

## NATIONAL BOARD OF REVENUE

### Income Tax at a Glance

Among direct taxes, income tax is the main source of revenue. It is a progressive tax system. Income tax is imposed on the basis of ability to pay. "The more a taxpayer earns the more he should pay"- is the basic principle of charging income tax. It aims at ensuring equity and social justice. In Bangladesh income tax is being administered under the tax legislations named as "THE INCOME TAX ORDINANCE, 1984 (XXXVI OF 1984) and INCOME TAX RULES, 1984."

#### (2) Income Tax Authorities: (Section 3 of the Ordinance)

- The National Board of Revenue;
- Chief Commissioner of Taxes;
- Directors-General of Inspection (Taxes);
- Commissioner of Taxes (Appeals);
- Commissioner of Taxes (Large Taxpayer Unit);
- Director General (Training);
- Director General, Central Intelligence Cell;
- Commissioners of Taxes;
- Additional Commissioners of Taxes (Appeal/Inspecting);
- Joint Commissioners of Taxes (Appeal/Inspecting );
- Deputy Commissioners of Taxes;
- Tax recovery officers;
- Assistant Commissioners of Taxes;
- Extra Assistant Commissioners of Taxes; and
- Inspectors of Taxes.

#### (3) Heads of Income: (Section 20 of the Ordinance)

For the purpose of computation of total income and charging tax thereon, sources of income can be classified into 7 categories, which are as follows :

- Salaries.
- Interest on securities.
- Income from house property.
- Agricultural Income. 2
- Income from business or profession.
- Capital gains.
- Income from other sources.

#### (4) Tax Rate (Assessment Year 2015-16) (As per Finance Act, 2015):

##### (a) Other than Company:

For individuals other than female taxpayers, senior taxpayers of 65 years and above, retarded taxpayers and gazetted war-wounded freedom fighter, income tax is payable for the

On first upto Tk. 2,50,000/- Nil  
 On next upto Tk. 4,00,000/- 10%  
 On next upto Tk. 5,00,000/- 15%  
 On next upto Tk. 6,00,000/- 20%

On next upto Tk. 30,00,000/- 25%

On balance amount 30%

For female taxpayers, senior taxpayers of age 65 years and above, income tax is payable for the

On first upto Tk. 3,00,000/- Nil

On next upto Tk. 4,00,000/- 10%

On next upto Tk. 5,00,000/- 15%

On next upto Tk. 6,00,000/- 20%

On next upto Tk. 30,00,000/- 25%

On balance amount 30%

■ For retarded taxpayers, tax free income threshold limit is TK.3,75,000/-.

■ For gazetted war-wounded freedom fighters, tax free income threshold limit is Tk. 4,25,000/- .

■ Minimum tax for any individual assessee living in Dhaka and Chittagong City Corporation area is Tk. 5,000/-.

■ Minimum tax for any individual assessee living in other City Corporations area is Tk. 4,000/-.

■ Minimum tax for any individual assessee living in any other areas is Tk. 3,000/-.

■ Non-resident Individual 30% (other than non-resident Bangladeshi)

(b) For Companies

(i) Publicly Traded Company 25%

(ii) Non-publicly Traded Company 35%

(iii) Bank, Insurance & Financial institutions (Except Merchant bank):

■ Publicly listed and 4th generation Banks & FI 40%

■ Other Banks & FI 42.5%

(iv) Merchant bank 37.5%

(v) Cigarette manufacturing company/Others 45%

(vi) Mobile Phone Operator Company 45%

(vii) Publicly traded mobile company 40%

If any non-publicly traded company transfers minimum of 20% shares of its paid-up capital through IPO (Initial Public Offering) it would get 10% rebate on total tax in the year of transfer.

(5) Tax Rebate for investment :[Section 44(2 )/only allowable for Resident/Non - Resident Bangladeshi]

(a) Rate of Rebate:

Amount of allowable investment is - actual investment or 30% of total (taxable) income or Tk. 1,50,00,000/- whichever is less. Tax rebate amounts to 15% of allowable investment.

(b) Types of investment qualified for the tax rebate are:-

■ Life insurance premium up to 10% of the face value.

■ Contribution to Provident Fund to which Provident Fund Act, 1925 applies.

■ Self contribution and employer's contribution to Recognized Provident Fund.

■ Contribution to Superannuation Fund.

■ Contribution up to TK 60,000 to deposit pension scheme sponsored by any scheduled bank or a financial institution.

■ Investment in approved debenture or debenture stock, Stocks or Shares.

■ Contribution to Benevolent Fund and Group Insurance premium.

■ Contribution to Zakat Fund.

■ Donation to charitable hospital approved by National Board of Revenue.

■ Donation to philanthropic or educational institution approved by the Government.

■ Donation to socio-economic or cultural development institution established in Bangladesh by Aga

Khan Development Network.

- Donation to ICDDR.
  - Donation to philanthropic institution-CRP, Savar, Dhaka.
  - Donation up to tk. 5 lac to (1) Shishu Swasthya Foundation Hospital, Mirpur, Shishu Hospital, Jessore and Hospital for Sick Children, Sathkhira run by Shishu Swasthya Foundation, Dhaka. (2) Diganta Memorial Cancer Hospital, Dhaka. (3) The ENT and Head-Neck Cancer Foundation of Bangladesh, Dhaka and (4) Jatiya Protibandhi Unnayan Foundation, Mirpur, Dhaka.
  - Donation to Dhaka Ahsania Mission Cancer Hospital.
  - Donation to Sylhet Diabetic Samity, Islamia Eye Hospital and MA Ispahani Institute of Ophthalmology, Kidney Foundation and National Heart Foundation of Bangladesh.
  - Donation to Asiatic Society of Bangladesh.
  - Donation to Muktijodha Jadughar. 4
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- Donation to National level institution set up in memory of liberation war.
  - Donation to National level institution set up in memory of Father of the Nation.
  - Any investment by an individual in savings certificate and Bangladesh Government Treasury Bond.
  - Investment in purchase of one computer or one laptop by an individual assessee.

(6) Who should submit Income Tax Return?

If total income of any individual other than female taxpayers, senior male taxpayers of 65 years and above, retarded taxpayers and war wounded gazetted freedom fighter during the income year exceeds Tk 2,50,000/-.

If total income of any female taxpayer, senior male taxpayer of 65 years and above during the income year exceeds Tk 3,00,000/-.

