

## Updated TDS Rate through Finance Act 2020

List of deduction or collection of tax at sources in accordance with the provisions of Chapter VII of the Income Tax Ordinance 1984 updated under FA 2020

SL#	Head of withholding with section	Withholding authority/Remarks	Withholding rate/rates of taxes	Limitation																											
1	Salaries (section-50)	Any person responsible for making such payment. DDO or who making / signing a bill for Govt Employee	Average of the rates applicable to the estimated total income of the payee under this head.	Deduction from salary may be deposited quarterly with prior permission of DCT. *Government Accounts Office shall issue a tax deduction certificate in prescribed form within the thirty first day of July following the financial year.;																											
2	Discount on the real value of Bangladesh Bank Bill (Section 50A)	Any person responsible for making such payment.	Maximum rate	No tax deducted on said bill if it is purchased by an approved SF/PF/GF/RPF/WPF																											
2(b)	Payment of remuneration to Member of Parliament (section-50B)	Any person responsible for making such payment.	Average of the rates applicable to the estimated total remuneration of the payee for that income year.																												
3	Deduction from discount, interest or profit on securities (section-51)	Any person responsible for issuing or approved by govt. any security.	<b>five percent (5%) on discount, interest or profit on securities</b>	At the time of making payment or credit, whichever is earlier. FA -2020																											
4	Deduction from payment to execution of a contract, other than a contract for providing or rendering a service mentioned in any other section of Chapter VII; (section-52, rule-16) 82C	(1)the deduction on payment shall be at the following case— (a) execution of a contract; (b) supply of goods; (c) manufacture, process or conversion; (d) printing, packaging or binding; Provided that – Tax shall not be deducted in respect of clause (c)Where any imported goods on which tax has been paid at source u/s 53 is supplied, tax at source on the said supply shall be B-A, where- A= The amount of tax paid u/s 53; B= The amount of tax applicable under this section if no tax were paid u/s 53 (d) Where any goods on which tax has been paid at source u/s 53E is supplied, tax at source on the said supply shall be B-A, where- A= The amount of tax paid u/s 53E; B= The amount of tax applicable under this section if no tax were paid u/s 53E *Provided that in case of the goods supplied by any distributor or any other person under a contract as referred in sub-section (3) of section 53E, the term "B" as mentioned in paragraph (d) shall be computed as follows: B=(the selling price of the company to the distributor or the other person as referred in section 53E (3)) x 7% x 5% "-  b) the rate of deduction from the following classes of persons shall be-	Upto Tk. 15 Lakh/- 2%. Exceeds 15 Lakh to 50 Lakh- 3% Exceeds 50 Lakh to 1 Crore-4% Exceeds 1 Crore -5%  <i>banksidea.com</i>	Maximum rate of TDS 10% of base amount or 15% if no e-TIN  Base amount means contract value/bill or invoice amount/payment.  "Contract" includes a sub-contract, any subsequent contract, an agreement or an arrangement, whether written or not;  Certified as exempted from tax or subject to a reduced rate of tax in any income year under any provision of this Ordinance, the payment referred to in this rule shall be made without any deduction or with deduction at a lesser rate, as the case may be, for that income year.";																											
7			<table><tr><th>Sl. No.</th><th>Amount</th><th>Rate of deduction of tax</th></tr><tr><td>1</td><td>In case of oil supplied by oil marketing companies-</td><td></td></tr><tr><td>(a)</td><td>Where the payment does not exceed taka 2 lakh</td><td>Nil</td></tr><tr><td>(b)</td><td>Where the payment exceeds taka 2 lakh</td><td>0.60%</td></tr><tr><td>2</td><td>In case of oil supplied by dealer or agent (excluding petrol pump station) of oil marketing companies, on any amount</td><td>1%</td></tr></table> <table><tr><th>Sl. No.</th><th>Amount</th><th>Rate of deduction of tax</th></tr><tr><td>3</td><td>In case of supply of oil by any company engaged in oil refinery, on any amount</td><td>3%</td></tr><tr><td>4</td><td>In case of company engaged in gas transmission, on any amount</td><td>3%</td></tr><tr><td>5</td><td>In case of company engaged in gas distribution, on any amount</td><td>3%;</td></tr></table>	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	Nil	(b)	Where the payment exceeds taka 2 lakh	0.60%	2	In case of oil supplied by dealer or agent (excluding petrol pump station) of oil marketing companies, on any amount	1%	Sl. No.	Amount	Rate of deduction of tax	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%;	In case of an industrial undertaking engaged in producing cement , iron, or iron products except MS Billets, on any amount. @ 3%;  In case of an industrial undertaking engaged in producing MS Billets, on any amount. @ 3%;
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5	Deduction from payment of Royalties, etc [section-52A] 82C	Any person responsible for making such payment to a resident on account of royalties, franchise, or the fee for using license, brand name, patent, invention, formula, process, method, design, pattern, knowhow, copyright, trademark, trade name, literary or musical or artistic composition, survey, study, forecast, estimate, customer list or any other intangibles,	10% @ base amount does not exceed taka 25 lakh and 12% @ base amount does not exceed taka 25 lakh but rate of tax increased @50% if no e-TIN																												

