information furnished about me in the above application dated the for approval of the contract of my service under paragraph 15 of part-A of the Sixth Schedule to the Income Tax Ordinance, 1984 is correct to the best of my knowledge and belief. I also declare that I am a citizen of

Date

Signature

Name & Designation
of the technician.

- (2) The application shall be accompanied by:—
- (a) Copy of work permit of Board of Investment/ Ministry of Home.
 - (b) Copy of contract of service of the technician.
 - (c) Copy of memorandum and Articles of Association of the employer's company.
 - (d) Copy of certificate of incorporation of the employer's company.
 - (e) Photocopy of passport with visa.
 - (f) Evidences of previous experience.
 - (g) Copy of certificates of academic/technical qualification.
- (3) On receipt of an application under sub-rule (1), the Board may make such inquiries as it may consider necessary and may call for such further particulars/

¹ Ins. by এস.আর.ও নং ২০০-আইন/২০০০, তারিখঃ ০৩/০৭/২০০০

information as it may think fit.

- (4) If the Board is satisfied that the technician should be approved for the purposes of paragraph 15 of Part-A of the Sixth Schedule, it shall make an order to that effect and send a copy thereof to the applicant.];

¹[60 ***

60A. ***]

60B. ***]

61. Form of tax clearance and exemption certificate, etc.—

- (1) Every application for a tax clearance certificate or an exemption certificate shall be made in the following form:—

**Application for a certificate under section 107 of the
Income Tax Ordinance, 1984:**

To

The Deputy Commissioner of Taxes.
.....

Sir,

I request that a tax clearance an exemption certificate be granted to me. I give below the necessary particulars.

1. Name of applicant
(in block letters).
2. Domicile
.....
3. Present address
4. Permanent address

¹ Rule 60, 60A and 60B omitted by এস.আর.ও নং ১৫১-আইন/৯৫, তারিখ. ২৮/০৮/১৯৯৫.

5. Nature of Business or profession of 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 or profession 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 firm or company should be stated)
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
11. Destination
12. Mode of travel (air/sea/land)

Place:

Yours faithfully,

Date :

(Applicant)

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.

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

1. Certified that is our employee/
(Name in block letters)
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.
- (iv) We undertake to pay the liability, if any, when determined.

Signature

Designation

Name and address of the Employers/
Associates/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) thatis 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

.....

TIN

Circle

I.T Manual-II

Rule 61 Contd,

(2) Tax clearance certificate issued by the Deputy Commissioner of Taxes shall be in the following form:-

Book No. Serial No.

Counterfoil of certificate under section 107 of the Income Tax Ordinance, 1984 (XXXVI of 1984)

Date.....

Name.....

Present Address.....

Permanent Address.....

Business or profession.....

Date of arrival in Bangladesh.....

Date of departure

(as stated in the application)

Date up to which the certificate is valid.....

Challan No. and date of Payment of tax

.....

Signature or left hand thumb impression of the person named in the certificate.....

Deputy Commissioner of Taxes
..... Circle.

Book No. Serial No.

TAXES DEPARTMENT

Certificate under section 107 of the Income Tax Ordinance, 1984 (XXXVI of 1984)

Office of the Deputy Commissioner of Taxes

..... Circle.....

(Place).....

Dated.....

This is to certify that.....

of.....(whose signature or thumb impression is affixed below) has no liabilities/made satisfactory arrangements for his/her liabilities under the Income Tax Ordinance, 1984 (XXXVI of 1984), the Income-tax Act, 1922 (XI of 1922), the Gift-tax Act, 1963 (XIV of 1963), the Gift Tax Act, 1990 (XLIV of 1990) or the Wealth-tax Act, 1963 (XV of 1963).

This certificate is valid up to

Signature.....

Deputy Commissioner of Taxes,
.....Circle.

Signature or left-hand thumb impression of the person named in the certificate.....

(3) Exemption certificate issued by the Deputy Commissioner of Taxes shall be in the following form:-

Book No. _____ Serial No. _____

Counterfoil of certificate under section 107 of the Income Tax Ordinance, 1984 (XXXVI of 1984)

Date.....

Name.....

Present Address.....

Permanent Address.....

Date of arrival in Bangladesh.....

Date of application.....

Date of departure (as stated in the application)-
.....

Deputy Commissioner of Taxes
..... Circle.

Signature or left-hand thumb
impression of the person named in
the certificate.....

Book No. _____ Serial No. _____

TAXES DEPARTMENT

Certificate of Exemption under section 107 of the Income Tax Ordinance, 1984 (XXXVI of 1984)

Office of the Deputy Commissioner of Taxes

..... Circle.

(Place).....

Dated.....

This is to certify that.....
of.....(whose signature or thumb impression is affixed below) is
exempted from producing evidence of payment of taxes in connection
with his journey to
.....
all journey performed before
.....

This certificate is valid up to

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

Signature or left-hand thumb
impression of the person named in
the certificate.....

62. Production of certificate of tax clearance, etc. ¹[before any officer of immigration or customs].— ²[(1) Subject to the provisions of rule 63, every person who is not domiciled in Bangladesh shall be required to produce a tax clearance certificate or exemption certificate to an officer of immigration or customs for examination before he leaves Bangladesh.]

(2) In the case of a person who claims to be domiciled in Bangladesh, the ³[officer of immigration or customs] the officer of customs and the owner of charter of a ship or aircraft may accept any of the following evidences 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.

⁴[**62A. Form of certificate under section 53AA.**- Every certificate under section 53AA of the Ordinance shall be made in the following form:

¹ Subs. by এস.আর.ও নং. ১৭৬- আইন/৯৯, তারিখ. ০১/০৭/১৯৯৯.

² Subs. by এস.আর.ও নং. ১৭৬- আইন/৯৯, তারিখ. ০১/০৭/১৯৯৯.

³ Subs. এস.আর.ও নং. ১৭৬- আইন/৯৯, তারিখ. ০১/০৭/১৯৯৯.

⁴ Ins. by এস.আর.ও নং ১৯২-আইন/আয়কর/২০১৫, তারিখ ৩০/০৬/২০১৫

- 63. Exemption from production of tax clearance certificate.—**
The following exception are made under section 107(1) of the Ordinance, namely:-
- (a) all person below the age of eighteen years;
 - (b) passengers who can show by the dates stamped on their passports or by other reliable evidence, that—
 - (i) they have not spent more than ninety days at a time in Bangladesh; and
 - (ii) they have not spent more than ninety days in any financial year in Bangladesh;
 - ¹[(c) ***
(d) ***
(e) ***]
 - (f) all members of diplomatic, trade or commercial missions appointed by foreign Governments, trade commissioners and consul democratic and all full time employees of such diplomatic missions, trade commissioners and consular officers;
 - (g) all officers and employees of foreign Government visiting Bangladesh on duty;
 - (h) the wives and dependants of persons covered by clauses ²[***] (f) and (g);
 - (i) ³[woman who gives a declaration to the effect that she is wholly dependent upon her husband, parent or guardian and has no independent source of income];
 - ⁴ [j) ***]

⁵ [64. ***]

¹ Omitted by S.R.O. No. 176-L/99, dt. 01/07/1999.

² Omitted by S.R.O. No. 176-L/99, dt. 01/07/1999.

³ Subs. by S.R.O. No. 176-L/99, dt. 01/07/1999

⁴ Omitted by S.R.O. No. 176-L/99, dt. 01/07/1999.

⁵ Omitted by S.R.O. No. 151-L/95, dt. 28/08/1995.

¹[64A. Form of certificate.-

The certificate to be furnished ²[under the first and second proviso] to section 82 of the Ordinance shall be in the following form and shall be verified in the manner indicated therein:-

**Form of certificate under the proviso to section 82 of the
Income Tax Ordinance, 1984 (XXXVI of 1984)**

We have examined the books of
(name of the chartered accountant)
accounts of with reference to relevant
(Name of the company)
records and documents and are enclosing herewith a statement
showing the computation of the total income of the said
..... (name of the company) in respect of the
assessment year corresponding to the income year
ending on

We certify that the total income
(name of the chartered accountant)

¹ *Ins. by* এস.আর.ও নং ২৭২-আইন/৯০, তারিখঃ ১৬/০৭/১৯৯০

² *Subs. by* এস.আর.ও নং ২০৩-আইন/৯১, তারিখঃ ০১/০৭/১৯৯১.

shown in the statement has been determined in accordance with the provisions laid down in the Ordinance after necessary adjustments for expenses and depreciation ¹[which are allowable under the provisions of the said Ordinance and provisions of International Accounting Standards, as adopted by The Institute of Chartered Accountants of Bangladesh have been complied with].

In our opinion based on information and documents examined by us, the enclosed statement reflects the total income of the said company for the aforementioned income year.

Enclosure: The statement showing computation of total income.

Signature of the
Chartered Accountant.

Date.....

..... (Seal)

Name and address of the
Chartered Accountant..

²[**64B.** ³[**Twelve-digit**] **Tax payer's Identification Number.**—

Every person shall, for the purpose of obtaining Tax payer's Identification Number (TIN) referred to in section 184B of the Ordinance, submit an application—

- (1) electronically through the website hosted by the Board for this purpose by following the procedure mentioned in the website; or
- (2) manually in the form prescribed below to the Deputy Commissioner of Taxes with whom his jurisdiction lies or to any other authority or agency as may be authorised by the Board in this respect:—

¹ Subs. by এস.আর.ও নং ২০০-আইন/২০০০, তারিখঃ ০৩/০৭/২০০০.

² Subs. by এস.আর.ও নং ২৬৮-আইন/আয়কর/২০১৩, তারিখঃ ৩০/০৭/২০১৩

³ Ins. by এস.আর.ও নং ২১৬-আইন/আয়কর/২০১৪, তারিখ ১৮/১৮/২০১৪

7. Tax Payer's Identification Number (TIN):

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

¹[8. Nature of Payment (Tick whichever is applicable)

Sl.	Type of Payment	Section of Income Tax Ordinance, 1984	Rule of Income Tax Rules, 1984	Tick here
1.	Salary	50		
2.	Interest of Security	51		
3.	a. Payment to Contractors/Suppliers	52	16	
	b. Indenting Commission	52	17(1)	
	c. Shipping Agency Commission	52	17(2)	
4.	a. Service of Doctor	52A(1)		
	b. Royalty or technical know-how fee	52A(2)		
	c. Fees for professional & technical services	52A(3)		
5.	a. Payment for Private Security Service	52AA		
	b. Payment to Stevedoring Agencies	52AA		
6.	Collection of tax from brick manufacturers	52F		
7.	L/C Commission	52I		
8.	House/Office Rent	53A	17B	
9.	Collection of tax from shipping business of a resident	53AA		
10.	Receipt from export of manpower	53B	17C	
11.	Collection of tax from export of knit-wear and woven garments	53BB		
12.	Collection of tax from Member of Stock Exchanges	53BBB		
13.	Receipt from public auction	53C	17D	
14.	Courier business of a non-resident	53CC		
15.	Payment to actor/actress	53D		
16.	Export cash subsidy	53DD		
17.	Commission, discount of fees	53E		
18.	Payment to Foreign buyer's agent	53EE		
19.	Interest on savings and fixed deposit	53F		
20.	Collection of tax from persons engaged	53FF		

¹ Subs. by এস.আর.ও নং ২০৭-আইন/আয়কর/২০০৫, তারিখঃ ০৬/০৭/২০০৫, re-subs. by এস.আর.ও নং ১৭৩-আইন-আয়কর/২০০৬, তারিখঃ ০৬/০৭/২০০৬

I. T. Manual, Part II

	in real estate or land development business			
21.	Insurance Commission	53G		
22.	Payment to Surveyor of General Insurance	53GG		
23.	Collection from credit card bill	53GGG		
24.	Collection of tax on transfer or property	53H	17I	
25.	Dividends	54		
26.	Lottery	55		
27.	Payment to Non-resident	56		

Signature

Name:.....

Designation:

(Note: Person to sign the application—

- a. in case of individual; by the individual
- b. in case of firm; by any of the partners
- c. in case of company; by any of the share holder directors
- d. in case of local authority; by the Head of Accounts/Finance
- e. in case of government: by the officer assigned for the purpose.)]

