



## বাংলাদেশ কৃষি ব্যাংক

প্রধান কার্যালয়

কৃষি ব্যাংক ভবন

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

ফোন : ৯৫৫৬৯০১

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মুজিববর্ষের প্রতিশ্রুতি  
আর্থিক খাতের অগ্রগতি

### কেন্দ্রীয় হিসাব বিভাগ (শাখা-১)

নং প্রকা/হিসাব(শাখা-১)/ভ্যাট ও ট্যাক্স-৬(৪৮)/২০২২-২৩/২০৫

তারিখঃ ১৫-০৯-২০২২খ্রিঃ

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

বিষয়ঃ ২০২২-২০২৩ অর্থবছরে উৎসে কর কর্তনের হার প্রসঙ্গে।

প্রিয় মহোদয়,

উপর্যুক্ত বিষয়ে আয়কর পরিপত্র ২০২২-২০২৩ এর পরিশিষ্ট-১৪ হতে পরিশিষ্ট-১৯ এ উল্লেখিত আয়করের বিভিন্ন ধারায় উৎসে কর্তনের হার সকলের জ্ঞাতার্থে ও কার্যার্থে সংযুক্ত করা হলো।

০২। পরিপূর্ণ পরিপত্রটি দেখার জন্য জাতীয় রাজস্ব বোর্ডের ওয়েব সাইট [www.nbr.gov.bd](http://www.nbr.gov.bd) ভিজিট করা যেতে পারে।

সংযুক্তিঃ ৪৫ (পর্যাপ্ত)।

আপনার বিশ্বস্ত,

(খান তামজিদ আহমেদ)

উপ মহাব্যবস্থাপক

নং- প্রকা/হিসাব(শাখা-১)/ভ্যাট ও ট্যাক্স-৬(৪৮)/২০২২-২৩/২০৫

তারিখঃ ঐ

সদয় অবগতি ও প্রয়োজনীয় কার্যার্থে অনুলিপি প্রেরণ :

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

(আরিফুর রহমান)

সহকারী মহাব্যবস্থাপক



জাতীয় রাজস্ব বোর্ড

করনীতি উইং

# আয়কর পরিপত্র

২০২২-২০২৩



২০২২-২০২৩ অর্থ বছরের বাজেট কার্যক্রমের মাধ্যমে  
আয়করের ক্ষেত্রে আনীত পরিবর্তন সম্পর্কিত স্পষ্টিকরণ

## পরিশিষ্ট ৯

**Major sources of income subject to deduction or collection of tax:**

**Rates applicable for Financial Year 2022-23**

Sl 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 a security of the Government, or security approved by the	5%

Sl No	Heads	Withholding authority	Rate
		Government or Bangladesh Securities and Exchange Commission	
4	<p>(a) Execution of contract, other than a contract for providing or rendering a service mentioned in any other section of Chapter VII.</p> <p>(b) Supply of goods;</p> <p>(c) Manufacture, process or conversion;</p> <p>(d) Printing, packaging or binding</p> <p>(Section 52 &amp; Rule 16)</p>	Specified person as mentioned in section 52	<p>As prescribed in Rule 16</p> <p>50% higher if there is no PSR (Proof of submission of return)</p> <p>50% higher if payee does not receive payment through bank transfer</p> <p>পরিশিষ্ট ১০ দ্রষ্টব্য</p>
5	Royalties, franchise, fee for issuing license, brand name, patent, invention, formula, process, method, design,	Specified person as mentioned in section 52	পরিশিষ্ট ১১ দ্রষ্টব্য

Sl No	Heads	Withholding authority	Rate
	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)		
6	(1) Advisory or consultancy service (2) Professional service, Technical services fee, Technical assistance fee. (excluding professional services by doctors) (Section 52AA) (2) Professional service (by doctors) (Section 52AA)	Specified person as mentioned in section 52	50% higher if there is no PSR (Proof of submission of return)  50% higher if payee does not receive payment through bank transfer  পরিশিষ্ট ১২ দ্রষ্টব্য

<b>Sl No</b>	<b>Heads</b>	<b>Withholding authority</b>	<b>Rate</b>
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) 6% of the amount of such compensation against the immovable property situated within a city corporation, paurashava or cantonment board  (b) 3% of the amount of such compensation against the immovable property situated outside

