



বাংলাদেশ কৃষি ব্যাংক

প্রধান কার্যালয়

কৃষি ব্যাংক ভবন

৮৩-৮৫, মতিঝিল বানিজ্যিক এলাকা, ঢাকা-১০০০।

ফোন : ৯৫৫৬৯৩১

৯৫৬০০২১-২৫

৯৫৬০০৩১-৩৫

কেন্দ্রীয় হিসাব বিভাগ

নং- প্রকা/হিসাব(শাখা-১)/ভ্যাট ও ট্যাক্স-৬(৪৮)/২০১৯-২০/ ৮৫ (১২৫০)

তারিখঃ ৩০-০৭-২০১৯খ্রিঃ

- ১। সকল মহাব্যবস্থাপক, বিভাগীয় কার্যালয়সমূহ/ স্টাফ কলেজ/স্থানীয় মুখ্য কার্যালয়।
- ২। উপ-মহাব্যবস্থাপক, কর্পোরেট শাখাসমূহ।
- ৩। সকল মুখ্য আঞ্চলিক/আঞ্চলিক ব্যবস্থাপক, মুখ্য আঞ্চলিক/আঞ্চলিক কার্যালয়।
- ৪। সকল বিভাগীয়/আঞ্চলিক নিরীক্ষা কর্মকর্তা, বিভাগীয়/আঞ্চলিক নিরীক্ষা কার্যালয়।
- ৫। সকল শাখা ব্যবস্থাপক, (মুখ্য আঞ্চলিক/আঞ্চলিক কার্যালয়ের মাধ্যমে)

বাংলাদেশ কৃষি ব্যাংক।

বিষয়ঃ ২০১৯-২০২০ অর্থবছরে উৎসে কর কর্তনের হার প্রসঙ্গে।

প্রিয় মহোদয়,

উপর্যুক্ত বিষয়ে আয়কর পরিপত্র-১/২০১৯-২০২০ এর পরিশিষ্ট-৯ হতে পরিশিষ্ট-১২ এ উল্লেখিত আয়করের বিভিন্ন ধারায় উৎসে কর্তনের হার সংশ্লিষ্ট সকলের জ্ঞাতার্থে ও কার্যার্থে সংযুক্ত করা হলো।

০২। পরিপূর্ণ পরিপত্রটি দেখার জন্য জাতীয় রাজস্ব বোর্ডের ওয়েব সাইট www.nbr.gov.bd ভিজিট করা যেতে পারে।

সংযুক্তিঃ ২৮ (আটাশ)।

আপনার বিশ্বস্ত,

13

(বেলাল আহমেদ)

উপ- মহাব্যবস্থাপক

৩০/০৭/১৯

নং- প্রকা/হিসাব(শাখা-১)/ভ্যাট ও ট্যাক্স-৬(৪৮)/২০১৯-২০/ ৮৫ (১২৫০)

তারিখঃ এ

সদয় অবগতি ও প্রয়োজনীয় কার্যার্থে অনুলিপি প্রেরণ :

- (১) চীফ স্টাফ অফিসার, চেয়ারম্যান মহোদয়ের সচিবালয়, পর্ষদ সচিবালয়, বিকেবি, প্রকা, ঢাকা।
- (২) চীফ স্টাফ অফিসার, ব্যবস্থাপনা পরিচালক মহোদয়ের সচিবালয়, বিকেবি, প্রকা, ঢাকা।
- (৩) স্টাফ অফিসার, উপ-ব্যবস্থাপনা পরিচালক মহোদয়-১, ২ ও ৩ এর দপ্তর, বিকেবি, প্রকা, ঢাকা।
- (৪) স্টাফ অফিসার, সকল মহাব্যবস্থাপক মহোদয়ের দপ্তর, বিকেবি, প্রকা, ঢাকা।
- (৫) সকল উপ-মহাব্যবস্থাপক/বিভাগীয় প্রধান/সচিব/ বিকেবি, প্রকা, ঢাকা। পত্রটি ব্যাংকের ওয়েব সাইটে আপলোড করার প্রয়োজনীয় ব্যবস্থা গ্রহণের জন্য আইসিটি সিস্টেমস্ কার্ড ও মোবাইল ব্যাংকিং বিভাগ, বিকেবি প্রকাকে অনুরোধ করা হলো।
- ৬। নথি/মহানথি।

(খান তামজিদ আহমেদ)

