

অর্থ আইন, ১৯৯৫

সূচী

ধারাসমূহ

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অর্থ আইন, ১৯৯৫

১৯৯৫ সনের ১২ নং আইন

[৩০ জুন, ১৯৯৫]

সরকারের আর্থিক প্রস্তাবাবলী কার্যকরকরণ এবং কতিপয় আইন সংশোধনকল্পে প্রণীত আইন।

যেহেতু সরকারের আর্থিক প্রস্তাবাবলী কার্যকরকরণ এবং নিম্নবর্ণিত উদ্দেশ্যসমূহ পূরণকল্পে কতিপয় আইন সংশোধন করা সমীচীন ও প্রয়োজনীয়;

সেহেতু এতদ্বারা নিম্নরূপ আইন করা হইল:-

সংক্ষিপ্ত শিরোনামা ও
প্রবর্তন

১। (১) এই আইন অর্থ আইন, ১৯৯৫ নামে অভিহিত হইবে।

(২) The Provisional Collection of Taxes Act, 1931 (XVI of 1931) এবং উহার অধীনে জারীকৃত ঘোষণা সাপেক্ষে, এই আইন ১৯৯৫ সনের ১লা জুলাই তারিখ হইতে কার্যকর হইবে।

Act VII of
1870 এর
সংশোধন

২। Court Fees Act, 1870 (VII of 1870)-এর Schedule I-এর No. 11 এবং উহার বিপরীতে উল্লিখিত এন্ট্রিসমূহের পরিবর্তে নিম্নরূপ No. 11 এবং এন্ট্রিসমূহ প্রতিস্থাপিত হইবে, যথা:-

Certificate under the Succession Act, 1925.	When the amount or value of any debts or securities specified in the certificate under section 374 of the Act exceeds Taka twenty thousand but does not exceed Taka one lakh	One Percentum.
	When the amount or value of any debts or securities specified in the certificate under section 374 of the Act exceeds Taka one lakh	Two percentum.
	When the aggregate amount or value of any debts or securities specified in the certificate and of any debts or securities to which the certificate has been extended under section 376 of the Act	One percentum of such aggregate.

exceeds Taka twenty thousand
but does not exceed Taka one
lakh

When the aggregate amount or
value of any debts or securities
specified in the certificate and
of any debts or securities to
which the certificate has been
extended under section 376 of
the Act exceeds Taka one lakh

Two percentum
of such
aggregate.

Notes :

- (1) The amount of a debt is the amount including interest on the pay on which the inclusion of the debt in the certificate is applied for, so far as such amount can be ascertained.
- (2) Whether or not any power with respect to a security specified in a certificate has been conferred under the Act, and where such power has been conferred, whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of the security, or for both purposes, the value of a security is its market value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.”;

৩। Stamp Act, 1899 (II of 1899)-এর Schedule I-এর Article 47 এর-

Act II of 1899
এর সংশোধন

- (১) Division C এর প্রথম কলামের এন্ট্রি (b) এবং উহার বিপরীতে দ্বিতীয় কলামের এন্ট্রির পরিবর্তে যথাক্রমে নিম্নরূপ এন্ট্রিসমূহ প্রতিস্থাপিত হইবে, যথা:-

æ(b) in any other case for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed Taka 10,000 and also where such amount exceeds Taka 10,000 for every Taka

Five Taka :

Provided that in the case of a policy of insurance against death by accident when the annual premium payable does not exceed Two Taka and fifty poisha per Taka 1,000 the duty on such instrument

2,500 or part thereof, the maximum amount which may become payable under it. shall be five poisha for every Taka 1,000 or part thereof.”; এবং

(২) Division E এর পরিবর্তে নিম্নরূপ Division E প্রতিস্থাপিত হইবে, যথা:-

æE- Life Insurance or other insurance not specifically provided for, except such a Re-insurance as is described in Division F of this Article-

- (i) for every sum insured not exceeding Taka 1,000 Two Taka;
- (ii) for every sum insured exceeding Taka 1,000 but not exceeding Taka 5,000 Four Taka; and
- (iii) for every sum insured exceeding Taka 5,000 but not exceeding Taka 10,000 and also for every Taka 5,000 or part thereof in excess of Taka 10,000 Five Taka.”;

Act I of 1944
এর সংশোধন

8 | The Excises and Salt Act, 1944 (I of 1944) এর-

(১) section- 2, 13, 13B, 23, 33, 35, 36A এবং 37 এর æCollector”, Additional Collector”, æJoint Collector”, æDeputy Collector” এবং æAssistant Collector” শব্দগুলির পরিবর্তে, যথাক্রমে, æCommissioner”, æAdditional Commissioner”, æJoint Commissioner”, æDeputy Commissioner”, এবং æAssistant Commissioner” শব্দগুলি প্রতিস্থাপিত হইবে;

(২) section 12 এর æCustoms Act, 1969 (IV of 1969)” শব্দগুলি, কমা, সংখ্যাগুলি ও বন্ধনীগুলির পরিবর্তে æCustoms Act, 1969 (IV of 1969), hereinafter referred to as the Customs Act” শব্দগুলি, কমাগুলি, সংখ্যাগুলি ও বন্ধনীগুলি প্রতিস্থাপিত হইবে;

(৩) section 35 এর-

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

æ(1) Any person aggrieved by any decision or order, other than an order of attachment and sale under section 11, passed by an Excise Officer under this Act or the rules made thereunder may,

within three months from the date of such decision or order, appeal therefrom,:-

- (a) where the decision or order has been passed by an Excise Officer not superior in rank to an Additional Commissioner of Excise, to the Commissioner (Appeal); and
- (b) where the decision or order has been passed by a Commissioner of Excise, Commissioner (Appeal) or an Excise Officer of equivalent rank, to the Appellate Tribunal constituted under section 196 of the Customs Act, hereinafter referred to as the Appellate Tribunal.

(1A) Upon receipt of an appeal under sub-section (1),-

- (a) if the appeal has been preferred to the Commissioner (Appeal), the Commissioner (Appeal) may make such further enquiry and pass such order as he thinks fit, confirming, altering or annulling the decision or order appealed against:

Provided that no order imposing or enhancing any penalty or fine or requiring payment of a greater amount of duty than has been adjudged in the decision or order appealed against shall be passed by the appellate authority unless the person affected has been given an opportunity of showing cause against it and of being heard:

Provided further that the appellate authority may admit an appeal after the expiration of the aforesaid period not exceeding two months from the date of such expiration, if he is satisfied that the appellant has sufficient cause for not preferring it within that period;

- (b) if the appeal has been preferred to the Appellate Tribunal, the Appellate Tribunal shall, notwithstanding anything contained in this Act, dispose of the appeal, as per as practicable, in accordance with the provisions relating to the said Tribunal.”;

(খ) sub-section (1A) sub-section (1B) হিসাবে পুনঃস্থাপিত হইবে;

(গ) sub-section (2) এর পর নিম্নরূপ sub-sections (3) এবং (4) সংযোজিত হইবে; যথা:-

æ(3) Every appeal which is pending immediately before the appointed day before the Board under section 35 of this Act, as it stood immediately before that day, and any matter arising out of or connected with such appeal and which is so pending shall stand transferred on that day to the Appellate Tribunal and the Appellate Tribunal will dispose of such appeal or matter, as per as practicable, in accordance with the provisions laid down in section 196J of the Customs Act.

(4) Notwithstanding anything contained in this Act, an appeal under sub-section (1) shall be deemed to have been allowed if the appellate authority fails to make a decision or order thereon within a period of six months from the date the appeal was preferred.

Explanation.- For the purposes of this section, “appointed day” means the 1st day of October, 1995.”;

(৪) উপ-ধারা (৩) এর বিধানাবলী ১লা অক্টোবর, ১৯৯৫ তারিখে কার্যকর হইবে।

Act IV of 1969
এর সংশোধন

৫। Customs Act, 1969 (IV of 1969) এর-

(১) section 2 এর-

(ক) clause (a) এর পর নিম্নরূপ clause (aa) সন্নিবেশিত হইবে, যথা:-

æ(aa) “Appellate Tribunal” means the Customs, Excise and মূল্য সংযোজন কর Appellate Tribunal constituted under section 196;”;

(খ) clause (s) এর পরিবর্তে নিম্নরূপ clause (s) প্রতিস্থাপিত হইবে, যথা:-

æ(s) “smuggle” means to bring into or take out of Bangladesh in breach of any prohibition or restriction for the time being in force; or evading payment of customs duties or taxes leviable thereon,-

(a) narcotics, narcotic drugs or psychotropic substance; or

- (b) gold bullion, silver bullion, platinum, palladium, radium, precious stones, currency, manufactures of gold or silver or platinum or palladium or precious stones, or any other goods notified by the Government in the official Gazette, in each case exceeding Taka two lakhs in value; or
- (c) any goods concealed in any manner in any place on board any ship, vessel or aircraft or in any other vehicle or in any baggage or cargo or on person; or
- (d) any other goods by any route other than a route declared under section 9 or 10 from any place other than a customs station; and includes an attempt, abetment or connivance of so bringing in or taking out of such goods; and all cognate words and expressions shall be construed accordingly;”;

(২) section 3 এর পরিবর্তে নিম্নরূপ section 3 প্রতিস্থাপিত হইবে, যথা:-

æ3. Appointment of officers of Customs.- For the purposes of this Act, the Board may, by notification in the *official Gazette*, appoint, in relation to any area or function specified in the notification, any person to be-

- (a) a Commissioner of Customs;
- (b) a Commissioner of Customs (Appeal);
- (c) a Director General (Intelligence and Investigation);
- (d) a Director General (Inspection);
- (e) a Director General (Duty Exemption and Drawback);
- (f) a Director General (Training);
- (g) a Controller, Customs (Valuation);
- (h) an Additional Commissioner of Customs;
- (i) a Joint Commissioner of Customs;
- (j) a Director, Joint Director or Deputy Director or an Assistant Director;

- (k) a Deputy Commissioner of Customs;
- (l) an Assistant Commissioner of Customs; or
- (m) an Officer of Customs with any other designation.”;

(৩) সর্বত্র “Collector of Customs”, “Additional Collector of Customs”, “Joint Collector of Customs”, “Deputy Collector of Customs” এবং “Assistant Collector of Customs” শব্দগুলির পরিবর্তে, যথাক্রমে, “Commissioner of Customs”, “Additional Commissioner of Customs”, “Joint Commissioner of Customs”, “Deputy Commissioner of Customs”, এবং “Assistant Commissioner of Customs” শব্দগুলি প্রতিস্থাপিত হইবে;

(৪) section 13 এর পরিবর্তে নিম্নরূপ section 13 প্রতিস্থাপিত হইবে, যথা:-

13. Licensing of private warehouses.- (1) At any warehousing station, the Commissioner of Customs may license private warehouses wherein dutiable goods imported by or on behalf of the licensee, or any other imported goods in respect of which facilities for deposit in a public warehouse are not available, may be deposited.

(2) The Commissioner of Customs may cancel a licence granted under sub-section (1)-

- (a) by giving one month’s notice in writing to the licensee; or
- (b) if the licensee has contravened any provision of this act or the rules made thereunder or committed breach of any of the conditions of the licence:

Provided that before any licence is cancelled under clause (b), the licensee shall be given a reasonable opportunity of being heard.

(3) Pending an enquiry whether a licence granted under sub-section (1) should be cancelled under clause (b) of sub-section (2), the Commissioner of Customs may suspend the licence.”;

(৫) section 15 এর proviso এর পরিবর্তে নিম্নরূপ proviso প্রতিস্থাপিত হইবে, যথা:-

æProvided that the Government may, by an order in writing, condone, subject to such conditions, limitations or restrictions, if any, as it thinks fit to impose, any classes of goods from the provisions mentioned in sub-section (d), (e), (f) and (g).”;

- (৬) section 18 এর sub-section (5) ও sub-section (6) বিলুপ্ত হইবে এবং উক্ত section এর পর নিম্নরূপ sections 18A, 18B, 18C এবং 18D সন্নিবেশিত হইবে, যথা:-

æ18A. Imposition of countervailing duty.- (1) Where any country or territory pays, bestows, directly or indirectly, any subsidy upon the manufacture or production therein or the exportation therefrom of any goods including any subsidy on transportation of such goods, then, upon the importation of any such goods into Bangladesh, whether the same is imported directly from the country of manufacture, production or otherwise, and whether it is imported in the same condition as when exported from the country of manufacture or production or has been changed in condition by manufacture, production or otherwise, the Government may, by notification in the *official Gazette*, impose a countervailing duty not exceeding the amount of such subsidy.

