

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.

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(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 ঙKvঔvbx
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

(1) (2) (3) (4) (5)

1 Commissioner

Taxes Zone-1,

Dhaka

Ziauddin Mahmud 8333855 (PA)

8362944 (Direct)

taxzone1dhk@yahoo.com

2 Commissioner

Taxes Zone-2,

Dhaka

Ramendra Chandra Basak 8312416(PA)

8359761(Direct)

ramendra@colbd.net

3 Commissioner

Taxes Zone-3,

Dhaka

Nahar Ferdousi Begum 8312402 (PA)

8363646 (Direct)

nfb_2001@yahoo.com

4 Commissioner

Taxes Zone-4,

Dhaka

Md. Alamgir Hossain 58316482(PA)

9336788 (Direct)

alamgir.hossain.62@gmail.com

5 Commissioner

Taxes Zone-5,

Dhaka

Habibur Rahman Akhand 9346364 (PA)

8353374 (Direct)

hr121akhand@gmail.com

6 Commissioner

Taxes Zone-6,

Dhaka

Md. Meftha Uddin Khan 8316049 (PA)

9342788 (Direct)

meftha85@gmail.com

7 Commissioner

Taxes Zone-7,

Dhaka

Sanjit Kumar Biswas 58310603(PA)

58310604(Direct)

kumarbiswas.sanjit@gmail.com

8 Commissioner

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