

চতুর্থ অধ্যায়

Income-tax Ordinance, 1984 (Ord. No. XXXVI of 1984) এর সংশোধন

১০। **Ordinance No. XXXVI of 1984** এর **section 2** এর **clause (15)** এর সংশোধন।- Income-tax Ordinance, 1984 (Ord. No. XXXVI of 1984), অতঃপর উক্ত Ordinance বলিয়া উল্লিখিত, এর section 2 এর clause (15) এর sub-clause (c) এর পরিবর্তে নিম্নরূপ sub-clause (c) প্রতিস্থাপিত হইবে, যথা:-

- “(c) agricultural land in Bangladesh, not being land situated-
- (i) in any area which is comprised within the jurisdiction of Dhaka, Narayanganj and Gazipur districts, Chittagong Development Authority (CDA), Khulna Development Authority (KDA), Rajshahi Development Authority (RDA), a City Corporation, municipality, Paurashava, Cantonment Board; or
 - (ii) in any area within such distance not being more than five miles from the local limits of Rajdhani Unnayan Kartripakya (RAJUK), Chittagong Development Authority (CDA), Khulna Development Authority (KDA), Rajshahi Development Authority (RDA), a City Corporation, municipality, Paurashava, Cantonment Board referred to in paragraph (i), as the Government may having regard to the extent of, and scope for, urbanisation of that area and other relevant considerations, specify in this behalf by notification in the official Gazette;”।

১১। **Ordinance No. XXXVI of 1984** এর **section 3** এর সংশোধন।- উক্ত Ordinance এর section 3 এর-

(ক) বিলুপ্ত ক্রমিক নং (IA) এর পর নিম্নরূপ bZb ক্রমিক নং (IB) সন্নিবেশিত হইবে, যথা:-

“(IB) Chief Commissioner of Taxes; ”

(খ) ক্রমিক নং (6) এর পরিবর্তে নিম্নরূপ ক্রমিক নং (6) প্রতিস্থাপিত হইবে, যথা:-

“(6) Tax Recovery Officers nominated by the Commissioner of Taxes among the Deputy Commissioner of Taxes within his jurisdiction;” ।

১২। **Ordinance No. XXXVI of 1984** এর **section 4** এর সংশোধন।- উক্ত Ordinance এর section 4 এর sub-section (2) এর “Director General” শব্দগুলির পরিবর্তে “Chief Commissioner of Taxes, Director General” শব্দগুলি ও কমা প্রতিস্থাপিত হইবে।

১৩। **Ordinance No. XXXVI of 1984** এর **section 5** এর সংশোধন।- উক্ত Ordinance এর section 5 এর sub-section (1) এর “Director General” শব্দগুলির পরিবর্তে “Chief Commissioner of Taxes, Director General” শব্দগুলি ও কমা প্রতিস্থাপিত হইবে।

১৪। **Ordinance No. XXXVI of 1984** এর **section 11** এর সংশোধন।- উক্ত Ordinance এর section 11 এর sub-section (3) এর clause (ix) এর পরিবর্তে নিম্নরূপ clause (ix) প্রতিস্থাপিত হইবে, যথা:-

“(ix) he is, was or has been a District Judge.” ।

১৫। **Ordinance No. XXXVI of 1984** এ **bZb section 16CCC** এর সন্নিবেশ।- উক্ত Ordinance এর বিলুপ্ত section 16CC এর পর নিম্নরূপ bZb section 16CCC সন্নিবেশিত হইবে, যথা:-

“16CCC. Charge of minimum tax.- Notwithstanding anything contained in any other provisions of this Ordinance, every company shall, irrespective of its profits or loss in an assessment year for any reason whatsoever, including the sustaining of a loss, the setting off of a loss of earlier year or years or the claiming of allowances or deductions (including depreciation) allowed under this Ordinance, be liable to pay minimum tax at the rate of zero point five zero (0.50%) per cent of the amount representing such company's gross receipts from all sources for that year.

Explanation:

For the purposes of this section, 'gross receipts' means-

- (a) all receipts derived from the sale of goods;
- (b) all fees or charges for rendering services or giving benefits including commissions or discounts;

(c) all receipts derived from any heads of income.”।

১৬। **Ordinance No. XXXVI of 1984** এর **section 19** এর সংশোধন।- উক্ত Ordinance এর section 19 এর-

(ক) sub-section (21A) এর পর নিম্নরূপ sub-section (21B) সন্নিবেশিত হইবে, যথা:-

“(21B). Where any sum, shown as initial capital of business or profession in return of income filed under section 82BB, is transferred by a person partly or fully within the period of limitation stipulated in the said section, the sum so transferred shall be deemed to be his income of the year in which such sum was transferred and shall be classifiable under the head “Income from other sources”.”;

(খ) বিলুপ্ত sub-section (25) এর পর নিম্নরূপ দুইটি bZb sub-sections যথাক্রমে (26) এবং (27) সংযোজিত হইবে, যথা :-

“(26) Where an assessee, being a company, receives any amount as loan from any other company otherwise than by a crossed cheque or by bank transfer, the amount so received shall be deemed to be the income of such assessee for that income year in which such loan was taken and shall be classifiable under the head “Income from other sources”.

(27) Where an assessee, being a company, purchases directly or on hire one or more motor car or jeep and value of any motor car or jeep exceeds ten percent of its paid up capital, then fifty percent of the amount that exceeds such ten percent of the paid up capital shall be deemed to be the income of such assessee for that income year classifiable under the head “Income from other sources”.”।

১৭। **Ordinance No. XXXVI of 1984** এ bZb **section 19D** এর সংযোজন।- উক্ত Ordinance এর section 19C এর পর নিম্নরূপ bZb section 19D সংযোজিত হইবে, যথা:-

“19D. Special tax treatment in respect of investment in the purchase of Bangladesh Government Treasury Bond.-

Notwithstanding anything contained in any other provision of this Ordinance, no question as to the source of any sum invested by any person, being an individual, in the purchase of Bangladesh Government Treasury Bond shall be raised if such person pays, before the filing of return of income for that income year as per provisions laid down in sub-section (2) of section 75, tax at the rate of ten per cent on such sum invested.”।

১৮। **Ordinance No. XXXVI of 1984** এর **section 31** এর সংশোধন।- উক্ত Ordinance এর section 31 এর “in which the transfer took place” শব্দগুলির পর কোলন (:) এর পরিবর্তে ফুলস্টপ (.) প্রতিস্থাপিত হইবে এবং অতঃপর proviso টি বিলুপ্ত হইবে।

১৯। **Ordinance No. XXXVI of 1984** এর **section 44** এর সংশোধন।- উক্ত Ordinance এর section 44 এর sub-section (3) এর clause (a) এর পরিবর্তে নিম্নরূপ clause (a) প্রতিস্থাপিত হইবে, যথা:-

“(a) ten million taka:

Provided that the amount admissible under clause (a) shall not, under any circumstances, exceed twenty per cent of the total income of the assessee.”।