সহকারী মহাব্যবস্থাপক

পরিশিষ্ট ৯

Major sources of income subject to deduction or collection of tax, advance payment of tax and presumptive tax:
Rates applicable for Financial Year 2019-20

SI No	Heads	Withholding authority	Rate
1	Salaries (Section 50)	Any person responsible or making such payment	deduction at the average rate
	Salaries (Government) [Sub-section (1A) of section 50]	Drawing and Disbursing Officer (DDO)	deduction at the average rate
2	Discount on the real value of Bangladesh Bank Bills (Section 50A)	Any person responsible for making such payment	maximum rate
3	Interest or profit on securities (Section 51)	Any person responsible for issuing any security of the government or approved by the govt.	5%
4	(a) Execution of contract, other than a contract for providing or rendering a service mentioned in any other section of Chapter	Specified person as mentioned in section 52	As prescribed in Rule 16. পরিশিষ্ট ১০ দ্রষ্টব্য

Sl No	Heads	Withholding authority	Rate
	VII. (b) Supply of goods; (c) Manufacture, process or conversion; (d) Printing, packaging or binding (Section 52 & Rule 16)		
5	Royalties, franchise, fee for issuing license, brand name, patent, invention, formula, process, method, design, pattern, know-how, copyright, trademark, trade name, literary or musical or artistic composition, survey, study, forecast, estimate, customer list or any other intangibles. (Section 52A)	Specified person as mentioned in section 52	পরিশিষ্ট ১১ দ্রষ্টব্য
6	(1) Advisory or consultancy service (2) Professional service, Technical services fee, Technical assistance fee. (excluding professional services by doctors) (Section 52AA)	Specified person as mentioned in section 52	পরিশিষ্ট ১২ দ্রষ্টব্য

Sl No	Heads	Withholding authority	Rate
	(2) Professional service (by doctors) (Section 52AA)	Specified person as mentioned in section 52	পরিশিষ্ট ১২ দ্রষ্টব্য
7	C&F agency commission (Section 52AAA)	Commissioner of Customs	10%
8	Manufacturer of non-mechanical cigarette (Bidi) (Section 52B)	Any person responsible for selling banderols to a manufacturer of cigarette	10% of the value of the banderols
9	Compensation against acquisition of property (Section 52C)	Any person responsible for payment of such compensation	(a) 2% of the amount of such compensation against the immovable property situated within a city corporation, paurashava or cantonment board (b) 1% of the amount of such

Sl No	Heads	Withholding authority	Rate
			compensation against the immovable property situated outside the jurisdiction of a city corporation, paurashava or cantonment board
10	Interest on saving instruments (Section 52D)	Any person responsible for making such payment	10% (No withholding tax on interest on pensioners savings certificate if cumulative investment in such certificate at the end of the income year does not exceed tk. 5 lakh)
11	Payment to a beneficiary of Workers' Participation Fund (Section 52DD)	Any person responsible for making payment	5%

SI No	Heads	Withholding authority	Rate
		from such fund to a beneficiary	
12	Brick Manufacturer (Section 52F)	Any person responsible for issuing any permission or renewal of permission for manufacture of bricks	Tk.45,000 for one section brickfield, Tk.70,000 for one and half section brickfield, Tk.90,000 for two section brick field, Tk.1,50,000 for automatic brick field
13	Commission of letter of credit (Section 52I)	Any person responsible for opening letter of credit	5%
14	Travel agent (Section 52JJ)	Any person responsible for paying commission, discount or any benefit for selling air tickets or cargo carriage	পরিশিষ্ট ১৩ দ্রষ্টব্য

Sl No	Heads	Withholding authority	Rate
15	Renewal of trade license by City Corporation or Paurashava (Section 52K)	City Corporation or Paurashava	<p>Tk.3000 for Dhaka North City Corporation, Dhaka South City Corporation & Chittagong City Corporation;</p> <p>Tk.2000 for anyother city corporation;</p> <p>Tk.1000 for any paurashava of any district headquarters;</p> <p>Tk.500 for any other area.</p>
16	Freight forward agency commission (Section 52M)	Any person responsible for making such payment	15%
17	Rental power (Section 52N)	Bangladesh Power Development Board during payment to	6%