- If total income of any retarded taxpayer during the income year exceeds TK. 3,75,000.
- If total income of any gazetted war-wounded freedom fighter taxpayer during the income year exceeds Tk. 4,25,000/-.
- If any person was assessed for tax during any of the 3 years immediately preceding the income year.
- A person who lives in any city corporation/paurashava/divisional HQ/district HQ and owns motor car/owns membership of a club registered under VAT Law.
- If any person runs a business or profession having trade license and operates a bank account.
- Any professional registered as a doctor, lawyer, income tax practitioner, Chartered Accountant, Cost & Management Accountant, Engineer, Architect and Surveyor etc.
- Member of a Chamber of Commerce and Industries or a trade Association.
- Any person who participates in a tender.
- Candidate for Paurashava, City Corporation, Upazilla or Parliament elections.
- Any company registered under the Company Act, 1913 or 1994.
- Any Non-government organization (NGO) registered with NGO Affairs Bureau.

(7) Time to submit Income Tax Return: [Section 75(2) of the Ordinance]

(a) For Company Taxpayers:

By fifteenth day of July next following the income year or, where the fifteenth day of July falls before the expiry of six months from the end of the income year, before the expiry of such six months.

(b) For Other Taxpayers:

Unless the date is extended, by the Thirtieth day of September next following the income year.

(8) Submission of withholding tax return and time to submit: Person who makes any TDS (Tax deduction at source) on payment, must file a separate return of withholding tax under section 75A of the Ordinance.

15th day of October, January, April and July.

Or extended date up to 15 days by DCT.

Statement of TDS, Copy of Treasury challan /pay-orders should be submitted with the return.

(9) Consequences of Non-Submission of Return and Return of withholding tax.  
(Section 124 of the Ordinance):

imposition of penalty amounting to 10% of tax on last assessed income subject to a minimum of Tk. 1,000/-

■ in case of an individual assessee whose income was not assessed previously Tk. 5,000/-.

■ in case of an individual assessee whose income was assessed previously, fifty per cent (50%) of the tax payable on the last assessed income or Tk. 1,000/-, whichever is higher.

In case of a continuing default by any type of assessee, a further penalty of Tk. 50/- for every day of delay.

(10) Consequences of using fake TIN:

DCT can impose a penalty not exceeding TK.20,000/-

For continuous use of fake TIN deliberately- 3 years imprisonment, up to TK. 50,000/- fine or both.

(11) Assessment Procedures:

For a return submitted under normal scheme, assessment is made after giving an opportunity of hearing.

■ For returns submitted under Universal Self Assessment Scheme, the acknowledgement slip is considered to be an assessment order of the Deputy Commissioner of Taxes. Universal Self Assessment may be subject to "process and audit".

Provided that a return of income filed under universal self assessment scheme, shall not be selected for audit where such return shows at least twenty per cent higher income than the income assessed or shown in the return of the immediately preceding assessment year and such return-

- (a) is accompanied by corroborative evidence in support of income exempted from tax;
- (b) does not show receipt of gift during the year;
- (c) does not show any income chargeable to tax at a rate reduced under section 44; or
- (d) does not show or result any refund.

6

(12) Appeal against the order of DCT: (Under section 153 & 158 of the Ordinance)

A taxpayer can file an appeal against DCT's order to the Commissioner (Appeals)/Additional or Joint Commissioner of Taxes (Appeals) and to the Taxes Appellate Tribunal against an Appeal order.

(13) Tax withholding functions :

In Bangladesh withholding taxes are usually termed as Tax deduction and collection at source. Under this system both private and public limited companies or any other organization specified by law are legally authorized and bound to withhold taxes at some point of making payment and deposit the same to the Government Exchequer. The taxpayer receives a certificate from the withholding authority and gets credits of tax against assessed tax on the basis of such certificate.

Heads of Income Subject to deduction or collection of income tax at source with

specified rates of deduction:

No Heads Withholding authority Rate To be paid  
in favour of

1 Salaries [S-50] Any person responsible  
for making such  
payment.  
deduction at average  
rate

Respective  
Zone.

2 Discount on the  
real value of  
Bangladesh  
Bank Bills [S-50  
A]

Any person responsible  
for making such  
payment.  
maximum rate LTU

3 Interest on  
securities [S-51]  
Any person responsible  
for issuing any security

5%  
LTU

4 Supply of  
goods and  
execution of  
contracts and  
sub-contracts  
[S-52 & Rule-  
16]

Any person  
responsible for  
making such  
payment  
up to 2 lac----- Nil  
More than 2 lac upto 5  
lac----- 1%  
More than 5 lac upto 15  
lac -----2.5%  
More than 15 lac upto 25  
lac -----3.5%  
More than 25 lac upto 3  
crore-----4%  
More than 3 crore-----5%

In case of:

-Oil supplied by Oil  
marketing co upto 2  
lac----- Nil  
if payment exceeds 2 lac -  
----- 0.60%

-Oil supplied by agent or  
dealer of marketing  
company ----- 1%  
Dhaka -

Zone-2,  
Dhaka.

Chittagong-  
Zone-2, Ctg.

Other-  
Respective  
Zone. 7

-Oil supplied by oil  
refinery  
company -----3%  
-Gas supplied by a gas  
transmission company----  
----- 3%  
-Gas supplied by a gas  
distribution company--3%  
5 Fees for Doctors  
[S-52A(1)]

The principal officer of a  
company or the chief  
executive of any NGO  
or trust responsible for  
making such payment.

10% Dhaka-  
Zone-10,  
Chittagong-  
Zone-2, Ctg.

Other-  
Respective  
Zone.

6 Royalty or  
technical know-  
how fee  
[S-52A(2)]

The government or any  
other authority,  
corporation or body or  
any company or any  
banking company or any  
insurance company or  
any co-operative bank or  
any NGO responsible  
for making such  
payment

10% of the fees  
Dhaka-  
Zone-8,

Chittagong-  
Zone-2,  
Ctg.

Other-  
Respective  
Zone.

7 Fees for  
professional or  
technical  
services

[Sec-52A(3)]

Do 10% (who submits  
TIN)

15% (who does not  
submit TIN)

Dhaka-  
Zone-8,  
Chittagong-  
Zone-2, Ctg.

Other-  
Respective  
Zone.

8 Catering service

[Sec-52AA]

The Government or any  
other authority,  
corporation or body,  
including its units, the  
activities of which are  
authorised by any law or  
any company as defined  
in clause (20) of section 2  
of this Ordinance or any  
banking company or any  
insurance company or any  
co-operative bank or any  
financial institution or any  
NGO, or any school or  
any college or any  
university or any hospital

10%  
Dhaka-  
Zone-14,

Chittagong-  
Zone-2,  
Ctg.

