

# অর্থ আইন, ১৯৯৬

( ১৯৯৬ সনের ১৮ নং আইন )

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, ১৯৯৬ নামে অভিহিত হইবে।

(২) The Provisional Collection of Taxes Act, 1931 (XVI of 1931) এবং উহার অধীনে জারীকৃত ঘোষণা সাপেক্ষে, এই আইন ১৯৯৬ সনের ১লা জুলাই তারিখ হইতে কার্যকর হইবে।

## Act XXXIX of 1925 এর section 379 এর প্রতিস্থাপন

১ক। Succession Act, 1925 (XXXIX of 1925) এর section 379 এর পরিবর্তে নিম্নরূপ section 379 প্রতিস্থাপিত হইবে, যথা:-

"379-Mode of collecting court-fees on certificates.- (1) Every application for a certificate or for the extension of a certificate shall, subject to the provisions of sub-section (2), be accompanied by a deposit of a sum equal to the fee payable under the Court-fees Act, 1870 (VII of 1870), hereinafter referred in this section as the Court-fees Act, in respect of the certificate or extension applied for.

(2) Where an application for a certificate or for the extension of a certificate is made by a successor or an heir of the deceased the fee payable under the Court-fees Act, in respect of the certificate or the extension applied for, shall be deposited in the manner specified in sub-section (3).

(3) If the application is allowed,-

(a) in the case of an application made by a person other than a successor or an heir of the deceased, the sum deposited by the applicant shall be expended, under the direction of the Judge, in the purchase of the stamp to be used for denoting the fee payable under the Court-fees Act; and

(b) in the case of an application made by a successor or an heir of the deceased, the Judge shall direct that a sum equal to the fee payable under the Court-fees Act, in respect of the certificate or extension applied for, be deposited in the Government Treasury in cash, notwithstanding anything contained in section 25 of the said Act, out of the money or actionable claim which any bank, financial institution, post office or any other person or institution holds for or on behalf of the deceased and such bank, financial institution, post office or other person or institution shall deposit the sum accordingly under intimation to the Judge.

(4) Any sum received under sub-section (1) and not expended under sub-section (3) (a), shall be refunded to the person who deposited it.

Explanation.- For the purpose of this section, "financial institution" means a "আর্থিক প্রতিষ্ঠান" as defined in ধারা ২(ক) of অর্থ ঋণ আদালত আইন, ১৯৯০ (১৯৯০ সনের ৪নং আইন)।

#### **Act I of 1944 এর সংশোধন**

২। The Excises and Salt Act, 1944 (I of 1944) এর-

(১) Section 36B এর পর নিম্নরূপ Section 36C সন্নিবেশিত হইবে, যথা:-

"36C. Power to write off sums due to Government.- When under this Act or the rules made thereunder a duty or any other money is payable to the Government by any person or a penalty is adjudged against any person and such duty, penalty or other sum has not been paid within the time it was required to be paid and the sum could not be recovered nor is recoverable from such person in the manner provided in section 11 due to bankruptcy or untraceability of such person or for any other reason, the Government may write-off such duty, penalty or other sum, wholly or partially as it deems fit."

অর্থ আইন ১৯৯৬  
(২) First Schedule এর PART II Services এর টেবিলের কলাম ১ এর Service Code S032.00 এর বিপরীতে কলাম ৩ এর "Taka two hundred" শব্দগুলির পরিবর্তে "Taka ten thousand" শব্দগুলি প্রতিস্থাপিত হইবে;

**Customs  
Act, 1969 (I  
V of 1969)  
এর-  
সংশোধন**

৩। (১) section 2 এর clause (s) এর দফা (b) তে উল্লিখিত "Taka two lakhs" শব্দগুলির পরিবর্তে "Taka ten lakhs" শব্দগুলি প্রতিস্থাপিত হইবে;

(২) section 7 এ উল্লিখিত "All officers of Excise, Police, and the Civil Armed Forces," শব্দগুলি ও কমাগুলির পরিবর্তে "All officers of Excise, Value Added Tax, Police, Civil Armed Forces, Income Tax, Scheduled Bank, Narcotics and liquor" শব্দগুলি ও কমাগুলি প্রতিস্থাপিত হইবে;

(৩) section 99 এ "Collector" শব্দটির পরিবর্তে "Commissioner" শব্দটি প্রতিস্থাপিত হইবে;

(৪) section 102 তে "Collector" শব্দটির পরিবর্তে "Commissioner" শব্দটি প্রতিস্থাপিত হইবে;