Explanation.- For the purposes of this section, subsidy shall be deemed to exist, if-

- (a) there is financial contribution by a Government, or any public body within the territory of the exporting or producing country, that is, where-
- (i) a Government practice involves a direct transfer of funds (including grants, loans and equity infusion) or potential direct transfer of funds or liabilities or both;
 - (ii) Government revenue that is otherwise due is forgone or not collected (including fiscal incentives);
 - (iii) a Government provides goods or services other than general infrastructure or purchases goods;
 - (iv) a Government makes payments to funding mechanism, or entrusts or directs a private

body to carry out one or more of the type of functions specified in clauses (i), (ii) and (iii) which would normally be vested in the Government and the practice, in no real sense, differs from practices normally followed by Governments; or

- (b) a Government grants or maintains any form of income or price support, which operates directly or indirectly to increase export of any goods from, or to reduce import of any goods to its territory, and a benefit is thereby conferred.
- (2) The Government may, pending the determination of the amount of subsidy, in accordance with the provisions of this section and the rules made thereunder impose a countervailing duty under this sub-section not exceeding the amount of such subsidy as provisionally estimated by it and if such countervailing duty exceeds the subsidy as so determined,-
- (a) the Government shall, having regard to such determination and as soon as may be after such determination reduce such countervailing duty; and
- (b) refund shall be made of so much of such countervailing duty which has been collected as is in excess of the countervailing duty as so reduced.
- (3) Subject to any rules made by the Government, by notification in the *official Gazette*, the countervailing duty under sub-section (1) or sub-section (2) shall not be levied unless it is determined that-
- (a) the subsidy relates to export performance;
- (b) the subsidy relates to the use of domestic raw materials over imported raw materials in the exported goods; or
- (c) the subsidy has been conferred on a limited number of persons engaged in manufacturing, producing or exporting the goods unless such a subsidy is for-
- (i) research activities conducted by or on behalf of persons engaged in the manufacture, production or export; or

- (ii) assistance to disadvantaged regions within the territory of the exporting country; or
- (iii) assistance to promote adaptation of existing facilities to new environmental requirements.
- (4) If the Government, is of the opinion that the injury to the domestic industry which is difficult to repair, is caused by massive imports in a relatively short period, of the goods benefiting from subsidies paid or bestowed and where in order to preclude the recurrence of such injury, it is necessary to levy countervailing duty retrospectively, the Government may, by notification in the *official Gazette*, impose countervailing duty from a date prior to the date of imposition of countervailing duty under sub-section (2) but not beyond ninety days from the date of notification under that sub-section and notwithstanding anything contained in any law for the time being in force, such duty shall be payable from the date as specified in the notification issued under this sub-section.
- (5) The countervailing duty chargeable under this section shall be in addition to any other duty imposed under this Act or any other law for the time being in force.
- (6) The countervailing duty imposed under this section shall unless revoked earlier, cease to have effect on the expiry of five years from the date of such imposition:

Provided that if the Government, in a review, is of the opinion that the cessation of such duty is likely to lead to continuation or recurrence of subsidisation and injury, it may, from time to time, extend the period of such imposition for a further period of five years and such further period shall commence from the date of order of such extension :

Provided further that where a review initiated before the expiry of the aforesaid period of five years has not come to a conclusion before such expiry, the countervailing duty may continue to remain in force pending outcome of such a review for a further period not exceeding one year.

- (7) The amount of any subsidy referred to in sub-section (1) or sub-section (2) shall, from time to time, be ascertained and determined by the Government, after such inquiry as it may consider necessary and the Government may, by notification in the *official Gazette*, make rules for the identification of such goods and for the assessment and collection of any countervailing duty imposed upon the importation thereof under this section.
- (8) No proceeding for imposition of countervailing duty under this section shall commence unless the Bangladesh Tariff Commission, on receipt of a written application by or on behalf of a domestic industry, informs the Government that there is *prima-facie* evidence of injury which is caused by direct or indirect subsidy on any particular imported goods.

18B. Imposition of anti-dumping duty.- (1) Where any goods are exported from any country or territory (hereinafter in this section referred to as the exporting country or territory) to Bangladesh at less than their normal value, then, upon the importation of such goods into Bangladesh, the Government may, by notification in the *official Gazette*, impose an anti-dumping duty not exceeding the margin of dumping in relation to such goods.

Explanation.- For the purposes of this section,-

- (a) "margin of dumping", in relation to any goods, means the difference between its export price and its normal value;
- (b) "export price", in relation to any goods, means the price of the goods exported from the exporting country or territory and in cases where there is no export price or where the export price is unreliable because of association or a compensatory arrangement between the exporter and the importer or a third party, the export price may be constructed on the basis of the price at which the imported goods are first resold to an independent buyer or if the goods are not resold to an independent buyer, or not resold in the condition as imported, on such reasonable basis as may be determined in accordance with the rules made under sub-section (6);

- (c) "normal value", in relation to any goods, means-
- (i) the comparable price, in the ordinary course of trade, for the like goods when meant for consumption in the exporting country or territory as determined in accordance with the rules made under sub-section (6); or
 - (ii) when there are no sales of the like goods in the ordinary course of trade in the domestic market of the exporting country or territory, or, when because of the particular market situation or low volume of the sales in the domestic market of the exporting country or territory, such sales do not permit a proper comparison the normal value shall be either-
 - (a) comparable representative price of the like goods when exported from the exporting country or territory or an appropriate third country as determined in accordance with the rules made under sub-section (6); or
 - (b) the cost of production of the said goods in the country of origin along with reasonable addition for administrative, selling and general costs and for profits, as determined in accordance with the rules made under sub-section (6) :

Provided that in the case of import of the goods from a country other than the country of origin and where the goods have been merely transhipped through the country of export or such goods are not produced in the country of export or there is no comparable price in the country of export, the normal value shall be determined with reference to the price in country of origin.

- (2) The Government may, pending the determination of the normal value and the margin of dumping in relation to any goods, in accordance with the provisions of this section and the rules made thereunder, impose on the importation of such goods into Bangladesh an anti-dumping duty on the basis of a provisional estimate of such value and

margin and if such anti-dumping duty exceeds the margin as so determined-

- (a) the Government shall, having regard to such determination and as soon as may be after such determination, reduce such anti-dumping duty; and
 - (b) refund shall be made of so much of the anti-dumping duty which has been collected as is in excess of anti-dumping duty as so reduced.
- (3) if the Government, in respect of the dumped goods under inquiry, is of the opinion that-
- (i) there is a history of dumping which caused injury or that the importer was, or should have been, aware that the exporter practices dumping and that such dumping would cause injury; and
 - (ii) the injury is caused by massive dumping of goods imported in a relatively short time which in light of the timing and the volume of imported goods dumped and other circumstances, is likely to seriously undermine the remedial effect of the anti-dumping duty liable to be levied, the Government may, by notification in the *official Gazette*, levy anti-dumping duty retrospectively from a date prior to the date of imposition of anti-dumping duty under sub-section (2) but not beyond ninety days from the date of notification under that sub-section and notwithstanding anything contained in any law for the time being in force, such duty shall be payable at such rate and from such date as may be specified in the notification.
- (4) The anti-dumping duty chargeable under this section shall be in addition to any other duty imposed under this Act or any other law for the time being in force.
- (5) The anti-dumping duty imposed under this section shall, unless revoked earlier, cease to have effect on the expiry of five years from the date of such imposition:

Provided that if the Government, in a review, is of the opinion that the cessation of such duty is likely to lead to continuation or recurrence of dumping and injury, it may, from time to time, extend the period

of such imposition for a further period of five years and such further period shall commence from the date of order of such extension :

Provided further that where a review initiated before the expiry of the aforesaid period of five years has not come to a conclusion before such expiry, the anti-dumping duty may continue to remain in force pending the outcome of such a review for a further period not exceeding one year.

- (6) The margin of dumping as referred to in sub-section (1) or sub-section (2) shall, from time to time, as ascertained and determined by the Government after such inquiry as it may consider necessary and the Government may, by notification in the *official Gazette*, make rules for the purposes of this section and without prejudice to the generality of the foregoing, such rules may provide for the manner in which goods liable for any anti-dumping duty under this section may be identified and for the manner in which the export price and the normal value of and the margin of dumping in relation to such goods may be determined and for the assessment and collection of such anti-dumping duty.
- (7) No proceeding for imposition of anti-dumping duty under this section shall commence unless the Bangladesh Tariff Commission, on receipt of a written application by or on behalf of a domestic industry, informs the Government that there is *prima-facie* evidence of injury which is caused by dumping on any particular imported goods.

18C. No imposition under section 18A or 18B in certain cases. (1) Notwithstanding anything contained in section 18A or section 18B-

- (a) no goods shall be subjected to both countervailing duty and anti-dumping duty to compensate for the same situation of dumping or export subsidisation;
- (b) The Government shall not levy any countervailing duty or anti-dumping duty-

- (i) under section 18A or section 18B by reasons of exemption of such goods from duties or taxes borne by the like goods when meant for consumption in the country of origin or exportation or by reasons of refund of such duties or taxes;
- (ii) under sub-section (1) of each of these sections; on the import into Bangladesh of any goods from a member country of the World Trade Organization or from a country with which the Government of the People's Republic of Bangladesh has a most favoured nation agreement (hereinafter referred as a specified country), unless in accordance with the rules made under sub-section (2) of this section, a determination has been made that import of such goods into Bangladesh causes or threatens to cause material injury to any established industry in Bangladesh or materially retards the establishment of any industry in Bangladesh; and
- (iii) under sub-section (2) of each of these sections on import into Bangladesh of any goods from the specified countries unless in accordance with the rules made under sub-section (2) of this section, preliminary findings have been made of subsidy or dumping and consequent injury to domestic industry; and a further determination has also been made that a duty is necessary to prevent injury being caused during the investigation:

Provided that nothing contained in sub-clauses (ii) and (iii) of clause (b) shall apply if a countervailing duty or an anti-dumping duty has been imposed on any goods to prevent injury or threat of an injury to the domestic industry of a third country exporting the like goods to Bangladesh;

(c) The Government may not levy-

- (i) any countervailing duty under section 18A, at any time, upon receipt of satisfactory voluntary undertaking from the Government of the

exporting country or territory agreeing to eliminate or limit the subsidy or take other measures concerning its effect, or the exporter agreeing to revise the price of the goods and if the Government is satisfied that injurious effect of the subsidy is eliminated thereby;

- (ii) any anti-dumping duty under section 18B, at any time upon receipt of satisfactory voluntary undertaking from any exporter to revise its prices or to cease exports to the area in question at dumped price and if the Government is satisfied that the injurious effect of dumping is eliminated by such action.
- (2) The Government may, by notification in the official Gazette, make rules for the purposes of this section, and without prejudice to the generality of the foregoing, such rules may provide for the manner in which any investigation may be made for the purposes of this section, the factors to which regard shall be paid in any such investigation and for all matters connected with such investigation.

18D. Appeal against imposition of countervailing or anti-dumping duty:-

(1) An appeal against the order of determination or review thereof regarding the existence, degree and effect of any subsidy or dumping in relation to import of any goods shall lie to the Customs, Excise and মূল্য সংযোজন কর Appellate Tribunal constituted under section 196.

- (2) Every appeal under this section shall be filed within ninety days of the date of order under appeal:

Provided that the Appellate Tribunal may entertain any appeal after the expiry of the said period of ninety days, if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time.

- (3) The Appellate Tribunal may, after giving the parties to the appeal, an opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or annulling the order appealed against.

(4) Every appeal under sub-section (1) shall be heard by a special Bench constituted by the President of the Appellate Tribunal for hearing such appeals and such Bench shall consist of the President and not less than two members and shall include one technical member and one judicial member.”;

(৭) section 20 এর-

(ক) উপস্থিত টীকার “Board’s power” শব্দগুলির পরিবর্তে “Government’s power” শব্দগুলি প্রতিস্থাপিত হইবে; এবং

(খ) “Board may” শব্দগুলির পরিবর্তে “Government may” শব্দগুলি প্রতিস্থাপিত হইবে;

(৮) section 25A এর পরিবর্তে নিম্নরূপ section 25A প্রতিস্থাপিত হইবে, যথা:-

25A. Assessment on the basis of certificate issued by preshipment inspection agencies.-

Notwithstanding anything contained in any other section of this Act, the Government may, by notification in the *official Gazette*, declare that the quality, quantity, price and customs classification of goods verified and certified in the prescribed manner by an approved preshipment inspection agency will be accepted as the basis of assessment.

