

*I.T. Manual, Part-1**[6th Schedule, PART A*

¹[29. Any income, not exceeding ²[two lakh] taka, chargeable under the head "Agricultural income" of an assessee, being an individual, whose only source of income is agriculture.]

³[[30].***]

⁴[(31.)***]

⁵[(31A).***]

⁶[(31B). ***]

⁷[(32.)***]

⁸[32A. Any sum or aggregate of sums received as interest from pensioners' savings certificate or wage earners bond where the total accumulated investment at the end of the relevant income year in such certificate or bond does not exceed taka five lakh.]

⁹[33. Any income derived from the business of ¹⁰[software development or Nationwide Telecommunication Transmission Network (NTTN) or] Information Technology Enabled Services (ITES) for the period from the first day of July, 2008 to the thirtieth day of June, ¹¹[2024]:

Provided that the person shall file income tax return in accordance with the provisions of section 75(2)(c) of the Ordinance.

¹²[**Explanation** : Information Technology Enabled Services (ITES) means-Digital Content Development and Management, Animation (both 2D and 3D), Geographic Information Services (GIS), IT Support and Software Maintenance Services, Web Site Services, Business Process Outsourcing, Data entry, Data Processing, Call Centre, Graphics Design (digital service), Search Engine Optimization, Web Listing, E-commerce and Online Shopping, document conversion, imaging and archiving.]

¹ Ins. by F.A. 1996

² Subs. for "fifty thousand taka" by F.A. 2014

³ Subs. by F.A. 2002 subsequently omitted by F.A. 2011

⁴ Ins. by F.A. 1999 and subsequently omitted by F.A. 2005

⁵ Ins. by F.A. 2003 and subsequently omitted by F.O. 2007

⁶ Ins. by F.A. 2004 subsequently omitted by F.A. 2011

⁷ Omitted by F.A. 2002

⁸ Ins. by F.A. 2014

⁹ Ins. paragraph 33, 34, 35, 36, 37, 38, 39, and 40 by F.O. 2008

¹⁰ Subs. by F.A. 2014

¹¹ Subs. for "2019" by F.A. 2015

¹² Subs. by F.A. 2011