

অর্থ আইন, ২০০৬

(২০০৬ সনের ২২ 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:-

প্রথম অধ্যায়

প্রারম্ভিক

সংক্ষিপ্ত শিরোনাম ও প্রবর্তন

১। (১) এই আইন অর্থ আইন, ২০০৬ নামে অভিহিত হইবে।

(২) The Provisional Collection of Taxes Act, 1931 (Act No. XVI of 1931) এর অধীন জনস্বার্থে জারীকৃত ঘোষণা সাপেক্ষে, এই আইন ২০০৬ সনের ১ জুলাই তারিখে কার্যকর হইবে।

দ্বিতীয় অধ্যায়

The Customs Act, 1969 (Act No. IV of 1969) এর সংশোধন

২। Act No. IV of 1969 এর section 87 এর সংশোধন

২। Customs Act, 1969 (IV of 1969), অতঃপর Customs Act বলিয়া উল্লিখিত, এর section 87 এর পরিবর্তে নিম্নরূপ নূতন section 87 প্রতিস্থাপিত হইবে, যথা:-

"87. Forwarding of goods of warehouse.- (1) When the provisions of sections 85 and 86 have been complied with in respect of any goods, such goods shall be delivered to the owner of such goods or his authorized representative for onward transportation to the warehouse in which they are to be deposited.

(2) A pass shall be sent with the goods specifying the name of the owner of such goods and the name or number of the importing conveyance, the marks, numbers and contents of each package, and the warehouse or place in the warehouse wherein they are to be deposited.

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(3) After depositing such goods mentioned in sub-section (1) the owner of such goods shall inform the concerned Commissioner of Customs regarding the warehousing of the goods."

**৩। Act No.
IV of 1969
এর section
179 এর
সংশোধন**

৩। Customs Act এর section 179 এর sub-section (1) এর Table এর পরিবর্তে নিম্নরূপ নূতন Table প্রতিস্থাপিত হইবে, যথাঃ- Act No. IV of 1969 এর section 179 এর সংশোধন

"TABLE		
Type of cases	Designation of Officers	Jurisdiction and powers
(1)	(2)	(3)
I. Adjudication of cases involving confiscation of goods or imposition of penalty or both	(1) Commissioner of Customs or Commissioner of Customs (Bond)	(1) Value of goods exceeding Taka 15,00,000.00
	(2) Additional Commissioner of Customs	(2) Value of goods not exceeding Taka 15,00,000.00
	(3) Joint Commissioner of Customs	(3) Value of goods not exceeding Taka 10,00,000.00
	(4) Deputy Commissioner of Customs	(4) Value of goods not exceeding Taka 5,00,000.00
	(5) Assistant Commissioner of Customs	(5) Value of goods not exceeding Taka 3,00,000.00
	(6) Superintendent of Customs or Principal Appraiser	(6) Value of goods not exceeding Taka 1,00,000.00

II. Adjudication of cases relating to Manifest clearance in customs-houses and customs-stations involving only imposition of penalty under item 24 of the Table under sub-section (1) of section 156	১১. ডেপুটি কমিশনার অফ কাস্টমস অর অসিস্ট্যান্ট কমিশনার অফ কাস্টমস ইন চার্জ অফ ম্যানিফেস্ট ক্লিয়ারেন্স ইন কাস্টম-হাউসেস অর কাস্টমস-স্টেশনস, অস ক্যাস ম্যা ব়ে.	Value of the goods without limit:"]

৪। Act No. IV of 1969 এর section 196B এর সংশোধন

৪। Customs Act এর section 196B এর "appealed against" শব্দগুলির পর "or may refer the case back to the authority which passed such decision or order with such directions as the Appellate Tribunal may think fit, for a fresh adjudication or decision, as the case may be, after taking additional evidence, if necessary" শব্দগুলি ও কমাগুলি সংযোজিত হইবে।

৫। Act No. IV of 1969 এর section 204 এর সংশোধন

৫। Customs Act এর section 204 এ উল্লিখিত "on payment of a fee not exceeding twenty Taka" শব্দগুলির পরিবর্তে "on payment of such fee as the Board may determine for this purpose" শব্দগুলি প্রতিস্থাপিত হইবে।

৬। Act No. IV of 1969 এর section 205 এর সংশোধন

৬। Customs Act এর section 205 এর পরিবর্তে নিম্নরূপ section 205 প্রতিস্থাপিত হইবে, যথাঃ-