<b>Sl No</b>	<b>Heads</b>	<b>Withholding authority</b>	<b>Rate</b>
			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 from such fund to a beneficiary	5%
12	Brick Manufacturer	Any person responsible for issuing any	Tk.45,000 for one section brickfield,

Sl No	Heads	Withholding authority	Rate
	(Section 52F)	permission or renewal of permission for manufacture of bricks	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
15	Renewal of trade license by City Corporation or Paurashava	City Corporation or Paurashava	Tk.3000 for Dhaka North City Corporation, Dhaka South



<b>Sl No</b>	<b>Heads</b>	<b>Withholding authority</b>	<b>Rate</b>
	(Section 52K)		City Corporation & Chittagong City Corporation; Tk.2000 for anyother city corporation; Tk.1000 for any paurashava of any district headquarters; Tk.500 for any other area.
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 any power generation company against power purchase	6%

<b>Sl No</b>	<b>Heads</b>	<b>Withholding authority</b>	<b>Rate</b>
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; (2) IGW services operator, in the case of the amount	(1)1.5% of total revenue received by IGW services operator. (2) 7.5% of revenue paid or credited to ICX,ANS and others

<b>Sl No</b>	<b>Heads</b>	<b>Withholding authority</b>	<b>Rate</b>
		<p>paid or credited to the account of (ICX), Access Network Services (ANS), Bangladesh Telecommunication Regulatory Commission (BTRC) 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	<p>Payment in excess of premium paid on life insurance policy</p> <p>(Section 52T)</p>	Any person responsible for paying to a resident, any sum in excess of premium paid for any life insurance policy maintained with any life insurance company	5%

<b>Sl No</b>	<b>Heads</b>	<b>Withholding authority</b>	<b>Rate</b>
23	Payment on account of purchase through local L/C  (Section 52U)	Respective Bank or Financial Institutions	<p>3% on the amount paid or credited not being in the nature of Disributor Financing</p> <p>1% on the amount paid or credited in case of Distributor Financing Agreement</p> <p>Tax shall be deducted at the rate of two percent (2%) in cases of local letter of credit (L/C) and any other financing agreement opened or made for the purchase or procurement of rice, wheat, potato, onion, garlic, peas,</p>

<b>Sl No</b>	<b>Heads</b>	<b>Withholding authority</b>	<b>Rate</b>
			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 phone operator company responsible for making such payment	10%
25	Import	Commissioner of Customs.	(a) 5% (general rate)

<b>Sl No</b>	<b>Heads</b>	<b>Withholding authority</b>	<b>Rate</b>
	(Section 53 & Rule 17A)		(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 between two or more foreign countries
28	Export of manpower (Section 53B & Rule 17C)	The Director General, Bureau of Manpower,	10%

<b>Sl No</b>	<b>Heads</b>	<b>Withholding authority</b>	<b>Rate</b>
		Employment and Training	
29	Export of goods (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	(1) 0.05% on the value of shares and mutual funds transacted  (2) 10% on the commission received or receivable for the transaction of securities other than shares and mutual funds
31	Goods or property sold by public auction  (Section 53C & Rule 17D)	Any person making such sale	5% of sale price.

<b>Sl No</b>	<b>Heads</b>	<b>Withholding authority</b>	<b>Rate</b>
32	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
33	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)
34	Export cash subsidy (Section 53DDD)	Any person responsible for payment	10%
35	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
36	Commission or remuneration paid to agent of foreign buyer (Section 53EE)	Bank	10%
37	Interest or share of profit on saving deposits and fixed deposits etc. [Section 53F]	Any person responsible for making such payment	পরিশিষ্ট ১৫ দ্রষ্টব্য
38	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,

<b>Sl No</b>	<b>Heads</b>	<b>Withholding authority</b>	<b>Rate</b>
			Narsingdi & Chittagong district;  (ii) 3% for any other district
39	Insurance commission (Section 53G)	Any person responsible for paying such commission to a resident	5%
40	Fees of survey or so for general insurance company (Section 53GG)	Any person responsible for paying such fees to resident	10%
41	Transfer of property (Section 53H)	Any person responsible for registering any document	As mentioned in section 53H.
42	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	4%

<b>Sl No</b>	<b>Heads</b>	<b>Withholding authority</b>	<b>Rate</b>
		being an individual, a firm, an association of persons, a Hindu undivided family, a company or any artificial juridical person	
43	Interest on deposit of post office Saving bank account (Section 53I)	Any person responsible for making such payment	10%
44	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, engineering college responsible for making such payment	5% of the rent
45	Advertisement of newspaper or magazine or private	The Government or any other authority,	4%

