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MYcRvZ´x evsjv¶`k miKvi
RvZxq ivR¯ ^eviW
XvKv|

[gj¨ ms¥hvRb Ki]

cÁvcb

তারিখঃ ২৪ জ্যৈষ্ঠ, ১৪১৯ বঙ্গাব্দ / ০৭ জুন, ২০১২ খ্রিষ্টাব্দ

Gm,Avi,I bs-187-AvBb/2012/645-gmK|Ñ gj¨ ms¥hvRb Ki AvBb, 1991 (1991 m¥bi 22bs AvBb) Gi aviv 72, avi v 6(4) Gi mwnZ cwVZe¨, G c`Ë ¶gZve¥j RvZxq ivR¯ ^eviW, Dnvi 27¤k ¦R¨ô, 1406 e½vã ¤gvZv¥eK 10B Rb, 1999 wL÷vã Zwi¥Li cÁvcb Gm,Avi,I bs 138-AvBb/99/218-gmK iwnZµ¥g, wb¤i¡c wewagvjv cYqb Kwij, h_v :-

১। **শিরোনাম ও প্রবর্তন**।- (১) এই বিধিমালা শিপ ব্রেকিং ইয়ার্ড থেকে অগ্রিম মূল্য সংযোজন কর আদায় সংক্রান্ত (বিশেষ) বিধিমালা, ২০১২ নামে অভিহিত হইবে।

(২) ইহা ১ জুলাই, ২০১২ তারিখে কার্যকর হইবে।

2| msÁv|- welq ev cm¥½i cwic´x ¤Kvb wKQ bv _wK¥j, GB wewagvjvq-

(K) ÒAvBbÓ A_ gj¨ ms¥hvRb Ki AvBb, 1991 (1991 m¥bi 22 bs AvBb);

(L) ÒKiÓ A_ AvB¥bi avi v 3 G ewYZ gj¨ ms¥hvRb Ki; Ges

(M) ÒKwgkbvi (Avg`wb)Ó A_ ¤h ïé feb w`¥q Avg`wbKZ wkc Lvjvm nB¥e ¤m ïé fe¥bi `wqZcÖvß Kwgkbvi Ae Kv÷gm;

(N) ÒU¨wid gj¨Ó A_ gj¨ ms¥hvRb Ki AvBb, 1991 Gi avi v 5 Gi Dc-avi v (7) Gi Aaxb wbawiZ gj¨;

(ঙ) **"ফরম"** অর্থ এই বিধিমালার কোন ফরম;

(চ) **"মূসক বিধিমালা"** অর্থ মূল্য সংযোজন কর বিধিমালা, ১৯৯১;

(Q) Òwkc ¤ewKs BqvWÓ A_ Ggb ¤Kv¥bv ¯vb ¤hLv¥b ¯vbxq fv¥e msMnxZ A_ev Avg`wbKZ wkc wewPs K¥i fv½i gva¨¥g wkc ¯'vc ¦Zwi Kiv nq;

(R) Òwe fvMxq KgKZvÓ A_ wkc ¤ewKs BqvW msw¤kó Kv÷gm, G·vBR I f¨vU wefv¥Mi `wq¥Z wb¥qwRZ mnKvix Kwgkbvi ev Dc-Kwgkbvi|

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3| Ki Av`vq|- AvB¥bi Aaxb cYxZ Ab¨ ¤Kvb wewa¥Z hvnvB _vKK bv ¤Kb, wkc ¤ewKs BqvW nB¥Z wkc ¯'vc mieiv¥ni Ici c¥`q Ki GB wewagvjvq ewYZ c×wZ¥Z Av`vq nB¥e|

4| Ki Av¥ivc|- (1) Avg`wbKZ A_ev ¯vbxqfv¥e msMnxZ wkc fw½qv Drcw`Z wkc ¯'v¥ci Rb¨ wbawiZ U¨wid g¥j¨i Ici c¥bi kZvsk nv¥i Ki Av¥ivc¥hvM¨ nB¥e|

(2) Avg`wbKZ I ¯vbxqfv¥e µqKZ wk¥c ewnZ cY¨ (¤hgb, dv¥bm A¥qj, wW¥Rj, AvmevecÎ, wdR, wUwf, GqviKwÛkbvi, ¤gvUi, cvLv, Uq¥jU mvgMx, BZ¨w`) Lvjv¥mi mgq e¨emvqx chv¥qi gj¨ ms¥hvRb Ki Av¥ivc¥hvM¨ nB¥e|

5| Ki wbi¡cb I Ki cwi¥kva c×wZ|- (1) Avg`wbKZ wkc A_ev ¯vbxqfv¥e msMnxZ wkc fw½qv ¯'vc Drcv`¥bi ¤¶¥ÎÑ