২০। **Ordinance No. XXXVI of 1984** এর **section 46B** এর সংশোধন।- উক্ত Ordinance এর section 46B এর DCvŠHxKvmm sub-sections (1), (2), (3) ও (4) এর পরিবর্তে যথাক্রমে নিম্নরূপ DCvŠHxKv এবং sub-sections (1), (2), (3) ও (4) প্রতিস্থাপিত হইবে, যথা:-

“46B. Exemption from tax of newly established industrial undertakings set up between the period of July, 2011 and June, 2013, etc. in certain cases.- (1) Subject to the provisions of this Ordinance, income, profits and gains under section 28 from an industrial undertaking (hereinafter referred to as the said undertaking) set-up in Bangladesh between the first day of July, 2011 and the thirtieth day of June, 2013 (both days inclusive) shall be exempted from the tax payable under this Ordinance for the period, and at the rate, specified below:

if the said undertaking is set up in-

- (i) Dhaka and Chittagong divisions, excluding Dhaka, Narayanganj, Gazipur, Chittagong, Rangamati, Bandarban and Khagrachari districts, for a period of five years beginning

with the month of commencement of commercial production of the said undertaking:

Period of Exemption	Rate of Exemption
For the first two years (first and second year)	100% of income
For the next two years (third and fourth year)	50% of income
For the last one year (fifth year)	25% of income

- (ii) Rajshahi, Khulna, Sylhet and Barisal divisions and Rangamati, Bandarban and Khagrachari districts, for a period of seven years beginning with the month of commencement of commercial production of the said undertaking:

Period of Exemption	Rate of Exemption
For the first three years (first, second and third year)	100% of income
For the next three years (fourth, fifth and sixth year)	50% of income
For the last one year (seventh year)	25% of income

- (2) For the purpose of this section-
 "industrial undertaking" means an industry engaged in the production of-
- (a) active pharmaceuticals ingredient industry and radio pharmaceuticals industry;
 - (b) barrier contraceptive and rubber latex;
 - (c) basic chemicals or dyes and chemicals;

- (d) basic ingredients of electronic industry (e.g. resistance, capacitor, transistor, integrator circuit);
- (e) bio-fertilizer;
- (f) biotechnology;
- (g) boilers;
- (h) compressors;
- (i) computer hardware;
- (j) energy efficient appliances;
- (k) insecticide or pesticide;
- (l) petro-chemicals;
- (m) pharmaceuticals;
- (n) processing of locally produced fruits and vegetables;
- (o) radio-active (diffusion) application industry (e.g. developing quality or decaying polymer or preservation of food or disinfecting medicinal equipment);
- (p) textile machinery;
- (q) tissue grafting; or
- (q) any other category of industrial undertaking as the Government may, by notification in the official Gazette, specify.

(3) Notwithstanding anything contained in sub-section (2), for the purpose of this section industrial undertaking shall not include expansion of such an existing undertaking.

(4) The exemption under sub-section (1) shall apply to the said undertaking if it fulfils the following conditions, namely:-

- (a) that the said undertaking is owned and managed by-
 - (i) a body corporate established by or under any law for the time being in force with its head office in Bangladesh; or
 - (ii) a company as defined in কোম্পানী আইন, ১৯৯৪ (১৯৯৪ সনের ১৮ নং আইন) with its registered office in Bangladesh and having a subscribed and paid up

capital of not less than two million taka on the date of commencement of commercial production;

- (b) that thirty percent of the exempted income under sub-section (1) is invested in the said undertaking or in any new industrial undertaking during the period of exemption or within one year from the end of the period to which the exemption under that sub-section relates and in addition to that, another ten percent of the exempted income under sub-section (1) is invested in each year before the expiry of three months from the end of the income year in the purchase of shares of a company listed with any stock exchange, failing which the income so exempted shall, notwithstanding the provisions of this Ordinance, be subject to tax in the assessment year for which the exemption was allowed:

Provided that the quantum of investment referred to in this clause shall be reduced by the amount of dividend, if any, declared by the company enjoying tax exemption under this section:

- (c) that the said undertaking is not formed by splitting up or by reconstruction or reconstitution of business already in existence or by transfer to a new business of any machinery or plant used in business which was being carried on in Bangladesh at any time before the commencement of the new business;
- (d) that the said undertaking is approved, and during the relevant income year, stands approved by the Board for the purposes of this section;
- (e) that application in the prescribed form for approval for the purposes of this section, as verified in the prescribed manner, is made to the Board within six months from the end of the month of commencement of commercial production;

- (f) that the said undertaking obtained a clearance certificate for the relevant income year from the Directorate of Environment;
- (g) that the said undertaking maintains books of accounts on a regular basis and submits return of its income as per provisions laid down in section 75 of this Ordinance.”।

২১। **Ordinance No. XXXVI of 1984** এ **bZb section 46C** এর সংযোজন।-
উক্ত Ordinance এর section 46B এর পর নিম্নরূপ bZb section 46C সংযোজিত হইবে,
যথা:-

“46C.Exemption from tax of newly established physical infrastructure facility set up between the period of July, 2011 and June, 2013, etc. in certain cases.- (1) Subject to the provisions of this Ordinance, income, profits and gains under section 28 from physical infrastructure facility (hereinafter referred to as the said facility) set up in Bangladesh between the first day of July, 2011 and the thirtieth day of June, 2013 (both days inclusive) shall be exempted from the tax payable under this Ordinance for ten years beginning with the month of commencement of commercial operation, and at the rate, specified below:

Period of Exemption	Rate of Exemption
For the first five years (first, second, third, fourth and fifth year)	100% of income
For the next three years (sixth, seventh and eighth year)	50% of income
For the last two years (ninth and tenth year)	25% of income

- (2) For the purpose of this section, "physical infrastructure facility" means,-
- deep sea port;
 - elevated expressway;
 - export processing zone;
 - flyover;
 - gas pipe line,

- (f) Hi-tech park;
- (g) Information and Communication Technology (ICT) village or software technology zone;
- (h) Information Technology (IT) park;
- (i) large water treatment plant and supply through pipe line;
- (j) Liquefied Natural Gas (LNG) terminal and transmission line;
- (k) mono-rail;
- (l) rapid transit;
- (m) renewable energy (e.g energy saving bulb, solar energy plant, windmill);
- (n) sea or river port;
- (o) toll road;
- (p) underground rail;
- (q) waste treatment plant; or
- (r) any other category of physical infrastructure facility as the Government may, by notification in the official Gazette, specify.

