

international waters, with the ships whose port of registry is in Bangladesh.]

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

[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.]*

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

[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.]

<sup>5</sup>[33. Any income derived from the business of <sup>6</sup>[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, <sup>7</sup>[2019]:

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

<sup>8</sup>[**Explanation.**— Information Technology Enabled Services (ITES) means— Digital Content Development and Management, Animation (both 2D and 3D), Geographic Information Services

<sup>1</sup> Ins. by F. A. 2003 and subsequently omitted by F. O 2007

<sup>2</sup> Ins. by F. A. 2004 subsequently omitted by F. A. 2011

<sup>3</sup> Omitted by F. A. 2002

<sup>4</sup> Ins. new paragraph 32A by F. A. 2014

<sup>5</sup> Ins. paragraphs 33, 34, 35, 36, 37, 38, 39, and 40 by F. O. 2008

<sup>6</sup> Subs. for "software development and" by F. A. 2014

<sup>7</sup> Subs. for "2013" by F. A. 2012 again subs. for "2015" by F. A. 2014

<sup>8</sup> Subs. by F. A. 2011