

¹[30. any income of the mutual fund of the person issuing such mutual fund.]

²[31. An amount equal to fifty percent. of the income of an assessee, being a resident, derived from business of shipping in international waters, with the ships whose port of registry is in Bangladesh.]

³[31A. Income from capital gains from transfer of machinery or plant used for the purpose of business or profession.]

⁴[31B. Any income not exceeding twenty five thousand taka received from interest on savings instruments:

Provided that the exemption under this paragraph will not be applicable where tax is deductible under section 52D.]

⁵[32. Any income not exceeding twenty five thousand taka received by an individual from interest on savings instruments.]]

⁶[32A. Any sum or aggregate of sums received as interest from pensioners' savings certificate where the total accumulated investment at the end of the relevant income year in such certificate does not exceed taka five lakh.]

⁷⁸[33. Any income derived from the following business of a person being a resident or a non-resident Bangladeshi for the period from the first day of July, 2008 to the thirtieth day of June, 2024 on the conditions that the person shall file income tax return in accordance with the provisions of section 75—

- (i) Software development;
- (ii) Software or application customization;

¹ Subs. by F. A. 2002 subsequently omitted by F. A. 2011

² Ins. by F. A. 1999 and subsequently omitted by F. A. 2005

³ Ins. by F. A. 2003 and subsequently omitted by F. O 2007

⁴ Ins. by F. A. 2004 subsequently omitted by F. A. 2011

⁵ Omitted by F. A. 2002

⁶ Ins. new paragraph 32A by F. A. 2014 subsequently subs. by F. A. 2016

⁷ Ins. paragraphs 33, 34, 35, 36, 37, 38, 39, and 40 by F. O. 2008

⁸ Subs. by F. A. 2017

- (iii) Nationwide Telecommunication Transmission Network (NTTN);
- (iv) Digital content development and management;
- (v) Digital animation development;
- (vi) Website development;
- (vii) Web site services;
- (viii) Web listing;
- (ix) IT process outsourcing;
- (x) Website hosting;
- (xi) Digital graphics design;
- (xii) Digital data entry and processing;
- (xiii) Digital data analytics;
- (xiv) Geographic Information Services (GIS);
- (xv) IT support and software maintenance service;
- (xvi) Software test lab services;
- (xvii) Call center service;
- (xviii) Overseas medical transcription;
- (xix) Search engine optimization services;
- (xx) Document conversion, imaging and digital archiving;
- (xxi) Robotics process outsourcing;
- (xxii) Cyber security services.]]

34. Subject to the conditions made hereunder any income from fisheries, poultry, ¹[production of pelleted poultry feed,] production of seeds, marketing of locally produced seeds, cattle farming, dairy farming, horticulture, frog farming, mushroom farming, floriculture, sericulture for the period from the first day of July, 2008 to the thirtieth day of June, 2011—
²[(a) if such income exceeds taka one lakh and fifty thousand, the person shall invest an amount not less than ten

¹ Omitted by F. A. 2010

² Subs. by F. A. 2014