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6	Deduction from the payment of certain services.- (section-52AA)	Any person responsible for making such payment  NB. 1. rate of tax increased @50% if no e-TIN  2. Professional service means- (i) services rendered by a doctor; (ii) services rendered by a person carrying on any profession or any other services applying professional knowledge."I  Base amount means contract value / bill or invoice amount/payment.	SL No.	Section 52AA	Base amount upto Tk. 25 lakh	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; (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 commissions	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 agency	10%	12%
			9	Motor garage or workshop	6%	8%
			10	Private Container port & dockyard service	6%	8%
			11	Shipping Agency Commission	6%	8%
			12	Stevedoring /berth operation comission	10%	12%
			13	(i) Transport service, carrying service, vehicle rental service; (ii) Any other service under any sharing economy platform including ride sharing service, coworking space providing service and accommodation providing service.;	3%	4%
13A	Wheeling charge for electricity transmission	2%	3%			
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%			
7	C&F Agency Commission (Section 52AAA) 82C	Commissioner of Customs.	10% on commission at time of import or export			
8	Manufacturer of non mechanical Cigarettes (bidi)(section-52B-82C	Any person responsible for selling banderols to any manufacturer of cigarettes.	10% of the value of banderols		"manufacture of cigarettes" means manufacture of cigarettes manually without any mechanical aid whatsoever."	
9	Compensation against acquisition of property (Section 52C) 82C	Any person responsible for payment of such compensation.	(a) 6% at City Corp Area, Paurashava or Cantonment board; (b) 3% at outside City Corp Area, Paurashava or Cantonment board;			
10	Interest on saving instruments (section-52D) -82C	Any person responsible for making such payment.	10%  Provided further that no tax shall be deducted under this section where the cumulative investment at the end of the income year in the pensioners' savings certificate or wage earners development bond does not exceed five lakh taka.'		Provided further that no tax shall be deducted from interest or profit arising from Wage earners development bond, US dollar premium bond, US dollar investment bond, Euro premium bond, Euro investment bond, Pound sterling investment bond or Pound sterling premium bond.	
11	Deduction at source from payment to a beneficiary of workers' participation fund.- (section-52DD)	Any person responsible for making such payment.	5%			