Other-  
Respective  
Zone. 8

or any clinic or any  
diagnostic centre  
Cleaning service

[Sec-52AA]

-Do- 10% -Do-  
Collection and

recovery  
agency  
[Sec-52AA]  
-Do- 10% -Do-  
Contract or toll  
manufacturing  
[Sec-52AA]  
-Do- 10% -Do-  
Credit rating  
agency  
[Sec-52AA]  
-Do- 10% -Do-  
Event  
management  
[Sec-52AA]  
-Do- 10% -Do-  
Indenting  
commission  
[Sec-52AA]  
-Do- 10% -Do-  
Meeting fees,  
training fees or  
honorarium  
[Sec-52AA]  
-Do- 10% -Do-  
Mobile network  
operator,  
technical  
support service  
provider or  
service  
delivery agents  
engaged in  
mobile banking  
operations  
[Sec-52AA]  
-Do- 10% LTU 9

Motor garage or  
workshop  
[Sec-52AA]  
-Do- 10% Dhaka-  
Zone-14,

Chittagong-  
Zone-2,  
Ctg.

Other-  
Respective  
Zone.  
Printing service  
[Sec-52AA]  
-Do- 10% -Do-  
Private container  
port or  
dockyard  
service



[Sec-52AA]  
-Do- 10% -Do-  
Private security  
service  
provider  
[Sec-52AA]  
-Do- 10% -Do-  
Product  
processing  
charge  
[Sec-52AA]  
-Do- 10% -Do-  
Shipping agency  
commission  
[Sec-52AA]  
-Do- 10% -Do-  
Stevedoring/  
berth operation  
commission  
[Sec-52AA]  
-Do- 10% -Do-  
Supply of  
manpower  
[Sec-52AA]  
-Do- 10% -Do-  
Transport  
provider  
[Sec-52AA]  
-Do- 10% -Do- 10

Any other service  
[Sec-52AA]  
-Do- 10% -Do-  
9 C&F agency  
commission  
[S-52AAA]  
Commissioner of  
customs

10%  
Dhaka-  
Zone-15,  
Chittagong-  
Zone-3, Ctg.  
Other-  
Respective  
Zone.  
10 Biri  
manufacturer  
[Sec-52B(1)]  
Any person  
responsible for  
selling banderols to  
any manufacturer of  
cigarettes.  
10% of the value of  
the banderols  
Dhaka-

Zone-10,  
Chittagong-  
Zone-4, Ctg.  
Other-  
Respective  
Zone.

11 Cigarette  
manufacturers  
[Sec-52B(2)]  
Any person  
responsible for  
collecting Value  
Added Tax (VAT) in  
accordance with g-j  
ms+hvRb Ki AvBb,  
1991 (1991 m+bi 22  
bs AvBb)  
3% of Maximum  
Retail Price (MRP)  
Respective  
Zone

12 Compensation  
against  
acquisition of  
property [Sec  
52C]  
Any person responsible  
for payment of such  
compensation  
(a). 2% of the  
amount of such  
compensation against  
the immovable  
property situated  
within City  
Corporation,  
Paurashava or  
Cantonment Board  
(b). 1% of the  
amount of such  
compensation against  
the immovable  
property situated  
outside the  
jurisdiction of City  
Corporation,  
Paurashava or  
Cantonment Board  
Dhaka-  
Zone-15.

Chittagong-  
Zone-2, Ctg.  
Other-  
Respective  
Zone.  
13 Interest on  
saving

instruments  
Any person  
responsible for  
making such  
5%  
[ No WHT on  
interest on pensioners  
Dhaka-  
Zone-10.  
Chittagong- 11

[Sec 52D] payment savings certificate  
upto cumulative  
investment of Tk. 5  
lac]  
Zone-4, Ctg.  
Other-  
Respective  
Zone.  
14 Brick  
Manufacturer

[Sec 52F]  
Any person responsible  
for issuing any  
permission or renewal  
of permission for  
manufacture of bricks.  
Tk.45,000/- for one  
section brick field.  
Tk.70,000/- for one  
and half aviv brick  
field  
Tk. 90,000/- for two  
section brick field.  
Tk.1,50,000/- for  
automatic brick  
field.

Dhaka-  
Zone-7.  
Chittagong-  
Zone-4, Ctg.  
Other-  
Respective  
Zone.

15 Commission of  
letter of credit

[Sec 52I]  
Any person responsible  
for opening letter of  
credit.

5% LTU, Dhaka.  
Chittagong-  
Zone-2, Ctg.

16 Collection of  
tax from travel  
agent [Sec-52JJ]  
Any person responsible  
for paying on behalf of

any airlines  
0.30% of the total  
value of the tickets of  
the airlines or any  
charge for carrying  
cargo by air  
excluding few taxes.  
Dhaka-  
Zone-4,  
Dhaka.

Chittagong-  
Zone-2, Ctg.  
17 Renewal of  
trade license by  
City  
Corporation or  
Paurashava  
[Sec 52K]  
City Corporation or  
Paurashava.  
Tk. 500/- for Dhaka  
(North and South) &  
Chittagong city  
corporation. TK. 300  
for any city  
corporation other  
than Dhaka (North  
and South) &  
Chittagong city  
corporation and any  
paurashava. of any  
district headquarters.  
TK. 100 in any other  
paurashava.  
Dhaka-  
Zone-3,  
Dhaka.

Chittagong-  
Zone-2, Ctg.

Other-  
Respective  
Zone.  
18 Freight forward  
agency  
commission  
[Sec 52M]  
Any person responsible  
for making such  
payment.  
15% Dhaka-  
Zone-6,  
Dhaka.  
Chittagong-  
Zone-3, Ctg.  
Other-

Respective  
Zone. 12

19 Rental Power  
Company  
[Sec 52N]  
Bangladesh Power  
Development Board  
during payment to any  
power generation  
company against power  
purchase.

6% Dhaka-  
Zone-13.  
Chittagong-  
Zone-3, Ctg.

Other-  
Respective  
Zone.

20 Foreign  
technician  
serving in  
diamond cutting  
[Sec 52O]  
Employer. 5% Zone-9,  
Dhaka.

21 For services  
from  
convention  
hall,  
conference  
centre etc.

[Sec 52P]  
Any person, being a  
corporation, body or  
authority established by  
or under any law  
including any company  
or enterprise owned,  
controlled or managed  
by it, or a company  
registered under ঙKvঐúvbx  
AvBb, 1994 (1994 mঔbi 18  
bs AvBb), any Non-  
government  
Organization registered  
with N.G.O Affairs  
Bureau or any  
university or medical  
college or dental  
college or engineering  
college  
5% Dhaka-Zone-  
4, Dhaka.