Explanation.- For the purposes of this section, “price” shall mean the normal price determined in accordance with sub-sections (1) and (2) of section 25.”;

(৯) section 30 এর পর নিম্নরূপ section 30A সন্নিবেশিত হইবে, যথা:-

30A. Value and effective rate of duty.- Notwithstanding anything contained in any other law for the time being in force or any decision of any court, for the purposes of section 30, the value and the rate of duty applicable to any goods shall respectively include the value as determined under section 25 and any amount of duty imposed under section 18, 18A or 18B and the amount of duty that may have become payable in consequence of the withdrawal of the whole or any part of the exemption or concession from duty whether before or after the conclusion of a contract or agreement for the sale of such goods or opening of a letter of credit in

respect thereof.”;

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(১০) section 95 এর sub-section (2) এর দফা (b) এর পরিবর্তে নিম্নরূপ দফা (b) প্রতিস্থাপিত হইবে, যথা:-

æ(b) If the whole or any part of the goods produced by such operation or process are cleared from the warehouse for home consumption, duty and other taxes shall be charged on the quantity of such goods cleared for home-consumption and also on the warehoused goods wasted or turned into refuse in the course of the operation or processing carried on in relation to such goods cleared for home-consumption in a manner to be prescribed by rules:

Provided that the value for assessment purposes under this clause shall, notwithstanding any other provisions of this Act, be determined by the Board, by notification in the *official Gazette*.”;

(১১) section 98 এর পরিবর্তে নিম্নরূপ section 98 প্রতিস্থাপিত হইবে, যথা:-

æ**98. Period for which goods may remain warehoused.**- Any warehoused goods intended for use in any hundred percent export-oriented industry may remain in the warehouses for a period of two years from the date of warehousing and in case of any other goods, for a period of one year following the date of execution of the bond under section 86 in respect of them:

Provided that-

- (i) in the case of any goods which are likely to deteriorate, the said period may be reduced by the Commissioner of Customs to such reasonable period as he deems fit in each case;
- (ii) in the case of any goods which are not likely to deteriorate the said period may, on sufficient cause being shown, be extended by the Commissioner of Customs by a period not exceeding six months and by the Board by such further period as it may deem fit;
- (iii) When the licence of any private warehouse is cancelled, the owner of any goods warehoused therein shall, within ten days of the date on which notice of such cancellation is given or within such extended period as the appropriate officer may allow, remove the goods from that warehouse to another warehouse or clear them for home-consumption or exportation.”;

(১২) section 117 এর পর নিম্নরূপ section 117A সন্নিবেশিত হইবে, যথা:-

æ117A. **Special bonded warehouse.**- The Board may, by notification in the *official Gazette*, relax the requirements contained in section 117, in case of special bonded warehouse granted to hundred percent export-oriented industries.”;

(১৩) section 193 এর পরিবর্তে নিম্নরূপ sections 193 এবং 193A প্রতিস্থাপিত হইবে, যথা:-

æ193. **Appeals to Commissioner (Appeal).**- (1) Any person aggrieved by any decision or order passed under this Act, not being a decision or order passed under section 82 or section 98, by an officer of customs lower in rank than a Commissioner of Customs, may appeal to the Commissioner (Appeal) within three months from the date of communication to him of such decision or order:

Provided that the Commissioner (Appeal) may, if he is satisfied that the appellant was prevented by sufficient causes from presenting the appeal within the aforesaid period of three months, allow it to be presented within a further period of two months.

(2) Every appeal under this section, shall be in such form and shall be verified in such manner as may be specified by rules made in this behalf.

193A. Procedure in appeal.- (1) The Commissioner (Appeal) shall give an opportunity to the appellant to be heard if he so desires.

(2) The Commissioner (Appeal) may, at the hearing of an appeal, allow the appellant to go into any ground of appeal not specified in the grounds of appeal, if the Commissioner (Appeal) is satisfied that the omission of that ground from the grounds of appeal was not wilful or unreasonable.

(3) The Commissioner (Appeal) may, after making such further inquiry as may be necessary, pass such order as he thinks fit confirming, modifying or annulling the decision or order appealed against;

Provided that an order enhancing any penalty or fine in lieu of confiscation or confiscating goods of greater value or reducing the amount of refund shall not be passed unless the appellant has been given a reasonable opportunity of showing cause against the proposed order:

Provided further that where the Commissioner (Appeal) is of opinion that any duty has not been levied or has been short levied or erroneously refunded, no order requiring the appellant to pay any duty not levied, short levied or erroneously refunded shall be passed unless the appellant is given notice within the time-limit specified in section 168 to show cause against the proposed order.

(4) The order of the Commissioner (Appeal) disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reasons for the decision.

(5) On the disposal of the appeal, the Commissioner (Appeal) shall communicate the order passed by him to the appellant, the adjudicating authority and the Commissioner of Customs.”;

(১৪) বিদ্যমান section 193A” section 193B” হিসাবে পুনর্সংখ্যায়িত হইবে এবং উক্ত section এর “on an application made by any person” শব্দগুলি বিলুপ্ত হইবে এবং উক্ত section এর পর নিম্নরূপ section 193C সন্নিবেশিত হইবে, যথা:-

193C. Appeal by the Commissioner against the certificate issued by any pre-shipment inspection agency.- If the price or any other particular verified and certified by any pre-shipment inspection agency in accordance with the notification issued under section 25A appears unreasonable to the Commissioner he may, after giving order for the provisional assessment of the subject goods on the basis of the certified price, appeal to the Board within one month of the date of such order, and the Board may thereupon make such further inquiry as it considers necessary and after giving the Commissioner, the local representative of the concerned pre-shipment inspection agency and the importer an opportunity of being heard, if they so desire, pass such order as it thinks fit, including fixing the price of the subject goods for the purpose of final assessment.”;

- (১৫) section 194 এর "under section 193" শব্দগুলি ও সংখ্যাটির পর "or section 196A" শব্দগুলি, সংখ্যাটি ও অক্ষরটি সন্নিবেশিত হইবে;
- (১৬) section 196 এর পরিবর্তে নিম্নরূপ sections 196, 196A, 196B, 196C, 196D, 196E, 196F, 196G, 196H, 196I এবং 196J প্রতিস্থাপিত হইবে, যথা:-

196. Appellate Tribunal.- (1) The Government shall constitute an Appellate Tribunal to be called the Customs, Excise and মূল্য সংযোজন কর Appellate Tribunal which shall consist of as many technical and judicial members as it thinks fit to exercise the powers and discharge the functions conferred on the Appellate Tribunal by this Act.

- (2) A technical member shall be a person who has held the post of Member of the Board or has held the post of Commissioner of Customs and Excise or any equivalent post for at least two years.
- (3) A judicial member shall be a person who has for at least ten years held a judicial office in the capacity of a District and Sessions Judge in the territory of Bangladesh or who has been a member of the Bangladesh Civil Service (Judicial) and has held a judicial post for at least three years having earned pay in the selection grade of the scale of pay, or who has been an advocate for at least ten years in a court, not lower than that of a Court of District and Sessions Judge.
- (4) The Government shall appoint one of the members of the Appellate Tribunal to be the President thereof.

196A. Appeals to the Appellate Tribunal.- (1) Any person aggrieved by any of the following orders may appeal to the Appellate Tribunal against such order:-

- (a) a decision or order passed by the Commissioner of Customs as an adjudicating authority, not being decision or order passed under section 82 or section 98; or
- (b) an order passed by the Commissioner (Appeal) under section 193 as it stood immediately before the appointed day or under section 193A.

- (2) The Commissioner of Customs may, if he is of the opinion that an order passed by the Commissioner (Appeal) under section 193 as it stood immediately before the appointed day or under section 193A is not legal or proper, direct the proper officer to appeal on his behalf to the Appellate Tribunal against such order.
- (3) Every appeal under this section shall be filed within three months from the date on which the order sought to be appealed against is communicated to the Commissioner of Customs or, as the case may be, the other party preferring the appeal.
- (4) On receipt of notice that an appeal has been preferred under this section, the party against whom the appeal has been preferred may, notwithstanding that he may not have appealed against such order or any part thereof, file, within forty-five days of the receipt of the notice, a memorandum of cross-objections verified in such manner as may be specified by rules made in this behalf against any part of the order appealed against and such memorandum shall be disposed of by the Appellate Tribunal as if it were an appeal presented within the time specified in sub-section (3).
- (5) The Appellate Tribunal may admit an appeal or permit the filing of a memorandum of cross-objections after the expiry of the relevant period referred to in sub-section (3) or sub-section (4), if it is satisfied that there was sufficient cause for not presenting it within that period.
- (6) An appeal to the Appellate Tribunal shall be in such form and shall be verified in such manner as may be specified by rules made in this behalf and shall, in the case of an appeal made on or after the appointed day, irrespective of the date of demand or duty and interest or of levy of penalty in relation to which the appeal is made, be accompanied by a fee of,
 - (a) where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is one lakh Taka or less, two hundred Taka;

- (b) where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than one lakh Taka, one thousand Taka:

Provided that no such fee shall be payable in the case of an appeal referred to in sub-section (2) or a memorandum of cross-objections referred to in sub-section (4).

196B. Orders of Appellate Tribunal.- (1) The Appellate Tribunal may, after giving the parties to the appeal, an opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or annulling the decision or order appealed against.

- (2) The Appellate Tribunal may, at any time within four years from the date of the order, with a view to rectifying any mistake apparent from the record, amend any order passed by it under sub-section (1) and shall make such amendments if the mistake is brought to its notice by the Commissioner of Customs or the other party to the appeal:

Provided that an amendment which has the effect of enhancing the assessment or reducing a refund or otherwise increasing the liability of the other party shall not be made under this sub-section, unless the Appellate Tribunal has given notice to him of its intention to do so and has allowed him a reasonable opportunity of being heard.

- (3) The Appellate Tribunal shall send a copy of every order passed under this section to the Commissioner of Customs and the other party to the appeal.
- (4) Save as otherwise provided in section 196D, orders passed by the Appellate Tribunal on appeal shall be final.

196C. Procedure of Appellate Tribunal.- (1) The powers and functions of the Appellate Tribunal may be exercised and discharged by Benches constituted by the President from amongst the members thereof.

- (2) Subject to the provisions contained in sub-sections (3) and (4), a Bench shall consist of one technical member and one judicial member.

- (3) Every appeal against a decision or order relating, among other things, to the determination of any question having a relation to the rate of duty of customs or to the value of goods for purposes of assessment shall be heard by a special Bench constituted by the President for hearing such appeals and such Bench shall consist of not less than two members and shall include at least one technical member and one judicial member.
- (4) The President or any other member of the Appellate Tribunal authorised in this behalf by the President may, sitting singly, dispose of any case which has been allotted to the Bench of which he is a member where-
- (a) the value of the goods confiscated without option having been given to the owner of the goods to pay a fine in lieu of confiscation under section 181; or
- (b) in any disputed case, other than a case where the determination of any question having a relation to the rate of duty of customs or to the value of goods for purpose of assessment is in issue or is one of the points in issue, the difference in duty involved or the duty involved; or
- (c) the amount of fine or penalty involved;
- does not exceed one lakh Taka.
- (5) If the members of a Bench differ in opinion on any point, the point shall be decided according to the opinion of the majority, if there is a majority; but if the members are equally divided, they shall state the point or points on which they differ and make a reference to the President who shall either hear the point or points himself or refer the case for hearing on such point or points by one or more of the other members of the Appellate Tribunal and such point or points shall be decided according to the opinion of the majority of these members of the Appellate Tribunal who have heard the case, including those who first heard it.

- (6) Subject to the provisions of this Act, the Appellate Tribunal shall have power to regulate its own procedure and the procedure of the Benches thereof in all matters arising out of the exercise of its powers or of the discharge of its functions, including the places at which the Benches shall hold their sittings.
- (7) The Appellate Tribunal shall, for the purposes of discharging its functions, have the same powers as are vested in a court under the Code of Civil Procedure, 1908 (Act V of 1908), when trying a suit in respect of the following matters, namely-
- (a) discovery and inspection;
 - (b) enforcing the attendance of any person and examining him on oath;
 - (c) compelling the production of books of account and other documents; and
 - (d) issuing commissions.
- (8) Any proceeding before the Appellate Tribunal shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 and for the purpose of section 196 of the Penal Code (Act XLV of 1860) and the Appellate Tribunal shall be deemed to be a Civil Court for all the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1898 (Act V of 1898).

196D. Statement of case to High Court Division.- (1)

The Commissioner of Customs or the other party may, within sixty days of the date upon which he is served with notice of an order under section 196B (not being an order relating, among other things, to the determination of any question having a relation to the rate of duty of customs or to the value of goods for purposes of assessment), by application in such form as may be specified by rules made in this behalf, accompanied, where the application is made by the other party, by a fee of Taka two hundred require the Appellate Tribunal to refer to the High Court Division any question of law arising out of such order and, subject to the other provisions

contained in this section, the Appellate Tribunal shall, within one hundred and twenty days of the receipt of such application, draw up a statement of the case and refer it to the High Court Division:

Provided that the Appellate Tribunal may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within the period herein before specified, allow it to be presented within a further period not exceeding thirty days.