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12	Collection of tax from Brick manufacturers (section-52F)	Any person responsible at the of permission or renewal	a. tk. 45,000 for 1 section of brick field b. tk. 70,000 for 1.5 section of brick field c. tk. 90,000 for 2 section of brick field d. tk. 150,000 for automatic machine of brick field	"Section meaning as defined in Seasonal Brick Field VAT Rules 2004."
13	Commission of letter of credit (section 52I)	Any person responsible for opening letter of credit.	5% on commission	
14	Collection of tax from travel Agent.- (Section-52JJ)-82C	Any person responsible for paying on behalf of airlines as commission or discount or incentive bonus or any other benefits for selling tickets or caring cargo to a resident	I. <b>0.3%</b> II. In addition to the amount mentioned in sub-section (1), person responsible for making such payment shall deduct an amount equal to (A/B) x C, where- "A" is the amount of incentive bonus, performance bonus or any other benefits as mentioned in subsection (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 subsection (1).	Any payment on by way of commission or incentive bonus, any other benefits or allowing discounts, for selling tickets of an airline, or for carrying cargo by air as advance tax. "Explanation.- 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."
15	Collection of tax by City Corporation or Paurashava at the time of renewal of trade license.- (Sec. 52K)	Any person responsible for renewal of trade license	(a) Tk. 3,000 in Dhaka North & South City Corporation or Chittagong City Corporation; (b) Tk. 2,000 in any city corporation, other than Dhaka and Chittagong city corporation; (c) Tk. 1,000 in any paurashava at any district headquarter; (d)Tk. 500 in any other paurashava.]	
16	Freight forward agency commission (section-52M)	Any person responsible for making such payment.	15%	
17	Collection of tax on account of rental power.(Sec 52N)-82C	BPDB	6%	
18	Foreign technician serving in diamond cutting industries (section-52O) 82C	Employer	5%	This rate is for 3 years from the appointment of such foreign technician and appointment to be completed by 30th June 2010.
19	Services from convention hall, conference centre etc. (section-52P)	Corporation, body, authority, company, NGO, university, medical college, dental college, engineering college.	5%	No deduction shall be made by a company when such amount is paid directly to the government.
20	Any income remitted from abroad in connection with any service, revenue sharing, etc.- (section-52Q)	Bank/financial institution On any sum remitted from abroad by way of a fee, service charges, commission or remuneration, called by whatever name, or by way of revenue sharing of any name and nature, for – (a) providing any service rendered in Bangladesh; or (b) rendering any service or performing any task by a resident person in favour of a foreign person; or (c) allowing the use of any online platform for advertisement or any other purposes,	10%	Provided that no deduction under this section shall be made against the remittance from abroad which is- (i) excluded from total income by paragraph 48 of Part A of the Sixth Schedule, or (ii) the proceeds of sales of software or services of a resident if the income from such sales or services is exempted from tax under paragraph 33 of Part A of the Sixth Schedule."
21	Deduction of tax from receipts in respect of international Phone call (section-52R) - 82C	Bank, BTRC	1.5% on payment of IGW operator. 7.5% on by IGW to the account of ICX, ANS.	No deduction from wage earners' remittance.

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22	Collection of tax from manufacturer of soft drink, or mineral or bottled water (section-52 S)	SPCBL or any other	4% on the value which determined for VAT	Delete by FA 2018
23	Deduction of tax from any payment in excess of premium paid on life insurance policy(section-52T)	Insurance company	5% on excess amount of premium	Provided that no deduction of tax shall be made in case of death of such policy holder.
24	Deduction from payment on account of local L/C (section-52U)	Bank/ Financial institution  Amendment by FA 2020	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 <b>Nothing in this section shall limit the applicability of section 52: payment to contractor.</b>	"distributor" means a person who performs the function of supply of finished goods produced by another person to the end customer directly or through any other intermediary. <b>2% tax deducted under</b> this section where Local 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.
25	Deduction from payment by cellular mobile phone operator (section-52V)	Principal Officer of cellular mobile phone operator company	10% at the time of credit or payment whichever is earlier.	On account of any revenue sharing or any license fees or any other fees or charges to the regulatory.
26	Import (section-53)82C	The Commissioner of Customs	<b>(a) 5% (general rate)</b> <b>(b) 2% on certain imported goods</b> <b>(c) Tk. 500 per ton in case of import of certain items</b>	Please see Rule 17 for product list
27	House property (section-53A, rule-17B)	The government of any authority, corporation or body or any company or any banking company or any co-operative bank or any NGO run or supported by any foreign donation or any university or medical college or engineering college, any college or school or hospital or clinic or diagnostic center as tenant.	<b>5% on gross rent</b> Explanation.- For the purpose of this section, "house rent" means any payment, by whatever name called, under any lease, tenancy or any other agreement or arrangement or hotel accommodation for the use of any building including any furniture, fittings and the land appurtenant thereto.	This does not apply if the owner of house property is given a certificate by the DCT regarding not having any assessable income during the year or having income otherwise exempted from payment of income tax.
28	Shipping business of a resident (section-53AA) 82C	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.	Tax will not deduct having a certificate is received in prescribed manner from Deputy Commissioner of Taxes concerned
29	Export of manpower (section-53B, rule-17C) 82C	The Director General, Employment & Training.	10%	
30	Export of knit-wear & woven garments, terry towel, jute goods, frozen food, vegetables, leather goods, packed food (section-53BB)82C	Bank	0.50%	FA 2020
31	Member of stock exchanges (section-53BBB) 82C	The Chief Executive Officer of stock exchange.	@ 0.05% on the value of shares and mutual funds transacted by a member of a stock exchange *@10% on the commission received or receivable by a member of a stock exchange for the transaction of securities other than shares and mutual funds	FA 2020