Chittagong-  
Zone-2,  
Ctg.

Other-  
Respective  
Zone.

22 Service charges,  
remunerations,  
consulting fees,  
commissions  
remitted from  
abroad for  
services works  
done by persons  
living in  
Bangladesh

[Sec 52Q]

Paying or crediting  
authority  
(Banks or Financial  
institutions)

10% Zone-11,  
Dhaka.

23 Deduction of tax  
from

international  
gateway service  
(1) The respective bank  
through which any  
revenue is received on  
account of IGW service.

(1) 1% of total  
revenue received by  
IGW operator.

Zone-15,  
Dhaka. 13

in respect of  
phone call.

[Sec-52R]

(2) IGW service operator (2) 5% of revenue  
paid or credited to  
ICX, ANS and others.

24 Deduction of tax  
from

manufacturer of  
soft drinks and  
mineral or  
bottled water .

[Sec-52S]

The Security Printing  
Corporation

(Bangladesh ) Liited or  
any other person  
responsible for delivery  
of banderols or stamps  
4% value of such  
drinks mineral or

bottled water as  
determined for the  
purpose of Value  
Added Tax (VAT)  
Gazipur  
Zone.

25 Deduction of tax  
from any  
payment in  
excess of  
premium paid  
on life insurance  
policy [Sec-  
52T]

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% LTU

26 Deduction from  
payment on  
account of  
purchase  
through local  
L/C [Sec-52U]

Respective Bank or  
Financial Institute  
3%

[If purchase of goods  
through local L/C  
exceeds taka 5 lakh]

No tax shall be  
deducted under this  
section from the  
payment related to  
local 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 chillies, 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

Chittagong-  
& Coxbazar  
dist-  
Zone-2,  
Ctg.

All other  
dists-  
LTU,  
Dhaka. 14

all kinds of fruits.  
27 Deduction from  
payment of fees,  
revenue sharing  
etc. by cellular  
mobile phone  
operator [Sec-  
52V]

The principal officer of  
a cellular mobile phone  
operator company  
responsible for making  
such payment  
10% LTU

28 Import [Sec 53 &  
Rule 17A]

The Commissioner of  
Customs.

(a) 5% (general rate)

(b) 2% on certain  
imported goods

(c) Tk. 800 per ton  
in case of import of  
certain items

Dhaka-  
Zone-14.

Chittagong-  
Zone-1, Ctg.

Other-  
Respective  
Zone.

29 House property  
[Sec 53A]

The Government or 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 dental college  
or engineering college



or any college or school  
or hospital or clinic or  
diagnostic center as  
tenant.  
5% of the gross rent Dhaka-  
Zone-7,

Chittagong-  
Zone-2,  
CTG

Other-  
Respective  
Zone  
30 Shipping  
business of a  
resident  
[Sec 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.  
Dhaka-  
Zone-10,

Chittagong-  
Zone-4,  
Ctg.

Other  
Respective  
Zone.  
31 Export of  
manpower [Sec  
53B, rule-17C]  
The Director General,  
Bureau of Manpower,  
Employment and  
10% Zone-4,  
Dhaka. 15

Training.  
32 (a) Export of  
knit-wear and  
woven garments,  
(b) terry towel,  
jute goods,

frozen food,  
vegetables,  
leather goods,  
packed food [Sec  
53BB]  
Bank.

Bank  
0.60% of the total  
export proceeds  
[this rate is applicable  
till 30 June 2016]  
0.60% of the total  
export proceeds  
[this rate is applicable  
till 30 June 2016]

Zone-4,  
Dhaka.  
33 Member of Stock  
Exchanges  
[Sec 53BBB]  
The Chief Executive  
Officer of  
Stock Exchange.  
0.05% Dhaka-.

Zone-7.  
Chittagong-  
Zone-3,  
Ctg.  
34 Export or any  
goods except  
knit- wear and  
woven garments,  
terry towel, jute  
goods , frozen  
food, vegetables,  
leather goods,  
packed food [Sec  
53BBBB]  
Bank. 0.60% of the total  
export proceeds  
[this rate is applicable  
till 30 June 2016]

Zone-4,  
Dhaka.  
35 Goods or  
property sold by  
public auction  
[Sec 53C] [rule  
17D]  
Any person making sale. 5% of sale price. Dhaka-  
Zone-9,  
Chittagong-  
Zone-4,  
Ctg.

Other-  
Respective  
Zone.

36 Payment to  
actors and  
actresses or  
purchase of film  
drama, any kind  
of television or  
radio program  
[Sec 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)  
Zone-12,  
Dhaka. 16

37 Deduction of  
tax at source  
from export  
cash subsidy  
[Sec 53DDD]  
Any person responsible  
for payment  
3% Zone-4,  
Dhaka.

38 Commission,  
discount or fees  
[Sec 53E(1)]  
Any person being a  
corporation, body  
including a company  
making such payment.

10% Dhaka-  
Zone-12.

Chittagong-  
Zone-4, Ctg.

Other-  
Respective  
Zone.

39 Deemed  
Commission,  
discount or fees  
[Sec 53E(2)]

Any person being a  
corporation, body  
including a company  
making such payment.

3% Dhaka-  
Zone-12.  
Chittagong-  
Zone-4, Ctg.  
Other-

Respective  
Zone.

40 Commission or  
remuneration  
paid to agent of  
foreign buyer

[Sec 53EE]

Bank. 10% Dhaka-  
Zone-6.  
Chittagong-  
Zone-3,  
Ctg.

Other-  
Respective  
Zone.

41 Interest on  
saving deposits  
and fixed  
deposits etc.

[Sec 53F]

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.

1,00,000 at anytime  
in the year in case of  
savings 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  
schedule bank with  
prior approval of the  
Government.)

Zone-1,  
Dhaka 17

42 Real estate or land  
development  
business

[Sec 53FF]

Any person  
responsible for  
registering any  
document for

transfer or any land  
or building or  
apartment.

(a)(i) 5% for Dhaka,  
Gazipur, Narayanganj,  
Munshiganj, Narsingdi  
and Chittagong districts

(ii) 3% for any other  
districts.