- (2) On receipt of notice that an application has been made under sub-section (1), the person against whom such application has been made, may, notwithstanding that he may not have filed such an application, file, within forty-five days of the receipt of the notice, a memorandum of cross-objections verified in such manner as may be specified by rules made in this behalf against any part of the order in relation to which an application for reference has been made and such memorandum shall be disposed of by the Appellate Tribunal as if it were an application presented within the time specified in sub-section (1).
- (3) if, on an application made under sub-section (1), the Appellate Tribunal refuses to state the case on the ground that no question of law arises, the Commissioner of Customs, or, as the case may be, the other party may, within six months from the date on which he is served with notice of such refusal, apply to the High Court Division and the High Court Division may, if it is not satisfied with the correctness of the decision of the Appellate Tribunal, require the Appellate Tribunal, to state the case and refer it, and on receipt of any such requisition, the Appellate Tribunal shall state the case and refer it accordingly.
- (4) Where in the exercise of its powers under sub-section (3), the Appellate Tribunal refuses to state a case which it has been required by an applicant to state, the applicant may, within thirty days from the date on which he receives notice of such refusal, withdraw his application and, if he does so, the fee, if any, paid by him shall be refunded.

196E. Power of High Court Division to require statement to be amended.-If the High Court Division is not satisfied that the statements in a case referred to it are sufficient to enable it to determine the questions raised thereby, the High Court Division may refer the case back to the Appellate Tribunal for the purpose of making such additions thereto or alterations therein as it may direct in that behalf.

196F. Case before High Court Division to be heard by not less than two judges.- (1) Where any case has been referred to the High Court Division under section 196D, it shall be heard by a Bench of not less than two judges of the High Court Division and shall be decided in accordance with the opinion of such judges or of the majority, if any, of such judges.

- (2) Where there is no such majority, the judges shall state the point of law upon which they differ and the case shall then be heard upon that point only by one or more of the other judges of the High Court Division, and such point shall be decided according to the majority of the judges who have heard the case including those who first heard it.

196G. Decision of High Court Division on the case stated.- (1) The High Court Division hearing any such case shall decide the questions of law raised therein, and shall deliver its judgement thereon containing the grounds on which such decision is founded and a copy of the judgement shall be sent under the seal of the High Court Division and the signature of the Registrar to the Appellate Tribunal which shall pass such orders as are necessary to dispose of the case in conformity with such judgement.

- (2) The costs of any reference to the High Court Division which shall not include the fee for making the reference shall be in the discretion of the High Court Division.

196H. Sums due to be paid notwithstanding reference, etc.-Notwithstanding that a reference has been made to the High Court Division, sums due to the Government as a result of an order passed under sub-section (1) of section 196B shall be payable in accordance with the order so passed.

196I. Exclusion of the time taken for copy.-In computing the period of limitation specified for an appeal or application under this Chapter, the day on which the notice of the order complained of was served, and if the party preferring the appeal or making the application was not furnished with a copy of the order when the notice of the order was served upon him, the time requisite for obtaining a copy of such order shall be excluded.

196J. Transfer of certain pending proceedings and transitional provisions.- (1) Every appeal which is pending immediately before the appointed day before the Board under section 193 as it stood immediately before that day, and any matter arising out of or connected with such appeal and which is so pending shall stand transferred on that day to the Appellate Tribunal and Appellate Tribunal may proceed with such appeal or matter from the stage at which it was on that day:

Provided that the appellant may demand that before proceeding further with that appeal or matter, he may be re-heard.

(2) Every proceeding which is pending immediately before the appointed day before the Government under section 196 as it stood immediately before that day, and any matter arising out of or connected with such proceeding and which is so pending shall stand transferred on that day to the Appellate Tribunal and the Appellate Tribunal may proceed with such proceeding or matter from the stage at which it was on that day as if such proceeding or matter were an appeal filed before it:

Provided that if any such proceeding or matter relates to an order where-

- (a) the value of the goods confiscated without option having been given to the owner of the goods to pay a fine in lieu of confiscation under section 181(1); or
- (b) in any disputed case, other than a case where the determination of any question having a relation to the rate of duty of customs or to the value of goods for purposes of assessment is in issue or is one of the points in issue, the difference in duty involved or the duty involved; or
- (c) the amount of fine or penalty determined by such order; does not exceed ten thousand Taka such proceeding or matter shall continue to be dealt with by the Government as if the said section 196 had not been substituted:

Provided further that the applicant or the other party may make a demand to the Appellate Tribunal that before proceeding further with that proceeding or matter, he may be re-heard.

- (3) Every proceeding which is pending immediately before the appointed day before the Board under section 193A or before the Government under section 196B as they stood immediately before that day, and any matter arising out of or connected with such proceeding and which is so pending shall continue to be dealt with by the Board or the Government, as the case may be, as if the said sections had not been substituted.
- (4) Any person who immediately before the appointed day was authorised to appear in any appeal or proceeding transferred under sub-section (1) or sub-section (2) shall, notwithstanding anything contained in section 196K, have the right to appear before the Appellate Tribunal in relation to such appeal or proceeding.”;

(১৭) বিদ্যমান section æ196A” section æ196K” হিসাবে পুনর্সংখ্যায়িত হইবে;

(১৮) বিদ্যমান section æ196B” section æ196L” হিসাবে পুনর্সংখ্যায়িত হইবে এবং উক্ত section এর æor on an application made by any person” শব্দগুলি বিলুপ্ত হইবে এবং উক্ত section এরপর নিম্নরূপ sections 196M ও 196N সন্নিবেশিত হইবে, যথা:-

196M. Bar to the jurisdiction of the Courts.-No appeal shall lie to any civil court by any person, aggrieved by any decision or order, passed by an officer of customs before appealing to and getting decision or order thereon from the Commission (Appeal) or the Appellate Tribunal, as the case may be.

196N. Definitions.- In this Chapter,-

- (a) "appointed day" means the 1st day of October, 1995;
- (b) "President" means the President of the Appellate Tribunal.”;
- (১৯) The First Schedule এর পরিবর্তে এই আইনের প্রথম তফসিলে বর্ণিত The First Schedule সরকার কর্তৃক, সরকারী গেজেটে প্রজ্ঞাপন দ্বারা এতদুদ্দেশ্যে নির্ধারিত তারিখে প্রতিস্থাপিত হইবে এবং উক্ত তারিখে উহা কার্যকর হইবে।
- (২০) উপ-ধারা (১৩) হইতে (১৮) এর বিধানাবলী ১লা অক্টোবর, ১৯৯৫ তারিখে কার্যকর হইবে।

৬। Income Tax Ordinance, 1984 (XXXVI of 1984) এর-

(১) section 2 এর-

- (ক) clause (11) "and includes a body corporate" কমা ও শব্দগুলির পরিবর্তে "or কোম্পানী আইন, ১৯৯৪ (১৯৯৪ সনের ১৮ নং আইন), and includes a body corporate" শব্দগুলি, কমাগুলি, সংখ্যাগুলি ও বন্ধনীগুলি প্রতিস্থাপিত হইবে;
- (খ) clause (19) এর "and includes a Senior Commissioner of Taxes" শব্দগুলি বিলুপ্ত হইবে;
- (গ) clause (20) এর দুই স্থানে উল্লিখিত "the Companies Act, 1913 (VII of 1913)" শব্দগুলি, কমা, সংখ্যাগুলি ও বন্ধনীগুলির পরিবর্তে উভয় স্থানে "the Companies Act, 1913 (VII of 1913) or কোম্পানী আইন, ১৯৯৪ (১৯৯৪ সনের ১৮ নং আইন)" শব্দগুলি, কমাগুলি, সংখ্যাগুলি ও বন্ধনীগুলি প্রতিস্থাপিত হইবে;
- (ঘ) clause (24) এর "the Companies Act, 1913 (VII of 1913)" শব্দগুলি, কমা, সংখ্যাগুলি ও বন্ধনীগুলির পরিবর্তে "the Companies Act, 1913 (VII of 1913) or কোম্পানী আইন, ১৯৯৪ (১৯৯৪ সনের ১৮ নং আইন)" শব্দগুলি, কমাগুলি, সংখ্যাগুলি ও বন্ধনীগুলি প্রতিস্থাপিত হইবে;

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- (ঙ) clause (53) বিলুপ্ত হইবে;
- (চ) clause (59A) বিলুপ্ত হইবে;
- (ছ) clause (67) বিলুপ্ত হইবে;
- (২) section 3 এর clause (IA) বিলুপ্ত হইবে;
- (৩) section 4 এর sub-section (2) এর "a Senior Commissioner of Taxes and" শব্দগুলি বিলুপ্ত হইবে;
- (৪) section 4 এর পর নিম্নরূপ নতুন section 4A সন্নিবেশিত হইবে, যথা:-

4A. Delegation of powers.-The Board may, by notification in the official Gazette, and subject to such limitations or conditions, if any, as may be specified therein, empower by name or designation,-

- (a) any Inspecting Additional Commissioner of Taxes to exercise the powers of a Commissioner of Taxes, and
- (b) any Appellate Additional Commissioner of Taxes to exercise the powers of a Commissioner of Taxes (Appeal),";
- (৫) section 5 এর sub-section (1) এর "a Senior Commissioner," শব্দগুলি ও কমা বিলুপ্ত হইবে;
- (৬) section 6 এর sub-section (1) এর clause (a) বিলুপ্ত হইবে;
- (৭) section 23 এর sub-section (1) এর-
- (ক) clause (b) এর শেষে সেমিকোলনটির পরিবর্তে একটি কোলন প্রতিস্থাপিত হইবে এবং তৎপর নিম্নরূপ proviso সংযোজিত হইবে, যথা:-

Provided that no allowance or deduction on account of any interest or commission paid under clause (a) or (b), as the case may be, in respect of, or allocable to the securities of Government which have been issued with the condition that interest thereon shall not be liable to tax, shall be made in computing the income under section 22.";

(খ) clause (c) বিলুপ্ত হইবে;

(৮) section 25 এর sub-section (1) এর clause (h) এর পরিবর্তে নিম্নরূপ clause (h) প্রতিস্থাপিত হইবে, যথা :-

æ(h) an amount equal to one-fifth of the annual value of the property in respect of expenditure for repairs, collection of rent, water and sewerage, electricity and salary of darwan, security guard, pumpman, liftman and caretaker and all other expenditure related to maintenance and provision of basic services, in case evidences of such expenditure are not furnished by the assessee:

Provided that the amount of total deductions under this clause shall be upto one-fourth of the annual value of the property if evidences of the above expenditure are produced and found correct on verification.” ;

(৯) section 29 এর sub-section (1) এর-

(ক) clause (Xa) তে æthe Companies Act, 1913 (VII of 1913)” শব্দগুলি, সংখ্যাগুলি, কমা ও বন্ধনীগুলির পরিবর্তে æthe Companies Act, 1913 (VII of 1913) or কোম্পানী আইন, ১৯৯৪ (১৯৯৪ সনের ১৮ নং আইন)” শব্দগুলি, সংখ্যাগুলি, কমাগুলি ও বন্ধনীগুলি প্রতিস্থাপিত হইবে;

(খ) clause (xviiiiaa) এর দ্বিতীয় proviso এর শেষ প্রান্তস্থিত কোলনটি বিলুপ্ত হইবে, অতঃপর নিম্নরূপ শব্দসমূহ ও কোলন সংযোজিত হইবে;

æor till the assessment year the actual provision in respect of which is equal to the bad and doubtful debts as per Bangladesh Bank’s guidelines in this behalf:”;

(১০) section 32 এর-

(ক) sub-section (1) এর পর নিম্নরূপ sub-section (1A) সন্নিবেশিত হইবে, যথা:-

æ(1A) No deduction in respect of cost of acquisition as contemplated in sub-section (1) shall be allowed for the purpose of computation of income under the head æCapital gains” on account of the transfer of any capital asset acquired by the assessee as a bonus share.”;

(খ) sub-section (5) এর "same" শব্দটি বিলুপ্ত হইবে;

(গ) sub-section (7) এর পরিবর্তে নিম্নরূপ sub-section (7) প্রতিস্থাপিত হইবে, যথা:-

“(7) Notwithstanding anything contained in this section or section 31, where a capital gain arises from the transfer of a capital asset being Government securities and stocks and shares of public companies listed with a stock exchange in Bangladesh, other than bonus share of a company, then no tax shall be charged under section 31.”;

(ঘ) sub-section (9) এর "in the acquisition of stocks or shares of public limited companies which fulfil the conditions laid down in paragraph 8 of part B of the Sixth Schedule" শব্দগুলি ও সংখ্যাটির পরিবর্তে "in the acquisition, otherwise than by purchase, or transfer from previous holders, of stocks or shares of public limited companies listed with a stock exchange in Bangladesh" শব্দগুলি ও কমাগুলি প্রতিস্থাপিত হইবে;