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32	Export of any goods except goods mentioned in section 52BB (section-53BBBB)-82C	Bank	0.5% of the total export proceeds of all goods except goods mentioned in section 52BB	No deduction or deduction at a reduced rate to be made if an exporter produces certificate from NBR regarding having fully or partly exempted income
33	Goods or property sold by public auction (section 53C, rule-17D)82C	Any person making sale	5% of sale price	In case of auction of TEA then 1% of sale price. But property does not include plot of land
34	Deduction or collection of tax at source from courier business of a non-resident (Sec. 53CCC.)-82C	Any person being a company working as local agent of a non- resident courier company.	15% on the amount of service charge	"on the amount of service charge accrued from the shipment of goods, documents, parcels or any other things outside Bangladesh."
35(a)	Payment to purchase film, drama, any kind of radio-TV program (section- 53D)	Person responsible to purchase film, drama, radio-TV programme	10%	
35(b)	Payment to actors, actress, singers, directors of film, drama, advertise and any other programme (section- 53D)	The person producing the film	10%	No tax deducted if total payment does not exceed tk. 10,000.
36	Deduction of tax at source from export cash subsidy. (section-53DDD) 82C	Bank	10%	Previously it was 3%. Amendment by FA 2019
37	Commission, discount or fee (section-53E (1) & (2)	Any person being a corporation, body including a company making such payment.	(1) 10% (2) 1.5% on payment against promotion, distribution or marketing of goods of a company	Provided that a cigarette manufacturer company shall collect tax at the time of sale of its goods to such distributor or to such other persons at the rate of (3%) three per cent of the difference between the sale price to the distributor or the other persons and the retail price fixed by such company.
38	Commission, discount or fee (section-53E (3)	Any company other than oil marketing company	(3) 5%=(selling price to Distributor*5% [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 x C, where B = the selling price of the company to the distributor or the other person; [C = 5%;]	(4) In this section, "payment" include a transfer, credit, or an adjustment of payment "contract" includes an agreement or an arrangement, whether written or not"

