

# অর্থ আইন, ১৯৯৮

( ১৯৯৮ সনের ১৪ 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, ১৯৯৮ নামে অভিহিত হইবে।

(২) The Provisional Collection of Taxes Act, 1931 (XVI of 1931) এবং উহার অধীনে জারীকৃত ঘোষণা সাপেক্ষে, এই আইন ১৯৯৮ সনের ১লা জুলাই তারিখে কার্যকর হইবে।

## Act II of 1899 এর সংশোধন

২। The Stamp Act, 1899 (II of 1899)-এর “SCHEDULE-I” এর পরিবর্তে এই আইনের প্রথম তফসিলে বর্ণিত তফসিল প্রতিস্থাপিত হইবে।

## Ben. Act I of 1932 এর সংশোধন

৩। Motor Vehicles Tax Act, 1932 (Ben. Act I of 1932) এর- First Schedule এর পরিবর্তে এই আইনের দ্বিতীয় তফসিলে বর্ণিত তফসিল প্রতিস্থাপিত হইবে।

## Act IV of 1969 এর সংশোধন

৪। Customs Act, 1969 (IV of 1969)- এর

(১) section 86 এর sub-section (1) এর clause (b) এর “of eight per cent per annum or such other rate as is for the time being fixed by the Board” শব্দগুলির পরিবর্তে “to be determined by the Board, being a rate not less than the bank rate fixed by the Bangladesh Bank and not more than double the Bank rate so fixed”, শব্দগুলি ও কমাটি প্রতিস্থাপিত হইবে;

(২) section 95 এর sub-section (2) এর clause (b) এর proviso এর “Board, by notification in the official Gazette” শব্দগুলি ও কমাটির পরিবর্তে “Commissioner of Customs” শব্দগুলি প্রতিস্থাপিত হইবে;

(৩) section 115 এর proviso এর “notice thereof” শব্দগুলির পরিবর্তে “notice thereof in writing shall” শব্দগুলি প্রতিস্থাপিত হইবে; এবং

(৪) section 156 এর sub-section (1) এর অন্তর্ভুক্ত TABLE এর Serial 51 এর বিপরীতে column 2 এ “confiscation” শব্দের পর “or to a penalty not exceeding twice the value of the goods or to both” শব্দগুলি সন্নিবেশিত হইবে।

**Ordinance  
LV of 1983  
এর  
সংশোধন**

৫। Motor Vehicles Ordinance, 1983 (LV of 1983) এর-

(1) section 7 এর sub-section (9) এর “one hundred taka” শব্দগুলির পরিবর্তে “one hundred and five taka” শব্দগুলি প্রতিস্থাপিত হইবে;

(2) section 12 এর-

(ক) sub-section (4) এর “fifty taka” শব্দগুলির পরিবর্তে “sixty-five taka” শব্দগুলি প্রতিস্থাপিত হইবে; এবং

(খ) sub-section (5) এর “seventy taka” শব্দগুলির পরিবর্তে “eighty-five taka” শব্দগুলি প্রতিস্থাপিত হইবে;

**Ordinance  
XXXVI of  
1984 এর  
সংশোধন**

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

(১) section 19A এর পর নিম্নরূপ নতুন section 19AA সন্নিবেশিত হইবে; যথা:-

“19AA. Special tax treatment in certain cases of investment.- (1) Notwithstanding anything contained in this Ordinance or any other law for the time being in force, no question as to the source of any sum invested by any person in the expansion or balancing, modernisation, renovation and extension of an existing industry or in the purchase of stocks and shares of a public limited company listed with any stock exchange in Bangladesh or any sum used for repayment of industrial loan during the period between the first day of January, 1997 and the thirty first day of December, 1999 (both days inclusive), shall be raised if the assessee pays, before the filing of the return for the relevant income year, tax at the rate of seven and a half per cent on such sum.

(2) Nothing contained in this section or elsewhere in this Ordinance shall be so construed as to exempt from tax the income from the investment of the sum mentioned in sub-section (1):

Provided that stocks and shares of a public limited company mentioned in sub-section (1) which are purchased from the secondary market shall, for the purpose of special treatment under this section, be held by the assessee for at least one year from the date of acquisition.”;

(২) section 32 এর sub-section (8) এর “a new apartment” শব্দগুলি, দুইবার উল্লিখিত, এর পরিবর্তে “a new apartment or apartments” শব্দগুলি উভয়স্থানে প্রতিস্থাপিত হইবে;

(৩) section 35 এর sub-section (4) এর “or a registered firm” শব্দগুলি বিলুপ্ত হইবে;