(ঙ) sub-section (10) ও sub-section (11) এর "the Companies Act, 1913 (VII of 1913)" শব্দগুলি, কমা, সংখ্যাগুলি ও বন্ধনীগুলির পরিবর্তে উভয় স্থানে "the Companies Act, 1913 (VII of 1913) or কোম্পানী আইন, ১৯৯৪ (১৯৯৪ সনের ১৮ নং আইন)" শব্দগুলি, কমাগুলি, সংখ্যাগুলি ও বন্ধনীগুলি প্রতিস্থাপিত হইবে;

(১১) section 35 এর sub-section (3) এর "the Companies Act, 1913 (VII of 1913)" শব্দগুলি, কমা, সংখ্যাগুলি ও বন্ধনীগুলির পরিবর্তে "the Companies Act, 1913 (VII of 1913) or কোম্পানী আইন, ১৯৯৪ (১৯৯৪ সনের ১৮ নং আইন)" শব্দগুলি, কমাগুলি, সংখ্যাগুলি ও বন্ধনীগুলি প্রতিস্থাপিত হইবে;

(১২) section 42 এর-

(ক) sub-section (2) বিলুপ্ত হইবে;

(খ) sub-section (3) এর "an unregistered firm" শব্দগুলির পরিবর্তে "a firm" শব্দগুলি প্রতিস্থাপিত হইবে;

- (১৩) section 43 এর- sub-section (3) এর "and also, in the case of a registered firm, of the tax payable by it;" শব্দগুলি, কমাগুলি ও সেমিকোলনটি বিলুপ্ত হইবে;
- (১৪) section 45 এর sub-section (2B) এর clause (a) এর sub-clause (ii) এর "the Companies Act, 1913 (VII of 1913)" শব্দগুলি, কমা, সংখ্যাগুলি ও বন্ধনীগুলির পরিবর্তে "the Companies Act, 1913 (VII of 1913) or কোম্পানী আইন, ১৯৯৪ (১৯৯৪ সনের ১৮ নং আইন)" শব্দগুলি, কমাগুলি, সংখ্যাগুলি ও বন্ধনীগুলি প্রতিস্থাপিত হইবে;
- (১৫) section 46 এর পর নিম্নরূপ নতুন section 46A সন্নিবেশিত হইবে, যথা:-

46A. Exemption from tax of newly established industrial undertakings, etc. in certain cases.-

(1) Subject to the provisions of this Ordinance, profits and gains of an industrial undertaking tourist industry or physical infrastructure facility (hereinafter referred to as the said undertaking) set-up in Bangladesh between the first day of July, 1995 and the thirtieth day of June, 2000 (both days inclusive) shall be exempt from the tax payable under this Ordinance for the period specified below-

- (a) if the said undertaking is set-up in Dhaka and Chittagong divisions, excluding the hill districts of Rangamati, Bandarban and Khagrachari, for a period of five years beginning with the month of commencement of commercial production or operation of the said undertaking;
- (b) if the said undertaking is set-up in Rajshahi, Khulna and Barisal divisions and the hill districts of Rangmati, Bandarban and Khagrachari, for a period of seven years beginning with the month of commencement of commercial production or operation of the said undertaking.

- (2) 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 an Act of Parliament with its head office in Bangladesh; or
 - (ii) a company as defined in the Companies Act, 1913 (VII of 1913) or 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 one lakh Taka on the date of commencement of commercial production or operation;
- (b) that the said undertaking is engaged in-
- (i) the manufacture of goods or materials or the subjection of goods or materials to any such process, or the exploration and extraction of mineral resources and processing of agricultural products;
 - (ii) providing, on commercial basis, physical infrastructure facility;
 - (iii) tourist industry as defined in the explanation to section 46.

Explanation.- For the purpose of this section, “physical infrastructure facility” means generation, transformation, conversion, transmission and distribution or supply of electrical energy or hydraulic power, or road, highway, bridge, airport, or the system of railway or tele-communication, or such other public facility of similar nature as may be specified by the Board in this behalf by notification in the official Gazette;

- (c) that a part of the income exempted under sub-section (1) is invested, within two years from the end of the period to which the exemption under that sub-section relates, in the said undertaking or in any new industrial undertaking or in any productive assets being

stocks and shares of a public company or bonds or securities issued by the Government and such investment is not less than thirty *per cent* of such income, 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;

- (d) 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;
 - (e) that the said undertaking is approved, and during the relevant income year, stands approved by the Board for the purposes of this section;
 - (f) that the 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 one hundred eighty days from the date of commencement of commercial production or operation.
- (3) The Board shall give its decision on an application made under clause (f) of sub-section (2) within three months from the date of receipt of the application by the Board, failing which the undertaking shall be deemed to have been approved by the Board for the purposes of this section.
 - (4) The Board may, on an application of any person aggrieved by any decision or order passed under sub-section (3), if the application is made within four months of the receipt of such decision or order, review the previous decision or order and pass such order in relation thereto as it thinks fit.
 - (5) The profits and gains of the undertaking 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 and extra depreciation, if any, specified in paragraph 3 and 4 of the Third Schedule shall be allowed.

- (6) The profits and gains of the said undertaking shall be computed separately from other income, profits and gains of the assessee, if any, and where the assessee sustains a loss from such undertaking it shall be carried forward and set off against the profits and gains of the said undertaking for the following year and where it cannot be wholly set off, the amount of the loss not so set off, shall be carried forward beyond the period specified by the Board in the order issued under sub-section (3) or (4).
- (7) 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; and
 - (b) any income of the said undertaking classifiable as "Capital gains" chargeable under the provisions of section 31.
- (8) 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 will stand withdrawn for the relevant assessment year and the Deputy Commissioner of Taxes shall determine the tax payable for such year.
- (9) Any such undertaking 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 orders thereon as it may deem fit.
- (10) 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.

- (11) The Board may make rules regulating the procedure for the grant of approval under sub-section (3), review under sub-section (4) and furnishing of information regarding payment of other taxes by the said undertaking and any other matters connected with or incidental to operation of this section.”;
- (১৬) section 47 এর sub-section (1) এর Explanation এর clause (a) (ii) এর “one lakh taka” শব্দগুলির পরিবর্তে “three lakh Taka” শব্দগুলি প্রতিস্থাপিত হইবে;
- (১৭) section 53A এর “any company as defined in the Companies Act, 1913 (VII of 1913)” শব্দগুলি, কমাটি, সংখ্যাগুলি ও বন্ধনীগুলির পরিবর্তে “any company as defined in clause (20) of section 2” শব্দগুলি, সংখ্যাগুলি ও বন্ধনীগুলি প্রতিস্থাপিত হইবে;
- (১৮) section 53C এর “the Companies Act, 1913 (VII of 1913)” শব্দগুলি, কমা, সংখ্যাগুলি ও বন্ধনীগুলির পরিবর্তে “the Companies Act, 1913 (VII of 1913) or কোম্পানী আইন, ১৯৯৪ (১৯৯৪ সনের ১৮ নং আইন)” শব্দগুলি, কমাগুলি, সংখ্যাগুলি ও বন্ধনীগুলি প্রতিস্থাপিত হইবে;
- (১৯) section 53E এর পরিবর্তে নিম্নরূপ section 53E প্রতিস্থাপিত হইবে, যথা:-
- “53E. Deduction or collection at source from commission or fees.-** 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 the Companies Act, 1913 (VII of 1913) or কোম্পানী আইন, ১৯৯৪ (১৯৯৪ সনের ১৮ নং আইন) which makes any payment to any distributor or to any other persons by way of commission or fees for distribution or marketing of goods manufactured by it shall deduct or collect at the time of credit of such commission or fees or at the time of payment thereof, whichever is earlier, as advance tax an amount at the rate of five *per cent.* of commission or fees payable.”;
- (২০) section 53G এর-
- (ক) “ten per cent” শব্দগুলির পরিবর্তে “five per cent” শব্দগুলি প্রতিস্থাপিত হইবে;

(খ) শেষ প্রাপ্তস্থিত ফুলস্টপটির পরিবর্তে একটি কোলন বসিবে, তৎপর নিম্নোক্ত proviso সংযোজিত হইবে, যথা:-

“Provided that no tax shall be deducted under this section if total amount of insurance commission during the income year does not exceed twenty-five thousand Taka.”;

(২১) section 54 এর sub-section (2) এর proviso তে “five thousand taka” শব্দগুলির পরিবর্তে “ten thousand Taka” শব্দগুলি প্রতিস্থাপিত হইবে;

(২২) section 57 এর বিদ্যমান বিধান উক্ত section এর sub-section (1) হিসাবে পুনর্সংখ্যায়িত হইবে এবং তৎপর নিম্নরূপ sub-section (2) সংযোজিত হইবে, যথা:-

(2) The Commissioner of Taxes or the Deputy Commissioner of Taxes, as the case may be, to whom the statement in respect of deduction or collection of tax is required to be submitted in accordance with the rules made under this Ordinance, shall, notwithstanding the provisions of section 137, take necessary action for realisation of tax along with the additional amount payable under clause (b) of sub-section (1) from the person deemed to be an assessee in default under clause (a) of that sub-section.”;

(২৩) section 82 এর Explanation এর “the Companies Act, 1913 (VII of 1913)” শব্দগুলি, কমা, সংখ্যাগুলি ও বন্ধনীগুলির পরিবর্তে “the Companies Act, 1913 (VII of 1913) or কোম্পানী আইন, ১৯৯৪ (১৯৯৪ সনের ১৮ নং আইন)” শব্দগুলি, কমাগুলি, সংখ্যাগুলি এবং বন্ধনীগুলি প্রতিস্থাপিত হইবে;

(২৪) section 82 এর পর নিম্নরূপ নূতন section 82A এবং section 82B সন্নিবেশিত হইবে, যথা:-

82A. Assessment under simplified procedure.- Where an assessee, other than a public company as defined in the Companies Act, 1913 (VII of 1913) or কোম্পানী আইন, ১৯৯৪ (১৯৯৪ সনের ১৮ নং আইন), who has previously been assessed for any assessment year ended on or before the thirtieth day of June, 1995, files a return showing income for the income year relevant to the assessment year commencing on or after the first day of July, 1995 and ending on or before the thirtieth day of June, 1997 and the income shown in such

return is higher by not less than ten per cent over the last assessed income and has also increased by at least a further sum of ten per cent. for each preceding assessment year in respect of which the assessment is pending, the return filed by the assessee shall be deemed to be correct and complete and the Deputy Commissioner of Taxes shall assess the total income of the assessee on the basis of such return and determine the tax payable by him on the basis of such assessment, provided-

- (a) he has, at the time of filing such return made payment of the tax on the basis of the return or Taka twelve hundred, whichever is higher, and the assessment on the basis of such return shall not result in any refund; and
- (b) the net accretion of his wealth shall not, if he is required to submit statement of assets and liabilities under section 75 (2) (d), exceed the increase in income over that of the assessed or shown income of the immediately preceding income year, as the case may be.

82B. Assessment on the basis of return.- (1) The Deputy Commissioner of Taxes shall assess under section 82, the total income of such classes of assesses as the Board may direct, from time to time, on the basis of the returns filed by such assesseees and determine the tax payable by them.