(3) The exemption under sub-section (1) shall apply to the said facility if it fulfils the following conditions, namely:-

- (a) that the said facility is owned and managed by-
 - (i) a body corporate established by or under any law for the time being in force with its head office in Bangladesh; or
 - (ii) a company as defined in কোম্পানী আইন, ১৯৯৪ (১৯৯৪ সনের ১৮ নং আইন) with its registered office in Bangladesh and having a subscribed and paid up capital of not less than two million taka on the date of commencement of commercial operation;
- (b) that thirty percent of the exempted income under sub-section (1) is invested in the said facility or in any new physical infrastructure facility during the period of exemption or within one year from the end of the period to which the exemption under that sub-section relates and in addition to that, another ten percent of the exempted income under sub-section (1) is invested in

each year before the expiry of three months from the end of the income year in the purchase of shares of a company listed with any stock exchange, failing which the income so exempted shall, notwithstanding the provisions of this Ordinance, be subject to tax in the assessment year for which the exemption was allowed:

Provided that the quantum of investment referred to in this clause shall be reduced by the amount of dividend, if any, declared by the company enjoying tax exemption under this section:

- (c) that the said facility is approved, and during the relevant income year, stands approved by the Board for the purposes of this section;
- (d) that application in the prescribed form for approval for the purposes of this section, as verified in the prescribed manner, is made to the Board within six months from the end of the month of commencement of commercial operation;
- (e) that the said facility maintains books of accounts on a regular basis and submits return of its income as per provisions of section 75 of this Ordinance.

(4) The Board shall give its decision on an application made under clause (d) of sub-section (3) within forty five days from the date of receipt of the application by the Board, failing which the facility shall be deemed to have been approved by the Board for the purposes of this section:

Provided that the Board shall not reject any application made under this section unless the applicant is given a reasonable opportunity of being heard.

(5) The Board may, on an application of any person aggrieved by any decision or order passed under sub-section (4), if the application is made within four months of the receipt of such decision or order, review the previous decision, order or orders and pass such order in relation thereto as it thinks fit.

(6) The income, profits and gains of the facility to which this section applies shall be computed in the same manner as is applicable to income chargeable under the head "Income from business or profession":

Provided that in respect of depreciation, only the allowances for normal depreciation specified in paragraph 3 of the Third Schedule shall be allowed.

(7) The income, profits and gains of the facility to which this section applies shall be computed separately from other income, profits and gains of the assessee, if any, and where the assessee sustains a loss from such facility it shall be carried forward and set off against the profits and gains of the said facility for the next year and where it cannot be wholly set off, the amount of the loss not so set off, shall be carried forward for the following year and so on, but no loss shall be carried forward beyond the period specified by the Board in the order issued under sub-section (4) or (5).

(8) Unless otherwise specified by the Government, nothing contained in this section shall be so construed as to exempt the following from tax chargeable under this section :-

- (a) any dividend paid, credited or distributed or deemed to have been paid, credited or distributed by a company to its share-holders out of the profits and gains;
- (b) any income of the said facility classifiable as "Capital gains" chargeable under the provisions of section 31;
- (c) any income of the said facility resulting from disallowance made under section 30.

(9) Where any exemption is allowed under this section and in the course of making assessment, the Deputy Commissioner of Taxes is satisfied that any one or more of the conditions specified in this section are not fulfilled, the exemption shall stand withdrawn for the relevant assessment year and the Deputy

Commissioner of Taxes shall determine the tax payable for such year.

(10) Any such facility approved under this section may, not later than one year from the date of approval, apply in writing to the Board for the cancellation of such approval, and the Board may pass such order or orders thereon as it may deem fit.

(11) Notwithstanding anything contained in this section, the Board may, in the public interest, cancel or suspend fully or partially any exemption allowed under this section.

(12) The Board may make rules regulating the procedure for the grant of approval under sub-section (4), review under sub-section (5), furnish information regarding payment of other taxes by the said facility, and take such other measures connected therewith or incidental to the operation of this section as it may deem fit.”।

২২। **Ordinance No. XXXVI of 1984** এর **section 49** এর সংশোধন।- উক্ত Ordinance এর section 49 এর sub-section (1) এর clause (zv) এর CŦS:W Z ফুলস্টপ এর পরিবর্তে সেমিকোলন প্রতিস্থাপিত হইবে এবং অতঃপর bZb দুইটি clauses যথাক্রমে (zw) এবং (zx) সংযোজিত হইবে, যথা:-

“(zw) deduction of tax for services from convention hall, conference centre, room or, as the case may be, hall etc.;
(zx) deduction of tax from residents for any income in connection with any service provided to any foreign person.”।

২৩। **Ordinance No. XXXVI of 1984** এর **section 52A** এর সংশোধন।- উক্ত Ordinance এর section 52A এর-

(ক) sub-section (1) এর-

(অ) “ the Companies Act, 1913 (VII of 1913) or” শব্দগুলি, সংখ্যাগুলি, কমা এবং বন্ধনীগুলি বিলুপ্ত হইবে;

(আ) “at the time of making such payment” শব্দগুলির পর “or credit of such payment to the account of the payee” শব্দগুলি সন্নিবেশিত হইবে;

(খ) Explanation: (a) এর “interior decoration or advertising” শব্দগুলির পর “or any other services applying professional knowledge” শব্দগুলি সন্নিবেশিত হইবে।

২৪। **Ordinance No. XXXVI of 1984** এর **section 52AA** এর সংশোধন।- উক্ত Ordinance এর section 52AA এর-

(ক) “to a private security service agency” শব্দগুলির পর “or making any payment to any person for rendering any service other than the services specified in this Chapter” শব্দগুলি সন্নিবেশিত হইবে;

(খ) “at the time of such payment” শব্দগুলির পর “or credit of such payment to the account of the payee” শব্দগুলি সন্নিবেশিত হইবে।

২৫। **Ordinance No. XXXVI of 1984** এর **section 52D** এর সংশোধন।- উক্ত Ordinance এর section 52D এর-

(ক) “ten percent” শব্দগুলির পরিবর্তে “five percent” শব্দগুলি প্রতিস্থাপিত হইবে;

(খ) প্রথম proviso এর cS:~Z কোলন (:) এর পরিবর্তে ফুলস্টপ (.) প্রতিস্থাপিত হইবে এবং অত:পর দ্বিতীয় proviso বিলুপ্ত হইবে।

২৬। **Ordinance No. XXXVI of 1984** এর **section 52M** এর সংশোধন।- উক্ত Ordinance এর section 52M এর “at the time of making such payment” শব্দগুলির পর “or credit of such payment to the account of the payee” শব্দগুলি সন্নিবেশিত হইবে।

২৭। **Ordinance No. XXXVI of 1984** এর **section 52N** এর সংশোধন।- উক্ত Ordinance এর section 52N এর “, for a term not exceeding three years from the date of its operation in Bangladesh,” শব্দগুলি ও কমাগুলি বিলুপ্ত হইবে।

২৮। **Ordinance No. XXXVI of 1984** এ **bZb sections 52P** এবং **52Q** এর সংযোজন।- উক্ত Ordinance এর section 52O এর পর নিম্নরূপ দুইটি bZb sections যথাক্রমে 52P এবং 52Q সংযোজিত হইবে, যথা:-

“52P. Deduction of tax for services from convention hall, conference centre, etc.- Any person, being a corporation, body or authority established by or under any law including any company or enterprise owned, controlled or managed by it, or a company

registered under কোম্পানী আইন, ১৯৯৪ (১৯৯৪ সনের ১৮নং আইন), any Non-government Organization registered with N.G.O Affairs Bureau or any university or medical college or dental college or engineering college which makes any payment to any person on account of renting or using space of convention hall, conference centre, room or, as the case may be, hall, hotel, community centre or any restaurant, shall deduct tax at the rate of five percent from the whole amount paid for the services thereof at the time of making such payment or at the time of credit of such payment to the account of the payee :

Provided that no deduction shall be made by a company when such amount is paid directly to the government.