<b>Sl No</b>	<b>Heads</b>	<b>Withholding authority</b>	<b>Rate</b>
	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)	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 for making such payment	
46	Transfer of shares by the sponsor shareholders of accompany listed with stock exchange (Section 53M)	Securities & Exchange  Commission or Stock Exchange	5%
47	Transfer of shares of any Stock Exchange (Section 53N)	The principal officer of a Stock Exchange	15% (on gain)

<b>Sl No</b>	<b>Heads</b>	<b>Withholding authority</b>	<b>Rate</b>
48	Any sum paid by real estate developer to land owner (Section 53P)	any person engaged in real estate or land development business	15%
49	Collection of Tax from motor vehicles plying commercially (Section 53Q)	The person responsible for the registration and fitness renewal of motor vehicles	As prescribed in section 53Q পরিশিষ্ট ১৭ দ্রষ্টব্য
50	Collection of tax from inland ships (Section 53R)	The person responsible for granting a certificate of survey or renewing a certificate of survey under the Inland Shipping Ordinance, 1976 (Ordinance No. LXXII of 1976)	As prescribed in section 53R পরিশিষ্ট ১৮ দ্রষ্টব্য
51	Dividends (Section 54)	The principal officer of a company	Resident/non-resident Bangladeshi company -- 20%  Resident/non-resident

Sl No	Heads	Withholding authority	Rate
			Bangladeshi person other than company -If TIN, 10% -If No TIN, 15%
52	Income from lottery (Section 55)	Any person responsible for making such payment	20%
53	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,	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 ১৯ দ্রষ্টব্য

Sl No	Heads	Withholding authority	Rate
	<p>fashion design or process design</p> <p>(5) Certification, rating etc.</p> <p>(6) Charge or rent for satellite, airtime or frequency, rent for channel broadcast</p> <p>(7) Legal service</p> <p>(8) Management service including event management</p> <p>(9) Commission</p> <p>(10) Royalty, license fee or payments related to intangibles</p> <p>(11) Interest</p> <p>(12) Advertisement broadcasting</p> <p>(13) Advertisement making or Digital marketing</p> <p>(14) Air transport or water transport</p>		

<b>Sl No</b>	<b>Heads</b>	<b>Withholding authority</b>	<b>Rate</b>
	<p>(15) Contractor or sub-contractor of manufacturing, process or conversion, civil work, construction, engineering or works of similar nature</p> <p>(16) Supplier</p> <p>(17) Capital gain</p> <p>(18) Insurance premium</p> <p>(19) Rental of machinery, equipment etc.</p> <p>(20) Dividend</p> <p>(21) Artist, singer or player</p> <p>(22) Salary or remuneration</p> <p>(23) Exploration or drilling in petroleum operations</p> <p>(24) Survey for oil or gas exploration</p>		



<b>Sl No</b>	<b>Heads</b>	<b>Withholding authority</b>	<b>Rate</b>
	<p>(25) Any service for making connectivity between oil or gas field and its export point</p> <p>(26) Any payments against any services not mentioned above</p> <p>(27) Any other payments under section 56</p>		

**Deduction of tax from payment to contractors, suppliers etc.**

**Rule 16**

**16. Deduction of tax from payment to contractors, etc.—**

- (1) The rate of deduction of income tax under section 52 shall be the following—
- (a) subject to clause (b), in case of a payment made under sub-section (1) of section 52, the deduction on payment shall be at the rate specified in the Table-1 below:—

**Table-1**

Sl. No.	description	Rate of deduction of tax
1.	Where base amount does not exceed taka 50 lakh	3%
2.	Where base amount exceeds 50 lakh but does not exceed taka 2 crore	5%
3.	Where base amount exceeds taka 2 crore	7%

- (b) the rate of deduction from the following classes of persons shall be at the rate specified in the Table-2 below:—

