

রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ



গেজেট

অতিরিক্ত সংখ্যা
কর্তৃপক্ষ কর্তৃক প্রকাশিত

মঙ্গলবার, জুলাই ২, ২০১৩

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

অর্থ মন্ত্রণালয়

অভ্যন্তরীণ সম্পদ বিভাগ

জাতীয় রাজস্ব বোর্ড

(আয়কর)

প্রজ্ঞাপন

তারিখ, ১৭ আষাঢ় ১৪২০ বঙ্গাব্দ/০১ জুলাই ২০১৩ খ্রিস্টাব্দ

এস, আর, ও নং ২০৪—আইন/আয়কর/২০১৩।—Income-tax Ordinance, 1984 (Ord. XXXVI of 1984) এর section 185 এ প্রদত্ত ক্ষমতাবলে, জাতীয় রাজস্ব বোর্ড, Income Tax Rules, 1984 এ নিম্নরূপ অধিকতর সংশোধনের প্রস্তাব করিয়া এতদ্বারা উহা প্রাক প্রকাশ করিল, যথাঃ—

উপরি-উক্ত Rules এর—

- (১) rule 16 এর “The Schedule” এর column 1 এর Sl. No. 7 এর বিপরীতে column 2 এর এন্ট্রি এর “0.75%” সংখ্যাগুলি ও চিহ্নগুলির পরিবর্তে “0.60%” সংখ্যাগুলি ও চিহ্নগুলি প্রতিস্থাপিত হইবে;
- (২) rule 17D এর proviso এর “at the rate of zero point five zero (0.50%)” শব্দগুলি, সংখ্যা, চিহ্ন ও বন্ধনীর পরিবর্তে “at the rate of one (1%)” শব্দগুলি, সংখ্যা, চিহ্ন ও বন্ধনী প্রতিস্থাপিত হইবে;
- (৩) rule 24 এর—

(ক) sub-rule (1a) এর পরিবর্তে নিম্নরূপ sub-rule (1a) প্রতিস্থাপিত হইবে, যথা :—

“The return under sub-rule (1) or sub-rule (laaaa) together with statement of assets and liabilities under rule 25, 25AAA or 25AAAA, as the case may be, and particulars of life style

(৫০৯৯)

মূল্য : টাকা ২০.০০

of the individual under rule 25A shall collectively constitute a valid and complete return for individuals for the purpose of the section 75 of the Income-tax Ordinance, 1984 :

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

- (খ) sub-rule (1aaa) এর “From IT-11GAGA” এর “Brief Instruction for calculating income of an individual assessee” শিরোনামাধীন টেবিলের পরিবর্তে নিম্নরূপ টেবিল প্রতিস্থাপিত হইবে, যথা :—

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

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

(গ) sub-rule (laaa) এর পর নিম্নরূপ দুইটি sub-rules যথাক্রমে (laaaa) ও (laaaaa) সংযোজিত হইবে, যথা :—

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

1. Name of the Assessee :

[illegible]

				"(aan)	The assessee having income fr
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D	M	Y					5. Email.....
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5. Email.....

7. (a) Circle:(b) Taxes' Zone:8. Residential Status: Resident ☐ /Non-resident ☐

10. Present Address:

11. Telephone: Office Mobile:

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

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

(Please attach supporting documents/statements, if needed)

Verification

I,, father/husband :

..... TIN :solemnly

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

Place :

Date :

Enclosures :

Signature of the assessee

(Name and seal)

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

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

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

ONLY FOR THE INCOME FROM BUSINESS
OR PROFESSION UPTO THREE LAKH TAKA

Assessment Year : 20 -20

1. Name of the Assessee:.....
2. TIN:
3. National ID No :
4. Date of Birth : 5. Email.....
6. Spouse's TIN or Name :.....
7. (a) Circle:.....(b) Taxes' Zone:.....8. Residential Status: Resident
☐/Non-resident ☐

9. Name and address of the employer:
10. Present Address:
11. Telephone: Office Mobile:

Statement of income during the income year

ended on/...../20.....

Serial no.	Heads of Income	Amount in Taka
1	Salaries : u/s 21	
2	Interest on Securities : u/s 22	
3	Income from house property: u/s 24	

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

(Please attach supporting documents/statements, if needed)

Verification

I,....., father/husband:, TIN:

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

Place :

Date :

- Enclosures :

Signature of the assessee

(Name and seal)";

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

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

IT-10BBB

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

Name of the Assessee :TIN

- | | |
|--|-----------------|
| 1. Non-Agricultural Property (at cost with legal expenses) : | Tk..... |
| Land /House property (Description and location of property) | |
| 2. Agricultural Property (at cost with legal expenses) : | Tk..... |
| Land (Total land and location of land property) | |
| 3. Investments : | |
| (a) Shares/Debentures | Tk..... |
| (b) Saving Certificate/Unit Certificate/Bond | Tk..... |
| (c) Prize bond/Savings Scheme/FDR | Tk..... |
| (d) Loans given | Tk..... |
| (e) Other Investment | Tk..... |
| | Total=Tk..... |
| 4. Motor Vehicles (at cost) : | Tk..... |
| Type of motor Vehicle and Registration number | |
| 5. Jewellery (quantity and cost) : | Tk..... |
| 6. Furniture (at cost) : | Tk..... |
| 7. Eletronic Equipment (at cost) : | Tk..... |
| 8. Cash Asset : | |
| (a) Cash in hand | Tk..... |
| (b) Cash at bank | Tk..... |
| (c) Other deposites | Tk..... |
| | Total = Tk..... |

9. Any other assets (With details) Tk.....

Total Assets Tk.....