.....
(To be filled in by the concerned circle)

1. Assessment location :

Zone :

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Circle :

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

¹[2. Category (Deducting Authority) :

Government
 Individual
 Company
 Firm
 Autonomous
 Other

¹ Subs. by এস.আর.ও নং ২০৭-আইন/আয়কর/২০০৫, তারিখঃ ০৬/০৭/২০০৫

*I. T. Manual, Part II*¹[3. **Concern Ministry (In case of government category):**

Name of the Ministry: _____]

Forwarded directly to the Second Secretary (Computer), NBR,
Segunbagicha, Dhaka._____
Signature of the Deputy Commissioner of Taxes SEAL.....
(To be filled in by the NBR)**Tax Collection Account Number :**

			-					-				
--	--	--	---	--	--	--	--	---	--	--	--	--

Tax Collection Source codes :

Signature of the Second Secretary (Computer), NBR SEAL]¹ *Ins. by এস.আর.ও নং ২০৭-আইন/আয়কর/২০০৫, তারিখঃ ০৬/০৭/২০০৫*

¹[**65. Amount or rate for allowance of entertainment expense.-**

For the purpose of section 30 (f) (i) of the Ordinance, the amounts or rates in excess of which no deduction shall be admissible for expenditure in respect of entertainment are specified below:—

- (a) On the first take 10 lakh of income, profits and gains of the business or profession (computed before making any allowance in respect of expenditure on entertainment) at the rate of 4%;
- (b) On the balance of income, profits and gains of the business or profession (computed in the manner aforesaid) at the rate of 2%.]

²[**65A. Allowance in respect of expenditure on foreign travels for holidaying and recreation.**—(1) For the source of section 30(f). (ii) of the Ordinance the allowance in respect of expenditure on foreign travels for holidaying and recreation of an employee and his dependants in excess of the amount equivalent to three months basic salary of the employee or three-fourths of the actual expenditure, whichever is less, not oftener than once in every two years, shall be admissible.

Explanation.- For the purposes of this rule—

- (a) “basic salary” means the pay and allowances payable monthly or otherwise, but dose not include-
 - (i) dearness allowance or 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 or a fund to which the Provident Funds Act., 1925 (XIX of 1925) applies and the interest credited on the accumulated balance of an employee in such fund;
 - (iii) allowance, which are exempt from the payment of tax; and
 - (iv) allowance; perquisites, annuities and any benefit;

¹ Subs. by S.R.O. 154-L/93, dt. 05/08/1993.

² Ins. by S.R.O. No. 340-L/85, dt. 21/07/1985.

- (b) “employee” includes a director of a company working full-time for one company; and
 - (c) “dependants” means an employee’s spouse and minor children including step and adopted children.
- (2) Notwithstanding anything contained in this rule, any expenditure on foreign travels under sub-rule (1) for which payment has been made in a sum exceeding taka [10,000 shall not be allowed as a deduction in computing the total income unless such payment is made by a crossed cheque drawn on a bank or by a crossed bank draft.]

¹[65B. ***]

¹ *Ins. by S.R.O No. 318-L/85, dt. 04/07/1985 subsequently omitted from the date of insertion vide S.R.O. No. 32A -L/86, dt 30/07/1986 .*

¹[65C. **Rate of allowances in respect of expenditure on distribution of free samples.**—For the purpose of section 30(f) (iv) of the Ordinance, the rates in excess of which no deduction shall be admissible for expenditure in respect of distribution of free samples are specified below:—

- (a) for a turnover upto taka 5 crore at the rate of ²[1.5%]
- (b) for a turnover in excess of taka 5 crore but upto 10 crore..... at the rate of ²[0.75%]
- (c) for any amount or a turnover in excess of taka 10 crore at the rate of ²[0.375%];

³[*Provided that in the case of a pharmaceutical industry, the rates in respect of distribution of free samples are specified below:*

- (a) For a turn-over upto taka five crore at the rate of 2%
- (b) For a turn-over in excess of taka five crore out upto ten crore..... at the rate of 1%
- (c) For a turn-over in excess of taka ten crore at the rate of 0.50%];

⁴[66. ***]

¹ Subs. by এস.আর.ও নং ২৮৩-আইন/৯৪, তারিখঃ ০২/১০/১৯৯৪.

² Subs. by এস.আর.ও নং .১৫১-আইন/৯৫, তারিখঃ ২৮/০৮/১৯৯৫ from 1%, 0.5% & 0.25% respectively.

³ Ins by এস.আর.ও নং 200-আইন/২০০০, তারিখঃ ০৩/০৭/২০০০.

⁴ Omitted by এস.আর.ও নং ২০৭-আইন/আয়কর/২০০৫, তারিখঃ ০৬/০৭/২০০৫

¹[67. Search and Seizure.—²[(1) Subject to provisions of sub-rule (19), the powers of search and seizure under section 117 shall be exercised in accordance with sub-rules (3) to (18).]

³[(2) ***]

⁴[(3) The authorization under sub-section (1) of section 117 shall be in writing under the signature, name and designation of the officer issuing such authorization and shall bear his seal.]

- (4) Any person in charge of, or residing in, any building, place, vessel, vehicle or aircraft authorized to be searched shall, on demand by the officer authorized to exercise the powers of search and seizure under section 117 (hereinafter referred to as the authorized officer) and on production of the authority, allow him free ingress thereto and afford all reasonable facilities for a search therein.
- (5) If ingress into such building or place cannot be so obtained it shall be lawful for the authorized officer executing the authority, with such assistance of police officers as may be required, to enter such building or place search therein and in order to effect an entrance into such building or place, to break open any outer or inner door or window of any building or place, whether that of the person to be searched or of any other person, if after notification of his authority and purpose and demand of admittance duly made, he cannot otherwise obtain admittance:

Provided that, if any such building or place is an apartment in actual occupancy of a woman, according to custom does not appear in public, the authorized officer shall, before entering such apartment, give notice to such woman that she is at liberty to withdraw and shall afford her every reasonable facility for withdrawing and may then break open the apartment and enter it.

¹ Ins. by এস. আর. ও. নং - আইন/৮৭, তারিখঃ ১৬/০৭/১৯৮৭.

² Subs. by এস. আর. ও. নং ২৫১-আইন/আয়কর/২০১২, তারিখঃ ০১/০৭/২০১২

³ Omitted by এস. আর. ও. নং ২৫১-আইন/আয়কর/২০১২, তারিখঃ ০১/০৭/২০১২

⁴ Subs. by এস. আর. ও. নং ২৫১-আইন/আয়কর/২০১২, তারিখঃ ০১/০৭/২০১২

- (6) If ingress in to any vessel, vehicle of aircraft authorized to be searched cannot be obtained because such vessel, vehicle of aircraft is moving or for any other reason, it shall be lawful for the authorized officer with such assistance of police officers or any other officers of the Government, as may be required, to stop any such vessel or vehicle or, in the case of an aircraft, compel it to stop or land, and search any part of the vessel, vehicle of aircraft; and in order to effect an entrance into such vessel, vehicle or aircraft, to break open any outer or inner door or window of any such vessel, vehicle or aircraft, whether that of the person to be searched or of any other person, of after notification of his authority and purpose and demand of admittance duly made, he cannot other wise obtain admittance:

Provided that if any such vessel, vehicle or aircraft is occupied by a woman, who according to custom does not appear in public, the authorized officer shall, before entering such vessel, vehicle or aircraft, give notice to such woman that she is at liberty to withdraw and shall afford her every reasonable facility for withdrawing.

- (7) The authorized officer may require any person who is the owner, or has the immediate possession, or control of any box, locker, safe, almirah or any other receptacle situate in such building, place, vessel, vehicle or aircraft, to open the same and allow access to inspect or examine its contents, and, where the keys thereof are not available or where such person fails to comply with any such requirement, may cause any action to be taken including the breaking open of such box, locker, safe, almirah or other receptacle which the authorized officer may deem necessary for carrying out all or any of the purposes specified in the authority issued under sub-rule(2).
- (8) The authorized officer may, where it is not practicable to seize the money, bullion, jewellery or other valuable article or thing or any books of account or document, serve an order on the owner or the person who is in

immediate possession or control thereof that he shall not remove, part with or otherwise deal with it except with the previous permission of the authorized officer, who may take such steps as may be necessary for ensuring compliance with this sub-rule.

- (9) Any person referred to in clause (c) of sub-section (2) of section 117 may be searched by the authorized officer with such assistance as he may consider necessary. If such person is a woman the search shall be made by another woman with a strict regard to decency.
- (10) Before making a search, the authorized officer shall, --
 - (a) where a building or place is to be searched, call upon two or more respectable inhabitants of the locality in which the building or place to be searched is situated; and
 - (b) where a vessel, vehicle or aircraft is to be searched, call upon any two or more respectable persons, to attend and witness the search and may issue an order in writing to them or any of them so to do.
- (11) The search shall be made in the presence of the witnesses aforesaid and a list of all things seized in the course of such search and of the places in which they were respectively found shall be prepared by the authorized officer and signed by such witnesses; but no person witnessing a search shall be required to attend as a witness of the search in any proceedings under the Income-tax Act, 1922 or the Income Tax Ordinance, 1984 unless specially summoned.
- (12) The occupant of the building, place, vessel, vehicles or aircraft searched, including the person in charge of such vessel, vehicle or aircraft, or some person on his behalf, shall be permitted to attend during the search and a copy of the list prepared under sub-rule (11) shall be delivered to such occupant or person. A copy thereof shall be forwarded to the Senior Commissioner of Taxes and, where the authorization has been issued by any officer other than the Senior Commissioner of Taxes, also to

that officer.

- (13) Where any person is searched under clause (c) of sub-section (2) of section 117, a list of all things taken possession of shall be prepared and a copy thereof shall be delivered to such person. A copy thereof shall be forwarded to the Senior Commissioner of Taxes and, where the authorization has been issued by any officer other, than the Senior Commissioner of Taxes, also to that officer.
- (14) The authorized officer shall place or cause to be placed the bullion, jewellery and other valuable articles and things seized during the search in a package or packages which shall be listed with details of the bullion, jewellery and other valuable articles and things placed therein; every such package shall bear an identification mark and the seal of the authorised officer or any other taxes authority not below the rank of Deputy Commissioner of Taxes and the occupant of the building, place, vessel, vehicle or aircraft including the person in charge of such vessel, vehicle or aircraft, searched or any other person in his behalf shall also be permitted to place his seal on them. A copy of the list prepared shall be delivered to such occupant or person. A copy shall be forwarded to the Senior Commissioner of Taxes and where the authorization has been issued by any officer other than the Senior Commissioner of Taxes, also to that officer.
- (15) The authorised officer may convey the books of account and other documents, if any, seized by him in the course of the search made by him and the package or package, if any, referred to in sub-rule (14) to the office of any taxes authority not below the rank of Deputy Commissioner of Taxes (hereinafter referred to as the Custodian). Any money seized in the search referred to above may also be deposited with the Custodian.
- (16) (i) The Custodian shall take such steps as he may consider necessary for the safe custody of ---
 - (a) books of account and other documents; and

- (b) the package or packages, conveyed to him.
- (ii) The Custodian may deposit for safe custody all or any of the packages with any branch of the Bangladesh Bank or its subsidiaries or a Government Treasury.
- (iii) Where any money has been deposited with the Custodian, he may credit the money, or remit the money through the nearest Government Treasury free of charge for being credited, in the personal Deposit Account of the Senior Commissioner of Taxes in the Government Treasury at the place where the office of the Senior Commissioner is situate.
- (17) (i) Whenever any sealed package is required to be opened for any of the purposes of the Income tax Act, 1922/Income Tax Ordinance, 1984, the authorised officer may, unless he is himself the Custodian, requisition the same for the Custodian and on receipt of the requisition, such package or packages, as the case may be, shall be delivered to him by the Custodian. The authorised officer may break any seal and open such package in the presence of two respectable witnesses after giving a reasonable notice to the person from whose custody the contents were seized, to be present.
- (ii) Such person shall be permitted to be present till all or any of the contents of such package are placed in a fresh package or packages and sealed in the manner specified in sub-rule (1) or delivered to such person or the Custodian, as the case may be.
- (18) The Deputy Commissioner of Taxes to whom a report with all relevant papers have been handed over under sub-section (1) of section 118 shall have all the powers conferred on the authorised officer under sub-rules (15) and (17).

¹[(19) Notwithstanding anything contained in rules 9, 10, 11, 12,

¹ Subs. by এস. আর. ও. নং ২৫১-আইন/আয়কর/২০১২, তারিখঃ ০১/০৭/২০১২

13, 14, 15, 16, 17 and 18 in exercising the power of search and seizure, an officer authorized by such income-tax authorities as is referred to in section 117 of the Ordinance may seize from a place of business any books of accounts, documents, electronic records and systems, electronic devices after providing an acknowledgement receipt in the following form in respect of the seized items.

FORM
Acknowledgement Receipt

[Rule 67(19) of the Income Tax Rules, 1984]

I
(Designation)of
.....
has seized the following items from (name of person).....
address
(TIN, if any) today
on(date, month and year) at
.....(time) :

Sl No.	Name/Description of the items	Quantity	Reasons for seizure

- Copy of Acknowledgement Receipt has been issued and delivered to the person/employee/authorized representative of the person;
- Copy of Acknowledgement Receipt has been attached to the site since the person/employee/authorized representative of the person has failed to receive it.