52Q. Deduction of tax from resident for any income in connection with any service provided to any foreign person.- Any person, responsible for paying or crediting to the account of a resident any sum remitted from abroad by way of service charges or consulting fees or commissions or remunerations or any other fees called by whatever name for any service rendered or any work done by a resident person in favour of a foreign person, shall deduct tax at the rate of ten percent of the amount so paid at the time of making such payment or credit of such payment to the account of the payee .”।

২৯। **Ordinance No. XXXVI of 1984** এর **section 53BB** এর সংশোধন।- উক্ত Ordinance এর section 53BB এর “zero point five zero percent (0.50%)” শব্দগুলি, সংখ্যাগুলি, চিহ্ন ও বন্ধনীর পরিবর্তে “one point five zero per cent (1.50 %)” শব্দগুলি, সংখ্যা, চিহ্ন ও বন্ধনী প্রতিস্থাপিত হইবে।

৩০। **Ordinance No. XXXVI of 1984** এর **section 53BBB** এর সংশোধন।- উক্ত Ordinance এর section 53BBB এর “zero point zero five per cent (0.05%)” শব্দগুলি, সংখ্যাগুলি, চিহ্ন ও বন্ধনীর পরিবর্তে “zero point one zero per cent (0.10%)” শব্দগুলি, সংখ্যাগুলি, চিহ্ন ও বন্ধনী প্রতিস্থাপিত হইবে।

৩১। **Ordinance No. XXXVI of 1984** এর **section 53BBBB** এর সংশোধন।- উক্ত Ordinance এর section 53BBBB এর “zero point five zero percent

(0.50%)” শব্দগুলি, সংখ্যাগুলি, চিহ্ন ও বন্ধনীর পরিবর্তে “one point five zero per cent (1.50 %)” শব্দগুলি, সংখ্যা, চিহ্ন ও বন্ধনী প্রতিস্থাপিত হইবে।

৩২। **Ordinance No. XXXVI of 1984** এর **section 53C** এর সংশোধন।- উক্ত Ordinance এর section 53C এ উল্লিখিত-

- (ক) “the force of law in Bangladesh or any company” এর পর “, other than a private limited company,” কমাগুলি ও শব্দগুলি বিলুপ্ত হইবে;
- (খ) “ the Companies Act, 1913 (VII of 1913) or” শব্দগুলি, সংখ্যাগুলি, কমা এবং বন্ধনীগুলি বিলুপ্ত হইবে।

৩৩। **Ordinance No. XXXVI of 1984** এর **section 53D** এর সংশোধন।- উক্ত Ordinance এর section 53D এর পরিবর্তে নিম্নরূপ section 53D প্রতিস্থাপিত হইবে, যথা:-

“53D. Deduction from payment to actors, actresses, producers, etc.- (1) A person responsible for making any part or full payment for purchasing a film, drama or television or radio programme shall deduct tax at the rate of ten per cent of the amount paid or payable at the time of making payment or credit of such payment to the account of the payee.

(2) A person responsible for making any part or full payment to another person for performing in a film, drama, advertisement or any television or radio programme shall deduct tax at the rate of ten per cent of the amount paid or payable at the time of making payment or credit of such payment to the account of the payee.”।

৩৪। **Ordinance No. XXXVI of 1984** এর **section 53E** এর সংশোধন।- উক্ত Ordinance এর section 53E তে উল্লিখিত-

- (ক) “ the Companies Act, 1913 (VII of 1913) or” শব্দগুলি, সংখ্যাগুলি, কমা এবং বন্ধনীগুলি বিলুপ্ত হইবে;
- (খ) “manufactured by it” শব্দগুলি বিলুপ্ত হইবে; এবং
- (গ) “seven and half percent” এর পরিবর্তে “ten percent” শব্দগুলি প্রতিস্থাপিত হইবে।

৩৫। **Ordinance No. XXXVI of 1984** এর **section 53FF** এর সংশোধন।- উক্ত Ordinance এর section 53FF এর-

- (ক) clause (a) এর-

- (অ) “in case of building or apartment” এর পর “, constructed for residential purposes,” কমাগুলি ও শব্দগুলি সন্নিবেশিত হইবে;
- (আ) sub-clause (i) ও (ii) এর পরিবর্তে নিম্নরূপ sub-clause (i), (ii) ও (iii) প্রতিস্থাপিত হইবে, যথা:-
- “(i) at Gulshan Model Town, Banani, Baridhara, Motijeel Commercial Area and Dilkusha Commercial Area of Dhaka, taka two thousand per square metre;
- (ii) at Dhanmondi Residential Area, Defense Officers Housing Society (DOHS), Mahakhali, Lalmatia Housing Society, Uttara Model Town, Bashundhara Residential Area, Dhaka Cantonment Area, Karwan Bazar Commercial Area of Dhaka and Panchlaish Residential Area, Khulshi Residential Area, Agrabad and Nasirabad of Chittagong, taka one thousand and eight hundred per square metre;
- (iii) in areas other than areas mentioned in sub-clauses (i) and (ii), taka eight hundred per square metre;”;
- (খ) clause (a) এর পর clause (aa) সংযোজিত হইবে, যথা:-
- “(aa) in case of building or apartment or any space thereof, constructed not for the residential purposes, situated-
- (i) in areas mentioned under sub-clause (i) of clause (a), taka twenty thousand per square metre;
- (ii) in areas mentioned under sub-clause (ii) of clause (a), taka fifteen thousand per square metre;
- (iii) in areas other than areas mentioned under sub-clause (iii) of clause (a), taka five thousand per square metre;” ।

৩৬। **Ordinance No. XXXVI of 1984** এর **section 53H** এর সংশোধন।- উক্ত Ordinance এর section 53H এর-

(ক) sub-section (1) এর পরিবর্তে নিম্নরূপ sub-section (1) প্রতিস্থাপিত হইবে, যথা:-

“ (1) Any person responsible for registering any document of a person under the provisions of clause (b), (c) or (e) of sub-section (1) of section 17 of the Registration Act, 1908 (XVI of 1908), shall not register any document unless tax is paid at the following rate on the value of the property to which the document relates and on which stamp-duty is chargeable under the Stamp Act, 1899 (II of 1899) by the person whose right, title or interest is sought to be transferred, assigned, limited or extinguished thereby, at the time of registration of such document:

- (a) within the jurisdiction of Dhaka, Gazipur and Narayanganj districts, Chittagong Development Authority (CDA), Khulna Development Authority (KDA), Rajshahi Development Authority (RDA), a City Corporation, Paurashava, Cantonment Board, two percent;
- (b) in any area, other than the areas mentioned in clause (a), one percent."
- (খ) sub-section (2) এর clause (d) এর পরিবর্তে নিম্নরূপ clause (d) প্রতিস্থাপিত হইবে, যথা:-

“(d) transfer of any agricultural land in the area mentioned in clause (b) of sub-section (1).”।