(৫) section 119 এর পর নিম্নরূপ নূতন section 119A সন্নিবেশিত হইবে, যথা:-

"119A. Power to add, alter or relax the condition, etc.- The Government may, by notification in the official Gazette, add or alter any condition or requirement contained in any provision of this chapter, and if it considers expedient, relax any provision thereof, to meet any special requirement.";

(৬) section 193C এর পরিবর্তে নিম্নরূপ section 193C প্রতিস্থাপিত হইবে, যথা:-

"193C. Appeal by the Commissioner against the certificate issued by any preshipment inspection agency.- (1) If the price or any other particular verified and certified by any preshipment inspection agency in accordance with the notification issued under section 25A appears unreasonable to the Commissioner on the basis of reliable and substantial evidences available to him, he may, after giving order for the provisional assessment of the subject goods on the basis of the certified price, prefer an appeal to the Appellate Tribunal constituted under section 196 within one month of the date of such order, explaining the reason of the certified price being unreasonable to him and the Appellate Tribunal may thereupon make such further inquiry as it considers necessary and after giving the

অর্থ আইন, ১৯৯৬  
Commissioner, the local representative of the concerned preshipment 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.

(2) No fee shall be payable for an appeal under sub-section (1);";

(৭) section 202 এর sub-section (1) এর-

(ক) clause (d) এ "Excise Officer" শব্দগুলির পর "and Value Added Tax Officer" শব্দগুলি সন্নিবেশিত হইবে;

(খ) clause (e) এর শেষে ফুলস্টপের পরিবর্তে সেমিকোলন প্রতিস্থাপিত হইবে এবং তত্পর নিম্নরূপ clause (f) সংযোজিত হইবে, যথা:-

"(f) require, by a notice in writing, any Scheduled Bank having deposit of money of the person from whom such duty or regulatory duty or penalty or any other sum is recoverable or due to freeze the account or make the account inoperative on receipt of the notice.";

**Ordinance  
XXXVI of  
1984 এর  
সংশোধন**

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

(১) section 11 এর-

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

"(3) An accountant member shall be a person who is a Commissioner of Taxes or who has practised professionally for a period of not less than eight years as a chartered accountant or cost and management accountant or who has practised professionally for a period of not less than twenty years as an income tax practitioner within the meaning of section 174(2)(f);

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

"(4) The Government shall appoint one of the members of the Appellate Tribunal to be the President thereof.";

(২) section 28 এর <sup>অর্থ আইন, ১৯৯৬</sup> sub-section (2) এর পর নিম্নরূপ sub-section (3) সংযোজিত হইবে, যথা:-

"(3) Notwithstanding anything to the contrary contained in any other provisions of this Ordinance, in the case of Bangladesh Shilpa Bank, Bangladesh Shilpa Rin Sangstha and any commercial bank including the Bangladesh Krishi Bank and Rajshahi Krishi Unnayan Bank, the income by way of interest in relation to such categories of bad or doubtful debts as the Bangladesh Bank may classify in this behalf, shall be chargeable to tax in the income year in which it is credited to its profit and loss account for that year or, as the case may be, in which it is actually received, whichever is earlier.";

(৩) section 29 এর sub-section (1) এর clause (XViiiiaa) এর চতুর্থ proviso এর item (c) এর শেষ প্রান্তস্থিত সেমিকোলনের পরিবর্তে কোলন প্রতিস্থাপিত হইবে এবং তত্পর নূতন proviso সংযোজিত হইবে, যথা:-

"Provided further that no deduction under this clause shall be allowed to an assessee if he avails himself of the computation of his income from interests on bad or doubtful debts under sub-section (3) of section 28.";

(৪) section 32 এর-

(ক) sub-section (1A) বিলুপ্ত হইবে;

(খ) sub-section (7) এর "other than bonus share of a company," শব্দগুলি ও কমাটি বিলুপ্ত হইবে;

(গ) sub-section (8) এর "undertaking" শব্দটির পর "or in the acquisition of a new apartment to be used for residence under an agreement made between the assessee and a company or a co-operative society formed for the purpose of developing housing and real estate," শব্দগুলি ও কমাটি সন্নিবেশিত হইবে;

(৫) section 35 এর sub-section (3) এর "and every registered firm whose capital on the last day of any income year was not less than five lakh taka," শব্দগুলি ও কমাটি বিলুপ্ত হইবে;

(৬) section 46A এর sub-section (1) এর-