Sl No	Heads	Withholding authority	Rate
		any power generation company against power purchase	
18	Foreign technician serving in diamond cutting (Section 52O)	Employer	5%
19	Services from convention hall, conference centre etc. (Section 52P)	Specified person as mentioned in section 52	5%
20	Any income in connection with any service provided to any foreign person by a resident person (Section 52Q)	Paying or crediting authority (Banks or Financial institutions)	10%
21	International gateway service in respect of phone call. (Section 52R)	(1)The respective bank, in the case of the amount credited to the account of an International Gateway(IGW) Services operator;	(1)1.5% of total revenue received by IGW services operator. (2) 7.5% of revenue paid or credited to ICX,ANS and others

Sl No	Heads	Withholding authority	Rate
		<p>(2) IGW services operator, in the case of the amount paid or credited to the account of (ICX), Access Network Services (ANS) or others</p> <p>(2A) In respect of outgoing international calls, the provider of Interconnection Exchange (ICX) services or Access Network Services (ANS)</p>	(2A) 7.5% on the whole amount so paid or credited at the time of payment or credit
22	Payment in excess of premium paid on life insurance policy (Section 52T)	Any person responsible for paying to a resident,	5%

SI No	Heads	Withholding authority	Rate
		any sum in excess of premium paid for any life insurance policy maintained with any life insurance company	
23	Payment on account of purchase through local L/C (Section 52U)	Respective Bank or Financial Institutions	3% on the amount paid or credited not being in the nature of Distributor Financing
			1% on the amount paid or credited in case of Distributor Financing Agreement
			No tax shall be deducted under this section from the payment related to local

Sl No	Heads	Withholding authority	Rate
			letter of credit (L/C) and any other financing agreement in respect of purchase or procurement of rice, wheat, potato, onion, garlic, peas, chickpeas, lentils, ginger, turmeric, dried chilies, pulses, maize, coarse flour, flour, salt, edible oil, sugar, black pepper, cinnamon, cardamom, clove, date, cassia leaf, computer or computer accessories, jute, cotton, yarn and all kinds of fruits.
24	Payment of fees, revenue sharing etc. by cellular mobile phone operator (Section 52V)	The principal officer of a cellular mobile	10%

Sl No	Heads	Withholding authority	Rate
		phone operator company responsible for making such payment	
25	Import (Section 53 & Rule 17A)	Commissioner of Customs.	(a) 5% (general rate) (b) 2% on certain imported goods (c) Tk.500 per ton in case of import of certain items
26	House property (Section 53A)	Specified person as mentioned in section 52	5% of the gross rent
27	Shipping business of a resident (Section 53AA)	Commissioner of Customs or any other authority duly authorized	5% of total freight received or receivable in or out of Bangladesh 3% of total freight received or receivable from services rendered

Sl No	Heads	Withholding authority	Rate
			between two or more foreign countries
28	Export of manpower (Section 53B & Rule17C)	The Director General, Bureau of Manpower, Employment and Training	10%
29	Export of knit wear and woven garments, terry towel, carton and accessories of garments industry, jute goods, frozen food, vegetables, leather goods, packed food (Section 53BB)	Bank	1% of the total export proceeds of all goods
30	Member of Stock Exchanges (Section 53BBB)	The Chief Executive Officer of Stock Exchange	0.05%
31	Export of any goods except the goods mentioned in section 53BB (Section 53BBBB)	Bank.	1% of the total export proceeds of all goods except the goods mentioned in section-53BB

Sl No	Heads	Withholding authority	Rate
32	Goods or property sold by public auction (Section 53C & Rule 17D)	Any person making such sale	5% of sale price.
33	Courier business of a non-resident (Section 53CCC)	Any company working as local agent of a non resident courier company	15% on the amount of service charge
34	Payment to actors, actresses, producers, etc (Section 53D)	The person responsible for making payment	(a)10% on the payment in case of purchase of film, drama, any kind of television or radio program (b)10% on the payment to actor/actress (If the total payment Exceed Tk.10,000)
35	Export cash subsidy (Section 53DDD)	Any person responsible for payment	10%
36	Commission, discount or fees [Section 53E(1) and (2)]	Any company	পরিশিষ্ট ১৪ দ্রষ্টব্য

Sl No	Heads	Withholding authority	Rate
	Commission, discount or fees [Section 53E(3)]	Any company other than oil marketing company	পরিশিষ্ট ১৪ দ্রষ্টব্য
37	Commission or remuneration paid to agent of foreign buyer (Section 53EE)	Bank	10%
38	Interest or share of profit on saving deposits and fixed deposits etc. [Section 53F(1)]	Any person responsible for making such payment	10% if there is TIN; 15% if there is no TIN (not applicable if the balance does not exceed tk. 1 lakh at any time in the year in case of saving deposit) (not applicable on the amount of interest or share of profit arising out of any deposit pension scheme sponsored by the Government or by a bank with prior approval of the