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39	Commission or remuneration paid to agent of foreign buyer (section-53EE) -82C	Bank	10%	
40(a)	Interest on saving deposits & fixed deposits (section-53F(1) -82C	Any person responsible for making such payment.	a. 10% if furnishes e-TIN or balance does not exceed tk. 100,000 at any time in a year. b. Otherwise 15% if fail to furnishes e-TIN. c. 10% where the person receiving such interest or share of profit is a public university, or an educational institution whose teachers are enlisted for Monthly Pay Order (MPO), 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.";	This shall not apply on the amount of interest of share of profit arising out of any deposit pension scheme sponsored by the government or by a schedule bank with prior approval of the Government.
40(b)	Interest on saving deposits & fixed deposits or any term deposit by or in the name of Fund (section-53F(2) -82C	Any person responsible for making such payment.	a.10% having e-TIN b.15% not having e-TIN c. 5% for fund	
41	Real state or land development business (section-53FF) 82C	Any person responsible for registering any document for transfer or any land or any building or apartment.[in case of building or apartment constructed not for residential purpose]  But in Residential Apt, TDS 20% less if less than 70 square meter TDS 40% less if less than 60 square meter	a(i).Tk. 1,600/- per square meter for building or apt. in GMT, B, B, M C/A, D C/A.[6,500/- not for residential purpose] a(ii) Tk. 1,500/- per square meter for building or apt. in DRA,DOHS, M, L, UMT, BRA, DCA, KB C/A, and PRA, KRA, A, N.[5,000/- not for residential purpose] a(iii) A. Tk. 1,000/- per square meter, if the areas within DSCC, DNCC, CCC [3,500/- not for resi purpose] B. Tk. 700/- per square meter, if the areas within other city corp [2,500/- not for resi purpose] C. Tk. 300/- per square meter, if in other ares for building or apt. other than above area. [1,200/- not for resi purpose]	[(b) in case of land to which the document relates and on which stamp duty is chargeable under the Stamp Act, 1899 (Act No. II of 1899) at the rate of- (i) 5% (five percent) for Dhaka, Gazipur, Narayanganj, Munshiganj, Manikganj, Narsingdi and Chittagong districts; (ii) 3% (three percent) for any other district.]
42	Deduction at source from insurance commission.- (Sec-53G)-82C	Insurance company	5%	
43	Deduction at source from fees, etc. of surveyors of general insurance company.- (Sec-53GG)-82C	Insurance company	10%	Previously it was 15%.

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44	Transfer of property (section- 53H) 82C	Any person responsible for registering any document of a person.(Registering Office)	Provided that the rate of tax shall not exceed taka <b>10,80,000</b> per katha (1.65 decimal) for land, taka <b>600</b> per square meter for any structure, building, flat, apartment or floor space on the land, if any, or <b>4%</b> of the deed value, whichever is higher.	(2) Nothing in this section shall apply to a document relating to: (a) sale by a bank or any financial institution as a mortgagee empowered to sell; (b) mortgage of any property to any bank or any financial institution against any loan;
45	Collection of tax from lease of property for at least 10 years (section 53HH)	Registering Officer	<b>4%</b>	Any lease of immovable property for not less than 10 years for any authority means RAJUK, CDA, RDA, KDA, or National Housing Authority.
46	Interest on deposit of post office & saving bank account (section-53I)	Any person responsible for making such payment.	<b>10%</b>	This shall not apply if the total amount of interest is paid to such payee or class of payees as specified by the Board.
47	Rental value of vacant land or plant or machinery (section-53J,rule-17BB)	The Government or any authority, corporation or body including its units, the activities or any NGO, any university or medical college, dental college, engineering college responsible for making such payment.	<b>5% of the rent</b>	
48	Advertisement bill of newspaper or magazine or private television channel, private radio station, or any web site or any person on of advertisement etc (section-53K)	The Government or any authority, corporation or body including its units, the activities or any NGO, any university or medical college, dental college, engineering college responsible for making such payment.	<b>4%</b>	
49	Collection of tax from transfer of shares or mutual fund units by the sponsor shareholders of a company listed on stock exchange (section-53M) 82C	Securities & Exchange Commission	<b>5%</b>	
50	Collection of tax from transfer of share of shareholder of stock exchange (53N)- 82C	Principal Officer	<b>15%</b> on any gains from such transfer	
51	Deduction of tax from any sum paid by real estate developer to land owner.-[U/S 53P]	Any person engaged in real estate or land development business	the rate of fifteen per cent ( <b>15%</b> ) on the sum so paid at the time of such payment.	Any sum to the land owner on account of signing money, subsistence money, house rent or in any other form called by whatever name for the purpose of development of the land of such owner in accordance with any power of attorney or any agreement or any written contract,