Signature
(Name)
Witness

Signature
(Name)

Date

Received the Acknowledgement Receipt

Date:

Signature

Witness

(Name)

Signature

(Name)

Designation

Address

Explanation.— For the purpose of sub-rule (19), the expression “place of business” includes any address, network, site or place including any electronic address, network, site or place, where any process of production or service is undertaken, any service is rendered, any transaction takes place, any document, record or system is kept and stored and any function relating to management or operation is carried on.]

¹[68. **Modes of recovery of taxes.**—(1) For the purpose of recovery of demand under section 139, the Tax Recovery Officer shall exercise one or more of the following modes in accordance with sub-rules (2) to (79).

- (2) Upon receipt of a certificate the Tax Recovery Officer shall cause to be served upon the defaulter a notice requiring the defaulter to pay the amount specified in the certificate within fifteen days from the date of service of the notice and intimating that, in default, recovery actions would be taken to realize the amount under this rule:

Provided that the notice referred to in sub-rule (2) and other notices under this rule shall be served as provided in section 178.

¹ Ins. by এস.আর.ও নং ৮১-আইন/২০০৭, তারিখঃ ২০/০৫/২০০৭



Government of the People's Republic of Bangladesh
Office of the Deputy Commissioner of Taxes
 Circle _____ Zone _____

Income Tax Ordinance, 1984
 Section 138

Ref:
 TIN:
 Date:

CERTIFICATE FOR RECOVERY OF ARREARS OF TAX

To
 Tax Recovery Officer
 Circle: _____ Zone: _____

This is to certify that the sum of taka _____ is due from ¹ _____ TIN _____ residing/located at ² _____ as arrear of tax payable under the Income Tax Ordinance, 1984 for the assessment year(s) ³ _____ (with year-wise break up, if any, to be shown below)

Year-wise break up, if any
 Year Amount



 Signature

 [Name of the Deputy Commissioner of Taxes]
 Circle _____ Zone _____

1. Insert name of tax defaulter
2. Insert defaulter's address
3. Insert assessment years



Government of the People's Republic of Bangladesh
Office of the Tax Recovery Officer
 Circle _____ Zone _____

Income Tax Ordinance, 1984
 Rule 68(2)

Ref:
 TIN:
 Date:

NOTICE OF DEMAND TO DEFAULTER

1.

This notice of demand is made pursuant to the certificate issued by the Deputy Commissioner of Taxes, Circle _____ Zone _____ on ² _____ to recover an amount of Taka ³ _____ as arrears of tax from you which has remained unpaid for the assessment year(s) _____ (with year- wise break up of arrears, if any, to be shown below).

You are required to pay the said amount of Taka _____ as arrears of tax within 15 days of the receipt of this notice. Payment may be made in the manner specified in rule 26A of the Income Tax Rules, 1984.

From the date of receipt of this notice, you must not sell, mortgage, alienate in any manner, charge, lease, or otherwise deal with any of your property to defeat the payment of this demand without written approval of the undersigned. For the purpose of this notice, "property" means movable or immovable property, including any shares, debentures, or interest in any company or any actionable claim.

If you do not pay this amount within the period specified, recovery action as per rule 68 of Income Tax Rules, 1984 may be taken against you to recover the unpaid amount.

Year-wise break up, if any

Year	Amount
------	--------



 Signature

[Name of the Tax Recovery Officer]

Circle _____ Zone _____

1. Insert defaulter's name and address
2. Insert date of issuance of certificate
3. Insert aggregate of arrear tax

- (3) No step in execution of a certificate shall be taken until the period of fifteen days has elapsed since the date of service of the notice required by rule 68(2):

Provided that, if the Tax Recovery Officer is satisfied that the defaulter is likely to conceal, remove or dispose of the whole or any part of such of his movable property as would be liable to attachment in execution of a certificate and that the realisation of the amount of the certificate would in consequence be delayed or obstructed, he may at any time after the issue of the notice under rule 68(2) direct, for reasons to be recorded in writing, an attachment of the whole or any part of such property:

Provided further that, if the defaulter whose property has been so attached furnishes security to the satisfaction of the Tax Recovery Officer, such attachment shall be cancelled from the date on which the Tax Recovery Officer accepts such security.

- (4) Whenever arrears are realised, by sale or otherwise in execution of a certificate, those shall be disposed of in the following manners, namely—
- (a) there shall be paid to the Deputy Commissioner of Taxes the amount due under the certificate in execution of which the arrears were realised; and
 - (b) the balance, if any, shall be paid to the defaulter

after deducting the costs, if any, as per section 139(2).

- (5) The following shall not be liable to attachment and sale under this rule, namely:—
- (i) the necessary wearing apparel, cooking vessels, beds and bedding of the defaulter, his wife and dependant children, and such personal ornaments, as in accordance with religious usage, cannot be parted with by any woman;
 - (ii) tools of artisans, and, where the defaulter is an agriculturist, his implements of husbandry and such cattle and seed grain as may, in the opinion of the Tax Recovery Officer, be necessary to enable him to earn his livelihood as such;
 - (iii) houses and other buildings (with the materials and the sites thereof and the land immediately appurtenant thereto and necessary for their enjoyment) belonging to an agriculturist and occupied by him;
 - (iv) the standing crops or agricultural produce lying in a field nearby, or stored in or near the dwelling house of the defaulter or stored on the land owned, leased or cultivated by the defaulter, which represents the agricultural produce of the land owned, leased or cultivated by the defaulter.
- (6) Where any claim is preferred to, or any objection is made to the attachment or sale of any property in execution of a certificate of the ground that such property is not liable to such attachment or sale, the Tax Recovery Officer shall proceed to investigate the claim or objection:

Provided that no such investigation shall be made under this sub-rule where the Tax Recovery Officer considers that the claim or objection was designed to unnecessarily delay the process of execution.

- (7) Where the property to which the claim or objection made

under sub-rule (6) has been advertised for sale, the Tax Recovery Officer ordering the sale may postpone it pending the investigation of the claim or objection, upon such terms as to security or otherwise as the Tax Recovery Officer may deem fit, if the objector can adduce proper evidence.

- (8) Where upon the investigation under sub-rule (7) the Tax Recovery Officer is satisfied that the property was, at the said date, in the possession of the defaulter as his own property and not on account of any other person, or was in possession of some other person in trust for him, or in the occupancy of a tenant of other person paying rent to him, the Tax Recovery Officer shall disallow the claim.
- (9) Where the amount due is paid to the Deputy Commissioner of Taxes or the certificate is cancelled, the attachment shall be deemed to be withdrawn and, in the case of immovable property, the withdrawal shall, if the defaulter so desires, be proclaimed at his own expense and a copy of the proclamation shall be affixed in the manner provided by this rule for a proclamation of sale of property, as prescribed in the following form:



Government of the People's Republic of Bangladesh
Office of the Deputy Commissioner of Taxes
 Circle _____ Zone _____

Income Tax Ordinance, 1984
 Section 140
 Income Tax Rules, 1984
 Rule 68(9)

Ref:
 TIN:
 Date:

**ORDER OF WITHDRAWAL/CORRECTION OF
 CERTIFICATE**

To
 Tax Recovery Officer
 Circle _____ Zone _____

I intimate to you, under section 140(1) of the Income Tax Ordinance, 1984 that the certificate issued to you on _____ in respect of ¹ _____ residing/located at ² _____ is hereby,

- (1) withdrawn with effect from _____; or
 (2) corrected as below ³.



 Signature

 [Name of the Deputy Commissioner of Taxes]
 Circle _____ Zone _____

1. *Insert name of defaulter*
2. *Insert address of defaulter*
3. *Indicate corrections.*

- (10) The Tax Recovery Officer may authorise any officer to execute an order of attachment or sale under this rule.



Government of the People's Republic of Bangladesh
Office of the Tax Recovery Officer
 Circle _____ Zone _____

Income Tax Rules, 1984
 Rule 68(10)

Ref:
 TIN:
 Date:

**AUTHORIZATION OF OFFICER TO ACT ON BEHALF OF
 TAX RECOVERY OFFICER**

1 _____
 2 _____

I, ³ _____, Tax Recovery Officer, Zone _____
 Circle _____ authorize ¹ _____ of ² _____
 to act as an officer for the purposes of the Income Tax Rules, 1984
 until this authorization is revoked by me in writing.



 Signature

 [Name of the Tax Recovery officer]
 Circle _____ Zone _____

1. Insert name of person to be appointed as Officer for the purpose of these Rules
2. Insert designation and address of the person
3. Insert name of the Tax Recovery officer

(11) The Tax Recovery officer or the officer authorized may adjourn any sale under this rule to a specified day and hour, recording his reasons for such adjournment:

Provided that such adjournment shall not be for more than two occasions, each such adjournment being for not more than two calendar months.

- (12) Where any sale of property is adjourned under sub-rule (11), a fresh proclamation of sale under this rules shall be made unless the defaulter consents to waive it.
- (13) Every sale under this rule shall be stopped if, before the lot is knocked down, the amount due is tendered to the

officer conducting the sale, or proof is given to his satisfaction that the amount has been paid to the Deputy Commissioner of Taxes who has instructed the Tax Recovery Officer to execute the proceedings.

- (14) Where a notice has been served on a defaulter under sub-rule (2), the defaulter or his representative in interest shall not sell, mortgage, charge, lease or otherwise deal with any property belonging to him except with the prior permission of the Tax Recovery Officer:
- Provided that the Tax Recovery Officer shall not accord such permission unless he is satisfied as to the recovery of the arrears from the defaulter.*
- (15) The Tax Recovery Officer or any officer authorized by him to attach or sell any property or to arrest the defaulter or to performe any other duty under this rule, may apply to the Officer-in-charge of the nearest police station and to other officers for such assistance as may be necessary in the discharge of his duties.
- (16) When any property is attached under this rule, the Tax Recovery Officer shall prepare a warrant and where the warrant is to be served by an officer authorized by him, furnish the officer with such warrant.



Government of the People's Republic of Bangladesh
Office of the Tax Recovery Officer
 Circle _____ Zone _____

Income Tax Rules, 1984
 Rule 68(16)

Ref:
 TIN:
 Date:

**AUTHORISATION/WARRANT FOR ATTACHMENT OF
 PROPERTY**

1
 2

I, ³ _____ hereby authorize you to attach properties of ⁴
 _____ residing at ⁵ _____/having a place
 of business at ⁶ _____ for realising the amount of
 taka ⁷ _____ being arrears of tax for the
 assessment year(s) mentioned in the certificate issued by Deputy
 Commissioner of Taxes on ⁸ _____.

You are, therefore, required to serve a copy of the warrant upon the
 above named and to follow and execute all the necessary procedure
 related to the attachment of property specified in the Income Tax
 Rules, 1984.

Attachment by seizure shall be made between sun-rise and sun-set
 and not during any time beyond that period. You are required to
 follow, while attaching any property of the defaulter, the instructions
 relating to property exempt from attachment.



 Signature

 [Name of the Tax Recovery Officer]
 Circle _____ Zone _____

1. *Insert name and designation of the Officer*
2. *Insert office address of the Officer*
3. *Insert name of the Tax Recovery Officer*
4. *Insert name of the defaulter*
5. *Insert residence address of the defaulter*
6. *Insert business address of the defaulter*

7. Insert the amount of arrear of taxes
8. Insert the date of issuance of certificate

Copy to ⁴ _____ of ^{5/6} _____

Signature

[Name of the Tax Recovery Officer]

Circle _____ Zone _____



Government of the People's Republic of Bangladesh

Office of the Tax Recovery Officer

Circle _____ Zone _____

Income Tax Rules, 1984
Rule 68(16)

Ref:
TIN:
Date:

WARRANT OF ATTACHMENT OF PROPERTY

1.
2.

You have been issued with a notice of demand on ³ _____
to pay the arrears of tax amounting to Taka ⁴ for the
assessment year(s) _____ .

The undersigned is of the opinion that you are likely either to conceal, remove, or dispose of the whole or any part of the property, specified in the Schedule below, which is liable to attachment in execution of the notice of demand mentioned above for realization of the aforesaid amount. Such concealment, removal or disposal of the property will cause delay or obstruction in the realization of the arrears of tax. Therefore, the undersigned is hereby ordering the attachment of your property as per the provision of rule 68(17) of the Income Tax Rules, 1984 and prohibiting you from concealing, removing or disposing of the said property wholly or in part, except

under written permission of the undersigned or an order of any Court of law of competent jurisdiction.

