

অর্থ আইন, ২০০৩

২০০৩ সনের ১৭ নং আইন

[৩০ জুন, ২০০৩]

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 প্রয়োজন;

সেহেতু এতদ্বারা নিম্নরূপ আইন করা হইল:-

প্রথম অধ্যায়

প্রারম্ভিক

সংক্ষিপ্ত শিরোনামা ও
প্রবর্তন

১। (১) এই আইন অর্থ আইন, ২০০৩ নামে অভিহিত হইবে।

(২) The Provisional Collection of Taxes Act, 1931 (XVI of 1931) অধীনে জারীকৃত ঘোষণা সাপেক্ষে, এই আইন ২০০৩ সনের ১লা জুলাই তারিখে কার্যকর হইবে।

দ্বিতীয় অধ্যায়

Excises and Salt Act, 1944 (I of 1944) এর সংশোধন

Act I of 1944 এর
সংশোধন

২। Excises and Salt Act, 1944 (I of 1944) এর FIRST SCHEDULE এর পরিবর্তে এই আইনের তফসিল-১ এ বর্ণিত FIRST SCHEDULE প্রতিস্থাপিত হইবে।

তৃতীয় অধ্যায়

Customs Act, 1969 (IV of 1969) এর সংশোধন

Act IV of 1969
এর section 2 এর
সংশোধন

৩। Customs Act, 1969 (IV of 1969), অতঃপর Customs Act বলিয়া উল্লিখিত, এর section 2 এর clause (qq) এর পর নিম্নরূপ নূতন clause (qqa) সন্নিবেশিত হইবে, যথা:-

“æ(qqa) æprescribed” means prescribed by rules or order, as the case may be;”।

Act IV of 1969
এর section 3 এর
সংশোধন

৪। Customs Act এর section 3 এর-

(ক) clause (i) এর পরিবর্তে নিম্নরূপ clause (i) প্রতিস্থাপিত হইবে, যথাঃ-

“æ(i) an Additional Commissioner of Customs or an Additional Director General;” এবং

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

æ(j) a Joint Commissioner of Customs or a Director;" ।

৫। Customs Act এর section 13 এর পরিবর্তে নিম্নরূপ section 13 প্রতিস্থাপিত হইবে, যথা:-

Act IV of 1969
এর section 13 এর
সংশোধন

æ13. Licensing of Private warehouses- (1) Subject to sub-section (2), at any warehousing station, the Commissioner of Customs (Bond) or any other Commissioner of Customs authorised by the Board 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 Board may, from time to time, by notification in the *official Gazette*, impose conditions, limitations or restrictions-

- (a) on granting licence for private warehouse;
- (b) on goods to be warehoused; and
- (c) on import entitlement of the warehouse.

(3) The Commissioner of Customs (Bond) or any other Commissioner of Customs authorised by the Board may, suspend or cancel a licence granted under sub-section (1)-

- (a) if the licensee contravenes any provision of this Act or the rules made thereunder or commits breach of any of the conditions of the licence; or
- (b) in the case where, he deems fit, a license to be suspended or cancelled in the public interest:

Provided that in case of cancellation of any licence, the licensee shall be served with a show cause notice of thirty days, and be given a reasonable opportunity of being heard." ।

৬। Customs Act এর section 17 এর পরিবর্তে নিম্নরূপ section 17 প্রতিস্থাপিত হইবে, যথা:-

Act IV of 1969
এর section 17 এর
সংশোধন

æ17. Detention and confiscation of goods imported in breach of section 15 or section 16.- Where any goods are imported into or attempted to be exported out of Bangladesh in violation of the provisions of the section

15 or of a notification under section 16, such goods shall, without prejudice to any other penalty to which the offender may be liable under this Act, or any other law, be liable to be detained and confiscated and shall be disposed of in such a manner as may be prescribed.”।

