

অর্থ আইন, ১৯৯৭

(১৯৯৭ সনের ১৫ 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, ১৯৯৭ নামে অভিহিত হইবে।

(২) The Provisional Collection of Taxes Act, 1931 (XVI of 1931) এবং উহার অধীনে জারীকৃত ঘোষণা সাপেক্ষে, এই আইন ১৯৯৭ সনের ১লা জুলাই তারিখে কার্যকর হইবে।

ACT XVI OF 1931 এর সংশোধন

২। Provisional Collection of Taxes Act, 1931 (XVI of 1931) এর-

(১) প্রস্তাবনার "or sales tax" শব্দগুলির পরিবর্তে, সকল স্থানে, "or মূল্য সংযোজন কর বা সম্পূরক শুল্ক বা টার্নওভার কর" শব্দগুলি প্রতিস্থাপিত হইবে; এবং

(২) section 3 এর "or sales tax" শব্দগুলির পরিবর্তে "or মূল্য সংযোজন কর বা সম্পূরক শুল্ক বা টার্নওভার কর" শব্দগুলি প্রতিস্থাপিত হইবে।

Act XV of 1963 এর সংশোধন

৩। Wealth Tax Act, 1963 (XV of 1963) এর-

(১) section 16 এর sub-section (6) বিলুপ্ত হইবে;

(২) section 16 এর পর নিম্নরূপ নূতন section 16A সন্নিবেশিত হইবে, যথা:-

"16A. Self-assessment.- (1) Where the return of net wealth for any assessment year filed by the assessee under section 14 renders him liable to wealth tax and he pays ten per cent. of income tax payable under the Income Tax Ordinance for the year or an amount equal to the wealth tax

paid in the immediately preceding year, whichever is higher, on or before the date on which the return is filed, the Deputy Commissioner of Taxes shall complete the assessment under section 16(1) and communicate the assessment order to the assessee within thirty days next following.

(2) Notwithstanding anything contained in sub-section (1) and section 17, any authority subordinate to the Board, if so authorised by the Board within three years from the end of the assessment year, shall audit the assessment in respect of not more than one assessment year out of the assessments for the three relevant assessment years of an assessee completed under sub-section (1) and refer the same to the Deputy Commissioner of Taxes for re-assessment, if so required, and the Deputy Commissioner of Taxes shall thereupon proceed to make the assessment under section 16(3) or 16(5), as the case may be.

(3) No order under sub-section (1) shall be made in any case after the thirtieth day of June of the financial year next following the year in respect of which a return of net wealth has been filed under section 14.”;

(৩) section 17 এর পর নিম্নরূপ নূতন section 17A সন্নিবেশিত হইবে, যথা:-

"17A. Limitation for assessment.- (1) Subject to the provisions of sub-section (2), no order of assessment under the provisions of this Chapter in respect of any net wealth shall be made after the expiry of two years from the end of the assessment year in which the net wealth was first assessable.

(2) Notwithstanding anything contained in sub-section (1), assessment under section 17 may be made-

(a) in the cases falling under clause (a) of section 17, at any time within two years from the end of the year in which notice under the said sub-section was issued; and

(b) in the cases falling under clause (b) of section 17, within one year from the end of the year in which notice under the said sub-section was issued.”|

**Act IV of
1969 এর
সংশোধন**

8। Customs Act, 1969 (IV of 1969) এর-

(১) section 3 এর clause (g) এর পরিবর্তে নিম্নরূপ clause (g) প্রতিস্থাপিত হইবে, যথা:-

"(g) a Director General, Customs (Valuation);";

(২) section 7 এ "Civil Armed Forces," শব্দগুলি ও কমার পর "Coast Guard," শব্দগুলি ও কমা সন্নিবেশিত হইবে;

(৩) section 18D এর পর নিম্নরূপ নূতন section 18E সন্নিবেশিত হইবে, যথা:-

18E. Imposition of safeguard duty.- (1) If the Government, after conducting such enquiry as it deems fit, is satisfied that any article is being imported into Bangladesh in such increased quantities and under such conditions that such importation may cause or threaten to cause serious injury to domestic industry, it may, by notification in the official Gazette, impose a safeguard duty on that article.