(b) -Tk. 1,600 per  
square meter for  
building or apartment  
for residential purposes  
and Tk. 6,500 per sq  
meter

building for commercial  
purpose situated at  
Gulshan Model Town,  
Banani, Baridhara,  
Motijeel commercial  
area and Dilkusa  
commercial area of  
Dhaka;

-Tk. 1,500 per SQ meter  
for residential building  
and Tk5,000 per SQ  
meter building used for  
commercial purpose  
situated at Defense  
Officers Housing  
Society (DOHS),  
Dhanmondi Residential  
Area, Lalmatia Housing  
Society, Uttara Model  
Town, Bashundhara  
Residential Area, Dhaka  
Cantonment Area,  
Karwan Bazar  
Commercial Area of  
Dhaka and Khulshi  
Residential Area,  
Panchlaish Residential  
Area, Agrabad and  
Nasirabad of Chittagong;

-Tk. 600 per square  
meter for residential  
building or apartment  
and TK.1,600 per sq.  
Dhaka-  
Zone-5.

Chittagong-  
Zone-4,  
Ctg.

Other-  
Respective

Zone. 18

meter for commercial building situated in areas other than mentioned above.

43 Insurance commission

[Sec 53G]

Any person responsible for paying such commission to a resident.

5% LTU.

44 Fees of surveyors of general insurance company

[Sec 53GG]

Any person responsible for paying such fees to resident

15% LTU.

45 Transfer of property

[Sec 53H]

Any person responsible for registering any document of a person.

Specific advance tax per katha of some land located in some specified area within Dhaka, Gazipur Chittagong and Narayanganj district as specified in schedule (a) and (b) of Rule 17II.

Rate of advance tax on transfer of property in other locations as specified in schedule (c) of Rule-17II are as follows:

Name of Area Rate of

Tax

Within the jurisdiction of RAJUK and CDA except areas specified in schedule (a) and (b)

4%

of  
deed  
value  
Within the  
jurisdiction of  
Gazipur,  
Narayanganj,  
Munshiganj,  
Manikganj,  
Narsingdi,  
3%

of  
deed  
value  
Dhaka-  
Central  
Survey  
Zone,  
Dhaka.

Chittagong  
-Zone-4,  
Ctg.

Other-  
Respective  
Zone. 19

Dhaka and  
Chittagong  
districts  
[excluding  
RAJUK and  
CDA], and  
within any City  
Corporation  
(excluding  
Dhaka South  
City  
Corporation and  
Dhaka North  
City  
Corporation)  
and  
Cantonment  
Board  
Areas within  
the jurisdiction  
of a paurasabha  
of any district  
headquarter  
3%  
of  
deed  
value  
Areas of any  
other  
Pauroshova

2%  
of  
deed  
value  
Any other area  
not specified in  
schedule (a), (b)  
and (c)  
1%  
of  
deed  
value

46 Collection of Tax  
from lease of  
property [Sec-  
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, a Hindu  
4% Dhaka-  
Central  
Survey  
Zone,  
Dhaka.  
Chittago  
ng-Zone-  
4, Ctg.  
Other-  
Respective  
Zone. 20

undivided family,  
a company or any  
artificial juridical  
person  
47 Interest on deposit of  
post office  
saving bank account  
[Sec 53I]  
Any person  
responsible for  
making such  
payment.  
10% Dhaka-  
Zone-9.  
Chittagong-



Zone-4,  
Ctg.

Other-  
Respective  
Zone.

48 Rental value of  
vacant land or  
plant or  
machinery

[Sec 53J]

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.  
5% of the rent Dhaka-  
Zone-15.

Chittagong-  
Zone-4,  
Ctg.

Other-  
Respective  
Zone.

49 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.

[Sec 53K]

The Government or  
any other authority,  
corporation or body  
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.  
4% Dhaka-  
Zone-5.

Chittagong-  
Zone-3,Ctg.

Other-  
Respecti  
ve Zone.  
50 Collection of tax  
from transfer of  
shares by the  
sponsor shareholders  
Securities &  
Exchange  
Commission or  
Stock Exchange  
5% Zone-3,  
Dhaka.

Zone-3, 21

of a company listed  
on stock exchange  
[aviv 53M]  
Chittagong.  
51 Collection of tax  
from transfer of  
shares of any Stock  
Exchange [Sec-53N]  
The principal  
officer of a Stock  
Exchange  
15% (on gain) Zone-3,  
Dhaka.

Zone-3,  
Chittagong.

52 Deduction of tax  
from any sum paid  
by real estate  
developer to land  
owner [Sec. 53P]  
any person engaged  
in real estate or  
land development  
business  
15% Zone-5,  
Dhaka.

Zone-2,

Chittagong.

Other-  
Respective  
Zone.

53 Dividends

[Sec 54]

The principal  
officer of a  
company.

Resident/ non-resident  
Bangladeshi company

-----20%

Resident/ non-resident  
Bangladeshi person  
other than company

-If have TIN - 10%

-If No TIN - 15%

Dhaka-  
Zone-13,  
Dhaka.

Chittagong-  
Zone-4,  
Ctg.

Othert-  
Respective  
Zone.

54 Income from lottery

[Sec 55]

Any person  
responsible for  
making such  
payment.

20% Dhaka-

Zone-9,

Dhaka.

Chittagong-

Zone-3,

Ctg.

Other-  
Respective  
Zone.

55 Income of non  
residents [Sec 56]

Accounting or tax  
consultancy

Any person  
responsible for  
making such  
payment.

20% Zone-11,

Dhaka

Advertisement making -Do- 15% -Do- 22

Advertisement  
broadcasting  
-Do- 20% -Do-  
Advisory or  
consultancy service  
-Do- 30% -Do-  
Air transport or water  
transport  
-Do- 7.5% -Do-  
Architecture, interior  
design or landscape  
design  
-Do- 20% -Do-  
Artist, singer or player -Do- 30% -Do-  
Capital gain received-  
(a) from capital assets  
(not being securities  
listed with stock  
exchange)  
(b) by a company or  
firm if such ga in is  
arising from securities  
listed with any stock  
exchange not  
exempted from tax in  
the country of such  
non-resident--  
-Do-

15%

10%  
-Do-  
Certification -Do- 30% -Do-  
Charge or rent for  
satellite, airtime or  
frequency  
-Do- 20% -Do-  
Contractor, sub -  
contractor or supplier  
-Do- 5% -Do-  
Courier service -Do- 15% -Do-  
Dividend-  
(a) company-----  
(b) any other person,  
not being a company--  
-----  
-Do-  
20%