This proclamation shall remain in force until revoked by the undersigned in writing.

Schedule of immovable property



Signature

[Name of the Tax Recovery officer]
Circle _____ Zone _____

1. *Insert name of the defaulter*
 2. *Insert address of the defaulter*
 3. *Insert date of notice of demand*
 4. *Insert amount of the aggregate of arrear tax*
- (17) Where any property to be attached is in the possession of the defaulter, the attachment shall be made by actual seizure or by assuming seizure and the Tax Recovery Officer or the officer authorised by him shall keep the property in his own custody or in the custody of one of his subordinates and shall be responsible for due custody thereof; and the defaulter shall be served with a copy of such attachment warrant:
- Provided that when the property seized is subject to speedy and natural decay, or when the expense of keeping it in custody is likely to exceed its value, the Tax Recovery Officer or the officer, as the case may be, may sell it at once.*
- (18) Where the property to be attached consists of the share or interest of the defaulter, the attachment shall be made by a warrant to the defaulter prohibiting him causing others from transferring the share or interest or charging it in any manner.



Government of the People's Republic of Bangladesh
Office of the Tax Recovery officer
 Circle _____ Zone _____

Income Tax Rules, 1984
 Rule 68(18)

Ref:
 TIN:
 Date:

**WARRANT OF ATTACHMENT OF INTEREST/SHARE
 IN PROPERTY**

1 _____
 2 _____
 3 _____

I am directed to recover from you the amount of taka ⁴ _____ being arrears of tax for the assessment year(s) _____ as set out in the certificate issued by the Deputy Commissioner of Taxes on ⁵ _____. you have not paid the said amount as required by the notice of demand issued on ⁶ _____. Therefore, your share or interest in the property specified in the Schedule below is hereby attached.

You are prohibited from transferring or charging your share or interest in the attached property.

Schedule

[Insert details of property, in which the defaulter has a share or interest and which is to be attached]



 Signature

 [Name of the Tax Recovery Officer]
 Circle _____ Zone _____

1. *Insert defaulter name*
2. *Insert defaulter's residential address*
3. *Insert defaulter's business address*
4. *Insert amount of outstanding taxes*
5. *Insert date of issue of certificate*
6. *Insert date of issue of Notice of Demand*

Note: The warrant should be sent both to the residential and business address of the defaulter.



Government of the People's Republic of Bangladesh
Office of the Tax Recovery officer
 Circle _____ Zone _____

Income Tax Rules, 1984
 Rule 68(18)

Ref:
 TIN:
 Date:

**ORDER OF ATTACHMENT OF PROPERTY IN
 PARTNERSHIP**

1 _____
 2 _____

Pursuant to an warrant of attachment issued on ³ _____ attaching the property of ⁴ _____ residing at ⁵ _____, I order that the property set out in the Schedule below being a share or interest in property of the partnership known as ⁶ _____ and having a place of business at/occupying ⁷ _____ be attached and I charge the share or interest of ⁴ _____ in the scheduled property and profits of that partnership for payment of the amount of Taka ⁸ _____.

- (2) Pursuant to this order of attachment, I appoint ⁹ _____ of ¹⁰ _____ as receiver of the share of ⁴ _____, as partner-
- (a) in the charged profits from the partnership, whether those profits are already declared or accruing; and
- (b) of any other money which may become due to ⁴ _____ in respect of the partnership.

Schedule**¹¹[Insert details of property in Partnership]**_____
Signature_____
[Name of the Tax Recovery officer]

Circle _____ Zone _____

1. *Insert name and designation of the officer*
2. *Insert address of the office*
3. *Insert date of attachment*
4. *Insert defaulter's name*
5. *Insert name of address*
6. *Insert name of partnership*
7. *Insert partnership's place of business*
8. *Insert amount of tax due*
9. *Insert name of receiver*
10. *Insert address of receiver*
11. *Insert description of property, including details of immovable property*

Copy to ⁴_____ of ⁵_____ for
information.

Signature_____
[Name of the Tax Recovery Officer]

Circle _____ Zone _____

- (19) In the case of attachment of property by actual seizure, the Tax Recovery officer or any officer authorized by him shall, after attachment of the property, prepare an inventory of the property attached specifying the place where it is lodged or kept, and shall in the case of seizure made by the officer, forward the inventory to the Tax Recovery Officer and deliver a copy of the inventory to the defaulter in either case.



Government of the People's Republic of Bangladesh
Office of the Tax Recovery Officer
 Circle _____ Zone _____

Income Tax Rules, 1984
 Rule 68(19)

Ref:
 TIN:
 Date:

INVENTORY OF PROPERTY ATTACHED BY SEIZURE

1. _____

I, ² _____ of ³ _____ pursuant to a warrant of attachment issued on ⁴ _____ authorizing the attachment of the property of ⁵ _____ have today seized the following property in the possession of ⁷ _____.

Sl. no.	Description of seized property	Number of items	Name of place where lodged/kept
---------	--------------------------------	-----------------	---------------------------------



 Signature

 [Name of the officer]

Circle _____ Zone _____

1. *Insert name and address of Tax Recovery Officer*
2. *Insert name and designation of officer*
3. *Insert address of officer*
4. *Insert the date of warrant of attachment*
5. *Insert name of defaulter*
6. *Insert address of defaulter*
7. *Insert name of person in possession.*

Copy to ⁵ _____ of ⁶ _____
 for information.



 Signature

 [Name of the Tax Recovery Officer]

Circle _____ Zone _____

(20) Attachment by seizure shall be made between sun-rise

and sun-set and not during any time beyond that period.

- (21) The Tax Recovery Officer or any officer authorized by him may break open any inner or outer door or window of any building and enter any building in order to seize any property if he believes or has reasonable grounds to believe that such building contains any property liable to seizure under the warrant and giving all reasonable opportunity to women to withdraw he has notified his authority and intention of breaking open if admission is not given..



Government of the People’s Republic of Bangladesh
Office of the Tax Recovery Officer
 Circle _____ Zone _____

Income Tax Rules, 1984
 Rule 68(21)

Ref:
 TIN:
 Date:

**NOTIFICATION OF INTENTION TO BREAK OPEN
 DOORS/WINDOWS**

1.

I notify you that I believe/have reasonable grounds to believe that the building at ² _____ contains movable property liable to seizure under a warrant of attachment issued on ³ _____ in respect of ⁴ _____ residing at ⁵ _____ /having a place of business at ⁶ _____ .

I notify you that I intend to break open any inner or outer door or window of ² _____ and enter it in order to seize the movable property under the said warrant of attachment if admission is not given to me to enter. All reasonable opportunity for women to withdraw prior to the entry will be given.



Signature

[Name of the Tax Recovery Officer]
Circle _____ Zone _____

1. This should be addressed and served on the defaulter and or the occupier of the building
2. Insert description and address of the building
3. Insert date of issue of warrant of attachment
4. Insert defaulter's name
5. Insert defaulter's residential address
6. Insert defaulter's business address

(22) The Tax Recovery Officer or any officer authorized by him may direct that any property attached under this rule, or such portion thereof, as may seem necessary shall be sold to satisfy the certificate by making a proclamation through affixing a copy of the said proclamation on the notice board or through publishing it in a newspaper or in any other practicable manner.



Government of the People's Republic of Bangladesh
Office of the Tax Recovery Officer
Circle _____ Zone _____

Income Tax Rules, 1984
Rule 68(22)

Ref:
TIN:
Date:

ORDER FOR SALE OF ATTACHED PROPERTY

1. _____
2. _____

Mr./Mrs./M/S ³ _____ of ⁴ _____ bearing TIN _____ has been a defaulter of taxes for the assessment year(s) _____ and has failed to pay the arrears of tax even after notice of demand issued on ⁵ _____ and the issuance of certificate by the Deputy Commissioner of Taxes for realisation of the certified amount of Taka ⁶ _____
The undersigned hereby orders that the attached property belonging

to the aforesaid defaulter be sold through public auction; or through broker if it is a share/debenture in a company.

You are hereby also ordered to publish the proclamation of sale by beat of drum, or in any other customary mode or in a newspaper, if you feel necessary, and affix a copy of the said proclamation on a conspicuous part of each of the properties and on the notice board of my office.



Signature

[Name of the Tax Recovery Officer]

Circle _____ Zone _____

1. *Insert name of the officer*
2. *Insert address of the officer*
3. *Insert name of the defaulter*
4. *Insert the address of defaulter*
5. *Insert the date of issuance of notice of demand*
6. *Insert the amount mentioned in the certificate*



Government of the People's Republic of Bangladesh
Office of the Tax Recovery Officer
 Circle _____ Zone _____

Income Tax Rules, 1984
 Rule 68(22)

Ref:
 TIN:
 Date:

**PROCLAMATION OF SALE OF PROPERTY THROUGH
 PUBLIC AUCTION**

1 .
 2 .
 .
 .

Whereas, Mr./Mrs./M/S ³ _____ of ⁴ _____ has been a defaulter of tax for the assessment year(s) _____ and has failed to pay the arrear of tax even after notice of demand issued on ⁵ _____ and the issuance of certificate by the Deputy Commissioner of Taxes for realisation of the amount mentioned in the certificate. The undersigned is hereby making this proclamation for sale of the property of the defaulter specified in the Schedule below on the date, at the time and at the place mentioned below for the realisation of the amount as aforesaid.

The undersigned reserves the right to either accept, or reject any bid, without assigning any reason whatsoever.

Date:

Place:

Time:

Amount realisable:

Expected amount of sale:

Date of attachment:

Schedule

 Signature

 [Name of the Tax Recovery Officer]

Circle _____ Zone _____

1. *Insert name of the officer holding auction (for publication)*
2. *Insert address of the officer*
3. *Insert name of the defaulter*
4. *Insert address of the defaulter*
5. *Insert date of issuance of the notice of demand*

(23) No sale of property under this rule shall, without the consent in writing of the defaulter, take place until after the expiry of at least 15(fifteen) days from the date on which a copy of the said proclamation was affixed on the notice-board of the office of the Tax Recovery Officer, or as the case may be, from the date of its publication in the newspaper:

Provided that where the property is subject to speedy and natural decay or when the expense of keeping it in custody is likely to exceed its value, the Tax Recovery Officer or any officer authorized by him, as the case may be, may sell it at once recording the reasons thereof in writing and intimating the defaulter.



Government of the People's Republic of Bangladesh
Office of the Tax Recovery Officer
 Circle _____ Zone _____

Income Tax Rules, 1984
 Rule 68(23)

Ref:
 TIN:
 Date:

**ORDER FOR SALE OF ATTACHED PROPERTY WITH
 CONSENT OF THE DEFAULTER**

1.

Mr./Mrs./M/S ² _____ of ³ _____
 bearing TIN _____ is a tax defaulter for the assessment
 year(s) _____ and has failed to pay the arrear of tax even
 after issuance of notice of demand on ⁴ _____.

For the realisation of the amount of arrear of tax mentioned in the
 notice of demand, the undersigned hereby orders, with the consent of
 the defaulter in writing, for sale before expiry of fifteen days from
 the date of proclamation of sale, and that the attached property
 belonging to the defaulter be sold through public auction.

You are hereby also ordered to have the proclamation published by
 beat of drum, or in any other customary mode of the locality, or in a
 newspaper, if you feel necessary, and affix a copy of the said
 proclamation on a conspicuous part of each of the properties (where
 applicable) and on the notice board of my office.



 Signature

 [Name of the Tax Recovery Officer]
 Circle _____ Zone _____

1. *Insert name and address of the Officer*
2. *Insert name of the defaulter*
3. *Insert address of the defaulter*
4. *Insert date of issuance of the notice of demand*



Government of the People's Republic of Bangladesh
Office of the Tax Recovery Officer
 Circle _____ Zone _____

Income Tax Rules, 1984
 Rule 68(23) Proviso

Ref:
 TIN:
 Date:

**ORDER FOR SALE OF ATTACHED PROPERTY THROUGH
 PUBLIC AUCTION (PERISHABLE ITEMS)**

1.
 2.

Mr./Mrs./M/S ³ _____ of ⁴ _____ TIN _____ is a tax defaulter for the assessment year(s) _____ and has failed to pay the arrear of tax even after the notice of demand issued on ⁵ _____ .

For the realization of the amount of the arrears mentioned in the notice of demand, the undersigned hereby orders that the attached property belonging to the defaulter be sold immediately through public auction as the property is subject to speedy and natural decay and cost of keeping it will be more than its real value.

You are hereby also ordered to have the proclamation published by beat of drum, or in any other customary mode of the locality, or in a newspaper, if you feel necessary, and affix a copy of the proclamation on a conspicuous part of each of the properties (where applicable) and on the notice board of my office.



