

Staff Reporter

Taxpayers will have to get a 12 digit e-TIN number this year for taking any kind of service from the National Board of Revenue (NBR) including submission of income tax return under universal self assessment system.

The government introduced the 12-digit e-TIN number in July last year, but it was not then mandatory for submitting the income tax return.

If the taxpayers now submit income tax return without a 12-digit e-TIN number, they will be considered as general taxpayers and their tax files will further be assessed or audited by the taxmen on mandatory basis.

The taxpayers who will submit their income tax return by September 30 will have to get the 12-digit e-TIN number.

This year the NBR is determined to ensure compulsory use of e-TIN number as one year has already passed, an NBR commissioner told.

“Most of the taxpayers have already taken the 12-digit e-TIN number and we have been instructed to show no further mercy in this regard,” said the commissioner.

In the Finance Bill-2014, the government has incorporated 'requirement of certificate or acknowledge receipt containing twelve-digit TIN of return of income' by specifying certain cases.

There are some 27 areas where e-TIN is mandatory. These include opening letter of credit (L/C) for import; renewal of trade licence and car registration or renewal of registration; submitting tender documents for supply of goods or any contract; application for membership of a club

registered under the Companies Act 1994; registration for purchase of land, building or an apartment situated within any city corporation or any pourashava of a district headquarter, deed value of which exceeds 0.1 million taka; sanction of loan exceeding Tk 0.5 million to a person by commercial bank or leasing company; issuing credit card; issuing practicing licence to doctor, a chartered accountant, a cost and management accountant, a lawyer or an income tax practitioner; giving ISD connection to any kind of telephone; on becoming director of a company or sponsor shareholder of a company; renewal of membership of any trade body; issuance of drug licence; submitting a plan for construction of building for obtaining approval from RAJUK, CDA, KDA, and RDA; application for gas and electricity connection for commercial purpose in a city corporation, pourashava or cantonment board; submitting nomination form for any election in upazilla, pourashava, city corporation or Jatiyo Sangsad (parliament).

However, the government has waived the provision of mandatory submission of returns for the candidates of union parishad elections in the budget proposal for fiscal 2014-15.

The candidates of the union parishad elections used to submit nil returns due to not having any taxable income as it was mandatory to submit returns. The NBR has scrapped the rules for reducing hassles.