৩৭। **Ordinance No. XXXVI of 1984** এর **section 53J** এর সংশোধন।- উক্ত Ordinance এর section 53J এর “at the time of such payment” শব্দগুলির পর “or credit of such payment to the account of the payee” শব্দগুলি সন্নিবেশিত হইবে।

৩৮। **Ordinance No. XXXVI of 1984** এর **section 62A** এর বিলোপ।- উক্ত Ordinance এর section 62A বিলুপ্ত হইবে।

৩৯। **Ordinance No. XXXVI of 1984** এর **section 73** এর সংশোধন।- উক্ত Ordinance এর section 73 এর sub-section (3) এর clause (b) এর sub-clause (ii) এ উল্লিখিত “the said assessed tax” শব্দগুলির পরিবর্তে “the said seventy five percent of the assessed tax” শব্দগুলি প্রতিস্থাপিত হইবে।

৪০। **Ordinance No. XXXVI of 1984** এর **section 75** এর সংশোধন।- উক্ত Ordinance এর section 75 এর sub-section (IA) এর clause (g) এর ফুলস্টপ (.) এর পরিবর্তে সেমিকোলন (;) প্রতিস্থাপিত হইবে এবং অতঃপর নিম্নরূপ clause (h) সন্নিবেশিত হইবে, যথা:-

“(h) any non-government organisation registered with NGO Affairs Bureau.”।

৪১। **Ordinance No. XXXVI of 1984** এর **section 75A** ও **section 75B** এর সংযোজন।- উক্ত Ordinance এর section 75 এর পর নিম্নরূপ দুইটি sections যথাক্রমে 75A ও 75B সংযোজিত হইবে, যথা:-

“75A. Return of withholding tax.- (1) Every person, being a company, shall file or cause to be filed, with the Deputy Commissioner of Taxes where he is being assessed, a return of withholding tax collected or deducted as per provisions of Chapter VII of this Ordinance.

(2) The return under sub-section (1) shall be-

(a) furnished in the prescribed form setting forth therein such particulars and information as may be required thereby;

(b) signed and verified by the principal officer thereof;

(c) filed quarterly, unless the date is extended under sub-section (3), by the fifteenth day of October, January, April and July of the financial year for which the tax is deducted or collected;

(d) accompanied by a statement of deduction or collection of tax along with copy of treasury challans or payment orders.

(3) The last date for the submission of return as specified in sub-section (2) may be extended by the Deputy Commissioner of Taxes upto fifteen days from the date so specified.

75B. Obligation to furnish Annual Information Return.- (1) Government may, by notification in the official gazette, require any person or group of persons responsible for registering or maintaining books of account or other documents containing a record of any specified financial transaction, under any law for the time being in force, to furnish an Annual Information Return, in respect of such specified financial transaction.

(2) The Annual Information Return referred to in sub-section (1) shall be furnished to the Board or any other income tax authority or agency, in such form, manner and within such time as may be prescribed.”।

৪২। **Ordinance No. XXXVI of 1984** এর **section 82BB** এর সংশোধন।- উক্ত Ordinance এর section 82BB এর-

(ক) sub-section (1) এর-

(অ) “Where an assessee” শব্দগুলির পরিবর্তে “Subject to sub-section (3), where an assessee, either manually or electronically,” শব্দগুলি ও কমাগুলি প্রতিস্থাপিত হইবে;

(আ) “issue a receipt of such return” শব্দগুলির পর “manually or electronically” শব্দগুলি সন্নিবেশিত হইবে;

(খ) sub-section (3) এর-

(অ) “and section 93” শব্দগুলি ও সংখ্যাগুলি বিলুপ্ত হইবে;

(আ) C:\:W Z ফুলস্টপ (.) এর পরিবর্তে কোলন (:) প্রতিস্থাপিত হইবে এবং অতঃপর নিম্নরূপ proviso সংযোজিত হইবে, যথা:-

“Provided that a return of income filed under this section shall not be selected for audit where such return shows at least twenty per cent higher income than the income assessed or shown in the return of the immediate preceding assessment year and-

(a) does not have any income which is exempted from tax; or

(b) does not have receipt of gift; or

(c) does not have loan other than from a bank or financial institution; or

(d) sum of accretion of net wealth and shown expenditure is not covered by the income.” ।

৪৩। **Ordinance No. XXXVI of 1984** এর **section 82C** এর সংশোধন ।- উক্ত Ordinance এর section 82C এর পরিবর্তে **section 82C** প্রতিস্থাপিত হইবে, যথা:-

“(1) Subject to sub-sections (3), (4), (5), (6), (7), (8) and (9), notwithstanding anything contained in any other provisions of this Ordinance, tax deducted or collected at source in accordance with the provisions mentioned in sub-section (2) shall be deemed to be the final discharge of tax liability from that source.

(2) The provisions referred to in sub-section (1) shall be the following, namely-

- (a) the amount representing the payments on account of supply of goods or execution of contract to which tax is deductible under section 52;
- (b) the amount representing the payment on account of royalty, fees for technical services for which tax is deductible under section 52A(2);
- (c) commission from clearing and forwarding agency business for which tax is deductible under section 52AAA;
- (d) the amount of the value of the banderols computed for the purpose of collection of tax on account of the manufacture of cigarettes under section 52B;
- (e) the amount of compensation against acquisition of property under section 52C;
- (f) the amount of salaries of a foreign technician serving in a diamond cutting industry, for which tax is deductible under section 52O;
- (g) the amount as computed for the purpose of collection of tax under section 53 in respect of goods imported, not being goods imported by an industrial undertaking as raw materials for its own consumption;
- (h) the amount received or receivable from shipping business of a resident on which tax is collectible under section 53AA;

- (i) the amount received on account of export of manpower on which tax is deductible under section 53B;
- (j) the amount received on account of export of certain items on which tax is deductible under section 53BB;
- (k) the amount received on account of transaction by a member of a stock exchange for which tax is collectible under section 53BBB ;
- (l) the amount of auction purchase on which tax is collectible under section 53C;
- (m) the amount received on account of courier business of a non-resident under section 53CC;
- (n) the amount received from persons engaged in real estate or land development business on which tax is collectible under section 53FF;
- (o) the amount of remuneration or reward, whether by way of commission or otherwise payable to an insurance agent on which tax is deductible under section 53G;
- (p) the amount representing the payment on account of survey by surveyor of a general insurance company on which tax is deductible under section 53GG;
- (q) the amount of the value of the property as mentioned in section 53H for the purpose of collection of tax under that section;
- (r) the premium received from raising of share at a premium over face value under section 53L;
- (s) income derived from transfer of securities or mutual fund units by sponsor shareholders of a company etc. under section 53M;
- (t) the amount on account of winnings referred to in section 19(13) on which tax is deductible under section 55:

Provided that provisions of sub-section (1) shall not be applicable in the case of clause (a) of this sub-section with respect to a contractor of an oil company or a sub-contractor to the contractor of an oil company as referred to in rule 39 of the Income-tax Rules, 1984.

(3) Tax deducted or collected at source from the sources mentioned in sub-section (2) shall not be adjusted against refund due for earlier year or years or refund due for the assessment year from any source other than those mentioned in sub-section (2).