SI No	Heads	Withholding authority	Rate
	Interest or share of profit on any saving deposits or fixed deposits or any term deposit by or in the name of a fund [Section 53F(2)]	Any person responsible for making such payment	Government) 5% পরিশিষ্ট ১৫ দ্রষ্টব্য
39	Real estate or land development business (Section 53FF)	Any person responsible for registering any document for transfer of any land or building or apartment	Building বা apartment এর ক্ষেত্রে: পরিশিষ্ট ১৬ দ্রষ্টব্য Land এর ক্ষেত্রে: (i) 5% for Dhaka, Gazipur, Narayanganj, Munshiganj, Manikganj, Narsingdi & Chittagong district; (ii) 3% for any other district
40	Insurance commission (Section 53G)	Any person responsible for paying such commission to a resident	5%
41	Fees of survey or so for general insurance company	Any person responsib	10%

SI No	Heads	Withholding authority	Rate
	(Section 53GG)	le for paying such fees to resident	
42	Transfer of property (Section 53H)	Any person responsible for registering any document	As mentioned in section 53H.
43	Collection of Tax from lease of property (Section 53HH)	Any registering officer responsible for registering any document in relation to any lease granted by Rajuk, CDA, RDA, KDA & NHA or any other person being an individual, a firm, an association of persons,	4%

Sl No	Heads	Withholding authority	Rate
		a Hindu undivided family, a company or any artificial juridical person	
44	Interest on deposit of post office Saving bank account (Section 53I)	Any person responsible for making such payment	10%
45	Rental value of vacant land or plant or machinery (Section 53J)	The Government or any authority, corporation or body including its units, or any NGO, any university or medical college, dental college,	5% of the rent

Sl No	Heads	Withholding authority	Rate
		engineering college responsible for making such payment	
46	Advertisement of newspaper or magazine or private television channel or private radio station or any web site or any person on account of advertisement or purchasing airtime of private television channel or radio station or such website. (Section 53K)	The Government or any other authority, corporation or body, including its units or any company or any banking company or any insurance company or any cooperative bank or any NGO or any university or medical college or dental college or engineering college responsible	4%

SI No	Heads	Withholding authority	Rate
		for making such payment	
47	Transfer of shares by the sponsor shareholders of accompany listed with stock exchange (Section 53M)	Securities & Exchange Commission or Stock Exchange	5%
48	Transfer of shares of any Stock Exchange (Section 53N)	The principal officer of a Stock Exchange	15% (on gain)
49	Any sum paid by real estate developer to land owner (Section 53P)	any person engaged in real estate or land development business	15%
50	Dividends (Section 54)	The principal officer of a company	Resident/non-resident Bangladeshi company -- 20% Resident/non-resident Bangladeshi person other than company -If TIN, 10% -If No TIN, 15%

SI No	Heads	Withholding authority	Rate
51	Income from lottery (Section 55)	Any person responsible for making such payment	20%
52	Income of non-residents (Section 56): (1) Advisory or consultancy service (2) Pre-shipment inspection service (3) Professional service, technical services, technical know-how or technical assistance (4) Architecture, interior design or landscape design, fashion design or process design (5) Certification, rating etc. (6) Charge or rent for satellite, airtime or frequency, rent for channel broadcast (7) Legal service (8) Management service including event management	Specified person as mentioned in section 52 or any other person responsible for making payment to a non-resident	As prescribed in section 56 (পরিশিষ্ট ১৭ দ্রষ্টব্য)

Sl No	Heads	Withholding authority	Rate
	(9) Commission (10) Royalty, license fee or payments related to intangibles (11) Interest (12) Advertisement broadcasting (13) Advertisement making or Digital marketing (14) Air transport or water transport (15) Contractor or sub-contractor of manufacturing, process or conversion, civil work, construction, engineering or works of similar nature (16) Supplier (17) Capital gain (18) Insurance premium (19) Rental of machinery, equipment etc. (20) Dividend (21) Artist, singer or player (22) Salary or remuneration		