30%  
-Do-  
Insurance premium -Do- 10% -Do-  
Interest, royalty or  
commission  
-Do- 20% -Do-  
Legal service -Do- 20% -Do-  
Machinery rent -Do- 15% -Do-  
Management or event  
management  
-Do- 20% -Do-  
Pre-shipment  
inspection service  
-Do- 30% -Do-  
Professional service -Do- 20% -Do-  
Salary or  
remuneration  
-Do- 30% -Do-  
Exploration or drilling -Do- 5.25% -Do- 23

in petroleum  
operations  
Survey for oil or gas  
exploration  
-Do- 5.25% -Do-  
Any service for  
making connectivity  
between oil or gas  
field and its export  
point  
-Do- 5.25% -Do-  
56 Any other payments -Do- 30%

Central  
Survey  
Zone.  
57 Motor vehicle  
presumptive tax,  
SRO:160/2014  
BRTA Rate specified in SRO  
No.160/2014  
Central  
Survey  
Zone.  
58 Cargo/ Launch  
presumptive tax,  
SRO:162/2014  
BRTA Rate specified in SRO  
No.162/2014  
Dhaka-  
Zone-5,  
Chittagong-  
Zone-3,  
Ctg.

Other-  
Respective

Zone.

(14) Major areas for final settlement of tax liability:(Section 82C)

Tax deducted at source for the following cases is treated as final discharge of tax liabilities. No additional tax is charged or refund is allowed in the following cases:-

- Supply, contract or sub-contract work (Sec 52);
- Royalty, fees for technical services (Sec 52A(2));
- Commission from clearing & forwarding (C & F) agency (Sec 52AAA);
- Band rolls of handmade cigarettes (Sec 52B);
- Compensation against acquisition of properties (Sec 52C);
- The amount received as interest from any savings certificate for which tax has been deducted under section 52D;
- Rental power companies (Sec 52N);
- Salaries of foreign technician of Diamond cutting industry (Sec 52O);
- International gateway service (IGW) and Interconnection Exchange (ICX) in respect of international Phone calls (Sec 52R);
- Import of goods, not being goods imported by an industrial undertaking as raw materials for its own consumption (Sec 53);
- Shipping business of a resident (Sec 53AA);
- Export of manpower (Sec 53B);
- Export of all kind of goods including readymade garments (Sec 53BB & 53BBBB);
- Transaction by a member of a Stock Exchange (Sec 53BBB);
- Auction purchase (Sec 53C);
- Cash subsidy (Sec 52DDD);
- Real estate or land development business (Sec 53FF);
- Insurance agent commission (Sec 53G);
- Payment on account of survey by surveyor of a general insurance company (Sec 53GG);
- Transfer of property (Sec 53 H);
- Income from transfer of securities or mutual fund units by a sponsor share holder (Sec 53M);
- Income derived from transfer of share of Stock Exchange on which tax is deducted under section 53N;
- Savings instruments;
- Travel agents commission etc;
- Agent of foreign buyer;
- Winning of lotteries [Sec 19(13)] or (Sec 55).

(15) Tax Recovery System :

In case of non-payment of income tax demand, the following measures can be taken against a taxpayer for realization of tax:-

- Imposition of penalty.
- Attachment of bank accounts, salary or any other payment.
- Filing of Certificate case to the Special Magistrate/Collector of District.

(16) Advance Payment of Tax :

Every taxpayer is required to pay advance tax in four equal installments falling on 15th September; 15th December; 15th March and 15th June of each year if the latest assessed income exceeds Taka four lakh. Penalty is imposable for default in payment of any installment of advance tax.

(17) Tax incentives :

Following are fiscal incentives available to a taxpayer:-

I) Tax holiday : Tax holiday is allowed for industrial undertaking and physical infrastructure facility established between 1st July 2011 to 30th June 2019 in fulfillment of certain conditions.

(a) Industrial Undertaking eligible for Tax holiday : (section 46B)

(a) active pharmaceuticals ingredient industry and radio pharmaceuticals industry;

(aa) automobile manufacturing industry;

(b) barrier contraceptive and rubber latex; 25

(c) basic chemicals or dyes and chemicals;

(d) basic ingredients of electronic industry (e.g resistance, capacitor, transistor, integrator circuit);

(dd) bi-cycle manufacturing industry;

(e) bio-fertilizer; (will get tax holiday even it is set up in district of Dhaka, Narayanganj, Gazipur, Chittagong, introduced in FA 2012)

(f) biotechnology;

(g) boilers;

(gg) brick made of automatic hybrid Hoffmann kiln or Tunnel Kiln technology;

(h) compressors;

(i) computer hardware;

(j) energy efficient appliances;

(k) insecticide or pesticide;

(l) petro-chemicals;

(m) pharmaceuticals;

(n) processing of locally produced fruits and vegetables;

(o) radio-active (diffusion) application industry (e.g. developing quality or decaying polymer or preservation of food or disinfecting medicinal equipment);

(p) textile machinery;

(q) tissue grafting;

(qq) tyre manufacturing industry; or

(r) any other category of industrial undertaking as the Government may, by notification in the official Gazette, specify.

(b) Physical Infrastructure eligible for Tax holiday: (section 46C)

(a) deep sea port;

(b) elevated expressway;

(c) export processing zone;

(d) flyover;

(e) gas pipe line,

(f) Hi-tech park;

(g) Information and Communication Technology (ICT) village or software technology zone;

(h) Information Technology (IT) park;

(i) large water treatment plant and supply through pipe line;

(j) Liquefied Natural Gas (LNG) terminal and transmission line;

(k) mono-rail;

(l) rapid transit;

(m) renewable energy (e.g energy saving bulb, solar energy plant, windmill);

(n) sea or river port;

(o) toll road or bridge; 26

(p) underground rail;

(q) waste treatment plant; or

(r) any other category of physical infrastructure facility as the Government may, by notification in the official Gazette, specify.

II) Other Exemptions:

(a) Any service charge derived from operation of micro credit by a non-government organization registered with NGO Affairs Bureau.