(4) Income from the sources mentioned in sub-section (2) shall be determined on the basis of the tax deducted or collected at source and the rate or rates of tax applicable for the assessment year.

(5) Income computed in accordance with sub-section (4) shall not be set off with loss computed under any other source for the assessment year or with loss of earlier year or years.

(6) Any income shown or assessed in excess of the amount determined in sub-section (4) shall be liable to tax at the rate or rates applicable for the assessment year.

(7) Any amount not admissible as allowances under section 30 shall be added to the income as referred to in sub-section (4).

(8) Income referred to in sub-sections (6) and (7) shall be taxable at the rate or rates applicable for the year after determining income under sub-section (4).

(9) In addition to the tax mentioned in this section, in accordance with the provisions of the Finance Act, if any, the assessee shall pay surcharge.” ।

88 । **Ordinance No. XXXVI of 1984** এর **section 117** এর সংশোধন ।- উক্ত Ordinance এর section 117 এর-

(ক) sub-section (2) এর clause (f) এর শেষ C0S:স্থিত ফুলস্টপ (.) এর পরিবর্তে সেমিকোলন (;) প্রতিস্থাপিত হইবে এবং অত:পর নিম্নরূপ bZb clause (g) সংযোজিত হইবে, যথা:-

“(g) extract the data, images or any inputs stored in the electronic records and systems or enter the systems by breaking through password protection or copy or analyse the data, books of accounts, documents, images or inputs.”;

(খ) sub-section (3) এর-

(অ) “government” শব্দটির পর “or any professional expert from outside the government” শব্দগুলি সন্নিবেশিত হইবে;

(আ) “every such officer” শব্দগুলির পর “or professional expert” শব্দগুলি সন্নিবেশিত হইবে।

৪৫। **Ordinance No. XXXVI of 1984** এর **section 124** এর সংশোধন।- উক্ত Ordinance এর section 124 এর sub-section (1) এর “or 93(1)” শব্দ, সংখ্যাগুলি ও বন্ধনীগুলির পরিবর্তে “, 93(1) and or withholding tax required under section 75A” শব্দগুলি ও সংখ্যা সন্নিবেশিত হইবে।

৪৬। **Ordinance No. XXXVI of 1984** এর বিলুপ্ত **CHAPTER XVIII A** এর পর **CHAPTER XVIII B** সংযোজন।- উক্ত Ordinance এর বিলুপ্ত **CHAPTER XVIII A** এর পর নিম্নরূপ bZb **CHAPTER XVIII B** সংযোজিত হইবে, যথা:-

“Chapter XVIII B Alternative Dispute Resolution

152F. Alternative Dispute Resolution.- (1) Notwithstanding anything contained in Chapter XIX any dispute of an assessee lying with any income tax authority, Taxes Appellate Tribunal or Court may be resolved through Alternative Dispute Resolution (hereinafter referred to as ADR) in the manner described in the following sections of this Chapter and rules made thereunder.

(2) Board may, by notification in the official Gazette, specify the class or classes of assessee eligible for ADR or extend the area or areas in which these provisions may be applied.

152G. Commencement of ADR.- The ADR as mentioned in this Chapter shall come into force on such date and in such class or classes of assessee as the Board may determine by notification in the official Gazette.

152H. Definition.- For the purposes of this Chapter, unless the context otherwise requires-

- (a) "authorised representative" means an authorised representative mentioned in sub-section (2) of section 174;
- (b) "bench" means bench of Taxes Appellate Tribunal;
- (c) "Commissioner's Representative" means an officer or officers nominated by the Commissioner of Taxes from among the income tax authorities under section 3 to represent in the Alternative Dispute Resolution process under this Chapter;
- (d) "court" means the Supreme Court;
- (e) "dispute" means an objection of an assessee regarding-
 - (i) assessment of income above the income declared by him in his return of income for the relevant year, or
 - (ii) order of an appellate authority under chapter XIX which results in assessment of income which is above the declared amount in his return of income;

152I. Application for alternative resolution of disputes.- (1) Notwithstanding anything contained in Chapter XIX an assessee, if aggrieved by an order of an income tax authority, may apply for resolution of the dispute through the ADR process.

(2) An assessee may apply for ADR of a dispute which is pending before any income-tax authority, tribunal or court.

(3) All cases dealt with under sub-section (2) are subject to permission of the concerned income-tax authority or the court, as the case may be:

Provided that after obtaining such permission from the income tax authority, Tribunal or the court and upon granting of such permission, the matter shall remain stayed during the ADR negotiation process.

(4) The application shall be submitted in such form, within such time, accompanied with such fees and verified in such manner as may be prescribed.

(5) The application is to be submitted to the respective Appellate Joint Commissioner of Taxes or Appellate Additional Commissioner of Taxes or Commissioner of Taxes (Appeals) or Taxes Appellate Tribunal, as the case may be.

(6) In the case of a dispute pending before either Division of the Supreme Court, the assessee shall obtain the permission of the court prior to filing an application under sub-section (2), by filing an application before the court which, upon such an application being made before it, may pass an order allowing the matter to proceed to ADR, or otherwise as it deems fit.

152J. Eligibility for application for ADR.- An assessee shall not be eligible for application to ADR if he fails to-

- (a) submit the return of income for the relevant year or years; or
- (b) pay tax payable under section 74.

152K. Appointment of Facilitator and his duties and responsibilities.- For the purposes of resolving a dispute in an alternative way, the Board may select or appoint Facilitator and determine his duties and responsibilities by rules.

152L. Rights and duties of the assessee for ADR.- (1) Subject to sub-section (2), the assessee applying for ADR shall be allowed to negotiate himself personally or along with an authorized representative, with the Commissioner's Representative for the concerned dispute under the facilitation and supervision of the Facilitator.

(2) The Facilitator may exempt the applicant-assessee from personally attending the negotiation process and may be allowed to represent himself by an authorised representative, if he has sufficient reasons for his absence.

(3) While submitting an application for ADR, the applicant-assessee shall submit all related papers and documents, disclose all issues of law and facts.

(4) The applicant-assessee shall be cooperative, interactive, fair and bonafide while negotiating for resolution.

(5) If the applicant-assessee makes any untrue declaration, submits any false document and obtains an order or assessment on that basis, the order or assessment shall be set aside, if so detected, and appropriate legal action be initiated against him.

(6) The applicant-assessee shall be liable to pay any taxes, if due as a result of negotiation with the time frame as decided in the ADR.

152M. Nomination and responsibility of the Commissioner's Representative in ADR.- (1) The respective Commissioner of Taxes may nominate any income tax authority subordinate to him, not below the rank

of Deputy Commissioner of Taxes to represent him in the negotiation process of the ADR.

(2) The representative so nominated under sub-section (1) shall attend the meeting(s) of ADR negotiation process and sign the agreement of such negotiation process, where an agreement is reached.

152N. Procedures of disposal by the Alternative Dispute Resolution.-

(1) Upon receiving the application of ADR, the Facilitator shall forward a copy of the application to the respective Deputy Commissioner of Taxes and also call for his opinion on the grounds of the application and also whether the conditions referred to in sections 152I and 152J have been complied with.