Act IV of 1969
এর section 25A
এর সংশোধন

৭। Customs Act এর section 25A এর sub-section (2) এর পরিবর্তে নিম্নরূপ sub-section (2) প্রতিস্থাপিত হইবে, যথা:-

æ(2) The Government may, by notification in the *official Gazette*, declare that the quality, quantity, price, description and customs classification of any goods verified and certified in the prescribed manner by a pre-shipment inspection agency shall be accepted as the basis for assessment, unless otherwise prescribed.”।

Act IV of 1969
এর section 30 এর
সংশোধন

৮। Customs Act এর section 30 এর পরিবর্তে নিম্নরূপ section 30 প্রতিস্থাপিত হইবে, যথা:-

æ30. Date for determination of rate of duty and tariff value of imported goods.- The rate of duty and tariff value, if any, applicable to any imported goods, shall be the rate of duty and tariff value in force,-

- (a) in the case of goods cleared for home consumption under section 79, on the date a bill of entry is presented under that section and a bill of entry number is allocated thereto;
- (b) in the case of goods cleared from a warehouse for home consumption under section 104, on the date on which the goods are actually removed from the warehouse; and
- (c) in the case of any other goods, on the date of payment of duty:

Provided that if a bill of entry is presented in anticipation of arrival of a conveyance by which the goods are imported, the relevant date for the purpose of this section shall be the date on which the manifest of the conveyance is delivered after its arrival.”।

Act IV of 1969
এর section 86A
এর সংশোধন

৯। Customs Act এর section 86A এর পরিবর্তে নিম্নরূপ section 86A প্রতিস্থাপিত হইবে, যথা:-

æ86A. Warehousing bank guarantee.- Notwithstanding anything contained in this Act regarding execution of a bond in relation to clearance of goods for warehousing,

the Board or a Commissioner of Customs authorised in this behalf by the Board, may, in addition to requiring execution of bond, direct that a bank guarantee, for an amount not exceeding the duties leviable on the goods, be furnished in such manner as may be prescribed.”।

১০। Customs Act এর section 98 এর পরিবর্তে নিম্নরূপ section 98 প্রতিস্থাপিত হইবে, যথা:-

Act IV of 1969
এর section 98 এর
সংশোধন

æ98. Period for which goods may remain warehoused.-

- (1) Any goods imported for and warehoused in any hundred percent export-oriented industry or any diplomatic bonded warehouse, may remain in the warehouses for a period of one year from the date of warehousing.
- (2) Any warehoused goods other than the goods mentioned in sub-section (1) may remain in the warehouse for a period of six months following the date of execution of the bond under section 86 in respect of the goods.
- (3) In the case of any goods specified in sub-section (1) and (2) which are likely to deteriorate, the period for warehousing of the goods may be reduced by the Commissioner of Customs (Bond) or any other Commissioner of Customs authorised by the Board to such reasonable period as he deems fit in each case.
- (4) In the case of any goods specified in sub-section (1) which are not likely to deteriorate, the period for warehousing of the goods may, on sufficient cause being shown, be extended by the Commissioner of Customs (Bond) or any other Commissioner of Customs authorised by the Board for a period not exceeding three months and subsequently by the Board for a further period not exceeding another three months:

Provided that, where any exceptional circumstance arises in respect of any warehoused goods, the government may, subject to such conditions as it deems fit, extend any further period for warehousing of such goods.