 Signature

 [Name of the Tax Recovery Officer]
 Circle _____ Zone _____

1. *Insert name of the Officer*
2. *Insert address of the Officer*
3. *Insert name of the defaulter*
4. *Insert address of the defaulter*
5. *Insert date of issuance of the notice of demand*

Copy to ³ _____ of ⁴ _____ for information.

Signature

[Name of the Tax Recovery Officer]

Circle _____ Zone _____

- (24) The property shall be sold by public auction or through stock broker of recognized market, as the case may be, in one or more lots as the officer may consider advisable, and if the amount to be realised by sale is satisfied by the sale of a portion of the property, the sale shall be immediately stopped with respect to the remainder of the property.
- (25) Where the property is sold by public auction, the price of each lot shall be paid at the time of sale or as soon after as the officer holding the sale directs and in default of payment, the property shall be re-sold forthwith.



Government of the People's Republic of Bangladesh
Office of the Tax Recovery Officer
 Circle _____ Zone _____

Income Tax Rules, 1984
 Rule 68(25)

Ref:
 TIN:
 Date:

**CONDITION PRECEDENT OF ISSUANCE OF PURCHASE
 CERTIFICATE**

1.
 2.

Mr./Mrs./M/S ³ _____ of ⁴ _____ has purchased the property mentioned in the Schedule below pursuant to a public auction of the property of Mr./Mrs./M/S ⁵ _____ of ⁶ _____ who has been a tax defaulter for the assessment year(s) _____ and has failed to pay the arrear of tax even after issuance of notice of demand on ⁷ _____. The auction purchaser has paid an amount of taka ⁸ _____ (20% of the total value of the auction bid) and the auction purchaser shall pay the remaining amount within 15 days from today, that is, the date of auction purchase, otherwise the amount that has been paid will be forfeited, and if full payment of bid money has been made within the period mentioned above, the delivery of possession of the property shall, subject to other conditions of the Income Tax Ordinance, 1984, and the Income Tax Rules, 1984, be made. Thereafter, a certificate of auction purchase will be issued.

The auction was held on ⁹ _____ at ¹⁰ _____, at ¹¹ _____

Schedule of the property

 Signature

 [Name of the Tax Recovery Officer]
 Circle _____ Zone _____

1. *Insert name of the officer*
 2. *Insert address of the officer*
 3. *Insert name of the purchaser*
 4. *Insert address of the purchaser*
 5. *Insert name of the defaulter*
 6. *Insert address of the defaulter*
 7. *Insert date of issuance of notice of demand*
 8. *Insert amount of taka (20% of the total value of the auction bid)*
 9. *Insert the date of auction*
 10. *Insert the time when auction was held*
 11. *Insert the place of auction.*
- (26) On payment of the purchase money, the officer holding the sale shall grant to the purchaser a certificate specifying the property purchased, the price paid and the name of the purchaser, and thereupon the sale shall become absolute.



Government of the People's Republic of Bangladesh
Office of the Tax Recovery Officer
 Circle _____ Zone _____

Income Tax Rules, 1984
 Rule 68(26)

Ref:
 TIN:
 Date:

CERTIFICATE OF SALE OF ATTACHED PROPERTY

1.

I certify that the sale of property located at ² _____ which took place on ³ _____ in execution of a certificate issued by the Deputy Commissioner of Taxes on ⁴ _____ became absolute on ⁵ _____.

I certify that the purchaser declared at the time of sale of the immovable property is ⁶ _____.



 Signature

 [Name of the Tax Recovery Officer]
 Circle _____ Zone _____

1. *Insert name and address of purchaser*
2. *Insert property address*
3. *Insert date of sale of property*
4. *Insert date of issue of certificate*
5. *Insert date on which the sale became absolute*
1. *Insert name of the purchaser*

(27) Any error or irregularity in publishing the proclamation of or conducting the sale of property shall not vitiate the sale if the provisions of this rule have been substantially complied with.

(28) Where the property attached is current coin or currency notes, the Tax Recovery Officer may, at any time during the continuance of the attachment, direct that such coin or notes, or a part thereof as may be sufficient to satisfy

the certificate, be paid over to the Deputy Commissioner of Taxes.

- (29) The Tax Recovery Officer may direct that any property which has been attached or such portion thereof as may seem necessary to satisfy the certificate shall be sold.



Government of the People's Republic of Bangladesh

Office of the Tax Recovery Officer

Circle _____ Zone _____

Income Tax Rules, 1984
Rule 68(29)

Ref:
TIN:
Date:

ORDER FOR SALE OF ATTACHED PROPERTY

1.
.....

Mr./Mrs./M/S² _____ of ³ _____ is a tax defaulter for the assessment year(s) _____ and has failed to pay the arrears of tax amounting to Taka..... even after issuance of notice of demand on ⁴ _____ . The property as specified in the Schedule below belonging to the defaulter was attached on ⁵ _____ for realization of the arrears of tax as aforesaid.

Now the undersigned orders that the property specified in the said Schedule be sold through public auction.

You are hereby also ordered to have the proclamation of sale published by beat of drum, or in any other customary mode of the locality, or in a newspaper, if you consider necessary, and affix a copy of the said proclamation on a conspicuous part of each of the properties (where applicable) and on the notice board of the undersigned.

Schedule of immovable property

 Signature

 [Name of the Tax Recovery Officer]

Circle _____ Zone _____

1. *Insert name and designation of the officer*
 2. *Insert name of defaulter*
 3. *Insert address of the defaulter*
 4. *Insert date of issuance of demand notice*
 5. *Insert date of attachment*
- (30) Where any property is ordered to be sold, the Tax Recovery Officer shall cause a proclamation of the intended sale to be made in Bangla.
- (31) On every sale of property, the person declared to be the purchaser shall pay or cause to pay, immediately after such declaration, a deposit of twenty five percent of the amount of the purchase money to the Tax Recovery Officer or the officer conducting the sale and in default of such deposit, the property shall be re-sold forthwith.
- (32) The remaining amount of the purchase money payable shall be paid by the purchaser to the Tax Recovery Officer on or before the fifteenth day after the date of the sale of the property.
- (33) The delivery of possession shall be made to the purchaser after payment of the full amount as required under sub-rule (35).
- (34) In default of payment within the period mentioned in sub-rule (32), any deposit made and any claim to the property shall be forfeited and the property shall be re-sold.



Government of the People's Republic of Bangladesh
Office of the Tax Recovery Officer
 Circle _____ Zone _____

Income Tax Rules, 1984
 Rule 68(34)

Ref:
 TIN:
 Date:

**PROCLAMATION OF RE-SALE OF PROPERTY BY
 PUBLIC AUCTION.**

¹ _____

I proclaim that

- (1) on ² _____, I ordered the revocation of the sale of property located at ³ _____ which took place on ⁴ _____ in execution of a certificate issued by the Deputy Commissioner of Taxes on ⁵ _____ for recovery of arrears of tax from ⁶ _____ residing at ⁷ _____ and
- (2) the purchaser has failed to pay the purchase money within the period allowed for payment; and
- (3) the property will be offered for re-sale by public auction at place, on the date, the time and for the amount mentioned below:
 Place:
 Time:
 Amount realisable:
 Expected amount of sale:
 Date of attachment:

I reserve the right to either accept or reject any bid without assigning any reason whatsoever.



 Signature

 [Name of the Tax Recovery Officer]
 Circle _____ Zone _____

1. Insert name of the officer with designation.

2. *Insert date of revocation*
3. *Insert address of the property*
4. *Insert date of sale*
5. *Insert date of issue of certificate*
6. *Insert name of the defaulter*
7. *Insert address of the defaulter*

- (35) The Tax Recovery Officer shall, if the full amount of the purchase money has been paid, make an order confirming the sale, and thereupon the sale shall become absolute and the Tax Recovery Officer shall grant a certificate to the purchaser to this effect.
- (36) Where a sale of any property is set aside, any money paid or deposited by the purchaser on account of the purchase, if any, deposited for payment to the purchaser, shall be paid to the purchaser, without any interest or cost therein.
- (37) Where an order for the sale of property has been made, if the defaulter satisfies the Tax Recovery Officer that there is reason to believe that the amount of the certificate may be raised by the mortgage or lease of private sale or any other arrangement of such property, or some part of it, or of any property of the defaulter, the Tax Recovery Officer may, on the application of the defaulter, postpone the sale of the property specified in the order for sale on such terms and conditions for such period as he thinks proper to enable the defaulter to raise the amount.



Government of the People's Republic of Bangladesh
Office of the Tax Recovery Officer
 Circle _____ Zone _____

Income Tax Rules, 1984
 Rule 68(37)

Ref:
 TIN:
 Date:

**CERTIFICATE OF POSTPONEMENT OF SALE OF
 ATTACHED PROPERTY**

1
 2

I have considered the application of ¹ _____ made on
³ _____ to postpone the intended sale of property located at
⁴ _____ which will take place on ⁵ _____ in
 execution of a certificate issued by the Deputy Commissioner of
 Taxes on ⁶ _____ .

I have reason to believe that the amount of arrears of tax mentioned
 in the certificate may be raised by the mortgage, lease, private sale or
 other arrangement of the attached property or some part of it or any
 other property of the defaulter.

Accordingly, I hereby order that, to allow the defaulter to raise the
 amount of the arrears of the tax, the intended sale is postponed until ⁷
 _____ subject to the defaulter complying with the following
 terms and conditions:

[insert conditions]

I certify that the defaulter is authorised until ⁷ _____ to make
 the proposed mortgage, lease, private sale or other arrangement.

I further order that -

- (a) all money payable under a mortgage, lease, private sale or
 other arrangement made by the defaulter under the
 authority of this certificate shall be paid to me; and

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- (b) no mortgage, lease, private sale or other arrangement made by the defaulter under the authority of this certificate shall become absolute until it has been confirmed by me by written order.



Signature

[Name of the Tax Recovery Officer]
Circle _____ Zone _____

1. *Insert name of the defaulter*
 2. *Insert address of the defaulter*
 3. *Insert date of application under rule 68(37)*
 4. *Insert address of the property*
 5. *Insert date of sale of the property*
 6. *Insert date of issuance of the certificate*
 7. *Insert date to which the sale is postponed*
- (38) In such a case, the Tax Recovery Officer shall, notwithstanding anything contained in this rule, grant a certificate to the defaulter authorising him to make the proposed mortgage, lease, sale or other arrangement within such period as may be specified in the certificate.
- (39) The money received under such mortgage, lease, sale or other arrangements made under sub-rule (38) shall be paid to the Tax Recovery Officer by the purchaser or lessee or mortgage receiver:
- Provided that, if the money so received is in excess of the money recoverable from the defaulter and payable to the Tax Recovery Officer, the money in excess shall be paid to the defaulter.*
- (40) No mortgage, lease or sale under this rule shall become absolute until it has been confirmed by the Tax Recovery Officer.
- (41) Every re-sale of property in default of payment of the purchase money within the period allowed for such payment, shall be made after making a fresh proclamation in respect thereof in the manner for

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proclamation and according to the procedure for sale laid down in sub-rules (29) to (37).

- (42) Where any property consisting business or any other property of a defaulter is attached, the Tax Recovery Officer may, instead of directing sale of the property, appoint a person as receiver to manage such property in the following manner:
- (i) remove any person from the possession or custody of the property;
 - (ii) commit the property to the possession, custody or management of the receiver;
 - (iii) confer upon the receiver all such powers, as to bring and defend suits and for the realisation, management, protection, and preservation of the property, the collection of the rents and sales proceeds or income profits thereof , as the owner himself has, or exercise such of those powers as the Tax Recovery Officer thinks fit.



Government of the People’s Republic of Bangladesh
Office of the Tax Recovery Officer
 Circle _____ Zone _____

Income Tax Rules, 1984
 Rule 68(42)

Ref:
 TIN:
 Date:

APPOINTMENT OF RECEIVER TO MANAGE A BUSINESS

1.

Pursuant to the warrant of attachment of the business of ² _____ located at ³ _____ made by me on ⁴ _____, I appoint you as receiver to manage the property of the business, and/or property of the said business, movable and immovable, specified in the schedule below:

The Schedule



Signature

[Name of the Tax Recovery Officer]
Circle _____ Zone _____

1. *Insert name and address of the receiver*
2. *Insert name of the defaulter*
3. *Insert address of the defaulter's business*
4. *Insert date of attachment*

Copy to ² _____ of ³ _____ for information.



Signature

[Name of the Tax Recovery Officer]
Circle _____ Zone _____



Government of the People's Republic of Bangladesh
Office of the Tax Recovery Officer
 Circle _____ Zone _____

Income Tax Rules, 1984
 Rule 68(42)

Ref:
 TIN:
 Date:

**APPOINTMENT OF RECEIVER TO MANAGE PROPERTY,
 EXCEPT THOSE RELATED TO BUSINESS**

1.