(৪) section 44 এর sub-section (3) এর “one lakh taka” শব্দগুলির পরিবর্তে “or one lakh and fifty thousand taka” শব্দগুলি প্রতিস্থাপিত হইবে;

(৫) section 46A এর sub-section (2) এর “clause (c)” এর-

(ক) “that a part of the income exempted under sub-section (1) is invested within two years from the end of the period” শব্দগুলির পরিবর্তে “that a part of the income exempted under sub-section (1) is invested during the period of exemption or within one year from the end of the period” শব্দগুলি প্রতিস্থাপিত হইবে; এবং

(খ) শেষ প্রাপ্তিস্থিতি সেমিকোলনের পরিবর্তে একটি কোলন প্রতিস্থাপিত হইবে এবং তত্পর নিম্নরূপ proviso সংযোজিত হইবে; যথা:-

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

(৬) section 52 এর sub-section (1) এর “or for services rendered” শব্দগুলি বিলুপ্ত হইবে;

(৭) section 52 এর পর নিম্নরূপ নতুন sections 52A, 52B এবং 52C সন্নিবেশিত হইবে, যথা:-

“52A. Deduction at source from fees for professional or technical services.-  
The Government or any authority, corporation or body, including its units, the activities of which are authorized by any Act, Ordinance, Order or instrument having the force of law in Bangladesh or any company as defined in clause (20) of section 2 or any banking company or any

insurance company or any co-operative bank or any non-government organisation registered with Bureau of Non-governmental Organisation responsible for making any payment on account of fees for professional or technical services shall deduct or collect, at the time of credit of such fees to the account of the payee or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, as advance tax at the rate of ten per cent of such fees:

Provided that no tax shall be deducted or collected under this section if the total amount of fees during the income year does not exceed sixty thousand taka.

Explanation.- For the purposes of this section,-

(a) “professional services” means services rendered by a person in the course of carrying on legal, medical, engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or advertising;

(b) “fees for technical services” shall have the same meaning as in clause (31) of section 2. 52B. Collection of tax from Cigarette manufacturers.- Any person responsible for selling banderols to any manufacturer of cigarettes shall, at the time of selling banderols, collect tax from such manufacturer on account of the manufacture of cigarettes at the rate of five per cent of the value of the banderols. Explanation.- For the purposes of this section, “manufacture of cigarettes” means manufacture of cigarettes manually without any mechanical and whatsoever. 52C. Deduction at source from compensation against acquisition of property.- Any person responsible for paying any amount of compensation against acquisition by the Government of any immovable property situated within the jurisdiction of any city corporation, paurasava or cantonment board shall, at the time of paying such compensation, deduct advance tax at the rate of six per cent of the amount of such compensation.”;

(৮) section 72 এর sub-section (2) এর “first day of July of the year in which the advance tax was paid” শব্দগুলির পরিবর্তে “first day of July of the year of assessment” শব্দগুলি প্রতিস্থাপিত হইবে;

অর্থ আইন, ১৯৯৮  
(৯) section 82 এর পরিবর্তে নিম্নরূপ section 82 প্রতিস্থাপিত হইবে, যথা:-

“82. Assessment on correct return- Where a return or a revised return has been filed under Chapter VIII and the Deputy Commissioner of Taxes is satisfied, without requiring the presence of the assessee or the production of any evidence, that the return is correct and complete, he shall assess the total income of the assessee and determine the sum payable by him on the basis of such return and communicate the assessment order to the assessee within thirty days next following:

Provided that a return filed by an assessee, being a company not less than fifty per cent of whose paid-up capital is owned by persons other than Bangladeshis or a public limited company or a body corporate established or constituted by or under any law for the time being in force, or any nationalized banking, insurance or other financial institution, shall be deemed to be correct and complete if the return is accompanied by a certified copy of the accounts of the assessee audited by a chartered accountant and a certificate as to the correctness of the total income of the assessee signed and issued by the chartered accountant himself in the prescribed form:

Provided further that-

(a) such return shall be filed on or before the date specified in clause (c) of sub-section (2) of section 75;

(b) the amount of tax payable shall be paid on or before the date on which the return is filed; (c) such return does not show any loss or lesser income than the last assessed income or assessment on the basis of such return does not result in refund.

Explanation.- For the purpose of this section, “company” means a company as defined in the Companies Act, 1913 (VII of 1913) or কোম্পানী আইন, ১৯৯৪ (১৯৯৪ সনের ১৮ নং আইন);

(১০) section 82B এর পর নিম্নরূপ section 82C সন্নিবেশিত হইবে, যথা:-

“82C. Tax on income of certain persons.- (1) Notwithstanding anything contained in this Ordinance or any other law for the time being in force,