(2) If the Deputy Commissioner of Taxes fails to give his opinion regarding fulfillment of the conditions within fifteen days from receiving the copy mentioned in clause (c) of sub-section (3), the Facilitator may deem that the conditions thereto have been fulfilled.

(3) The Facilitator may-

(a) notify in writing the applicant and the Commissioner of Taxes or the Commissioner's Representative to attend the meetings for settlement of disputes on a date mentioned in the notice;

(b) if he considers it necessary to do so, adjourn the meeting from time to time;

(c) call for records or evidences from the Deputy Commissioner of Taxes or from the applicant before or at the meeting, with a view to settle the dispute; and

(d) before disposing of the application, cause to make such enquiry by any income-tax authority as he thinks fit.

(4) The Facilitator will assist the applicant-assessee and the Commissioner's Representative to agree on resolving the dispute or disputes through consultations and meetings.

152O. Decision of the ADR.- (1) A dispute, which is subject to this Ordinance, may be resolved by an Agreement either wholly or in part where both the parties of the dispute accept the points for determination of the facts or laws applicable in the dispute.

(2) Where an agreement is reached, either wholly or in part, between the assessee and the Commissioner's Representative, the

Facilitator shall record, in writing, the details of the agreement in the manner as may be prescribed.

(3) The recording of every such agreement shall describe the terms of the agreement including any tax payable or refundable and any other necessary and appropriate matter, and the manner in which any sums due under the agreement shall be paid and such other matters as the Facilitator may think fit to make the agreement effective.

(4) The agreement shall be void if it is subsequently found that it has been concluded by fraud or misrepresentation of facts.

(5) The agreement shall be signed by the assessee and the Commissioner's Representative and the facilitator.

(6) Where no agreement, whether wholly or in part, is reached or the dispute resolution is ended in disagreement between the applicant-assessee and the concerned Commissioner's Representative for non-cooperation of either of the parties, the Facilitator shall communicate it, in writing recording reasons thereof, within fifteen days from the date of disagreement, to the applicant and the Board, the concerned court, Tribunal, appellate authority and income tax authority, as the case may be, about such unsuccessful dispute resolution.

(7) Where the agreement is reached, recorded and signed accordingly containing time and mode of payment of payable dues or refund, as the case may be, the Facilitator shall communicate the same to the assessee and the concerned Deputy Commissioner of Taxes for compliance with the agreement as per provisions of this Ordinance.

(8) No agreement shall be deemed have been reached if the Facilitator fails to make an agreement within one month from the end of the month in which the application is filed.

(9) Where there is a successful agreement, the Facilitator shall communicate the copy of the agreement to all the parties mentioned in sub-section (6) within fifteen days from the date on which the Facilitator and the parties have signed the agreement.

152P. Effect of agreement.- (1) Notwithstanding anything contained in any provision of this Ordinance, where an agreement is reached, under sub-section (9) of section 152O, it shall be binding on both the parties and it cannot be challenged in any authority, Tribunal or court either by the assessee or any other income tax authority.

(2) Every agreement, concluded under section 152O shall be conclusive as to the matters stated therein and no matter covered by such

agreement shall, save as otherwise provided in this Ordinance, be reopened in any proceeding under this Ordinance.

152Q. Limitation for appeal where agreement is not concluded.- (1) Notwithstanding anything contained in any provision of this Ordinance, where an agreement is not reached under this Chapter, wholly or in part, the assessee may prefer an appeal-

- (a) to the Appellate Joint Commissioner of Taxes or Appellate Additional Commissioner of Taxes or Commissioner of Taxes (Appeals), as the case may be, where the dispute arises out of an order of a Deputy Commissioner of Taxes;
- (b) to the Taxes Appellate Tribunal where the dispute arises out of an order of the Appellate Joint Commissioner of Taxes or Appellate Additional Commissioner of Taxes or Commissioner of Taxes (Appeals), as the case may be; and
- (c) to the respective appellate authority or court from where the assessee-applicant has got permission to apply for ADR.

(2) In computing the period of limitations for filing appeal, the time elapsed between the filing of the application and the decision or order of the ADR shall be excluded.

152R. Post verification of the agreement.- (1) The Board may monitor the progress of disposal of the application for ADR in the manner as may be prescribed and ensure necessary support and coordination services.

(2) Copies of all agreement or matter of disagreement shall be sent by the Facilitator to the respective Commissioner and Board for verification and ascertainment of whether the agreement is legally and factually correct.

(3) After receiving the copy of agreement or matter of disagreement, if it appears to the Board that the alleged agreement is obtained by fraud, misrepresentation or concealment of fact causing loss of revenue, then such agreement shall be treated as void and the matter shall be communicated to the concerned authorities, Tribunal or court for taking necessary action.

152S. Bar on suit or prosecution.- No civil or criminal action shall lie against any person involved in the ADR process before any court, tribunal or authority for any action taken or agreement reached in good faith.”

৪৭। **Ordinance No. XXXVI of 1984 এর section 158 এর সংশোধন।** উক্ত Ordinance এর section 158 এর sub-section (2) এর-

- (ক) “five percent” শব্দগুলির পরিবর্তে “ten percent” শব্দগুলি প্রতিস্থাপিত হইবে;
- (খ) “and” ফুলস্টপ (.) এর পরিবর্তে কোলন (:) প্রতিস্থাপিত হইবে এবং অতঃপর নিম্নরূপ proviso সংযোজিত হইবে, যথা:-

“Provided that on an application made in this behalf by the assessee, the Commissioner of Taxes, may reduce, the requirement of such payment if the grounds of such application appears reasonable to him.”।

৪৮। **Ordinance No. XXXVI of 1984 এর section 160 এর সংশোধন।** উক্ত Ordinance এর section 160 এর sub-section (1) এর প্রথম proviso এর পরিবর্তে নিম্নরূপ proviso প্রতিস্থাপিত হইবে, যথা:-

“Provided that no reference under sub-section (1) shall lie against an order of the Taxes Appellate Tribunal, unless the assessee has paid the following tax at the rate of-

- (a) twenty five per cent of the difference between the tax as determined on the basis of the order of the Taxes Appellate Tribunal and the tax payable under section 74 where tax demand does not exceed one million taka;
- (b) fifty per cent of the difference between the tax as determined on the basis of the order of the Taxes Appellate Tribunal and the tax payable under section 74 where tax demand exceeds one million taka:”।

৪৯। **Ordinance No. XXXVI of 1984 এর section 164 এর সংশোধন।** উক্ত Ordinance এর section 164 এর-

- (ক) clause (c) এর পর bZb clause (cc) সন্নিবেশিত হইবে, যথা:-
- “(cc) refuses to furnish such information as may be necessary under section 113;”।

৫০। **Ordinance No. XXXVI of 1984 এর section 165B এর সংযোজন।** উক্ত Ordinance এর section 165A এর পর নিম্নরূপ bZb section 165B সংযোজিত হইবে, যথা:-