(K) wbewÜZ wkc ¤ewKs BqvW KZc¶ c¥hvR¨ gj¨ ms¥hvRb Ki cwi¥kva Kivi j¥¶¨ Òdig-KÓ G msw¸kó wefvMxq KgKZvi wbKU GKwU ¤NvlYv c`vb Kwi¥eb:

Z¥e kZ _v¥K ¤h, ¯vbxqfv¥e msMnxZ wkc Gi ¤¶¥Î D³ i¡c ¤NvlYvi mwnZ wkcwU ç¥e Avg`wbKZ n¥j msw¸kó ïé fe¥bi Kwgkbvi KZK c`Ë `vq-¤`bv bv _wKevi cZ¨qbcÎ I e¨emvqx chv¥q c¥hvR¨ gj¨ ms¥hvRb Ki cwi¥kv¥ai cgvYcÎ `wLj Kwi¥eb;

(L) wefvMxq KgKZv `dv (K) Gi Aaxb c`Ë ¤NvlYv m¤úwKZ Z_¨ ¤_¥K wkc Gi IR¥bi (LDT) `k kZvsk¥K AcPq we¥ePbv Kwiqv wewa 4 G DwjwLZ g¥j¨i wfwË¥Z ¯vbxq chv¥q ¤gvU cwi¥kva¥hvM¨ K¥ii cwigvY wbavi iY Kwi¥eb;

(M) wefvMxq KgKZv wkc G ewnZ c¥Y¨i weµq g¥j¨i Ici c¥`q e¨emvqx chv¥q wbawiZ nv¥i gj¨ ms¥hvRb Ki Gi cwigvY wbaviY Kwi¥eb;

(N) wefvMxq KgKZv `dv (L) I (M) Abmv¥i wbawiZ cwigvY Ki gmK wewagvjvi wewa 23 Abhvqx ¤URwi Pvjv¥bi gva¨¥g miKwi ¤KvlvMv¥i Rgv c`v¥bi Rb¨ wkc ¤ewKs BqvW KZc¶¥K AewnZ Kwi¥eb; Ges

(O) wkc ¤ewKs BqvW KZc¶ wbawiZ cwigvY gj¨ ms¥hvRb Ki ¤URwi¥Z Rgv c`vbceK gmK wewagvjvi wewa 24 Gi Dc-wewa (1) Abhvqx dig ÒgmK-19Ó G GKwU `wLjcÎ wefvMxq `ß¥i ¤ck Kwi¥eb, hvnvi ms¥M Ki Rgv c`v¥bi cgvY¯i¡c ¤URwi Pvjv¥bi gj Kwc msh³ Kwi¥Z nB¥e|

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6| wewPs Gi AbgwZ|- wkc ¥ewKs BqvW KZK `wLjKZ `wLjc¥Îi wfwË¥ZÑ

(G) Avg`wbKZ wkc fw½qv ¯'vc Drcv`¥bi ¤¶¥Î wefvMxq KgKZv Òdig-LÓ ¥Z GKwU cZ¨qbcÎ c`vb Kwiqv Dnvi GKwU Abwjwc Kwgkbvi (Avg`wb) ¤K c`vb Kwi¥eb; Avg`wb m¤úwKZ ïé AvbôwbKZv m¤úb nB¥j Kwgkbvi (Avg`wb) D³ cZ¨qbcÎ cwßi ci Avg`wbKZ wk¥ci wewPs Gi AbgwZ c`vb Kwi¥eb;

(H) ¯vbxq fv¥e msMnxZ wkc fw½qv ¯'vc Drcv`¥bi ¤¶¥Î wefvMxq KgKZv Òdig-LÓ ¥Z GKwU cZ¨qbcÎ c`vb Kwiqv Dnvi GKwU Abwjwc wkc ¤ewKs BqvW mswkó Kwgkbv¥ii wbKU ¤ciY Kwi¥eb; Kwgkbvi D³ di¥gi wfwË¥Z ¯vbxq fv¥e msMnxZ wk¥ci wewPs Gi AbgwZ c`vb Kwi¥eb|

7| Ki Pvjvbc Î c`vb|- wbewÜZ wkc ¤ewKs BqvW¥KÑ

(K) cwZwU mieiv¥ni (¯'vc I ewnZ cY¨) মূসক wewagvjvi wewa 22 Gi Dc-wewa (1) Gi `dv (M) Abhvqx dig ÒgmK-11Ó ¥Z ¤µZvi AbK¥j GKwU Pvjvbc Î Bm¨ Kwi¥Z nB¥e, Z¥e ¯'vc mieiv¥ni Pvjvbc¥Î D³ dig Gi Ògj¨ ms¥hvRb Ki Av¥ivc¥hvM¨ gj¨Ó Gi Kjv¥g ÒU¨wid gj¨Ó Ges Ògj¨ ms¥hvRb Ki Gi cwigvYÓ Gi Kjv¥g ÒU¨wid gj¨ Gi Dci c¥hvR¨ gmKÓ Gi cwigvY D¥jL Kwi¥Z nB¥e;