- (2) Notwithstanding any anything contained in sub-section (1) and section 93, any authority subordinate to the Board, if so authorised by the Board within three years from the end of the assessment year, shall, in relation to any particular assessee, audit the assessment in respect of not more than one assessment year out of the assessments for the three relevant assessment years completed as per direction under sub-section (1) and refer the same to the Deputy Commissioner of Taxes for re-assessment, if so required, and the Deputy Commissioner of Taxes shall thereupon proceed to make the assessment under section 83 or section 84, as the case may be.”;

(২৫) section 83A এর-

- (ক) sub-section (2) এর পরিবর্তে নিম্নরূপ sub-section (2) প্রতিস্থাপিত হইবে; যথা:-

æ(2). Notwithstanding anything contained in sub-section (1) and section 93, any authority subordinate to the Board, if so authorised by the Board within three years from the end of the assessment year, shall, audit the assessment in respect of not more than one assessment year out of the assessments for the three relevant assessment years of an assessee completed under sub-section (1) and refer the same to the Deputy Commissioner of Taxes for re-assessment, if so required, and the Deputy Commissioner of Taxes shall thereupon proceed to make the assessment under section 83 or section 84, as the case may be.”;

(খ) sub-section (4) এর æeighteen hundred” শব্দগুলির পরিবর্তে ætwelve hundred” শব্দগুলি প্রতিস্থাপিত হইবে;

(২৬) section 85 এর-

(ক) sub-section (1) এর-

(১) clause (a) বিলুপ্ত হইবে;

(২) clause (b) এর æan unregistered firm” শব্দগুলির পরিবর্তে æa firm” শব্দগুলি প্রতিস্থাপিত হইবে;

(খ) sub-section (2) এর clause (c) এর ætax” শব্দটির পরিবর্তে æincome” শব্দটি প্রতিস্থাপিত হইবে;

(২৭) sub-section 93 এর-

(ক) sub-section (2) এর æor he has obtained” শব্দগুলির পরিবর্তে æand he has obtained” শব্দগুলি প্রতিস্থাপিত হইবে;

(খ) sub-section (3) এর clause (b) এবং proviso এর æeight years” শব্দগুলির পরিবর্তে æfive years” শব্দগুলি প্রতিস্থাপিত হইবে;

(২৮) section 94 এর-

(ক) sub-section (1) এর শেষ প্রাপ্তস্থিত ফুলস্টপের পরিবর্তে একটি কোলন প্রতিস্থাপিত হইবে এবং তৎপর নিম্নরূপ provsio সংযোজিত হইবে, যথা:-

“Provided that the provisions of this sub-section shall have effect as if for the words “two years”, in relation to the income which is first assessable in any assessment year commencing on or after the first day of July, 1995, the words “one year” were substituted.”;

(খ) sub-section (2) এর-

- (১) clause (a) এর “four years” শব্দগুলির পরিবর্তে “two years” শব্দগুলি প্রতিস্থাপিত হইবে;
- (২) clause (b) এর “two years” শব্দগুলির পরিবর্তে “one year” শব্দগুলি প্রতিস্থাপিত হইবে;

(২৯) CHAPTER XIII বিলুপ্ত হইবে;

(৩০) section 116 এর-

- (ক) sub-section (1) এর “Senior Commissioner, the” শব্দগুলি ও কমাটি বিলুপ্ত হইবে;
- (খ) sub-section (2) এর “the Senior Commissioner,” শব্দগুলি ও কমাটি বিলুপ্ত হইবে;
- (গ) sub-section (3) এর “Senior Commissioner, the” শব্দগুলি ও কমাটি বিলুপ্ত হইবে;
- (ঘ) Proviso তে “Senior Commissioner or” শব্দগুলি বিলুপ্ত হইবে;

(৩১) section 117 এর-

- (ক) sub-section (1) এর “the Senior Commissioner or” শব্দগুলি বিলুপ্ত হইবে;
- (খ) sub-section (8) এবং উহার proviso এর “the Senior Commissioner or” শব্দগুলি বিলুপ্ত হইবে;

(৩২) section 118 এর sub-section (2) এর “the Senior Commissioner or” শব্দগুলি বিলুপ্ত হইবে;

(৩৩) section 128 এর sub-section (1) এর proviso টি বিলুপ্ত হইবে;

(৩৪) section 135 এর sub-section (3) এর proviso এর “the Deputy Commissioner of Taxes may in his discretion” শব্দগুলির পরিবর্তে “the Deputy Commissioner of Taxes shall” শব্দগুলি প্রতিস্থাপিত হইবে;

(৩৫) section 149 এর "except as otherwise provided in this Ordinance, refund the amount" শব্দগুলি ও ক্রম পরিবর্তে "refund the amount, unless set off against tax or treated as payment of tax as per provisions of section 152," শব্দগুলি ও ক্রমগুলি প্রতিস্থাপিত হইবে;

(৩৬) section 150 এর sub-section (2) এর পরিবর্তে নিম্নরূপ sub-section (2) প্রতিস্থাপিত হইবে, যথা:-

"(2) No claim for refund under this Chapter shall be allowed unless it is made within two years from the date of service of the demand notice which relates to the refund.";

(৩৭) section 151 এর-

(ক) "relevant assessment order or" শব্দগুলি বিলুপ্ত হইবে; এবং

(খ) "ten per cent." শব্দগুলির পরিবর্তে "seven and a half per cent" শব্দগুলি প্রতিস্থাপিত হইবে;

(৩৮) section 152C এর sub-section (5) এর proviso তে "the Income Tax Appellate Tribunal" শব্দগুলির পরিবর্তে "the Taxes Appellate Tribunal" শব্দগুলি প্রতিস্থাপিত হইবে;

(৩৯) section 153 এর-

(ক) sub-section (1) এর clause (e) তে "127" সংখ্যাটির পর "128" ক্রমাঙ্ক ও সংখ্যাটি সন্নিবেশিত হইবে;

(খ) sub-section (3) এর clause (a) ও (b) এর পরিবর্তে নিম্নরূপ clauses (a) ও (b) প্রতিস্থাপিত হইবে, যথা:-

(a) in the case of assessment, except presumptive assessment under section 84A, fifteen per cent of the tax payable on the basis of such assessment or the tax payable on the basis of return under section 74, whichever is the higher, has been paid; and

(b) in the case of presumptive assessment under section 84A, twenty-five per cent of the tax payable on the basis of such assessment or the tax payable on the basis of return under section 74, whichever is the higher, has been paid:

Provided that the Commissioner of Taxes concerned may, on an application made in this behalf, modify or waive, in any case, the requirement of such payment under clause (a) or (b).";

(৪০) section 154 এর sub-section (2) এর "thirty days" শব্দগুলির পরিবর্তে "sixty days" শব্দগুলি প্রতিস্থাপিত হইবে;

(৪১) section 158 এর-

(ক) sub-section (3) এর "if the Commissioner directs" শব্দগুলির পরিবর্তে "if the Board directs" শব্দগুলি প্রতিস্থাপিত হইবে;

(খ) sub-section (4) এর পরিবর্তে নিম্নরূপ sub-section (4) প্রতিস্থাপিত হইবে, যথা:-

(4) An appeal shall be filed,-

(a) in the case of appeal under sub-section (1), within sixty days; and

(b) in the case of appeal under sub-section (3), within one hundred and twenty days of the date on which the order sought to be appealed against is communicated to the assessee or to the Commissioner, as the case may be:

Provided that the Appellate Tribunal may admit an appeal after the expiry of the period specified above if it is satisfied that there was sufficient cause for not presenting the appeal within that period.”;

(৪২) section 160 এর sub-section (1) এর প্রথম ও দ্বিতীয় proviso বিলুপ্ত হইবে;

(৪৩) section 162 এর sub-section (1) এর প্রথম ও দ্বিতীয় proviso বিলুপ্ত হইবে;

(৪৪) THE FIRST SCHEDULE এর PART B এর paragraph 2 এর sub-paragraph (1) এর পরিবর্তে নিম্নরূপ sub-paragraph (1) প্রতিস্থাপিত হইবে, যথা:-

(1) The Commissioner shall, within six months from the date of receipt of the application by him for according recognition to any provident fund, accord such recognition, failing which the provident fund shall be deemed to have been accorded recognition, and the Commissioner may, if, in his opinion, the provident fund contravenes any of the conditions specified in paragraph 3 and the rules made by the Board in that behalf, withdraw such recognition at any time.”;

(৪৫) THE SECOND SCHEDULE এর paragraph 2 এর-

(ক) sub-paragraph (a) এর "two years" শব্দগুলির পরিবর্তে "five years" শব্দগুলি প্রতিস্থাপিত হইবে, যথা:-

(খ) sub-paragraph (b) এর-

(১) clause (i) এর- "or a firm registered under section III" শব্দগুলি ও সংখ্যাগুলি বিলুপ্ত হইবে; এবং

(২) clause (ii) এর পরিবর্তে নিম্নরূপ clause (ii) প্রতিস্থাপিত হইবে, যথা:-

æ(ii) in the case of other assessee where the capital gains arise as a result of disposal by the assessee of his capital assets after five years from the date of their acquisition, tax payable on the capital gains at the rate applicable to his total income including the said capital gains, or tax at the rate of fifteen *per cent* on the amount of the capital gains, whichever is the lower.”;

(৪৬) THE THIRD SCHEDULE এর paragraph 7 এর পর নিম্নরূপ paragraph 7A সন্নিবেশিত হইবে, যথা:-

æ7A. Accelerated depreciation allowance on machinery and plant.- (1) In the case of machinery or plant (other than office appliances and road transport vehicles) which not having been previously used in Bangladesh, has been or is used-

(a) in the expansion unit set-up between the first day of July, 1995 and the thirtieth day of June, 2000 (both days inclusive) in any existing undertaking enjoying exemption from tax under section 46A; or

(b) between the first day of July, 1995 and the thirtieth day of June, 2000 (both days inclusive) in the treatment and disposal of toxic and environmentally hazardous wastes or in the research and development in any industrial undertaking owned and managed by a company as defined in clause (20) of section 2, an amount by way of accelerated depreciation allowance shall, subject to the conditions set out in sub-paragraph (2), be allowed and computed as follows, namely:-

- (i) for the first year in 80 *per cent* of the actual cost of the machinery or plant to the assessee; which the expansion unit starts commercial production or operation or, as the case may be, the undertaking starts operation,
- (ii) for the next following 20 *per cent* of the actual cost of the machinery or plant to the assessee; year

Explanation.- For the purposes of this paragraph, "expansion unit" means the expansion of an existing undertaking if such expansion constitutes-

- (a) an identifiable unit for production or operation of similar or other goods or class of goods or services;
- (b) a similar unit carrying on an identifiable industrial process, but does not include an undertaking which is formed by splitting up or reconstruction of an existing business or by transfer of machinery or plant of an existing business in Bangladesh to a new business.
- (2) The undertaking referred to in clause (a) or (b) of sub-paragraph (1) shall fulfil the following conditions, namely:-
- (a) that the application in the prescribed form for accelerated depreciation allowance under this paragraph, as verified in the prescribed manner, is submitted to the Board within four months from the end of the month of commencement of commercial production or operation; and
- (b) that the particulars required for the purpose of entitlement to, or claiming accelerated depreciation allowance under this paragraph have been furnished.
- (3) The Board shall give its decision on an application under sub-paragraph (2) (a) within three months from the date of receipt of the application by the Board, failing which accelerated depreciation shall be deemed to have been allowed by the Board for the purposes of this paragraph.

- (4) The machinery or plant on which accelerated depreciation is allowed under this paragraph shall not be entitled to any other depreciation allowance under this Ordinance.
- (5) The Board may, on an application by any person aggrieved by any decision or order passed under sub-paragraph (3), if the application is made within four months of the receipt of such decision or order, review the previous decision or order and pass such order in relation thereto as it thinks fit.”;
- (৪৭) THE FOURTH SCHEDULE এর paragraph 4 এর sub-paragraph (c) এর পরিবর্তে নিম্নরূপ sub-paragraph (c) প্রতিস্থাপিত হইবে, যথা:-
- æ(c) interest received in respect of any securities of the Government which have been issued with the condition that interest thereon shall not be liable to tax shall be excluded.”;
- (৪৮) THE SIXTH SCHEDULE এর-
- (১) PART A এর-
- (ক) paragraph 14 এর sub-paragraph (g) এর পর নিম্নরূপ নতুন sub-paragraph (h) সংযোজিত হইবে, যথা:-
- æ(h) in respect of a building the erection of which is completed at any time between the first day of July, 1995 and the thirtieth day of June, 2000 (both days inclusive) and the building is intended to be, and is actually, used for residential purposes only, for a period of five years from the date of such completion, subject to the following limits, namely:-
- | | |
|-------------------------------------------------------------------------------------------------|---------------------------|
| (i) in a case where the annual value of such building does not exceed thirty six thousand Taka, | the whole of such value; |
| (ii) in a case where the annual value of such building exceeds thirty six thousand Taka, | thirty six thousand Taka: |

Provided that where an assessee claims exemption in respect of more than one such building, the exemption under this clause shall be restricted to such portion of the aggregate annual value of such buildings as does not exceed thirty six thousand Taka.”;

(খ) paragraph 15 এর বিদ্যমান বিধান উহার sub-paragraph (1) হিসাবে পুনর্সংখ্যায়িত হইবে এবং তৎপর নিম্নরূপ নতুন sub-paragraph (2) সংযোজিত হইবে, যথা:-

æ(2) An application for approval of contract of service under sub-paragraph (1) shall be submitted to the Board at any time before the commencement of the service of the technician or within six months of such commencement and the Board shall give its decision on such application within six months from the date on which the application was received by the Board, failing which the approval shall be deemed to have been accorded after the expiry of the said period.”;

(গ) paragraph 26 এর পর নিম্নরূপ paragraph 27 ও 28 সংযোজিত হইবে, যথা:-

æ27. Notwithstanding anything contained in any order or regulation for the time being in force, any income of an individual, being an indigenous hillman of any of the hill districts of Rangamati, Bandarban and Khagrachari, which has been derived solely from economic activities undertaken within the said hill districts.

28. An amount equal to fifty *per cent* of the income of an assessee, other than a company not registered in Bangladesh, derived from the business of export.