Pursuant to the warrant of attachment of property specified in the Schedule below, except those related to business of ² _____ of ³ _____, I appoint you as receiver to manage the said attached property.

The Schedule



 Signature

 [Name of the Tax Recovery Officer]
 Circle _____ Zone _____

1. *Insert name and address of receiver*
2. *Insert name of defaulter*
3. *Insert address of defaulter*

Copy to ² _____ of ³ _____ for
 information

 Signature

 [Name of the Tax Recovery Officer]
 Circle _____ Zone _____



Government of the People's Republic of Bangladesh
Office of the Tax Recovery Officer
 Circle _____ Zone _____

Income Tax Rules, 1984
 Rule 68(42)(iii)

Ref:
 TIN:
 Date:

POWERS OF RECEIVER PURSUANT TO WARRANT OF ATTACHMENT OF PROPERTY EXCEPT THOSE RELATED TO BUSINESS

1. _____

Pursuant to the warrant of attachment of property, specified in the Schedule below, except those related to business of ² _____ of ³ _____ made by me on ⁴ _____ appointing you as receiver of the said attached property, I order that

- (a) ⁵ _____ be removed from possession or custody of the attached property;
- (b) the attached property be committed to your possession, custody and management; and
- (c) the following powers be conferred upon and executed by you _____
- (i) _____
- (ii) _____
- (iii) _____

The Schedule



 Signature

 [Name of the Tax Recovery Officer]
 Circle _____ Zone _____

1. *Insert name and address of the receiver*
2. *Insert name of the defaulter*
3. *Insert address of the defaulter*
4. *Insert date of attachment*
5. *Insert name of the person currently in possession or in custody of the property*

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Government of the People's Republic of Bangladesh
Office of the Tax Recovery Officer
 Circle _____ Zone _____

Income Tax Rules, 1984
 Rule 68(42)(iii)

Ref:
 TIN:
 Date:

**POWER OF RECEIVER PURSUANT TO AN WARRANT OF
 ATTACHMENT OF A BUSINESS**

1.

Pursuant to the warrant of attachment of the business of ² _____
 carried on from the premises at ³ _____ made by me on ⁴ _____
 appointing you as receiver of the business, I
 order that—

- (a) ⁵ _____ be removed from the possession
 or custody of the property of the business;
- (b) the property of the business be committed to your
 possession, custody and management; and
- (c) the following powers be conferred upon and exercised by
 you—
- (i) ⁶ _____
- (ii) _____
- (iii) _____



 Signature

 [Name of the Tax Recovery Officer]
 Circle _____ Zone _____

1. *Insert name and address of the receiver*
2. *Insert name of the defaulter*
3. *Insert defaulter's business address*
4. *Insert date order of attachment made*
5. *Insert names of person in current possession or custody of the business property.*

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- (43) The Tax Recovery Officer may by general or special order fix the amount to be paid as remuneration for the services of the receiver appointed under sub-rule(42) .
- (44) A receiver appointed under sub-rule (42) shall—
- (i) furnish such security, if any, as the Tax Recovery Officer thinks fit, duly to account for what he shall receive in respect of the property;
 - (ii) submit his accounts at such periods and in such form as the Tax Recovery Officer directs;
 - (iii) pay the amount due from him as the Tax Recovery Officer directs; and
 - (iv) be responsible for any loss occasioned to the property by his willful default or gross negligence.



Government of the People's Republic of Bangladesh
Office of the Tax Recovery Officer
 Circle _____ Zone _____

Income Tax Rules, 1984
 Rule 68(43)

Ref:
 TIN:
 Date:

REMUNERATION AND OBLIGATION OF RECEIVER

1 _____

Pursuant to the warrant of attachment of the property of ² _____ of ³ _____ located at ⁴ _____ made by me on ⁵ _____ appointing you as receiver of the said property, I order that—

- (a) you shall be paid taka ⁶ _____ as remuneration for your services performed as receiver; and
- (b) you shall—
 - (i) furnish security in the amount of taka ⁷ _____ to account for what you shall receive in respect of the attached property;
 - (ii) submit accounts to me, in such form and for such

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periods on such dates, as I direct;

(iii) pay to me the amount due from you as I direct; and

(iv) be responsible for any loss occasioned to the attached property by your willful default or gross negligence; and

I further order that in the performance of duties as receiver, you shall follow the provision of rules 68(42) to 68(46) of the Income Tax Rules, 1984.



Signature

[Name of the Tax Recovery Officer]

Circle _____ Zone _____

1. *Insert receiver's name and address*
2. *Insert defaulter's name*
3. *Insert defaulter's business address*
4. *Insert the address of the property attached*
5. *Insert date of order of attachment*
6. *Insert amount of taka fixed as remuneration*
7. *Insert amount of taka required as security.*

(45) The profits, benefits, sales proceeds, rents, or any other earnings of such business or property shall after defraying the expenses of management, be adjusted towards discharge of the arrear tax demand and the balance, if any, shall be paid to the defaulter.

(46) The attachment and management under sub-rule (42) may be withdrawn at any time at the discretion of the Tax Recovery Officer, or if the arrears are discharged by receipt of such profit and rents or are otherwise paid.

(47) No order for the arrest and detention in civil prison of a defaulter shall be made unless the Tax Recovery Officer has issued and served a notice upon the defaulter, calling upon him to appear before him on the date and time specified in the notice and to show cause why he should not be committed to the civil prison, and unless the Tax Recovery Officer, for reasons to be recorded in writing,

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is satisfied—

- (i) that the defaulter, with the object or effect of obstructing the execution of the certificate has, after the receipt of the certificate in the office of the Tax Recovery Officer, dishonestly transferred, concealed or removed any part of his property; or
- (ii) that the defaulter has, or has had since the receipt of the certificate in the office of the Tax Recovery Officer, the means to pay the arrears or some substantial part thereof and refuses or neglects or has refused or neglected to pay the same.



Government of the People's Republic of Bangladesh
Office of the Tax Recovery Officer
 Circle _____ Zone _____

Income Tax Rules, 1984
 Rule 68(47)

Ref:
 TIN:
 Date:

NOTICE TO APPEAR

1
 2

I, hereby give you a notice to appear in my office on
³ _____ at ⁴ _____ to show cause why
 you should not be committed to a civil prison in connection with the
 execution of the certificate issued on ⁵ _____. You
 are also requested to produce on that day all the documents upon
 which you intend to rely in support of your defense.

In case you fail to appear on the above mentioned date, a warrant of
 arrest will be issued upon you.

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 Signature

[Name of the Tax Recovery Officer]

Circle _____ Zone _____

1. *Insert name of the defaulter*
 2. *Insert address of the defaulter*
 3. *Insert date of appearance*
 4. *Insert time of appearance*
 5. *Insert date of certificate*
- (48) Notwithstanding anything contained in sub-rule (47), a warrant for the arrest of the defaulter may be issued by the Tax Recovery Officer if the Tax Recovery Officer is satisfied, by affidavit or otherwise that, with the object or effect of delaying the execution of the certificate, the defaulter is likely to abscond or leave the local limits of the jurisdiction of the Tax Recovery Officer.
- (49) Where appearance is not made in compliance with a notice issued and served under sub-rule (47), the Tax Recovery Officer may issue a warrant for the arrest of the defaulter.
- (50) A warrant of arrest by a Tax Recovery Officer under sub-rule (48) or (49) may also be executed by any other Tax Recovery Officer or any officer authorized by him within whose jurisdiction the defaulter may for the time being be found.
- (51) Where the Tax Recovery Officer or the officer authorized by him is satisfied, for reasons to be recorded in writing, that the defaulter is likely to put up resistance to his arrest, the Tax Recovery Officer or the officer, as the case may be, seek the assistance of the Officer-in-charge of the nearest police station for execution of the warrant of arrest under this rule.
- (52) Every person arrested in pursuance of a warrant of arrest under sub-rule (48) or (49) shall be brought before the Tax Recovery Officer as soon as practicable and in any event within twenty four hours of his arrest, exclusive of time required for the journey.

- (53) If the defaulter pays to the Tax Recovery Officer or the officer authorized by the Tax Recovery Officer arresting the defaulter the amount entered in the warrant as due, the Tax Recovery Officer or the officer, as the case may be, shall release the defaulter at once.
- (54) When a defaulter appears before the Tax Recovery Officer in compliance with a notice to show cause or is arrested by the Tax Recovery Officer or the officer authorized by him and brought before the Tax Recovery Officer under sub-rules (47), (48), (49), (50), (51), (52), and (53) the Tax Recovery Officer shall give the defaulter an opportunity of being heard as to why he should not be committed to civil imprisonment.
- (55) Pending the conclusion of the inquiry to the cause, if any, shown by the defaulter, the Tax Recovery Officer may order the defaulter to be detained in the custody of such officer as the Tax Recovery Officer may deem fit or release him on his furnishing security to the satisfaction of the Tax Recovery Officer for his appearance when required.
- (56) Upon the conclusion of the inquiry, the Tax Recovery Officer may make an order for the detention of the defaulter in a civil prison and shall in that event cause him to be arrested if he is not already under arrest:

Provided that in order to give the defaulter an opportunity of satisfying the arrears, the Tax Recovery Officer may, before making the order of detention, leave the defaulter in the custody of the officer arresting him or of any other officer for a specified period not exceeding 15 days or release him on his furnishing security to the satisfaction of the Tax Recovery Officer for his appearance at the expiration of the specified period if the arrears are not so satisfied.

- (57) When the Tax Recovery Officer does not make an order of detention under sub-rule (56), he shall, if the defaulter is under arrest, direct his release.

- (58) A defaulter detained in the civil prison in execution of a certificate may be so detained—
- (i) where the certificate is for a demand of an amount exceeding one lakh taka, for a period of six months; and
 - (ii) in any other case, for a period of six weeks.
- (59) A defaulter detained under sub-rule (58) shall be released from detention—
- (i) on payment to the Officer-in-charge of the civil prison the amount mentioned in the warrant for his detention; or
 - (ii) on the request of the Deputy Commissioner of Taxes who has issued the certificate, if the Tax Recovery Officer by order agrees with such request; or
 - (iii) on the request of the Tax Recovery Officer on any ground other than the grounds mentioned in sub-rules (59)(i) and (59)(ii).
- (60) A defaulter released from detention under sub-rule (59) shall not, merely by reason of his release, be discharged from his liability for the arrears.
- (61) A defaulter released from detention under sub-rule (59) shall be liable to be re-arrested under the certificate in execution of which he was detained in the civil prison.
- (62) The Tax Recovery Officer may order the release of a defaulter who has been arrested in execution of a certificate upon being satisfied that the defaulter has disclosed the whole of his property and has placed it at the disposal of the Tax Recovery Officer; or that he has not committed any act of bad faith.
- (63) If the Tax Recovery Officer has ground to believe that the disclosure made by the defaulter under sub-rule (62) has been untrue, he may order re-arrest of the defaulter in execution of the certificate, but the period of his detention in the civil prison shall not in the aggregate

exceed that authorized by sub-rule (58).

- (64) At any time after a warrant for the arrest of a defaulter has been issued, the Tax Recovery Officer may cancel it on the ground of serious illness of the defaulter.
- (65) For the purpose of making an arrest under this rule—
- (i) no dwelling house shall be entered during the time between sun-set and sun-rise;
 - (ii) no outer door of a dwelling house shall be broken open unless such dwelling house or a portion thereof is in the occupancy of the defaulter and he or any other occupant of the house refuses or in any way prevents access thereto; but when the person executing any such warrant has duly gained access to any dwelling house, he may break open the door of any room or apartment if he has reason to believe that the defaulter is likely to be found there and/or the defaulter or any other person refuses or prevents access to the room;
 - (iii) no room, which is in actual occupancy of a woman, shall be entered unless the Tax Recovery Officer or the officer authorized to make the arrest has given notice to her that she is at liberty to withdraw and has given her reasonable time and facility for withdrawing.
- (66) Where it is apprehended that the defaulter or any other person is likely to resist or obstruct the enforcement of this rule, the attachment or sale of any property or arrest or detention in civil prison or entry into any dwelling house, the Tax Recovery Officer may request any officer or the Officer-in-charge of the nearest police station for deploying sufficient police force and authority for assisting in the execution of the relevant notice, warrant or order and, in case of detention of the defaulter in civil prison, make an arrangement with the jail authority of competent jurisdiction for such detention.