"205. Amendment of documents.- Except in the case provided for by sections 29,45,53 and 88, an officer of customs not below the rank of an Assistant Commissioner of Customs may, in his discretion, of payment of such fee as the Board may determine for this purpose, authorize any document, after it has been presented at the customhouse, to be amended"

৭। Act No. IV of 1969 এর FIRST SCHEDULE এর সংশোধন

৭। Customs Act এর "FIRST SCHEDULE" এর পরিবর্তে এই আইনের তফসিল-১ এ উল্লিখিত "FIRST SCHEDULE" প্রতিস্থাপিত হইবে (আদালতভাবে মুদ্রিত)।

তৃতীয় অধ্যায়

**৮।
Ordinance
No. XXXVI
of 1984 এর
section 2
এর
সংশোধন**

৮। Income-tax Ordinance, 1984 (XXXVI of 1984), অতঃপর Income-tax Ordinance বলিয়া উল্লিখিত, এর section 2 এর clause (45) এর পরিবর্তে নিম্নরূপ clause (45) প্রতিস্থাপিত হইবে, যথাঃ-

“(45) "perquisite" means-

(i) any payment made to an employee by an employer in the form of cash or in any other form excluding basic salary, festival bonus, incentive bonus not exceeding ten per cent of disclosed profit of relevant income year, arrear salary, advance salary, leave encashment or leave fare assistance and overtime, and

(ii) any benefit, whether convertible into money or not, provided to an employee by an employer, called by whatever name, other than contribution to a recognised provided fund, approved pension fund, approved gratuity fund and approved superannuation fund;”]

**৯।
Ordinance
No. XXXVI
of 1984 এ
নূতন
section
16CC এর
সন্নিবেশ**

৯। Income-tax Ordinance এর section 16C এর পর নিম্নরূপ নূতন section 16CC সন্নিবেশিত হইবে, যথাঃ-

“16CC. Charge of minimum tax.- (1) This section shall apply to a company in the case where, for any reason whatsoever, including the sustaining of a loss, the setting off of a loss of an earlier year, the application of tax credits or rebates, or the claiming of allowances or deductions (including depreciation and amortization deductions) allowed under this Ordinance or any other law for the time being in force, tax is not payable or paid by such company for an assessment year, or tax payable or paid by such company for an assessment year is less than half per cent(0.50%) of the amount representing such company's turnover from all sources for that year or taka five thousand whichever is higher.

(2) Where this section applies,-

(a) the aggregate of the company's turnover assessed for the assessment year shall be deemed to be the income of such company for the year chargeable to tax;

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(b) such company shall pay as income-tax for the assessment year an amount equal to half per cent (0.50%) of the turnover assessed for the year or taka five thousand whichever is higher.

Explanation: For the purposes of this section, "turnover" means-

- (a) the gross receipts derived from the sale of goods;
- (b) the gross fees for rendering services or giving benefits including commissions or discounts;
- (c) the gross receipts derived from any heads of income excluding income from capital gains and receipts under speculation business;
- (d) the company's share of the amounts stated above of any association of persons of which the company is a member."

**১০।
Ordinance
No. XXXVI
of 1984 এর
section 19
এর
সংশোধন**

১০। Income-tax Ordinance এর section 19 এর sub-section (23) এর পর নিম্নরূপ নূতন sub-sections (24) এবং (25) সংযোজিত হইবে, যথাঃ-

"(24) Where an assessee, being a private limited company or a public limited company not listed with a stock exchange, discloses investments in it's equity received from any shareholder or director during any income year, the amount so received as equity not being received by crossed cheque or bank transfer, shall be deemed to be the income of such assessee for that income year classifiable under the head "Income from other sources".

(25) Where an assessee, being a director of any company, makes any business tour abroad more than twice in any income year and the expenses of which are claimed by the company as an expenditure in its accounts, fifty per cent of such expenses excluding the expenses for the first two tours shall be deemed to be the income of the assessee for the income year in which the tours were made and such income shall be classifiable under the head "Income from other sources".

**১১।
Ordinance
No. XXXVI
of 1984 এর
section 19B**

১১। Income-tax Ordinance এর section 19B এর clauses (a) ও (b) এর পরিবর্তে নিম্নরূপ clauses (a), (b), (c) ও (d) প্রতিস্থাপিত হইবে, যথাঃ-