Explanation.- For the purpose of this paragraph,-

- (a) sale of locally manufactured machinery, equipments and other finished products within the country to any agency against its procurement program in foreign exchange quota; and
- (b) supply of locally manufactured raw materials and other inputs to export-oriented industry under internal back-to-back letter of credit,

shall also be included in the definition of æbusiness of export.”;

(2) PART B এর-

- (ক) শিরোনামা EXEMPTION AND ALLOWANCES” এর পর æFOR ASSESSEES BEING RESIDENT” শব্দগুলি সংযোজিত হইবে;
- (খ) paragraph 11 এর æGovernment” শব্দটির পর æor by a Scheduled Bank with the prior approval of the Government” শব্দগুলি সংযোজিত হইবে; এবং
- (গ) paragraph 16 এর æan unregistered firm” শব্দগুলির পরিবর্তে æa firm” শব্দগুলি প্রতিস্থাপিত হইবে।

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৭। দানকর আইন, ১৯৯০ (১৯৯০ সনের ৪৪ নং আইন) এর ধারা ৪ এর উপ-ধারা (১) এর দফা (গ) এর পরিবর্তে নিম্নরূপ দফা (গ) প্রতিস্থাপিত হইবে, যথা:-

“(গ) দান যদি দাতব্য উদ্দেশ্যে নিম্নবর্ণিত কোন তহবিল বা প্রতিষ্ঠানকে করা হয়, যথা:-

- (অ) বাংলাদেশে প্রচলিত কোন আইন দ্বারা প্রতিষ্ঠিত কোন বিশ্ববিদ্যালয় বা শিক্ষা বোর্ডের স্বীকৃতিপ্রাপ্ত অথবা সরকার কর্তৃক স্বীকৃত বা পরিচালিত কোন পলিটেকনিক ইন্সটিটিউটসহ যে কোন শিক্ষা প্রতিষ্ঠান;
- (আ) সরকার বা কোন স্থানীয় কর্তৃপক্ষ কর্তৃক স্বীকৃত বা পরিচালিত অথবা সরকার বা কোন স্থানীয় কর্তৃপক্ষের নিকট হইতে সাহায্যপ্রাপ্ত কোন হাসপাতাল;
- (ই) সরকার কর্তৃক গঠিত বা অনুমোদিত কোন বন্যা বা দুর্যোগ মোকাবিলা তহবিল;
- (ঈ) সাধারণ জনগণের কল্যাণার্থে পরিচালিত নয় এমন কোন ব্যক্তিগত ধর্মীয় প্রতিষ্ঠান ব্যতীত, ধর্মীয় বা দাতব্য উদ্দেশ্যে বাংলাদেশে প্রতিষ্ঠিত ও বোর্ড কর্তৃক অনুমোদিত কোন প্রতিষ্ঠান বা তহবিল;”।

৮। মূল্য সংযোজন কর আইন, ১৯৯১ (১৯৯১ সনের ২২ নং আইন) এর-

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- (১) ধারা ২ (জ), ৩(২), ২০, ২২, ২৬(১), ২৭(১), ৩৯(২), ৪০, ৪২, ৪৮, ৫২ এবং ৭২ এর “কালেক্টর”, “অতিরিক্ত কালেক্টর”, “যুগ্ম-কালেক্টর”, “উপ-কালেক্টর”, “সহকারী কালেক্টর”, “কালেক্টরের”, “অতিরিক্ত কালেক্টরের”, “যুগ্ম-কালেক্টরের”, “উপ-কালেক্টরের” ও “সহকারী কালেক্টরের” শব্দগুলির পরিবর্তে, যথাক্রমে, “কমিশনার”, “অতিরিক্ত কমিশনার”, “যুগ্ম-কমিশনার”, “উপ-কমিশনার”, “সহকারী কমিশনার”, “কমিশনারের”, “অতিরিক্ত কমিশনারের”, “যুগ্ম-কমিশনারের”, “উপ-কমিশনারের” ও “সহকারী কমিশনারের” শব্দগুলি প্রতিস্থাপিত হইবে;
- (২) ধারা ৫ এর উপ-ধারা (১) এর section 25” শব্দটি ও সংখ্যাটির পর “অথবা section 25A” শব্দগুলি, সংখ্যাটি ও অক্ষরটি সন্নিবেশিত হইবে;
- (৩) ধারা ৬ এর উপ-ধারা (৪ক) ও (৪খ) এর “বিধি দ্বারা” শব্দগুলির পরিবর্তে “বোর্ড কর্তৃক প্রদত্ত আদেশ দ্বারা” শব্দগুলি উভয়স্থানে প্রতিস্থাপিত হইবে;
- (৪) ধারা ৭ এর উপ-ধারা (২) এ দফা (ক) এর section 25” শব্দটি ও সংখ্যাটির পর “অথবা section 25A” শব্দগুলি, সংখ্যাটি ও অক্ষরটি সন্নিবেশিত হইবে;
- (৫) ধারা ৮গ এর-
- (ক) উপাত্ত টীকার “আদেশ ও আপীল” শব্দগুলির পরিবর্তে “আবেদন, আপীল ইত্যাদি” শব্দগুলি ও কমা প্রতিস্থাপিত হইবে;
- (খ) উপ-ধারা (১) এর পরিবর্তে নিম্নরূপ উপ-ধারা (১) প্রতিস্থাপিত হইবে, যথা:-
- “(১) এই আইনের অন্য কোন ধারায় যাহা কিছুই থাকুক না কেন, কোন করদাতা বিধি দ্বারা নির্ধারিত ফরমে ও পদ্ধতিতে ধারা ৮ এর অধীন বার্ষিক ভিত্তিতে টার্নওভার কর নির্ধারণের উদ্দেশ্যে কমিশনারের নিকট আবেদন করিতে অথবা, সংশ্লিষ্ট বিভাগীয় কর্মকর্তাগণ কর্তৃক গৃহীত এতদসম্পর্কিত যে কোন সিদ্ধান্তের বিরুদ্ধে, উক্ত সিদ্ধান্ত প্রদানের তারিখ হইতে ষাট দিনের মধ্যে, আপীল করিতে পারিবেন।”
- (গ) উপ-ধারা (৬) এর পরিবর্তে নিম্নরূপ উপ-ধারা (৬), (৭) ও (৮) প্রতিস্থাপিত হইবে, যথা:-

“(৬) কোন করদাতার কর নির্ধারণ-আবেদনের উপর কমিশন কর্তৃক প্রদত্ত সিদ্ধান্ত, উহা প্রদানের তারিখ হইতে ষাট দিনের মধ্যে উক্ত করদাতা বা সংশ্লিষ্ট কমিশনার কর্তৃক দাখিলকৃত আবেদনের পরিশ্রেক্ষিতে, কমিশনার পুনর্বিবেচনা করিতে পারিবে যদি কমিশনারের মতে-

- (ক) উক্ত সিদ্ধান্তের কোন আইনগত ভুল রহিয়াছে, অথবা
- (খ) বিষয়টি সম্পর্কে উক্ত সিদ্ধান্ত-পরবর্তীকালে এমন কিছু তথ্য পাওয়া গিয়াছে যাহা উক্ত কর নির্ধারণ-আবেদনটি বিবেচনাকালে উক্ত করদাতা বা সংশ্লিষ্ট কমিশনারের গোচরে ছিল না এবং যাহা তখন বিবেচিত হইলে সিদ্ধান্তটি ভিন্নরূপ হইতে পারিত।
- (৭) উপ-ধারা (৬) এর অধীনে কোন সিদ্ধান্ত পুনর্বিবেচনার উদ্দেশ্যে কমিশন উপ-ধারা (২), (৩) ও (৪) এর বিধানাবলী, যতদূর সম্ভব, অনুসরণ করিবে এবং উক্ত সিদ্ধান্ত বহাল রাখিতে বা উহাতে কোন পরিবর্তন করিতে বা উহা বাতিল করিতে বা কমিশনের বিবেচনায় সম্ভব নূতন সিদ্ধান্ত প্রদান করিতে পারিবে।
- (৮) উপ-ধারা (২) এর অধীনে কোন আপীল এবং উপ-ধারা (৭) এর অধীনে কোন পুনর্বিবেচনা কার্যক্রমে কমিশন কর্তৃক প্রদত্ত সিদ্ধান্ত চূড়ান্ত হইবে এবং তৎসম্পর্কে কোন আদালত বা অন্য কোন কর্তৃপক্ষের নিকট কোন প্রশ্ন উত্থাপন করা যাইবে না।”;
- (৬) ধারা ১৩ এর উপ-ধারা (১) এর শেষ প্রান্তস্থিত দাঁড়ির পরিবর্তে একটি কোলন প্রতিস্থাপিত হইবে এবং তৎপূর্ব নিম্নরূপ শর্তাংশটি সংযোজিত হইবে, যথা:-
- “তবে শর্ত থাকে যে, কোন রপ্তানিকৃত বা রপ্তানিকৃত বলিয়া গণ্য পণ্য বা সেবা রপ্তানির তারিখের পরবর্তী ছয় মাসের মধ্যে প্রত্যর্পণ দাবী না করা হইলে, এই ধারার অধীন প্রত্যর্পণ প্রদেয় হইবে না।
- ব্যাখ্যা।- এই উপ-ধারায়, “রপ্তানির তারিখ” বলিতে যে তারিখে রপ্তানিকৃত পণ্য বা সেবার মালিক Customs Act এর section 131 এর বিধান অনুযায়ী উক্ত পণ্য বা সেবা রপ্তানির বিল অব এক্সপোর্ট সংশ্লিষ্ট কর্মকর্তার নিকট হস্তান্তর করেন সেই তারিখ বুঝাইবে।”;
- (৭) ধারা ৩২ এর “নির্ধারিত পদ্ধতি ও ফরমে” শব্দগুলির পরিবর্তে “নির্ধারিত পদ্ধতি ও ফরমে অথবা বোর্ড কর্তৃক, সরকারী গেজেটে প্রজ্ঞাপন দ্বারা, এতদুদ্দেশ্যে অনুমোদিত অন্য কোন ফরমে” শব্দগুলি ও কমাগুলি প্রতিস্থাপিত হইবে;
- (৮) ধারা ৩৭ এর-
- (ক) উপ-ধারা (৪) এর “তাহা হইলে উক্ত নিবন্ধিত বা নিবন্ধনযোগ্য ব্যক্তির ব্যবসায় অঙ্গন তালাবদ্ধ করিয়া দেওয়া যাইবে” শব্দগুলির পরিবর্তে “তাহা হইলে,-
- (ক) নিবন্ধিত ব্যক্তির ক্ষেত্রে, তাহার ব্যবসায় অঙ্গন তালাবদ্ধ করিয়া দেওয়া যাইবে এবং তাহার নিবন্ধনও বাতিল করা যাইবে; এবং
- (খ) নিবন্ধনযোগ্য ব্যক্তির ক্ষেত্রে, তাহার ব্যবসায় অঙ্গন তালাবদ্ধ করিয়া দেওয়া যাইবে”; এবং

(খ) উপ-ধারা (৫) এর “তালাবদ্ধ করা যাইবে না” শব্দগুলির পরিবর্তে “তালাবদ্ধ করা যাইবে না বা তাহার নিবন্ধন বাতিল করা যাইবে না” শব্দগুলি প্রতিস্থাপিত হইবে;

(৯) ধারা ৪২ এর-

(ক) উপ-ধারা (১) এর পরিবর্তে নিম্নরূপ উপ-ধারা (১) ও (১ক) প্রতিস্থাপিত হইবে, যথা:-

“(১) যে কোন মূল্য সংযোজন কর কর্মকর্তা বা যে কোন ব্যক্তি কোন মূল্য সংযোজন কর কর্মকর্তার এই আইন বা কোন বিধির অধীন প্রদত্ত কোন সিদ্ধান্ত বা আদেশ দ্বারা সংক্ষুব্ধ হইলে তিনি উক্ত সিদ্ধান্ত বা আদেশের বিরুদ্ধে, পণ্যের সরবরাহ বা প্রদত্ত সেবার ক্ষেত্রে ধারা ৫৬ এর অধীন প্রদত্ত কোন আটক বা বিক্রয় আদেশ অথবা পণ্য আমদানির ক্ষেত্রে Customs Act এর section ৪২ বা section ৯৪ এর অধীন কোন আদেশ ব্যতীত, উক্ত সিদ্ধান্ত বা আদেশ প্রদানের তিন মাসের মধ্যে,-

(ক) উক্ত সিদ্ধান্ত বা আদেশ অতিরিক্ত কমিশনার বা তন্নিম্নের কোন মূল্য সংযোজন কর কর্মকর্তা কর্তৃক প্রদত্ত হইয়া থাকিলে, কমিশনার (আপীল) এর নিকট; এবং