- (5) 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.”।

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Act IV of 1969
এর section 156
এর সংশোধন

১১। Customs Act এর section 156 এর-

(ক) sub-section (1) এর TABLE এর ক্রমিক নং 11A এর বিপরীতে কলাম (2) এর এন্ট্রির পরিবর্তে নিম্নরূপ এন্ট্রি প্রতিস্থাপিত হইবে, যথা:-

æSuch person shall be liable to pay Pre-shipment Inspection service charge at the rate as determined by the government by the notification published in the *official Gazette* and a penalty not exceeding the value of the goods, but not less than ten *per cent* of the value of the goods.”;

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

æ(4) Notwithstanding anything contained in the Code of Criminal Procedure, 1898 (Act V of 1898) or in any other law for the time being in force, the Customs Authorities may sell or otherwise dispose of the seized goods during pendency of the Court proceedings, if any, after keeping samples, where practicable, with proper identification marks and if it is decided by the Court that no offence was committed, the Customs Authorities shall, where the owner or proper claimant is available, return the goods or the sale proceeds of the goods or the proceeds if they are not otherwise liable to be confiscated.”।

Act IV of 1969
এর section 179
এর সংশোধন

১২। Customs Act এর section 179 এর-

(ক) বিদ্যমান বিধান sub-section (1) হিসাবে সংখ্যায়িত হইবে এবং উহার TABLE এর কলাম (২) এ æDesignation of Officers” শিরোনামাধীন এন্ট্রি æCommissioner of Customs” এর পরিবর্তে এন্ট্রি æCommissioner of Customs or Commissioner of Customs (Bond)” প্রতিস্থাপিত হইবে।

(খ) দফা (ক) দ্বারা সংখ্যায়িত sub-section (1) এর পর নিম্নরূপ নূতন sub-section (2) সংযোজিত হইবে, যথা:-

æ(2) The Board may, by notification in the *official Gazette*, fix jurisdiction and confer powers upon any officers of customs to adjudicate cases where jurisdiction and powers are not shown in the Table of the sub-section (1).”।

Act IV of 1969
এর FIRST
SCHEDULE এর
সংশোধন

১৩। Customs Act এর æFIRST SCHEDULE” এর পরিবর্তে এই আইনের তফসিল-২ এ উল্লিখিত æFIRST SCHEDULE” প্রতিস্থাপিত হইবে (আলাদাভাবে মুদ্রিত)।

১৪। Customs Act এর THIRD SCHEDULE এর এন্ট্রি æ22A” এর পর নিম্নরূপ নতুন এন্ট্রি æ22B” সন্নিবেশিত হইবে, যথা:-

Act IV of 1969
এর **THIRD**
SCHEDULE
এর সংশোধন

æ22B. Definition of Privileged Person; goods imported, or purchased from duty-free bonded warehouse or acquired otherwise by privileged persons; declaration, examination, assessment, clearance, custody and disposal of such goods; transit and transshipment of such goods; circumstances, conditions, limitations and restrictions under which such goods would be exempted from Customs duties; extent of such exemption; issuance of Customs Passbooks in favour of privileged persons.”।

চতুর্থ অধ্যায়

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

১৫। Income-tax Ordinance, 1984 (XXXVI of 1984), অতঃপর Income-tax Ordinance বলিয়া উল্লিখিত, এর section 2 এর-

Ordinance No. XXXVI of 1984
এর section 2 এর সংশোধন

(ক) clause (19) এর পরিবর্তে নিম্নরূপ clause (19) প্রতিস্থাপিত হইবে, যথা:-

æ(19) æCommissioner” means a person appointed to be a Commissioner of Taxes or Commissioner (Large Taxpayer Unit) under section 3, or a person appointed to hold current charge of a Commissioner of Taxes or Commissioner (Large Taxpayer Unit);”;

(খ) clause (19B) বিলুপ্ত হইবে;

(গ) clause (25) পর নিম্নরূপ নতুন clause (25A) সন্নিবেশিত হইবে, যথা:-

æ(25A). æDirector General (Training)” means a person appointed to be Director General (Training);

(ঘ) clause (62) এর পরিবর্তে নিম্নরূপ clause (62) প্রতিস্থাপিত হইবে, যথা:-

æ(62) ætax” means the income tax payable under this Ordinance and includes any additional tax, excess profit tax, dividend distribution tax, penalty, interest, fee or other charges leviable or payable under this Ordinance.”।