- (b) Any voluntary contributions received by a religious or charitable institution and applicable solely to religious and charitable purposes;
- (c) Any income accruing to, or derived by, a provident fund to which the Provident Fund Act, 1925 (XIX of 1925), applies;
- (d) Any income received by the trustees on behalf of a recognized provident fund, an approved superannuation fund or pension fund and an approved gratuity fund;
- (e) Any amount of income received as pension;
- (f) Gratuity received up to Tk. 2.5 crore;
- (g) Income from dividend amounting to Tk. 25,000 received from a publicly traded company;
- (h) Income from dividend of a mutual fund or a unit fund up to taka 25000;
- (i) An amount equal to 50% of the income derived from export business is exempted from tax;
- (j) Any income, not exceeding two lakh taka chargeable under the head "agricultural income" of an assessee, being an individual, whose only source of income is agriculture;
- (k) Income from Information Technology Enabled Services (ITES) or Nationwide Telecommunication Transmission Network (NTTN) business is exempted up to 30th June, 2024;
- (l) Income derived from export of handicrafts is exempted from tax up to 30th June, 2019;
- (m) Income of any private Agricultural College or private Agricultural University derived from agricultural educational activities;
- (n) Income derived from any Small and Medium Enterprise (SME) engaged in production of any goods and having an annual turnover of not more than taka thirty lakh is exempt from tax;
- (o) Any profits and gains under the head "Capital Gains" arising from the transfer of stocks or Shares of a public company as defined in ঠKvϣúvbx AvBb, 1994 (1994 mϣbi 18 bs AvBb) listed in any stock exchange in Bangladesh of an assessee being a non-resident subject to the condition that such assessee is entitled to similar exemption in the country in which he is a resident;
- (p) An amount equal to fifty percent of the income of an assessee derived from the production of corn/maize or sugar beet;
- (q) Any income earned in abroad by an individual assessee being a Bangladeshi citizen and brought any such income into Bangladesh as per existing laws applicable in respect of foreign remittance;
- (r) Income of an assessee donated in an income year by a crossed cheque to any girls' school or girls' college approved by the Ministry of Education of the government;
- (s) Income of an assessee donated in an income year by a crossed cheque to any Technical and Vocational Training Institute approved by the Ministry of Education of the government;
- (t) Income of an assessee donated in an income year by a crossed cheque to any national level institution engaged in the Research & Development (R&D) of agriculture, science, technology and industrial development; 27

### (III) Exemptions available for Power Sector

Following income from Power Sector is fully/substantially exempted from tax:

- (i) Coal based private power generation companies will enjoy full tax exemption for fifteen years, if the company sign a contract with the Government in accordance with private sector power generation policy of Bangladesh within 30 June, 2020 and started commercial production within 30 June 2023;
- (ii) Private power generation company will enjoy full tax exemption for fifteen years beginning with the month of commencement of commercial production if the company starts its commercial production within 30 June, 2016;
- (iii) Private power generation company that starts its commercial production after 30 June, 2016 will enjoy the following tax exemption:

Period of Tax exemption Rate of Tax exemption

Five years beginning from commencement of commercial production  
100%

Next three years 50%

Next two years 25%

### (IV) Tax Rebate for Manufacturing Companies:

To ensure sustainable industrialization without disturbing the civic amenities; the following tax rebate



facilities for the manufacturing industries set up in places other than city corporation areas is given through S.R.O No. 185-Law/Income Tax/2014, Date: 01 July, 2014 as follows:

Industries Proposed

Tax

Rebate

Period of Proposed Tax

Rebate

Tax rebate for the manufacturing industries commencing commercial operation between 1 July, 2014 and 30 June, 2019 located outside any city corporation area 20% Up to 10 years next from the date of commencing commercial operation

Tax rebate for the manufacturing industries shifted/relocated to areas located outside any city corporation area and commencing commercial operation between 1 July, 2014 and 30 June, 2019 20% Up to 10 years next from the date of commencing commercial operation after shifting

Tax rebate for the manufacturing industries already started commercial production located outside any city corporation area 10% Up to 30 June, 2019

28

(V) Tax Holiday for industrial undertaking established in EPZ:

According to S.R.O No. 219-law/Income Tax/2012, Date: 27 June, 2012, any industrial undertakings set up in EPZ on or after 1 January, 2012, the following Tax benefit will be provided:

(a) Industry set up within Dhaka and Chittagong Division (except Bandarban, Rangamati and Khagrachari hill districts)-

Duration of Tax Rebate Rate of Tax rebate

First two years (first and second year) 100%

Next two years (third and fourth year) 50%

Next one year (fifth year) 25%

(b) Industry set up within all other divisions of the country and Bandarban, Rangamati and Khagrachari hill districts-

Duration of Tax Rebate Rate of Tax rebate

First three years (first, second and third year) 100%

Next three years (fourth, fifth and sixth year) 50%

Next one year (seventh year) 25%

(VI) Tax Exemption for Developers of Economic Zone (BEZA) and Hi-Tech Park and industrial undertaking established thereon:

(a) According to S.R.O No. 227 -law/Income Tax/2015, date: 08 July, 2015 and S.R.O No. 229 -law/Income Tax/2015, Date: 08 July, 2015 developers of Bangladesh Economic Zone (BEZA) and Hi-Tech Park shall enjoy following tax exemption:

Duration of Tax Exemption Rate of Tax

Exemption

First ten (10) years 100%

Eleventh (11) year 70%

Twelfth (12) year 30%

(b) According to S.R.O No. 226 -law/Income Tax/2015, d ate: 08 July, 2015 and S.R.O No. 22 8-law/Income Tax/2015, Date: 08 July, 2015 industrial undertakings established within BEZA and Hi - Tech park areas shall enjoy following tax exemption :

29

Duration of Tax Exemption Rate of Tax

Exemption

First three years (first, second and third year) 100%

Fourth year 80%

Fifth year 70%

Sixth year 60%

Seventh year 50%

Eighth year 40%

Ninth year 30%

Tenth year 20%

(18) Avoidance of Double Taxation Agreement: (Section 144)

There are agreements on avoidance of double taxation between Bangladesh and 32 countries which are:-

Sl.

No.