**Table-2**

<b>Sl. No.</b>	<b>Amount</b>	<b>Rate of deduction of tax</b>
1.	In case of oil supplied by oil marketing companies engaged in marketing of petroleum oil and lubricant	0.6%
2.	In case of oil supplied by dealer or agent (excluding petrol pump station) of oil marketing companies, on any amount	1%
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, ferro alloy products except MS Billets	2%
7.	In case of an industrial undertaking engaged in the production of MS Billets	0.5%
8.	In case of locally procured MS Scrap	0.5%
9.	In case of supply of rice, wheat, potato, onion, garlic, peas, chickpeas, lentils, ginger, turmeric, dried chillies, pulses, maize, coarse flour, flour, salt, edible oil, sugar, black pepper, cinnamon, cardamom, clove, date, cassia leaf,	2%

	jute, cotton, yarn and all kinds of fruits	
10.	In case of supply of books to a person other than the Government, or any authority, corporation or body of the Government, including all of its attached and sub-ordinate offices	3%
11.	In case of supply of trading goods to a trader	5%
12.	In case of supply of industrial raw materials to a manufacturer	4%

- (2) The rate of tax under sub-rule (1) shall be fifty percent (50%) higher if the payee fails to submit proof of submission of return at the time of making the payment.
- (3) The rate of tax under sub-rule (1) shall be fifty percent (50%) higher if the payee does not receive payment by bank transfer.
- (4) Where the payee or the income of the payee, which is subject to tax at source under section 52, is exempted from tax or is subject to a reduced tax rate in an income year, the Board may, on an application made by the payee in this behalf, give a certificate in writing that the payment referred to section 52 for that income year shall be made without any deduction or with deduction at a proportionately reduced rate, as the case may be.

## পরিশিষ্ট ১১

### 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%

## পরিশিষ্ট ১২

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

SL. No	Description of service and payment	Rate
1.	Advisory or consultancy service	10%
2.	(i) Professional service; (ii) technical services fee; or (iv) technical assistance fee.	10%
3.	(xi) Catering service; (xii) Cleaning service; (xiii) Collection and recovery service; (xiv) Private security service; (xv) Manpower supply service; (xvi) Creative media service; (xvii) Public relations service; (xviii) Event management service; (xix) Training, workshop, etc. organization and management service; (xx) Courier service; (xxi) Packing and Shifting service; (xii) Any other service of similar nature- (c) on commission or fee (d) on gross bill amount	10% 2%
4.	Media buying agency service	

<b>SL. No</b>	<b>Description of service and payment</b>	<b>Rate</b>
	(c) on commission or fee	10%
	(d) on gross bill amount	0.65%
5.	Indenting commission	8%
6.	Meeting fees, training fees or honorarium	10%
7.	Mobile network operator, technical support service provider	12%
8.	Credit rating service	10%
9.	Motor garage or workshop	8%
10.	Private container port or dockyard service	8%
11.	Shipping agency commission	8%
12.	Stevedoring/berth operator /terminal operator/Ship handling operator -	
	(c) on commission or fee	10%
	(d) on gross bill amount	5%
13.	(i) Transport service, carrying service, vehicle rental service, Repair and maintenance service;  (ii) Any other service under any sharing economy platform including ride sharing service, coworking space providing service and accommodation providing service;	5%
14.	Wheeling charge for electricity transmission	3%
15.	Internet Service	10%
16.	Service delivery agents engaged in mobile financial services or channel partners of mobile financial services	10%

SL. No	Description of service and payment	Rate
17.	Any other service which is not mentioned in Chapter VII of this Ordinance and is not a service provided by any bank, insurance, mobile financial services or financial institutions.	10%



**Rate of deduction under section 52JJ**

Any person responsible for making any payment to a resident any sum by way of commission or discount or any other benefits, called by whatever name, convertible into money for selling passenger tickets or air cargo carriage shall deduct or collect advance tax at the rate of zero point three zero percent (0.30%) of the total value of the tickets or any charge for carrying cargo by air at the time of payment to such resident.

Where any incentive bonus, performance bonus or any other benefits, called by whatever name, is to be paid in relation to such sale of tickets or bill for carrying cargo by air in addition to the amount mentioned in sub-section (1), person responsible for making such payment shall deduct an amount equal to  $(A/B) \times C$ , where-

“A” is the amount of incentive bonus, performance bonus or any other benefits as mentioned in sub-section (2),

“B” is the amount of commission or discount or any other benefits as mentioned in sub-section (1), and

“C” is the amount of source tax on commission or discount or any other benefits as mentioned in sub-section (1).

For the purpose of computation of value of tickets or charge, any payment made in respect of any embarkation fees, travel tax, flight safety insurance, security tax and airport tax shall not be included in such value or charge.