Provided that the Government may, by notification in the official Gazette, exempt any goods from the whole or any part of safeguard duty leviable thereon, subject to such conditions, limitations or restrictions as it thinks fit to impose.

(2) The Government may, pending the determination under sub-section (1) of the injury or threat thereof, impose a provisional safeguard duty on the basis of a preliminary determination in the prescribed manner that increased imports have caused or threatened to cause serious injury to a domestic industry.

Provided that where, on final determination, the Government is of the opinion that increased imports have not caused or threatened to cause serious injury to a domestic industry, it shall refund the duty so collected:

Provided further that the provisional safeguard duty shall not remain in force for more than two hundred days from the date on which it was imposed.

(3) The duty chargeable under this section shall be in addition to any other duty imposed under this Act or under any other law for the time being in

force.

(4) The duty imposed under this section shall, unless revoked earlier, cease to have effect on the expiry of four years from the date of such imposition.

Provided that if the Government is of the opinion that the domestic industry has taken measures to adjust to such injury or threat thereof and it is necessary that the safeguard duty should continue to be imposed, it may extend the period of such imposition:

Provided further that in no case the safeguard duty shall continue to be imposed beyond a period of ten years from the date on which such duty was first imposed.

(5) The Government may, by notification in the official Gazette, make rules for the purposes of this section, and without prejudice to the generality of the foregoing, such rules may provide for the manner in which articles liable for safeguard duty may be identified and for the manner in which the causes of serious injury or causes of threat of serious injury in relation to such articles may be determined and for the assessment and collection of such safeguard duty.

(6) For the purposes of this section,-

(a) "domestic industry" means the producers-

(i) as a whole of the like article or a directly competitive article in Bangladesh; or

(ii) whose collective output of the like article or a directly competitive article in Bangladesh constitutes a major share of the total production of the said article in Bangladesh;

(b) "serious injury" means an injury causing, significant overall impairment in the position of a domestic industry;

(c) "threat of serious injury" means a clear and imminent danger of serious injury.”;

(8) section 25 এর পরিবর্তে ^{অর্থ আইন ১৯৯৭} নিম্নরূপ section 25 প্রতিস্থাপিত হইবে, যাহা সরকার কর্তৃক সরকারী গেজেটে প্রজ্ঞাপন দ্বারা নির্ধারিত তারিখে কার্যকর হইবে, যথা:-

"25. Value of imported and exported goods.-(1) The value of any imported or exported goods shall be deemed to be the price at which such or like goods are ordinarily sold, or offered for sale, for delivery at the time and place of importation or exportation, as the case may be, in the course of international trade, where the seller and the buyer have no interest in the business of each other and the price is the sole consideration for the sale or offer for sale.

(2) Subject to the provisions of sub-section (1), the price referred to in that sub-section in respect of imported goods shall be determined in accordance with the rules made in this behalf.

(3) Notwithstanding anything contained in this section, the Government may, by notification in the official Gazette, fix, for the purpose of levying customs duties, tariff values for any goods imported or exported as chargeable with customs duty ad valorem:

Provided that any imported or exported goods, the declared value of which is higher than its tariff value fixed under this sub-section, shall be chargeable with customs duties on the basis of its declared value.

(4) The rate of exchange for computation of the value of any imported goods shall be the average rate of exchange prevailing during the month preceding the month during which the bill of entry is delivered to the appropriate officer and as fixed by the Board or by such officer as the Board may authorise in this behalf prior to the beginning of the month:

Provided that, if such goods have been warehoused under this Act, the rate of exchange for computation of the value of such goods shall be the average rate of exchange prevailing during the month preceding the month of actual removal of such goods from the warehouse for home-consumption, and, in the case of goods delivered out of a warehouse for removal under bond to be re-warehoused on which duty is paid in the event of their not being so re-warehoused, the average rate of exchange