

## Rule 21.

### Statement of deduction of tax under the head "Salaries" where such deduction is not made by or on behalf of the Government.—

1. (1) In the case of income chargeable under the head "Salaries" where deduction is not made by or on behalf of the Government, the person making the deduction shall forthwith send to the Deputy Commissioner of Taxes within whose jurisdiction the deduction is made (or where there is more than one Deputy Commissioner of Taxes having jurisdiction in the same area, to the Deputy Commissioner of Taxes specified by the Commissioner) a statement in the following form:—

### Statement of deduction of tax in income chargeable under the head "Salaries" for the month of..., .....

Name and address of the employer.....

SI.No.	Name of the employee.	Designation	Tax payer's Identification Number	Total amount of salary wages, bonus, annuities, pension, gratuities, fees, commission, bonus or profits in lieu of salary and wages including payments made at or in connection with the termination of employment and advance of salary, etc. (Give details)
1	2	3	4	5

Cash allowances like house rent, conveyance, entertainment, etc.	Value of other perquisites and utilities provided by the employer	Amount liable to tax	Investment, if any, made u/s 44(2)(b) of the Ordinance for tax credit
6	7	8	8
Amount of Tax deducted during the month		Challan No. and date of deposit of the tax credit of the Government	Remarks
10	11	12	13

I,....., being the person responsible for paying the above salaries, do hereby declare that the above list is complete and that the particulars given above are correct.

Signature.....

Date.....

### Notes:

- (1) In the case of an employee who has left the service of the employer, progressive totals of the amounts paid, etc. and the tax deducted should be shown up to the last month of the year.
- (2) The address of the former employer of a new employee and the address of the new employer of an outgoing employee should be given in the remarks column, wherever practicable.
- (2) In cases where the trustees of an approved superannuation fund repay any contributions to an employee during his life time but not at, or in connection with, the termination of his employment, they shall forthwith send to the Deputy Commissioner of Taxes specified in sub-rule (1) a statement giving the following particulars :—
- 1.Name and address of the employee;
  - 2.The period for which the employee has contributed to the Superannuation Fund;
  - 3.The amount of contributions repaid;  
(a) principal and  
(b) interest.
  4. The average rate of deduction of tax during the preceding three years;
  5. Amount of tax deducted on repayment.
- (3) The statements referred to in sub-rules (1) and (2) shall be drawn up in separate sections one for each place where the employees are stationed and an additional extract of those sections relating to employees who are residing outside the jurisdiction of the Deputy Commissioner of Taxes referred to above shall also be sent with the statement.
- (4) The person responsible for making the deduction or the trustees, as the case may be, shall pay the amount of tax so deducted to the credit of the Government by remitting it within the time specified in rule 13 into the Government Treasury or office of the Bangladesh Bank or of the Sonali Bank accompanied by an Income Tax challan blank copies of which can be had from the Deputy Commissioner of Taxes for the purpose.
- (5) On receipt of the statement under sub-rule (1) or (2), the Deputy Commissioner of Taxes may, if so expressly requested and if satisfied that there is sufficient ground for the request, himself have the necessary challan prepared and forwarded to the person concerned, who shall thereupon pay the amount to the credit of the Government in the manner specified in sub-rule (4).

## Rule 23.

### **Persons responsible for making payments under the head "Salaries".**

(1) In this rule, "prescribed officer" referred to in section 108 of the Ordinance, means:—

(a) Civil Audit Officers for all gazetted officers and others who draw their pay from audit offices on separate bills, and also for all pensioners who draw their pensions from audit offices;

(b) Treasury Officers for all gazetted officers and others who draw their pay from treasuries on separate bills without counter signature, and also for all pensioners who draw their pensions from treasuries;

(c) Heads of civil or military offices for all non-gazetted officers whose pay is drawn on establishment bills or on bills countersigned by the head of office;

(d) Forest disbursing officers and Public Works Department disbursing Officers in cases where direct payment from treasuries is not made, for themselves and their establishments;

(e) Head Postmasters for (i) themselves, their gazetted subordinates and the establishments of which the establishment pay bills are prepared by them, (ii) gazetted supervising and controlling officers of whose headquarters post office they are in-charge, and (iii) pensioners, drawing their pensions through post offices; Head Record Clerks, Railway Mail Service, for themselves and all the staff whose pay is drawn in their establishment pay bills; the disbursing officers in the case of the Administrative and Audit Officers;

(f) Controllers of Military Accounts (including Divisional Military Supply, Marine and Field Controllers) for all gazetted military officers under their audit;

(g) Disbursing officers in the Military Works Department for themselves and their establishments; and

(h) Chief Accounts Officers or Chief Auditors or Railways concerned for all railway employees under their audit.

(2) The payment made under the head "Salaries" referred to in section 108(a) or the Ordinance shall be an amount which the maximum amount not liable to tax in the financial year in which such salary is earned.

(3) The annual statement to be prepared and furnished to the Deputy Commissioner of Taxes before the first day of September each year under section 108 of the Ordinance shall be made in the following form and shall be verified in the manner indicated therein namely:—

Name of the employer.....

Address.....

Tax payer's identification number.....

SI.No.	Name of the employee.	Designation	Tax payer's Identification Number	Total amount of salary, wages,bonus, annuities pensions,gratuities, commission, fees or profits in lieu of salary andwages including payments made at or in connection with the termination of the employment and advance of salary, etc.
1	2	3	4	5

Periodical cash allowance				
6				
House rent	Conveyance	Entertainment	Medical	Others, if any

Value of rent free accommodation or value of any concession in rent for the accommodation provided by the employer.	Value of free conveyance, full time or part time or part time, if any, provided by the employer	Value of free or concessional passages provided by the employer	Salary paid by the employer for domestic and personal services to the employee
7	8	9	10

Employer's contribution to the recognized provident/ superannuation/ pension fund	Value of any benefit or annuity provided by the employer free of cost or at concessional rate or any other sum not included in the preceding columns	Total amount liable to tax under section 21 of the Ordinance	Tax payable on the amount in column 13
11	12	13	14

Investment, if any, u/s 44(2)(b) of the Ordinance for tax credit	Amount of tax credit	Net amount of tax payable	Tax actually deducted and paid to the credit of the Government with challan no. and date	Remarks
15	16	17	18	19

\*Details and basis of computation should be given.

I certify that the above statement contains a complete list of the total amount paid to

(i) all persons who were receiving or to whom was due income on the 30th day of June,....., and

(ii) all persons from whose salaries any tax was deducted during the year ended 30th June,....., and that all the particulars furnished above are correct.

Date .....	Signature
	.....
	Name
	.....
	Designation
	.....