(L) kx¥c ewnZ c¥Y¨i ¤¶¥Î Pvjvbc¥Î Ògj¨ ms¥hvRb Ki Av¥ivc¥hvM¨ gj¨Ó Gi Kjv¥g mswkó wefvMxq KgKZv KZK ÒAb¥gw`Z gj¨Ó Ges Ògj¨ ms¥hvRb Ki Gi cwigvYÓ Gi Kjv¥g wefvMxq KgKZv KZK ÒAb¥gw`Z gূল্যের Dci c¥hvR¨ gmKÓ Gi cwigvY D¥jL Kwi¥Z nB¥e|

8| `Ê|- GB wewagvjvi ¤Kv¥bv weavb j¯Nb Kiv nB¥j AvB¥bi aviv 15 Gi Aaxb wbewÜZ e¨w³ mswkó wkc ¯'v¥ci Ici c¥`q K¥ii Ab¨b A¥aK Ges AbwaK mgcwigvY A_`¥Ê `Êbxq nB¥eb Ges D³ j¯Nb ¤h wkc ¯'vc m¤úwKZ ¤mB wkc ¯'vc I Dnv cwien¥b e¨eüZ hvbevnb miKv¥ii AbK¥j ev¥Rqvß Kiv hB¥e|

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Òdig-KÓ
ঘোষণাপত্র

[wewa 5 (1) (K) `óe¨]

1|	wkc ¤ewKs BqvW Gi bvg	t
2|	gmK wbeÜb b¤i	t
3|	GjvKvi ¤KvW	t
4|	wkc ¤ewKs BqvW Gi wVKvbv	t
5|	wkc Gi IRb	t
6|	Avg`wb ïé fe¥bi bvg	t
7|	wej Ae GwµU b¤i (hw` _v¥K)(mZ¨wqZ Kwc msh³ Kwi¥Z nB¥e)	t
8|	wej Ae ¤jwWs b¤i (mZ¨wqZ Kwc msh³ Kwi¥Z nB¥e)	t
9|	Bbf¥qm bs (mZ¨wqZ Kwc msh³ Kwi¥Z nB¥e)	t
10|	FYc¥Îi Kwc (mZ¨wqZ Kwc msh³ Kwi¥Z nB¥e)	t
11|	¯vbxqfv¥e msMnxZ wk¥ci ¤¶¥Î µq m¤úwKZ Z_¨ (mZ¨wqZ Kwc msh³ Kwi¥Z nB¥e)	t

Avwg GBg¥g A½xKvi c`vb Kwi¥ZwQ ¤h, Ic¥i ewYZ Z_¨w` Avgvi Rvbv g¥Z mwVK| D³ Z¥_¨ cieZxKv¥j ¥Kv¥bv cKvi Am½wZ cvIqv ¤M¥j gj¨ ms¥hvRb Ki AvB¥bi 37 avivi Abhvqx c`Ë `ভ মানিয়া লইতে বাধ্য থাকিব|

wkc ¤ewKs BqvW Gi cY bvg
|
¯v¶i (wmjmn)

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Òdig-LÓ

cZ¨qbcÎ

[wewa 6 `óe¨]

GZØviv cZ¨qb Kiv hvB¥Z¥Q ¤h, ¤gmvm (cwZôv¥bi bvg) .... wbeÜb b¤i .... GjvKv ¤KvW .... ïé feb / Kwgkbv¥i¥Ui bvg .... Gi we/B b¤i .... wkc Gi bvg .... Gi lR¥bi (LDT) `k kZvsk AcPq ev¥` me¥gvU .... ¤gwUK Ub Gi ¤gvU gj¨.............................. UvKvi Dci c¥hvR¨ gj¨ ms¥hvRb Ki .... UvKv Ges wkc-G ewnZ c¥Y¨i Dci c¥hvR¨ gj¨ ms¥hvRb Ki .... UvKv AwMg gmK wn¥m¥e ¤URwi Pvjvb b¤i .... ZwiL .... Gi gva¨¥g cwi¥kva Kwiqv¥Q|

ZwiLt

¯v¶i I wmj

bw_ bs-

Abwjwc: c¥qvRbxq Kvhµg MnYv¥_ ¤URwi Pvjv¥bi mZ¨wqZ Kwcmn Kwgkbvi Gi wbKU we¥kl evnK gvidZ ¤ciY Kiv nBj t

wefvMxq KgKZvi

ZwiLt

01| Kwgkbvi, ïé feb, ... (wVKvbv)|

02| Kwgkbvi, Kv÷gm, G·vBR I f¨vU, ... (wVKvbv)|

wefvMxq KgKZvi ¯v¶i I wmj

RvZxq ivR¯ ¤ev¥Wi Av¥`kµ¥g,

[সুরেশ চন্দ্র বিশ্বাস]

প্রথম সচিব (মূসক)

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