- (67) The Tax Recovery Officer shall not order the arrest or detention in the civil prison of—
- (i) a woman, or
 - (ii) any person who, in his opinion, is a minor of unsound mind.
- (68) If, at any time after the issue of a certificate to the Tax Recovery Officer, the defaulter dies, the proceedings under this rule (except arrest and detention) may be continued against the legal representative of the defaulter who shall be liable to pay out of the estate of the deceased person to the extent to which the estate is capable of meeting the arrears in demand and the provisions of this rule shall apply as if the legal representative were the defaulter.
- (69) Any order passed under this rule may, after notice to all persons interested, be reviewed by the Tax Recovery Officer or the officer authorized by him who made the order, or by his successor in office, on account of any mistake apparent from the record.
- (70) Where any person has under this rule become surety for the amount due by the defaulter, he may be proceeded against under this rule as if he were the defaulter.
- (71) If any amount is received by the Tax Recovery Officer or the officer authorized by him in pursuance of this rule, he shall issue a receipt of the amount so received.
- (72) When a defaulter is arrested or detained in the civil prison, the sum payable for the subsistence of the defaulter from the time of arrest until he is released shall be borne by the Tax Recovery Officer.
- (73) The sum payable for the subsistence of the defaulter shall be calculated on the scale fixed by the Government for the subsistence of judgment of debtors arrested in execution of a decree of a civil court.
- (74) When a certificate in respect of the sale of the property has been granted under sub-rule (35) and the property sold is in the occupancy of the defaulter; or some other

person of behalf of the defaulter; or some person claiming under a title created by the defaulter subsequent to the attachment of such property, the Tax Recovery officer shall, on the application of the purchaser, order delivery of the property to be made by putting in the possession of the property to the purchaser or to any person whom he may appoint to receive the delivery.

I. T. Manual, Part II

Government of the People's Republic of Bangladesh
Office of the Tax Recovery Officer
 Circle _____ Zone _____

Income Tax Rules, 1984
 Rule 68(74)

Ref:
 TIN:
 Date:

**ORDER OF DELIVERY OF PROPERTY IN OCCUPANCY
 OF DEFAULTER, ETC.**

1
 2

I do hereby direct that the property mentioned in the schedule below
 sold to ³ _____ on ⁵ _____ be delivered to ³ _____ of ⁴
 _____ and ³ _____ be put in possession of the said property.

Schedule of the property



 Signature

 [Name of the Tax Recovery Officer]
 Circle _____ Zone _____

1. *Insert name of the person in possession*
2. *Insert the address of the person in possession*
3. *Insert name of the purchaser*
4. *Insert address of the purchaser*
5. *Insert date of sale*

Copy to 3 _____ of 4 _____ for
 information.



 Signature

 [Name of the Tax Recovery Officer]
 Circle _____ Zone _____

- (75) Nothing in sub-rule (35) shall apply to resistance or obstruction in execution of a certificate for the possession of any property by a person to whom the defaulter has transferred the property after the institution of the proceeding in which the order was passed or to the dispossession of any such person.
- (76) Where the property sold is movable property of which actual seizure has been made, it shall be delivered to the purchaser.
- (77) Where the property sold is movable property in the possession of any person other than the defaulter, the delivery thereof to the purchaser shall be made by giving notice to the person in possession prohibiting him from delivering possession of the property to any person except the purchaser.



Government of the People's Republic of Bangladesh

Office of the Tax Recovery Officer

Circle _____ Zone _____

Income Tax Rules, 1984
Rule 68(77)

Ref:

TIN:

Date:

**NOTICE TO DELIVER POSSESSION OF MOVABLE
PROPERTY TO PURCHASER**

1.....
2.....

I, the Tax Recovery Officer, circle _____, zone _____ do hereby give you this notice to deliver the possession of the movable property mentioned in the list below to ³ _____ of ⁴ _____, the purchaser in execution of certificate and not to any other person.

List of movable property



Signature

[Name of the Tax Recovery Officer]

Circle _____ Zone _____

1. *Insert the name of the person in possession of movable property*
2. *Insert address of the person in possession of movable property*
3. *Insert name of the purchaser*
4. *Insert address of the purchaser*

- (78) Where the property sold is a debt not secured by a negotiable instrument, or is a share in a company, the delivery thereof shall be made by a written order of the Tax Recovery Officer prohibiting the creditor from receiving the debt or any interest thereon, and the debtor from making payment thereof to any person except the purchaser, or prohibiting the person in whose name the share may be standing from making any transfer of the share to any person except the purchaser, or receiving payment of any dividend or interest thereon, and the manager, secretary or other proper officer of the company from permitting any such transfer or making any such payment to any person except the purchaser.



Government of the People's Republic of Bangladesh
Office of the Tax Recovery Officer
 Circle _____ Zone _____

Income Tax Rules, 1984
 Rule 68(78)

Ref:
 TIN:
 Date:

**ORDER OF DELIVER OF PROPERTY NOT SECURED BY
 NEGOTIABLE
 INSTRUMENT OR IS A SHARE IN A COMPANY**

1
 2
 3
 4

I, the Tax Recovery Officer, circle _____, zone _____
 do hereby direct that the property (a debt) listed below which is not
 secured by negotiable instrument/is a share in a company be
 delivered to ⁵ _____ of ⁶ _____ and
 prohibit:-

- (a) ⁷ _____ of ⁸ _____ from receiving
 to debt or any interest thereon;
- (b) ⁹ _____ of ¹⁰ _____ from making
 payment of the debt to any person other than the purchaser;
- (c) ¹¹ _____ of ¹² _____ from
 transferring the share to any person other than the purchaser
 or receiving payment of any dividend or interest thereon;
- (d) ¹³ _____ of ¹⁴ _____ from permitting
 the transfer of the share and making payment of any
 dividend or interest on the share to any person other than the
 purchaser.



 Signature

 [Name of the Tax Recovery Officer]
 Circle _____ Zone _____

1. *Insert name and address of creditor*
2. *Insert name and address of debtor*
3. *Insert name and address of person in whose name share is standing*
4. *Insert name/designation of the officer, manager, secretary (as appropriate)*
5. *Insert name of purchaser*
6. *Insert address of purchaser*
7. *Insert name of creditor.*
8. *Insert address of creditor*
9. *Insert name of debtor*
10. *Insert address of the debtor*
11. *Insert name of person in whose name of share stands*
12. *Insert address of person in whose name share stands*
13. *Insert name/designation of manager or any other appropriate officer of company*
14. *Insert name of the company*

Note: Strike out the inapplicable."

- (79) Where any endorsement or execution of document is required to transfer a negotiable instrument or any share to a purchaser under this rule, such document shall be executed and endorsement on such document shall be made by the Tax Recovery Officer.

¹[69. Appeal from Order by Tax Recovery Officer.-

- (1) An appeal from any order passed by the Tax Recovery Officer under rule 68 shall lie to the Inspecting Joint Commissioner having the administrative control over the Tax Recovery Officer passing the order.

APPEAL MEMORANDUM

[Under Rule 69(1) of the Income Tax Rules, 1984]

**APPEAL TO THE INSPECTING ADDITIONAL/JOINT
COMMISSIONER OF TAXES**

¹.....
².....

I, ³_____ (the appellant/appellants), of ⁴_____ appeal against the order dated ⁵_____ passed by the Tax Recovery Officer, Circle _____ Zone _____ on the following grounds:

Grounds:

- (1)
(2)
(3)

Signature

[Name of the appellant]

[Address of the appellant]

Verification

I, ³ _____ of ⁴ _____ do hereby declare that, the above statements are true to the best of my knowledge and belief.

[Name of the appellant]

[Address of the appellant]

1. *Insert 'Inspecting Additional/Joint Commissioner'*
2. *Insert address of Inspecting Additional/ Joint Commissioner*
3. *Insert name of the appellant*
4. *Insert address of the appellant*
5. *Insert date of the order appealed against*

- (2) Every appeal under rule 68 shall be presented within thirty days from the date of the order appealed against.
- (3) The Inspecting Joint Commissioner after hearing the party or his representative may admit the appeal for hearing or reject it summarily if he is of the opinion that the appeal is without any substance.
- (4) Where the appeal is admitted for hearing under sub-rule (3), the Inspecting Joint Commissioner shall fix a date for hearing and shall give a notice in respect thereof to the concerned parties.



Government of the People's Republic of Bangladesh
**Office of the *Inspecting Joint Commissioner
of Taxes**

Range/Wing _____ Zone _____

Income Tax Rules, 1984
Rule 69(4)

Ref:
TIN:
Date:

NOTICE OF ADMISSION AND HEARING FOR APPEAL

1
2

Your appeal dated ³ _____ against the order of the Tax
Recovery Officer dated ⁴ _____ Circle _____
Zone _____ has been admitted for hearing and the date
for hearing has been fixed on _____ (insert date and
time).



Signature of the IACT/IJCT

[Name of the IACT/IJCT]

Range/Wing _____ Zone _____

1. *Insert name of the appellant*
2. *Insert address of appellant*
3. *Insert date of the appeal*
4. *Insert date of order of the Tax Recovery Officer*
- * *Strike out inapplicable*

Copy to Tax Recovery Officer, Circle, Zone
for appearance on the date and time specified above

Signature of the IACT/IJCT

[Name of the IACT/IJCT]

Range/Wing _____ Zone _____

- (5) If, on the date of hearing, no step is taken on behalf of either party, the Inspecting Joint Commissioner may forthwith take up the appeal for *ex parte* disposal or dismiss it for default, as the case may be.
- (6) An appeal may be adjourned to some other date for hearing on sufficient cause being shown by either party by an application in that behalf.
- (7) After hearing both the parties or their representatives or when the appeal is taken up for *ex parte* hearing, the Inspecting Joint Commissioner may pass any such order as may appear fit to him, confirming, modifying or reversing the order as he deems fit, or remanding the case to the Tax Recovery Officer for fresh decision in the light of directions that he may like to give not inconsistent with rule 68.
- (8) After setting aside the order of the Tax Recovery Officer, and order must be passed in writing by the Inspecting Joint Commissioner within 30 days.
- (9) Pending the decision of any appeal, execution of the certificate may be stayed if the appellate authority so directs, but not otherwise.]

¹[70. **Determination of arm's length price under section 107C.—**

- (1) The most appropriate method for determining arm's length price in relation to an international transaction shall be applied in the following manner:—
 - (a) comparable uncontrolled price method is applied in the following manner:—
 - (i) the price charged or paid for property transferred or services provided in an uncontrolled transaction or a number of transactions of comparable circumstances is identified;
 - (ii) if the price so identified differs from the price of the international transaction, the differential amount is calculated;
 - (iii) the price of international transaction is then adjusted by the said differential amount;

¹ *Ins. by* এস. আর. ও. নং ২৫১-আইন/আয়কর/২০১২, তারিখঃ ০১/০৭/২০১২

- (iv) the adjusted price under sub-clause (iii) is taken to be the arm's length price of the property transferred or services rendered in the international transaction.
- (b) resale price method is applied in the following manner:—
 - (i) the price at which the said property or service is resold to an independent enterprise is identified;
 - (ii) the price, as identified in sub-clause (i), is reduced by a comparable normal gross margin;
 - (iii) the price so arrived at is then adjusted for other unique costs (such as customs duty) associated with the purchase of the property or services;
 - (iv) the price so arrived at is then adjusted to take into account the material differences (differences that could materially affect the gross margin in open market condition) such as functions performed, risks involved, assets employed, time gap between the original purchase and the resale and accounting practices between the international transactions and the comparable uncontrolled transactions, or between the enterprises undertaking such transactions;
 - (v) the adjusted price under sub-clause (iv) shall be taken to be the arm's length price of the property purchased or the service obtained in the international transaction.
- (c) cost plus method is applied in the following manner:—
 - (i) the direct and indirect costs incurred in the supply of property or the provision of services, hereinafter referred to as cost base, are determined;
 - (ii) a comparable profit mark-up (based on comparable accounting policies) is identified;

- (iii) appropriate adjustment is then made to the comparable profit mark-up adjusted to take into account the material differences (differences that could materially affect the mark-up in open market condition) such as functions performed, risks involved, assets employed, contractual terms and market conditions between the international transactions and the comparable uncontrolled transactions, or between the enterprises undertaking such transactions¹;
 - (iv) the adjusted profit mark-up under sub-clause (iii) is then added to the cost base;
 - (v) the sum so arrived at is taken to be the arm's length price of the property transferred or services provided in the international transaction.
- (d) profit split method is applied in the following manner:—
- (i) the combined profit, arising from international transaction or transactions and divisible among the associated enterprises, is identified²;
 - (ii) the combined profit is then divided among the associated enterprises by using the following approaches:
 - a. each of the associated enterprises is allocated a basic return based on the basic functions (manufacturing, distribution, service provision etc.) each enterprise performed and determined by reference to market returns earned by independent enterprise in similar transaction. This basic return does not usually account for the return that would be generated by any unique and valuable assets possessed by the associated enterprises. The residual profit (which may be attributable to such unique

¹ Sub. for “full-stop” by এস. আর. ও নং ১৯২-আইন/আয়কর/২০১৫; তারিখঃ ৩০/০৬/২০১৫

² Sub. for “full-stop” by এস. আর. ও নং ১৯২-আইন/আয়কর/২০১৫; তারিখঃ ৩০/০৬/২০১৫

- assets), calculated by deducting the sum of basic returns allocated to associated enterprises from the combined profit, is then apportioned to the associated enterprise based on their relative contribution and taking into consideration how independent enterprises in similar circumstances would have divided such residual profit; or
- b. basic return is not allocated to the associated enterprises; the combined profit is divided among the associated enterprises based on the relative contribution of each the associated enterprises to that profit;
- (iii) the profit thus allocated to the assessee under sub-clause (ii) is taken to be the arm's length price.
- (e) transactional net margin method is applied in the following manner: —
 - (i) the net profit margin earned by the associated enterprise from the international transaction with the associated enterprise is computed having regard to an appropriate base such as costs, sales or assets;
 - (ii) the net profit margin earned by an independent enterprise or enterprises from comparable uncontrolled transaction or a number of such transactions is computed having regard to the same base;
 - (iii) appropriate adjustment is then made to the net profit margin referred to in sub-clause (ii) to take into account the differences, that can materially affect the net profit margin, between the international transactions and the comparable uncontrolled transactions, or between the enterprises undertaking such transactions;

- (iv) the adjusted net profit margin under sub-clause (iii) is then applied to the base as referred to in sub-clause (i) to arrive at the arm's length price in relation to the international transaction.