“payment” includes a transfer, a credit or an adjustment of payment.

**Rate of deduction under section 53E**

- (1) Any company making a payment or allowing an amount to a distributor, called by whatever name, or to any other person by way of commission, discount, fees, incentive or performance bonus or any other performance related incentive or any other payment or benefit of the similar nature for distribution or marketing of goods, shall deduct or collect tax at the time of payment or allowing the amount at the rate of ten percent (10%) of the amount of payment or the amount allowed or the value of benefits allowed, as the case may be.
- (2) Any company making a payment in relation to the promotion of the company or its goods to any person engaged in the distribution or marketing of the goods of the company shall, at the time of payment, deduct tax at the rate of one point five percent (1.5%) of the payment.
- (3) Any company, other than an oil marketing company, which sells goods to-
  - (a) any distributor, or
  - (b) any other person under a contract,

at a price lower than the retail price fixed by such company, shall collect tax from such distributor or such any other person at the rate of five percent (5%) on the amount equal to  $B \times C$ , where-

B = the selling price of the company to the distributor or the other person;

C = 5%:

Provided that a cigarette manufacturer company shall collect tax at the time of sale of its goods to such distributor or to such other person at the rate of three percent (3%) of the difference between the sale price to the distributor or the other person and the retail price fixed by such company.

(4) In this section-

- (a) “payment” includes a transfer, credit or an adjustment of payment, an order or instruction of making payment;
- (b) “contract” includes an agreement or arrangement, whether written or not.

**Rate of deduction under section 53F**

**53F. Deduction at source from interest on saving deposits and fixed deposits, etc.-**

- (1) Notwithstanding anything contained in this Ordinance or any other law for the time being in force in respect of exemption of tax, any person responsible for paying to a resident any sum by way of interest or share of profit on any saving deposits or fixed deposits or any term deposit maintained with any bank including a co-operative bank or any bank run on Islamic principles or non-banking financial institution or any leasing company or housing finance company, as the case may be, shall deduct, at the time of credit of such interest or share of profit to the account of the payee or at the time of payment thereof, whichever is earlier, income tax on such sum at the rate provided in the following table-

**Table**

Sl. No.	Types of the payee	Rate
3.	Where the payee is a company	20%
4.	Where the payee is a person other than a company	10%
3.	Where the payee is a public university, or an educational institution whose teachers are enlisted for Monthly Pay Order (MPO),	10%

	following the curriculum approved by the Government and whose governing body is also formed as per Government rules or regulations, or any professional institute established under any law and run by professional body of Chartered Accountants, Cost and Management Accountants or Chartered Secretaries	
4.	Where the payee is recognized provident fund, approved gratuity fund, approved superannuation fund or pension fund	5%

- (2) Where the payee being a person required to submit return under section 75 fails to furnish proof of submission of return, the rate of deduction shall be 50% higher.
- (3) For the purpose of sub-section (2), the proof of submission of return of parent shall be considered as the proof of submission of return of a minor.
- (4) Nothing contained in this section shall apply-
  - (a) to 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 Government; or
  - (b) to such payee or class of payees as the Board may, by a general or special order, specify that income of such payee or class of payee is otherwise exempted from tax.

## পরিশিষ্ট ১৬

### Rate of deduction under section 53FF

আবাসিক উদ্দেশ্যে নির্মিত (constructed for residential purposes) দালান বা এপার্টমেন্টের ক্ষেত্রে:

এলাকা	প্রতি বর্গমিটারে উৎস কর (টাকায়)
(ক) ঢাকা'র গুলশান মডেল টাউন, বনানী, বারিধারা, মতিঝিল বাণিজ্যিক এলাকা ও দিলকুশা বাণিজ্যিক এলাকা	১,৬০০ টাকা
(খ) ঢাকা'র ধানমন্ডি আবাসিক এলাকা, ডিওএইচএস, মহাখালী, লালমাটিয়া হাউজিং সোসাইটি, উত্তরা মডেল টাউন, বসুন্ধরা আবাসিক এলাকা, ঢাকা ক্যান্টনমেন্ট এলাকা, কারওয়ানবাজার বাণিজ্যিক এলাকা এবং চট্টগ্রামের পাঁচলাইশ আবাসিক এলাকা, খুলশী আবাসিক এলাকা, আগ্রাবাদ ও নাসিরাবাদ	১,৫০০ টাকা
(গ) (ক) ও (খ) ব্যতীত ঢাকা উত্তর সিটি কর্পোরেশন, ঢাকা দক্ষিণ সিটি কর্পোরেশন এবং চট্টগ্রাম সিটি কর্পোরেশনের অন্যান্য এলাকা	১,০০০ টাকা
(ঘ) ঢাকা উত্তর সিটি কর্পোরেশন, ঢাকা দক্ষিণ সিটি কর্পোরেশন এবং চট্টগ্রাম সিটি কর্পোরেশন ব্যতীত অন্যান্য সিটি কর্পোরেশনভুক্ত এলাকা	৭০০ টাকা
(ঙ) উপরের (ক), (খ), (গ) এবং (ঘ) ব্যতীত অন্যান্য এলাকা	৩০০ টাকা