SI No	Heads	Withholding authority	Rate
	(23) Exploration or drilling in petroleum operations (24) Survey for oil or gas exploration (25) Any service for making connectivity between oil or gas field and its export point (26) Any payments against any services not mentioned above (27) Any other payments under section 56		
53	Advance tax for private motor car (Section 68B)	BRTA	পরিশিষ্ট ১৮ দ্রষ্টব্য
55	Motor vehicle presumptive tax, SRO:215/2019	BRTA	Rate specified in SRO No. 215/2019
56	Cargo/Launch presumptive tax, SRO:214/2019	নৌযান, কার্গো, কোস্টার বা ডাম্পবার্জের রেজিস্ট্রেশন কর্তৃপক্ষ/ সার্ভে সার্টিফিকেট নবায়ন কর্তৃপক্ষ	Rate specified in SRO No. 214/2019

Rate of deduction under section 52

- (a) subject to clause (b), in case of a payment made sub-section (1) of section 52, the deduction on payment shall be at the following rate-

Sl. No.	Amount	Rate of deduction of tax
1.	Where base amount does not exceed taka 15 lakh	2%
2.	Where base amount exceeds taka 15 lakh but does not exceed taka 50 lakh	3%
3.	Where base amount exceeds taka 50 lakh but does not exceed taka 1 crore	4%
4.	Where base amount exceeds taka 1 crore	5%

- (b) the rate of deduction from the following classes of persons shall be at the following rate-

Sl. No.	Amount	Rate of deduction of tax
1	In case of oil supplied by oil marketing companies- (a) Where the payment does not exceed taka 2 lakh (b) Where the payment exceeds taka 2 lakh	Nil 0.60%
2	In case of oil supplied by dealer or agent (excluding petrol pump station)	1%

Sl. No.	Amount	Rate of deduction of tax
	of oil marketing companies, on any amount	
3	In case of supply of oil by any company engaged in oil refinery, on any amount	3%
4	In case of company engaged in gas transmission, on any amount	3%
5	In case of company engaged in gas distribution, on any amount	3%
6.	In case of an industrial undertaking engaged in producing cement, iron or iron products except MS Billets, on any amount	3%
7.	In case of an industrial undertaking engaged in the production of MS Billets, on any amount	0.5%

Rate of deduction under section 52A

Description of payment	Rate of deduction of tax
Where base amount does not exceed taka 25 lakh	10%
Where base amount exceeds taka 25 lakh	12%



কর নীতি উইং

National Board of Revenue, Bangladesh

জাতীয় রাজস্ব বোর্ড, বাংলাদেশ

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**Rate of deduction from the payment of certain services
under section 52AA**

SL. No	Description of service and payment	Rate of deduction of tax	
		Where base amount does not exceed Tk. 25 lakh	Where base amount exceeds Tk. 25 lakh
1	Advisory or consultancy service	10%	12%
2	Professional service, technical services fee, or technical assistance fee	10%	12%
3	(i) Catering service; (ii) Cleaning service; (iii) Collection and recovery service; (iv) Private security service; (v) Manpower supply service; (vi) Creative media service; (vii) Public relations service; (viii) Event management service; (ix) Training, workshop, etc. organization and management service;		

SL. No	Description of service and payment	Rate of deduction of tax	
		Where base amount does not exceed Tk. 25 lakh	Where base amount exceeds Tk. 25 lakh
	(x) Courier service (xi) Packing and Shifting service (xii) any other service of similar nature- (a) on commission or fee (b) on gross bill amount	10% 1.5%	12% 2%
4	Media buying agency service (a) on commission or fee (b) on gross bill amount	10% 0.5%	12% 0.65%
5	Indenting commission	6%	8%
6	Meeting fees, training fees or honorarium	10%	12%
7	Mobile network operator, technical support service provider or service delivery agents engaged in mobile banking operations	10%	12%
8	Credit rating service	10%	12%
9	Motor garage or workshop	6%	8%

SL. No	Description of service and payment	Rate of deduction of tax	
		Where base amount does not exceed Tk. 25 lakh	Where base amount exceeds Tk. 25 lakh
10	Private container port or dockyard service	6%	8%
11	Shipping agency commission	6%	8%
12	Stevedoring/berth operation commission	10%	12%
13	Transport service, carrying service, vehicle rental service or ride sharing service	3%	4%
13A	Wheeling charge for electricity transmission	4%	5%
14	Any other service which is not mentioned in Chapter VII of this Ordinance and is not a service provided by any bank, insurance or financial institutions	10%	12%