71. Factors to be considered in judging comparability.—

- (1) The following factors shall be considered in judging the comparability of an uncontrolled transaction with the international transaction under the different methods as mentioned in rule 70:—
 - (a) the characteristics of property, services or intangible properties involved in the transaction:
 - (i) the case of tangible property: physical features, quality and reliability, availability, volume and timing of property transferred;
 - (ii) in the case of services provided: the nature and extent of the services;
 - (iii) in the case of intangible property: the type of intangible, the form of transaction, the expected benefits, the duration of protection, the degree of protection, etc;
 - (b) the functions performed, the risks assumed and the assets employed, especially the functions, risks and assets that are materially significant in determining the price or margin in relation to the international transaction;
 - (c) the contractual terms (whether or not such terms are formal or written) dictating the allocation of responsibilities, risks and benefits between enterprises involved in the international transaction;
 - (d) economic circumstances, that affect the international transaction and uncontrolled transactions, including geographic location, the size and level of markets; the extent of competition in the market, the availability of substitute goods and services, the purchasing powers of consumers, government orders and policies and the timing of the transaction;
 - (e) Any other factors that have material effect on the international transaction and uncontrolled transaction.

- (2) An uncontrolled transaction shall be deemed to comparable to an international transaction if:
 - (i) there are no material differences in respect of cost, price or margin between the transactions being compared or between the enterprises undertaking such transactions; or
 - (ii) reasonably accurate adjustments can be made to eliminate any material differences in the transactions.
- (3) In analysing the comparability, data relating to the relevant financial year (in which the international transaction has been entered into) shall be considered.

Provided that data relating to a period prior to the financial year may also be considered if such data bears such facts which could have an influence on the analysis of comparability.

- 72. Most appropriate method.**—(1) For the purposes of sub-section (1) of section 107C, the most appropriate method for determining the arm's length price of an international transaction shall be the method that, under the facts and circumstances, provides the most reliable measure of an arm's length price in relation to the international transaction.
- (2) In selecting the most appropriate method as specified in sub-rule (1), the following factors shall be considered, namely:—
 - (a) the nature and class of the international transaction, and of enterprises entering into the international transaction;
 - (b) the comparability factors (industry, functions, risks, contractual terms, market level) that are materially significant in determining the price or margin in relation to the international transaction;
 - (c) the quality (availability, coverage, validity and reliability) of relevant data;
 - (d) the reliability of assumptions in the method;
 - (e) the sensitivity of results in the deficiency in data and

assumptions;

- (f) the extent to which the reliable and accurate adjustments can be made to eliminate the differences, if any, between the international transaction and the comparable uncontrolled transaction or between the enterprises entering into such transactions.

73. Information and documents to be kept and maintained under section 107E.—

(1) Every person who has entered into an international transaction shall keep and maintain the following information and documents, namely:—

- (a) ownership profile of the multinational group in which the assessee enterprise is a member. Profile should include information on groups global organisational structure, showing in details the name, location, legal status and country of tax residence of the enterprises in the group with whom the assessee enterprise have international transactions, and ownership linkages among them;
- (b) business profile of the group including the line of business, industry dynamics, and market and economic environment in which the group operates, and the business model and strategies of past, present and future;
- (c) brief business profiles of each of the member of the group;
- (d) information on the business relationship (purchase and sells of goods, provision of services, use of assets and intangibles etc.) among the members of the groups;
- (e) consolidated financial statement of the group;
- (f) profile of the assessee enterprise and each of the associated enterprises operating in Bangladesh, including tax and VAT registration number, IRC & ERC numbers, address, locations of activity centers etc;
- (g) business profile of the assessee enterprise and each of the associated enterprises operating in Bangladesh including the line of business, industry dynamics, and market and economic environment in which the assessee enterprise operates, and the business model and strategies of past, present and future of the assessee enterprise;

- (h) brief description of the functions performed, risks assumed and assets employed or to be employed by the assessee and by the associated enterprises involved in the international transaction;
- (i) financial statements of the assessee enterprise and each of the associated enterprises operating in Bangladesh;
- (j) information on economic and market analyses, forecasts, budgets or any other financial estimates prepared by the assessee enterprise and each of the associated enterprises operating in Bangladesh either for whole business or for any segment or line of product;
- (k) details of all transactions with the associated enterprises;
- (l) contracts, terms and agreements of the transactions with associated enterprises;
- (m) segment financial statements with respect to the transactions with associated enterprises;
- (n) the manner of choosing tested party including the rationale for the choice;
- (o) details of comparables including the manner in which the comparables have been screened and the adjustment made to achieve comparability;
- (p) details of comparability analysis;
- ¹[(q) the list of database utilized;]
- (r) information on transfer pricing method chosen considered for determining the arm's length price including the justification stating why the method is considered most appropriate;
- (s) records showing the calculations and workings regarding the determination of the arm's length

¹ Subs. by এস.আর.ও নং ১৯২-আইন/আয়কর/২০১৫, তারিখঃ ৩০/০৬/২০১৫

- price/margin including the explanation of any assumption;
- (t) any assumption, policy and price negotiations which may have an effect on the determination of the arm's length price;
 - (u) information on any adjustment made to transfer prices to align them with arm's length prices determined under these rules and consequent adjustment made to the total income for tax purposes;
 - (v) any other information, data or document, including information or data relating to the associated enterprise, which may be relevant for determination of the arm's length price.
- (2) Nothing contained in sub-rule (1) shall apply in a case where the aggregate value, as recorded in the books of account, of international transactions entered into by the assessee in the income year does not exceed three crore taka.
- (3) The information specified in sub-rule (1) shall be supported by authentic documents, which may include the following :
- (a) official publications, reports, studies and data bases from the Government of the country of residence of the associated enterprise, or of any other country;
 - (b) reports of market research studies carried out and technical publications brought out by institutions of national or international repute;
 - (c) price publications including stock exchange and commodity market quotations;
 - (d) published accounts and financial statements relating to the business affairs of the associated enterprises;
 - (e) agreements and contracts entered into with associated enterprises or with unrelated enterprises in respect of transactions similar to the international

- transactions;
- (f) letters and other correspondence documenting any terms negotiated between the assessee and the associated enterprise;
 - (g) documents normally issued in connection with various transactions under the accounting practices followed.
- (4) The information and documents specified in sub-rules (1) and (2) shall be kept and maintained for a period of eight years from the end of the relevant assessment year.

74. ¹[***]

²[75. Form of report to be furnished under section 107F.- Every report under section 107F of the Ordinance shall be made in the following form:

Report under section 107F

In respect of:

1. Name of the Assessee:.....
2. TIN:
3. (a) Circle: (b) Taxes
Zone.....

1. All the information, documents and records required under section 107F of the Income Tax Ordinance, 1984 are furnished and annexed to this Report;
2. The List of Annexure is prepared and signed by me/us;
3. It appears from my/our examination that the information, documents and records furnished under section 107F are authentic.

Signature

Name:

Address:

Identification Details (Membership Number, etc.)

Contact Details:

Place:

Date:

List of Annexure (to be signed in each page):

1.
2.]

¹ Rule 74 omitted by এস.আর.ও নং ১৯২-আইন/আয়কর/২০১৫, তারিখঃ ৩০/০৬/২০১৫

² Subs. by এস.আর.ও নং ১৯২-আইন/আয়কর/২০১৫, তারিখঃ ৩০/০৬/২০১৫

¹[75A. **Statement of international transaction to be furnished under section 107EE.**-The statement of international transaction to be furnished under section 107EE shall be in the following form and signed and verified by the person responsible for signing the return of income under section 75:

STATEMENT OF INTERNATIONAL TRANSACTIONS
(Section 107EE of the Income Tax Ordinance, 1984 and Rule 75A of the Income Tax Rules, 1984)

A. Particulars of the Assessee:

1. Name of the Assessee:
2. TIN:
3. (a) Circle: (b) Taxes Zone:
4. Assessment Year:
5. Income Year: From to

B. Particulars of International Transactions [See section 107A(5)]

Refer to the **instructions** before completing the following section.

PART-I

Tangible property of revenue and capital nature transaction

Item	Expense (Thousand Tk.)	TPM Code	%	Revenue (Thousand Tk.)	TPM Code	%
Stock in trade/ raw materials						
*Other (specify)						

* Use extra sheet, if necessary

¹ Ins. new rule 75A by এস.আর.ও নং ২১৬-আইন/আয়কর/২০১৪, তারিখঃ ১৮/০৮/২০১৪

Rent, royalties and intangible property related transaction

Item	Expense (Thousand Tk.)	TPM Code	%	Revenue (Thousand Tk.)	TPM Code	%
Rent						
Royalties (for the use of patents, trademark etc.)						
License of franchise fees						
Intangible property or rights (acquired or disposed of)						

Services related transaction

Item	Expense (Thousand Tk.)	TPM Code	%	Revenue (Thousand Tk.)	TPM Code	%
Treasury related services						
Management and administrative services						
Sales and marketing services						
Research and development						
Software and ICT services						
Technical and engineering services						
Commissions						
Logistics						
Asset management						
*Other services (specify)						

* Use extra sheet, if necessary

Financial transaction

Item	Expense (Thousand Tk.)	TPM Code	%	Revenue (Thousand Tk.)	TPM Code	%
Interest						
Sale of financial assets (including factoring, securitization and securities)						
Lease payments						
Securities lending (fees and compensation payment)						
Insurance and reinsurance						
Guarantees						
*Other financial services (specify)						

* Use extra sheet, if necessary

Any other international transaction of revenue nature not reported above:

Item (specify below)	Expense (Thousand Tk.)	TPM Code	%	Revenue (Thousand Tk.)	TPM Code	%

Total of PART-I

PART-II**Interest bearing loans, advances and investments (figures in thousand taka)**

Item	Opening Balance	Increase	Decrease	Closing Balance
Amounts owed by the assessee				
Amounts owed to the assessee				

Interest-free loans, advances and investments (figures in thousand taka)

Item	Opening Balance	Increase	Decrease	Closing Balance
Amounts owed by the assessee				
Amounts owed to the assessee				

Current accounts and similar items (figures in thousand taka)

Item	Opening Balance	Increase	Decrease	Closing Balance
Amounts of accounts payable				
Amounts of accounts receivable				

IDesignation.....
of..... solemnly declare that
to the best of my knowledge and belief the information given in
this Form is correct and complete.

Place:

Date :

Signature

(Name in block letters)

Designation and Seal

Instructions

1. Enter the total value of international transaction for each item in the appropriate column.
2. Enter the appropriate Transfer Pricing Method Code(s) (TPM Code) in PART-I from the list given below (see section 107C):

<u>Transfer Pricing Method (TPM)</u>	<u>Code</u>
Comparable Uncontrolled Price	1
Cost Plus	2
Resale Price	3
Profit Split	4
Transactional Net Margin Method	5
Other	6

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3. The ‘%’ column for each item in PART-I represents the total value of international transactions of that item as the percentage (up to two decimal places) of the total value of all transactions under the item.]