10. Less Liabilities :

(a) Mortgages secured on property or land Tk.....

(b) Unsecured loans Tk.....

(c) Bank loan Tk.....

(d) Others Tk.....

Total Liabilities Tk.....

11. Net wealth as on last date of the income year
(Difference between total assets and total liabilities) Tk.....

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

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

14. Personal & Family Expenditure : TK.....

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

16. Sources of Fund :

(i) Shown Return Income Tk.....

(ii) Tax exempted/Tax free Income Tk.....

(iii) Other receipts (please specify) Tk.....

Total source of Fund Tk.....

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

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

Name & signature of the Assessee

Date.....

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

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

Instructions to fill up the Return Form

Instructions:

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

✂.....

Acknowledgement Receipt of Income Tax Return

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

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

TIN:

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Total income shown in Return : Tk..... Tax paid: Tk.....

Gross Wealth shown : Tk..... Net Wealth Shown : Tk.....

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

Return submitted under section 82BB/Normal

Signature of Receiving Officer with seal.

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

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

IT-10BBBB

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

Name of the Assessee : TIN:

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1. (a) **Business Capital** (Closing balance) Tk.....

(b) **Directors Shareholdings in Limited Companies (at cost)** Tk.....
 Name of Companies Number of shares

2. **Non-Agricultural Property (at cost with legal expenses)** : Tk.....

Land/House property (Description and location of property)

3. Agricultural Property (at cost with legal expenses) : Tk.
Land (Total land and location of land property)

4. Investments :

(a)	Shares/Debentures	Tk.
(b)	Saving Certificate/Unit Certificate/Bond	Tk.
(c)	Prize bond/Savings Scheme/FDR	Tk.
(d)	Loans given	Tk.
(e)	Other Investment	Tk.
	Total =	Tk.

5. Motor Vehicles(at cost) Tk.....

Type of motor vehicle and Registration number

6. Jewellery (quantity and cost) : Tk.....

7. Furniture (at cost) : Tk.....

8. Electronic Equipment (at cost): Tk.....

9. Cash Asset :

(a)	Cash in hand	Tk.
(b)	Cash at bank	Tk.
(c)	Other deposits	Tk.
	Total =	Tk.

10. Any other assets (With details) Tk.

Total Asset Tk.

11. Less Liabilities :

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

Total Liabilities Tk.

12. Net wealth as on last date of the income year
(Difference between total assets and total liabilities) Tk.

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

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

15. Personal & Family Expenditure : Tk.

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

17. Sources of Fund :

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

18. Difference (Between serial 16 and 17) Tk.

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

Name & signature of the Assessee
Date

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

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

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

- (5) If needed, please use separate sheet.
- (6) Please visit NBR's Website www.nbr-bd.org for further information

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Acknowledgement Receipt of Income-Tax Return

Government of the people's Republic of Bangladesh

Office of the Deputy Commissioner of Taxes

Taxes Circle, Taxes Zone

Name of the Assessee : Assessment Year : 20 -20

TIN

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Total income shown in Return : Tk Tax paid : Tk

Gross Wealth shown : Tk Net Wealth shown : Tk

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

Return submitted under section 82BB/Normal

Signature of Receiving
Officer with seal.":

- (৫) rule 33A এর “15,000” সংখ্যা ও কমা এর পরিবর্তে “20,000” সংখ্যা ও কমা প্রতিস্থাপিত হইবে;
- (৬) rule 33C এর “24,000” সংখ্যা ও কমা এর পরিবর্তে “30,000” সংখ্যা ও কমা প্রতিস্থাপিত হইবে;
- (৭) rule 38B এর sub rule (2) এর clauses (a) ও (b) এর পরিবর্তে নিম্নরূপ clauses (a) ও (b) প্রতিস্থাপিত হইবে, যথা :—

“(a) Where an assessee carrying on business—

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

(b) Where an assessee carrying on profession as a lawyer or doctor—

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

(৮) rule 64B এর পরিবর্তে নিম্নরূপ rule 64B প্রতিস্থাপিত হইবে, যথা :—

“64B. Taxpayer’s Identification Number.—Every person shall, for the purpose of obtaining Taxpayer’s Identification Number (TIN) referred to in section 184B of the Ordinance, submit an application—

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

Application form for Taxpayer’s Identification Number

Instructions :

- (1) Use capital letters. Write one letter in each box. Keep an empty box in between two words. Avoid abbreviations.

- passport size
photograph of
the assessee

(To be filled in by the assessee)

[illegible][illegible][illegible]

Day		Month			Year		

[illegible]

- (a) Business (In case of sole proprietorship, only name and address shall be given)
- (b) Partners (In case of a firm)

sl	Name	TIN
a		
b		
c		
d		
e		
f		
g		

[illegible]

Day		Month		Year			

[illegible]

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[illegible][illegible]

District :	Post Code :

[illegible][illegible]

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7. National ID/Passport Number (mandatory for individual) :

[illegible]

Signature of the assessee

সদস্য (কর নীতি) ।

ড. মোঃ আলী আকবর (উপ সচিব), উপ পরিচালক, বাংলাদেশ সরকারি মুদ্রণালয়, তেজগাঁও, ঢাকা কর্তৃক মুদ্রিত।
আবদুর রশিদ (উপ সচিব), উপ পরিচালক, বাংলাদেশ ফরম ও প্রকাশনা অফিস,
তেজগাঁও, ঢাকা কর্তৃক প্রকাশিত। web site: www.bgpress.gov.bd.