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52	Deduction of tax from Dividends (section- 54)	The principal officer of a company	Resident/non-Resident Bangladeshi company-20%.  Resident/non-Resident Bangladeshi person other than company <b>10%</b> having e-TIN or <b>15%</b> no e-TIN.	No deduction for any distribution of taxed dividend to a company being resident in Bangladesh if such taxed dividend enjoys tax exemption under Para 60 of Part A of 6th Sch																								
53	Income from lottery (section-55)82C	Any person responsible for making such payment	<b>20%</b>																									
54	Income of non-residents (section-56) sub section -1	Any person responsible for making such payment	[Advisory or consultancy service, Pre-shipment inspection ser, Professional ser, technical ser, technical know-how or technical assistance, Architecture, interior design or landscape design, fashion design or process design, Certification, rating etc., Charge or rent for satellite, airtime or frequency, rent for channel broadcast, Legal service, Management ser including event management, Commission, Royalty, license fee or payments related to intangibles, Interest, Advertisement broadcasting, Fees, etc. of surveyors of general insurance company ]-20% Advertisement making, Capital gain, Rental of machinery, equipment etc., -15% Air transport or water transport, Contractor or sub-contractor of manufacturing, process or conversion, civil work, construction, engineering or works of similar nature., Supplier, -7.5% Insurance premium, -10% Dividend- (a) company-20% (b) any other person, not being a company-----30%, Artist, singer or player, Salary or remuneration, -30%, Exploration or drilling in petroleum operations, Survey for oil or gas exploration, Any service for making connectivity between oil or gas field and its export point, Survey for coal, oil or gas exploration-5.25% Any payments against any services not mentioned above -20%, Any other payments-30%	Tax rate would be change under having tax treaty & certified by NBR																								
55	Advance tax for private motor car (sec 68B)	BRTA	<table><tr><th>Sl No.</th><th>Type and engine capacity of motor car</th><th>Amount of tax (in taka)</th></tr><tr><td>1</td><td>A car or a jeep, not exceeding 1500cc</td><td>25,000</td></tr><tr><td>2</td><td>A car or a jeep, exceeding 1500cc but not exceeding 2000cc</td><td>50,000</td></tr><tr><td>3</td><td>A car or a jeep, exceeding 2000cc but not exceeding 2500cc</td><td>75,000</td></tr><tr><td>4</td><td>A car or a jeep, exceeding 2500cc but not exceeding 3000cc</td><td>125,000</td></tr><tr><td>5</td><td>A car or a jeep, exceeding 3000cc but not exceeding 3500cc</td><td>150,000</td></tr><tr><td>6</td><td>A car or a jeep, exceeding 3500cc</td><td>200,000</td></tr><tr><td>7</td><td>A microbus</td><td>30,000</td></tr></table>	Sl No.	Type and engine capacity of motor car	Amount of tax (in taka)	1	A car or a jeep, not exceeding 1500cc	25,000	2	A car or a jeep, exceeding 1500cc but not exceeding 2000cc	50,000	3	A car or a jeep, exceeding 2000cc but not exceeding 2500cc	75,000	4	A car or a jeep, exceeding 2500cc but not exceeding 3000cc	125,000	5	A car or a jeep, exceeding 3000cc but not exceeding 3500cc	150,000	6	A car or a jeep, exceeding 3500cc	200,000	7	A microbus	30,000	
Sl No.	Type and engine capacity of motor car	Amount of tax (in taka)																										
1	A car or a jeep, not exceeding 1500cc	25,000																										
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4	A car or a jeep, exceeding 2500cc but not exceeding 3000cc	125,000																										
5	A car or a jeep, exceeding 3000cc but not exceeding 3500cc	150,000																										
6	A car or a jeep, exceeding 3500cc	200,000																										
7	A microbus	30,000																										
56	Motor Vehicle presumptive tax, SRO 160/2014	BRTA	Rate specified in SRO 160/2014																									
57	Cargo/Launch presumptive tax SRO: 162/2014	Aothority who issue Certificate for Reg or renewal for Water Boat, cargo, Coaster, Dumpbage	Rate specified in SRO 162/2014																									

**Time limit for the credit to the Government Exchequer in case of deduction or collection made:**

- (a) in any month from July to May of a year within two weeks from the end of the month in which the deduction or collection was made  
(b) in any day from the first to the twentieth day of June of a year within seven days from the date in which the deduction or collection  
(c) in any other dates of the month of June of a year the next following day in which the deduction or collection was made:

Provided that where the deduction or collection was made in the last two working days of the month of June of a year, the payment shall be made to the credit of the Government on the same day on which the deduction or collection was made.”;

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