“165B. Punishment for obstructing an income tax authority.- A person who obstructs an income tax authority in discharge of functions under this Ordinance shall commit an offence punishable with imprisonment for a term not exceeding one year, or with a fine, or with both.” ।

৫১। **Ordinance No. XXXVI of 1984 এর section 184A এর সংশোধন।-** উক্ত Ordinance এর section 184A এর-

- (ক) শিরোনাম এর “Requirement of certificate in certain cases” শব্দগুলির পরিবর্তে “Requirement of certificate or acknowledgment receipt of return of income in certain cases” শব্দগুলি প্রতিস্থাপিত হইবে;
- (খ) “in this Ordinance,” শব্দগুলি ও কমার পর “either” শব্দটি সন্নিবেশিত হইবে;
- (গ) “containing the tax payer's identification number” শব্দগুলির পর “or an acknowledgement receipt of the return of income submitted for the immediate preceding assessment year” শব্দগুলি সন্নিবেশিত হইবে।

৫২। **Ordinance No. XXXVI of 1984 এর section 184B এর সংশোধন।-** উক্ত Ordinance এর section 184B এর পরিবর্তে নিম্নরূপ section 184B প্রতিস্থাপিত হইবে, যথা:-

“184B. Tax-payer’s Identification Number.- (1) Every assessee or any person who applies for Tax-payer's Identification Number will be given a tax-payer's identification number in such manner as may be prescribed:

Provided that Tax-payer's Identification Number may be issued without any application where any income tax authority has found a person having taxable income during the year and has failed to apply before issuance of the said number.

(2) Board may, by general or special order in writing, direct any person or classes of persons who already hold a Tax-payer's Identification Number to furnish such information or documents for the purpose of re-registration and thereafter issue a new Tax-payer's Identification Number.” ।

৫৩। **Ordinance No. XXXVI of 1984** এর **THIRD SCHEDULE** এর সংশোধন।- উক্ত Ordinance এর **THIRD SCHEDULE** এর paragraph 3 এর TABLE এর ক্রমিক নম্বর (e) নিম্নরূপ প্রতিস্থাপিত হইবে, যথা:-

“(e) physical infrastructure undertaking-	
(i) Bridge -----	2
(ii) Road -----	2
(iii) Fly over -----	2.”;

৫৪। **Ordinance No. XXXVI of 1984** এর **SIXTH SCHEDULE** এর সংশোধন।- উক্ত Ordinance এর **SIXTH SCHEDULE** এর-

(ক) PART A এর-

(অ) paragraph 1 এর sub-paragraph (2) এর clause (b) এর sub-clause (ii) এর C:\Z ফুলস্টপ (.) এর পরিবর্তে “, or” কমা ও শব্দটি প্রতিস্থাপিত হইবে এবং অতঃপর নিম্নরূপ একটি bZb sub-clause (iii) সন্নিবেশিত হইবে, যথা:-

“(iii) deposited in any account with scheduled bank of which fifty one per cent or more shares are held by the government.”;

(আ) paragraph 12, paragraph 13, paragraph 30 ও paragraph 31B বিলুপ্ত হইবে;

(ই) paragraph 33 এর “2011” সংখ্যাগুলি এর পরিবর্তে “2013” সংখ্যাগুলি প্রতিস্থাপিত হইবে এবং অতঃপর “Explanation” এর পরিবর্তে নিম্নরূপ “Explanation” প্রতিস্থাপিত হইবে, যথা:-

“Explanation.- Information Technology Enabled Services (ITES) means- Digital Content Development and Management, Animation (both 2D and 3D), Geographic Information Services (GIS), IT Support and Software Maintenance Services, Web Site Services, Business Process Outsourcing, Data entry, Data Processing, Call Centre, Graphics Design (digital service), Search Engine Optimization, Web Listing, E-commerce and Online Shopping, document conversion, imaging and archiving.”;

- (ঈ) paragraph 35 এর “2011” সংখ্যাগুলি এর পরিবর্তে “2013” সংখ্যাগুলি প্রতিস্থাপিত হইবে;
- (খ) PART B এর-
- (অ) paragraph 8 ও paragraph 9 বিলুপ্ত হইবে;
- (আ) paragraph 11 এর পরিবর্তে নিম্নরূপ paragraph 11 প্রতিস্থাপিত হইবে, যথা:-
- “11. An amount not exceeding taka sixty thousand by an individual in any deposit pension scheme sponsored by a scheduled bank.”;
- (ই) paragraph 23 এর পর তিনটি bZb paragraphs যথাক্রমে 24, 25 ও 26 সংযোজিত হইবে, যথা:-
- “24. Any sum paid by an assessee as donation to a national level institution set up in memory of the liberation war.
25. Any sum paid by an assessee as donation to a national level institution set up in memory of Father of the Nation.
26. Any sum paid by an assessee as donation to Prime Minister's Higher Education Fund.”।

৫৫। **Ordinance No. XXXVI of 1984** এর **EIGHTH SCHEDULE** এর বিলোপ।- উক্ত Ordinance এর **EIGHTH SCHEDULE** বিলুপ্ত হইবে।

৫৬। **আয়কর।- (১) উপ-ধারা (৩) এর বিধানাবলী সাপেক্ষে, ২০১১ সালের ১ জুলাই তারিখে** আরক কর বৎসরের জন্য কোন কর নির্ধারণের ক্ষেত্রে এই আইনের তফসিল-৩ এ নির্দিষ্ট কর হার অনুযায়ী আয়কর ধার্য হইবে।

(২) যে সকল ক্ষেত্রে **Income-tax Ordinance** এর **SECOND SCHEDULE** (লটারী আয় msμvS) প্রযোজ্য হইবে সে সকল ক্ষেত্রে আরোপণযোগ্য কর উক্ত **SCHEDULE** অনুসারেই ধার্য করা হইবে, কিন্তু করের হার নির্ধারণের ক্ষেত্রে উপ-ধারা (১) এর বিধান প্রয়োগ করিতে হইবে।

(৩) **Income-tax Ordinance** এর **Chapter VII** অনুসারে কর কর্তনের নিমিত্ত তফসিল-৩ এ (আয়কর হার msμvS) বর্ণিত হার ২০১১ সালের ১ জুলাই তারিখে আরক এবং ২০১২ সালের ৩০ জুন তারিখে সমাপ্য বৎসরের জন্য প্রযোজ্য হইবে।

(8) এই ধারায় এবং এই ধারার অধীন আরোপিত আয়কর হারের উদ্দেশ্যে ব্যবহৃত “মোট আয় (total income)” বলিতে Income-tax Ordinance, 1984 এর বিধান অনুসারে নিরূপিত মোট আয় (total income) বুঝাইবে।

৫৭। সারচার্জ।- Income-tax Ordinance, 1984 (XXXVI of 1984) এর আওতায় ২০১১ সালের ১ জুলাই হইতে আরম্ভ কর বৎসরের জন্য কোন কর নির্ধারণের ক্ষেত্রে তফসিল-৩ এর দ্বিতীয় অংশে নির্দিষ্ট হার অনুযায়ী সারচার্জ ধার্য হইবে।