তবে, অনধিক ৭০ বর্গমিটার পর্যন্ত (কমন স্পেসসহ) আয়তনবিশিষ্ট আবাসিক এপার্টমেন্টের জন্য উৎস করের হার ২০% কম হবে এবং অনধিক ৬০ বর্গমিটার পর্যন্ত (কমন স্পেসসহ) আয়তনবিশিষ্ট আবাসিক এপার্টমেন্টের জন্য উৎস করের হার ৪০% কম হবে।

আবাসিক ব্যতীত অন্য কোন উদ্দেশ্যে নির্মিত (constructed not for the residential purposes) দালান বা এপার্টমেন্ট বা কোন স্পেস (space) এর ক্ষেত্রে:

এলাকা	প্রতি বর্গমিটারে উৎস কর (টাকায়)
(ক) ঢাকা'র গুলশান মডেল টাউন, বনানী, বারিধারা, মতিঝিল বাণিজ্যিক এলাকা ও দিলকুশা বাণিজ্যিক এলাকা	৬,৫০০ টাকা
(খ) ঢাকা'র ধানমন্ডি আবাসিক এলাকা, ডিওএইচএস, মহাখালী, লালমাটিয়া হাউজিং সোসাইটি, উত্তরা মডেল টাউন, বসুন্ধরা আবাসিক এলাকা, ঢাকা ক্যান্টনমেন্ট এলাকা, কারওয়ানবাজার বাণিজ্যিক এলাকা এবং চট্টগ্রামের পৌচলাইশ আবাসিক এলাকা, খুলশী আবাসিক এলাকা, আগ্রাবাদ ও নাসিরাবাদ	৫,০০০ টাকা
(গ) (ক) ও (খ) ব্যতীত ঢাকা উত্তর সিটি কর্পোরেশন, ঢাকা দক্ষিণ সিটি কর্পোরেশন এবং চট্টগ্রাম সিটি কর্পোরেশনের অন্যান্য এলাকা	৩,৫০০ টাকা
(ঘ) ঢাকা উত্তর সিটি কর্পোরেশন, ঢাকা দক্ষিণ সিটি কর্পোরেশন এবং চট্টগ্রাম সিটি কর্পোরেশন ব্যতীত অন্যান্য সিটি কর্পোরেশনভুক্ত এলাকা	২,৫০০ টাকা
(ঙ) উপরের (ক), (খ), (গ) এবং (ঘ) ব্যতীত অন্যান্য এলাকা	১,২০০ টাকা

**Collection of Tax from motor vehicles plying commercially**

**53Q. Collection of Tax from motor vehicles plying commercially.-**

- (1) The person responsible for the registration and fitness renewal of motor vehicles shall not register or allow fitness renewal unless, a challan of advance tax at the rate given in the following table is attached with the application:

**Table**

<b>Serial No.</b>	<b>Description of the vehicle</b>	<b>Rate (in taka)</b>
1.	Bus having seats exceeding 52	16,000/-
2.	Bus having seats not exceeding 52	11,500/-
3.	Air conditioned Bus	37,500/-
4.	Double decker Bus	16,000/-
5.	Air conditioned (AC) Minibus/Coaster	16,000/-
6.	Non-AC Minibus/Coaster	6,500/-
7.	Prime mover	24,000/-
8.	Truck, Lorry or Tank Lorry having payload capacity exceeding five tons	16,000/-
9.	Truck, Lorry or Tank Lorry having payload capacity exceeding one and half tons but not exceeding five tons	9,500/-
10.	Truck, Lorry or Tank Lorry having payload capacity not exceeding one and half tons	4,000/-
11.	Pickup van, human hauler, maxi or auto rickshaw	4,000/-
12.	Air conditioned Taxicab	11,500
13.	Non-AC Taxicab	4,000/- .