Name of the

Country

Date of

Signing

SRO Date of effect

in Bangladesh

[assessment year

commencing on or after]

No. Date

1. UK 08/08/1979 227-L/80 08/07/1980 01/07/1978
2. Singapore 01/01/1980 124-L/82 21/04/1982 01/01/1980
3. Sweden 03/05/1982 382-L/83 19/10/1983 01/07/1984
4. South Korea 10/05/1983 433-L/84 02/10/1984 01/07/1984
5. Canada 15/02/1982 247-L/85 06/06/1985 01/07/1982
6. Pakistan 15/10/1981 221-L/88 11/07/1988 01/01/1980
7. Romania 13/03/1987 348-L/88 23/11/1988 01/07/1989
8. Sri Lanka 24/07/1986 365-L/88 10/12/1988 01/07/1989
9. France 09/03/1987 2-L/89 04/01/1989 01/07/1989
10. Malaysia 19/04/1983 67-L/90 15/02/1990 01/01/1982
11. Japan 28/02/1991 235-L/91 06/08/1991 01/07/1992
12. India 27/08/1991 45-L/93 27/02/1993 01/07/1993
13. Germany 29/05/1990 1-L/94 01/01/1994 01/01/1990
14. The Netherlands 13/07/1993 267-L/94 14/09/1994 01/07/1995
15. Italy 20/03/1990 63-L/97 12/03/1997 01/07/1980
16. Denmark 16/07/1996 72-L/97 17/03/1997 01/07/1997
17. China 12/09/1996 114-L/97 13/05/1997 01/07/1998
18. Belgium 18/10/1990 11-L/98 14/01/1998 01/07/1998
19. Thailand 20/04/1997 222-L/98 07/09/1998 01/07/1999
20. Poland 08/06/1997 39-L/99 03/03/1999 01/07/2000
21. Philippines 08/09/1997 56-AvBb/2004 04/03/2004 01/07/2004
22. Vietnam 22/03/2004 301-AvBb/2004 18/10/2004 01/07/2005
23. Turkey 31/10/1999 308-AvBb/2005 31/10/2005 07/07/2004
24. Norway 15/08/2004 20-AvBb/2006 12/02/2006 01/07/2006
25. USA 26/09/2004 71-AvBb/2007 10/05/2007 07/08/2006

26. Indonesia 19/06/2003 60-AvBb/2007 26/04/2007 01/07/2007 30

Sl.  
No.  
Name of the  
Country  
Date of  
Signing  
SRO Date of effect  
in Bangladesh  
[assessment year  
commencing on or after]  
No. Date

27. Switzerland 10/12/2007 52- ■■■■/2010 23/02/2010 01/07/2008  
28. Saudi Arabia 04/01/2011 103- ■■■■/2012 15/04/2012 01/10/2011  
29. Mauritius 21/12/2009 122- ■■■■/2012 09/05/2012 01/07/2012  
30. UAE 17/01/2011 313- ■■■■/2012 11/09/2012 01/07/2012  
31. Myanmar 07/10/2008 358-AvBb/2012 18/10/2012 01/07/2012  
32. Belarus 09.07.2013 189-Law-2014 08.07.2014 01.07.2014

(19) Account codes of different Tax Zones for depositing taxes and others fees:

Taxes Zones Income Tax -  
companies  
Income Tax – other  
than companies  
Others fees

Tax Zone-1, Dhaka. 1-1141-0001-0101 1-1141-0001-0111 1-1141-0001-1876  
Tax Zone-2, Dhaka. 1-1141-0005-0101 1-1141-0005-0111 1-1141-0005-1876  
Tax Zone-3, Dhaka. 1-1141-0010-0101 1-1141-0010-0111 1-1141-0010-1876  
Tax Zone-4, Dhaka. 1-1141-0015-0101 1-1141-0015-0111 1-1141-0015-1876  
Tax Zone-5, Dhaka. 1-1141-0020-0101 1-1141-0020-0111 1-1141-0020-1876  
Tax Zone-6, Dhaka. 1-1141-0025-0101 1-1141-0025-0111 1-1141-0025-1876  
Tax Zone-7, Dhaka. 1-1141-0030-0101 1-1141-0030-0111 1-1141-0030-1876  
Tax Zone-8, Dhaka. 1-1141-0035-0101 1-1141-0035-0111 1-1141-0035-1876  
Tax Zone-9, Dhaka. 1-1141-0080-0101 1-1141-0080-0111 1-1141-0080-1876  
Tax Zone-10, Dhaka. 1-1141-0085-0101 1-1141-0085-0111 1-1141-0085-1876  
Tax Zone-11, Dhaka. 1-1141-0090-0101 1-1141-0090-0111 1-1141-0090-1876  
Tax Zone-12, Dhaka. 1-1141-0095-0101 1-1141-0095-0111 1-1141-0095-1876  
Tax Zone-13, Dhaka. 1-1141-0100-0101 1-1141-0100-0111 1-1141-0100-1876  
Tax Zone-14, Dhaka. 1-1141-0105-0101 1-1141-0105-0111 1-1141-0105-1876  
Tax Zone-15, Dhaka. 1-1141-0110-0101 1-1141-0110-0111 1-1141-0110-1876  
Tax Zone-1, Chittagong 1-1141-0040-0101 1-1141-0040-0111 1-1141-0040-1876  
Tax Zone-2, Chittagong 1-1141-0045-0101 1-1141-0045-0111 1-1141-0045-1876  
Tax Zone-3, Chittagong 1-1141-0050-0101 1-1141-0050-0111 1-1141-0050-1876  
Tax Zone-4, Chittagong 1-1141-0135-0101 1-1141-0135-0111 1-1141-0135-1876  
Tax Zone- Khulna 1-1141-0055-0101 1-1141-0055-0111 1-1141-0055-1876  
Tax Zone- Rajshahi 1-1141-0060-0101 1-1141-0060-0111 1-1141-0060-1876  
Tax Zone- Rangpur 1-1141-0065-0101 1-1141-0065-0111 1-1141-0065-1876  
Tax Zone- Sylhet 1-1141-0070-0101 1-1141-0070-0111 1-1141-0070-1876  
Tax Zone- Barisal 1-1141-0075-0101 1-1141-0075-0111 1-1141-0075-1876  
Tax Zone- Gajipur 1-1141-0120-0101 1-1141-0120-0111 1-1141-0120-1876  
Tax Zone- Narayanganj 1-1141-0115-0101 1-1141-0115-0111 1-1141-0115-1876  
Tax Zone- Bogra 1-1141-0140-0101 1-1141-0140-0111 1-1141-0140-1876  
Tax Zone- Comilla 1-1141-0130-0101 1-1141-0130-0111 1-1141-0130-1876  
Tax Zone- Mymensing 1-1141-0125-0101 1-1141-0125-0111 1-1141-0125-1876  
LTU, Dhaka. 1-1145-0010-0101 1-1145-0010-0111 1-1145-0010-1876  
Central Survey Zone, Dhaka 1-1145-0005-0101 1-1145-0005-0111 1-1145-0005-1876 31

(20) List of the Commissioner's/DG's (Income Tax Wing):

Sl.

No.

Name of the  
office

Name of the officer Phone No. E-mail

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15, Dhaka  
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