(খ) উক্ত সিদ্ধান্ত বা আদেশ কমিশনার, কমিশনার (আপীল) বা তাহার সমমর্যাদার কোন মূল্য সংযোজন কর কর্মকর্তা প্রদত্ত হইয়া থাকিলে, Customs Act এর section ১৯৬ এর অধীন গঠিত Appellate Tribunal, অতঃপর Appellate Tribunal বলিয়া উল্লিখিত, এর নিকট

আপীল করিতে পারিবেন।

(১ক) উপ-ধারা (১) এর অধীন আপীল গ্রহণের পর,-

(ক) আপীলটি কমিশনার (আপীল) এর নিকট করা হইলে, কমিশনার (আপীল) আপীলটি সম্পর্কে তাহার বিবেচনায় প্রয়োজনীয় তদন্ত অনুষ্ঠান বা তথ্য সংগ্রহ করিতে পারিবেন এবং আপীলকারীকে শুনানীর যুক্তিসঙ্গত সুযোগদান করিয়া যে সিদ্ধান্ত বা আদেশের বিরুদ্ধে আপীল করা হইয়াছে উহা বহাল রাখিতে বা উহাতে কোন পরিবর্তন করিতে বা উহা বাতিল করিতে বা তাহার বিবেচনায় সঙ্গত কোন নূতন সিদ্ধান্ত বা আদেশ প্রদান করিতে পারিবেন:

তবে শর্ত থাকে যে, যদি কমিশনার (আপীল) এই মর্মে সন্তুষ্ট হন যে, আপীলকারী যথেষ্ট কারণবশতঃ উপরি-উক্ত তিন মাস মেয়াদের মধ্যে আপীল দায়ের করিতে সক্ষম হন নাই, তাহা হইলে তিনি আপীলকারীকে উক্ত মেয়াদের পরবর্তী দুই মাসের মধ্যে আপীল দায়ের করার অনুমতি দিতে পারিবেন; এবং

(খ) আপীলটি Appellate Tribunal এর নিকট করা হইলে, Appellate Tribunal এই আইনে যাহা কিছুই থাকুক না কেন, যতদূর সম্ভব, Customs Act এর উক্ত Tribunal সংক্রান্ত বিধানাবলী অনুযায়ী আপীলটির নিষ্পত্তি করিবে।”;

(খ) উপ-ধারা (৩) এর পর নিম্নরূপ উপ-ধারা (৪) ও (৫) সংযোজিত হইবে, যথা:-

“(৪) এই আইনে যাহা কিছুই থাকুক না কেন, উপ-ধারা (১) এর অধীন আপীল গ্রহণের তারিখ হইতে ছয় মাসের মধ্যে আপীলাত কর্তৃপক্ষ আপীলটির উপর কোন সিদ্ধান্ত প্রদান করিতে ব্যর্থ হইলে আপীলাত কর্তৃপক্ষ আপীলটি মঞ্জুর করিয়াছে বলিয়া গণ্য হইবে।

(৫) নির্ধারিত তারিখের অব্যবহিত পূর্বে বিদ্যমান ধারা ৪২ এর অধীন বোর্ডের নিকট পেশকৃত কোন আপীল অথবা বোর্ড কর্তৃক প্রদত্ত কোন আপীল আদেশ অথবা উক্তরূপ কোন আপীল হইতে উদ্ভূত বা তৎসম্পর্কিত কোন বিষয় উক্ত তারিখের অব্যবহিত পূর্বে অনিষ্পন্ন বা, ক্ষেত্রমত, বাস্তবায়নান্বিত থাকিলে উহা নির্ধারিত তারিখে Appellate Tribunal এর নিকট হস্তান্তরিত হইবে এবং যতদূর সম্ভব, Customs Act এর section 1961 তে বর্ণিত পদ্ধতিতে Appellate Tribunal কর্তৃক নিষ্পত্তিযোগ্য হইবে।

ব্যাখ্যা I-এই ধারায়, “নির্ধারিত তারিখ” বলিতে ১লা অক্টোবর, ১৯৯৫ বুঝাইবে।”;

(১০) ধারা ৪৫ এ “ধারা ৪২ বা ধারা ৪৩ এর অধীন বোর্ড বা কোন মূল্য সংযোজন কর কর্মকর্তা কর্তৃক” শব্দগুলির ও সংখ্যাগুলির পরিবর্তে “ধারা ৪৩ এর অধীন বোর্ড কর্তৃক” শব্দগুলি ও সংখ্যাটি প্রতিস্থাপিত হইবে;

(১১) ধারা ৪৬ এ “section 196A” শব্দটি, সংখ্যাটি ও অক্ষরটির পরিবর্তে “section 196K” শব্দটি, সংখ্যাটি ও অক্ষরটি প্রতিস্থাপিত হইবে;

(১২) প্রথম তফসিলের পরিবর্তে সরকার কর্তৃক, সরকারী গেজেটে প্রজ্ঞাপন দ্বারা এতদুদ্দেশ্যে নির্ধারিত তারিখে এই আইনের তৃতীয় তফসিলে বর্ণিত তফসিল প্রতিস্থাপিত হইবে এবং উক্ত তারিখে উহা কার্যকর হইবে;

(১৩) দ্বিতীয় তফসিল এর শিরোনামা সংখ্যা S০২৭ এর বিপরীতে সেবা প্রদানকারী “বীমা কোম্পানী” এর ব্যাখ্যার পরিবর্তে নিম্নরূপ ব্যাখ্যা প্রতিস্থাপিত হইবে, যথা:-

“বীমা কোম্পানী” অর্থ Insurance Act, 1938 (IV of 1938) এর section 2(৪) এ সংজ্ঞায়িত কোন Insurance Company;

তবে শর্ত থাকে যে, জীবন বীমা কোম্পানী এই সংজ্ঞার আওতা বহির্ভূত থাকিবে।”;

- (১৪) তৃতীয় তফসিলের পরিবর্তে এই আইনের চতুর্থ তফসিলে বর্ণিত তফসিল প্রতিস্থাপিত হইবে;
- (১৫) তৃতীয় তফসিলের পরিবর্তে সরকার কর্তৃক, সরকারী গেজেটে প্রজ্ঞাপন দ্বারা এতদুদ্দেশ্যে নির্ধারিত তারিখে এই আইনের পঞ্চম তফসিলে বর্ণিত তৃতীয় তফসিল প্রতিস্থাপিত হইবে এবং উক্ত তারিখে উহা কার্যকর হইবে;
- (১৬) উপ-ধারা (৯) এর বিধানাবলী ১লা অক্টোবর, ১৯৯৫ তারিখে কার্যকর হইবে।

৯। (১) উপ-ধারা (২), (৩) এবং (৪) এর বিধানাবলী সাপেক্ষে, ১৯৯৫ সালের ১লা জুলাই তারিখে আরদ্ধ কর বৎসরের জন্য কোন কর নির্ধারণের ক্ষেত্রে দ্বিতীয় তফসিলে নির্দিষ্ট কর হার অনুযায়ী আয়কর ধার্য হইবে।

(২) ১৯৯৫ সালের ১লা জুলাই তারিখে আরদ্ধ কর বৎসরে কোন করদাতার, বাংলাদেশে কোম্পানী হিসাবে নিবন্ধিত নহে এইরূপ করদাতা ব্যতীত, মোট আয়ের মধ্যে যদি যাত্রীবাহী লঞ্চ হইতে লব্ধ মুনাফা অন্তর্ভুক্ত থাকে, তাহা হইলে ঐ মুনাফার উপর আরোপনযোগ্য আয়কর ৫০% হারে হ্রাস করা হইবে।

(৩) ১৯৯৫ সালের ১লা জুলাই তারিখে আরদ্ধ কর বৎসরে বাংলাদেশে নিবাসী কোন করদাতা যদি বাংলাদেশের বাহিরে উদ্ভূত কোন আয় সরকারী মাধ্যম (official channel) এ বাংলাদেশে আনয়ন করেন এবং উহা বাংলাদেশে স্থাপিত কোন নূতন শিল্প প্রতিষ্ঠানে সরাসরি বিনিয়োগ করেন, অথবা সরকারী মালিকানাধীন কোন অর্থ প্রতিষ্ঠান কর্তৃক নিলামে বিক্রীত শিল্প প্রতিষ্ঠান, ষ্টক, শেয়ার, সরকারী বণ্ড বা সিকিউরিটি ক্রয়ে বিনিয়োগ করেন, তাহা হইলে তাহার ঐ আয়ের উপর কোন আয়কর প্রদেয় হইবে না।

(৪) যেহেতু অনিবাসী করদাতার বাংলাদেশের বাহিরে উদ্ভূত আয়ের উপর কোন কর দিতে হয় না, সেইহেতু ১৯৯৫ সালের ১লা জুলাই তারিখে আরদ্ধ কর বৎসরে কোন অনিবাসী করদাতার যদি বাংলাদেশের বাহির হইতে কোন অর্থ সরকারী মাধ্যম (official channel) এ বাংলাদেশে আনয়ন করেন এবং উহা বাংলাদেশে স্থাপিত কোন নূতন শিল্প প্রতিষ্ঠানে সরাসরি বিনিয়োগ করেন, অথবা সরকারী মালিকানাধীন কোন অর্থ প্রতিষ্ঠান কর্তৃক নিলামে বিক্রীত শিল্প প্রতিষ্ঠান, ষ্টক, শেয়ার, সরকারী বণ্ড বা সিকিউরিটি ক্রয়ে বিনিয়োগ করেন, তাহা হইলে তাহার ঐ বিনিয়োগকৃত অর্থের উপরও কোন আয়কর প্রদেয় হইবে না।

(৫) যে সকল ক্ষেত্রে Income Tax Ordinance, 1984 (XXXVI of 1984) এর SECOND SCHEDULE (মূলধনী মুনাফা ও লটারী আয় সংক্রান্ত) প্রযোজ্য হইবে সে সকল ক্ষেত্রে আরোপনযোগ্য কর উক্ত SCHEDULE অনুসারেই ধার্য করা হইবে, কিন্তু করের হার নির্ধারণের ক্ষেত্রে উপ-ধারা (১) এর বিধান প্রয়োগ করিতে হইবে।

আয়কর

(৬) Income Tax Ordinance, 1984 (XXXVI of 1984) এর Chapter VII অনুসারে কর কর্তনের নিমিত্ত দ্বিতীয় তফসিলে (আয়কর হার সংক্রান্ত) বর্ণিত হার ১৯৯৫ সালের ১লা জুলাই তারিখে আরদ্ধ এবং ১৯৯৬ সালের ৩০শে জুন তারিখে সমাপ্য বৎসরের জন্য প্রযোজ্য হইবে।

(৭) এই ধারায় এবং এই ধারার অধীনে আরোপিত কর হারের উদ্দেশ্যে ব্যবহৃত “মোট আয় (total income)” বলিতে Income Tax Ordinance, 1984 (XXXVI of 1984) এর বিধান অনুসারে নিরূপিত “মোট আয় (total income)” বুঝাইবে।

প্রথম তফসিল
(ধারা ৫(১৯) দ্রষ্টব্য)

(Customs Act, 1969 এর The First Schedule পৃথকভাবে ছাপান হইয়াছে।)

দ্বিতীয় তফসিল
[ধারা ৯ দ্রষ্টব্য]
আয়করের হার

ক। Income Tax Ordinance, 1984 (XXXVI of 1984) এর section 2(46) এ উল্লিখিত প্রত্যেক ব্যক্তি-করদাতা, হিন্দু যৌথ পরিবার, অংশীদারী ফার্ম, ব্যক্তি-সংঘ এবং আইনের দ্বারা সৃষ্ট কৃত্রিম ব্যক্তির ক্ষেত্রে - যে সকল ক্ষেত্রে খ অনুচ্ছেদ প্রযোজ্য নহে-

হার

- (১) প্রথম ৫৫,০০০ টাকা পর্যন্ত শূন্য
মোট আয়ের উপর
- (২) পরবর্তী ৭৫,০০০ টাকা পর্যন্ত ১৫% অথবা ১২০০ টাকা, এর মধ্যে
মোট আয়ের উপর যেইটি অধিক হয়।
- (৩) পরবর্তী ১,৬০,০০০ টাকা ২০%
পর্যন্ত মোট আয়ের উপর
- (৪) অবশিষ্ট মোট আয়ের উপর ২৫%:

তবে শর্ত থাকে যে, কোন করদাতা যদি স্বল্প উন্নত এলাকা (Less Developed Area) বা ন্যূনতম উন্নত এলাকায় (Least Developed Area) অবস্থিত কোন ক্ষুদ্র বা কুটিরশিল্পের মালিক হন এবং উক্ত কুটিরশিল্পের দ্রব্যাদি উৎপাদনে নিয়োজিত থাকেন, তাহা হইলে তিনি উক্ত ক্ষুদ্র বা কুটিরশিল্প হইতে উদ্ধৃত আয়ের উপর নিম্নবর্ণিত হারে আয়কর রেয়াত লাভ করিবেন:-