- (2) In case of registration or fitness renewal of a vehicle for more than one year, advance tax under sub-section (1) shall be collected on or before 30<sup>th</sup> June in every subsequent year or years following the year in which registration or fitness renewal of the vehicle has been done.
- (3) Where any person fails to pay advance tax in accordance with sub-section (2), the amount of advance tax payable shall be calculated in accordance with  $A + B$  formula, where-
- A = the amount of advance tax not paid in the previous year or years; and
- B = the amount of advance tax payable under sub-section (2) for the year in which an assessee is making the payment.
- (4) Advance tax under sub-section (2) shall not be collected if the vehicle is owned by-
- (i) the government and the local government;
  - (ii) a project, programme or activity under the government and the local government;
  - (iii) a foreign diplomat, a diplomatic mission in Bangladesh, United Nations and its offices;
  - (iv) a development partner of Bangladesh and its affiliated office or offices;

**Collection of tax from inland ships**

**53R. Collection of tax from inland ships.-**

- (1) The person responsible for granting a certificate of survey or renewing a certificate of survey under the Inland Shipping Ordinance, 1976 (Ordinance No. LXXII of 1976) shall not grant or renew such certificate of survey unless a challan of advance tax computed at the rate given in the following table is attached with the application:

Table

Serial No.	Description of Vessel	Rate
(1)	(2)	(3)
1.	Inland ships engaged in carrying passengers in inland water	Taka 125 per passenger (carrying capacity of an inland ship shall be the capacity of daytime flying in smooth waters)
2.	Cargo, Container (multipurpose) and Coaster engaged in carrying goods in inland water	Taka 170 per gross tonnage
3.	Dump barge engaged in carrying goods in inland water	Taka 125 per gross tonnage.

- (2) In case of granting a certificate of survey or renewing a certificate of survey for more than one year, advance tax under sub-section (1) shall be collected on or before 30th June in every subsequent

year or years following the year in which grant of or renewal of such certificate has been done.

- (3) Where any person fails to pay advance tax in accordance with sub-section (2), the amount of advance tax payable shall be calculated in accordance with  $A + B$  formula, where-

A = the amount of advance tax not paid in the previous year or years; and

B = the amount of advance tax payable under sub-section (2) for the year in which an assessee is making the payment.

- (4) For the purpose of this section 'inland ship' and 'inland water' shall have the same meaning as defined in the Inland Shipping Ordinance, 1976 (Ordinance No. LXXII of 1976).

**Rate of deduction from income of non-residents  
under section 56**

SL. No	Description of services or payments	Rate of deduction of tax
1	Advisory or consultancy service	20%
2	Pre-shipment inspection service	20%
3	Professional service, technical services, technical know-how or technical assistance	20%
4	Architecture, interior design or landscape design, fashion design or process design	20%
5	Certification, rating etc.	20%
6	Charge or rent for satellite, airtime or frequency, rent for channel broadcast	20%
7	Legal service	20%
8	Management service including event management	20%
9	Commission	20%
10	Royalty, license fee or payments related to intangibles	20%
11	Interest	20%
12	Advertisement broadcasting	20%
13	Advertisement making or Digital marketing	15%

SL. No	Description of services or payments	Rate of deduction of tax
14	Air transport or water transport not being the carrying services mentioned in sections 102 or 103A	7.5%
15	Contractor or sub-contractor of manufacturing, process or conversion, civil work, construction, engineering or works of similar nature	7.5%
16	Supplier	7.5%
17	Capital gain	15%
18	Insurance premium	10%
19	Rental of machinery, equipment etc.	15%
20	Dividend-  (a) company, fund and trust-- (b) any other person, not being a company fund and trust -	20%  30%
21	Artist, singer or player	30%
22	Salary or remuneration	30%
23	Exploration or drilling in petroleum operations	5.25%
24	Survey for coal, oil or gas exploration	5.25%
24A	Fees, etc. of surveyors of general insurance company	20%

SL. No	Description of services or payments	Rate of deduction of tax
25	Any service for making connectivity between oil or gas field and its export point	5.25%
26	Any payments against any services not mentioned above	20%
27	Bandwith payment	10%
28	Any other payments	20%.