

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.

1

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

On next upto

On next upto

On next upto

On next upto

On balance amount

Tk. 3,00,000/Tk. 4,00,000/Tk. 5,00,000/Tk. 6,00,000/Tk. 30,00,000/-

Nil

10%

15%

20%

25%

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)

(ii)

(iii)

Publicly Traded Company

25%

Non-publicly Traded Company

35%

Bank, Insurance & Financial institutions (Except

Merchant bank):

Publicly listed and 4th generation Banks & FI

Other Banks & FI

(iv)

Merchant bank

40%

42.5%

37.5%

2

(v) Cigarette manufacturing company/Others

(vi) Mobile Phone Operator Company

(vii) Publicly traded mobile company

45%

45%

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/NonResident 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 Muktiyodha Jadughar.

3

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.

4

(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.

5

(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

1

Salaries [S-50]

deduction at average

rate

2

Discount on the

real value of

Bangladesh

Bank Bills [S-50

A]

Interest on

securities [S-51]

Supply of

goods and

execution of

contracts and

sub-contracts

[S-52 & Rule16]

Any person responsible

for making such

payment.

Any person responsible
for making such
payment.

To be paid
in favour of

Respective
Zone.

maximum rate

LTU

3

4

Any person responsible
for issuing any security

Any
person
responsible
for

making
such
payment

6

LTU

5%

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.

ChittagongZone-2, Ctg.

OtherRespective

Zone.

-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.

6

Royalty or

technical knowhow 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

Do

7

Fees for

professional or

technical

services

[Sec-52A(3)]

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

7

10%

10% of the fees

10% (who submits

TIN)

15% (who does not

submit TIN)

DhakaZone-10,

ChittagongZone-2, Ctg.

OtherRespective

Zone.

DhakaZone-8,

ChittagongZone-2,

Ctg.

OtherRespectiv

e Zone.

DhakaZone-8,

ChittagongZone-2, Ctg.

OtherRespective

Zone.

DhakaZone-14,

10%

ChittagongZone-2,

Ctg.

OtherRespective

Zone.

Cleaning service

or any clinic or any

diagnostic centre

-Do-

10%

-Do-

-Do-

10%

-Do-

-Do-

10%

-Do-

-Do-

10%

-Do-

-Do-

10%

-Do-

-Do-

10%

-Do-

-Do-

10%

-Do-

-Do-

10%

LTU

[Sec-52AA]

Collection and

recovery

agency

[Sec-52AA]

Contract or toll

manufacturing

[Sec-52AA]

Credit rating

agency

[Sec-52AA]

Event

management

[Sec-52AA]

Indenting

commission

[Sec-52AA]

Meeting fees,

training fees or

honorarium

[Sec-52AA]

Mobile network

operator,

technical

support service

provider or

service

delivery agents

engaged in

mobile banking

operations

[Sec-52AA]

8

Motor garage or

workshop

-Do-

10%

[Sec-52AA]

DhakaZone-14,

ChittagongZone-2,

Ctg.

OtherRespective

Zone.

Printing service

-Do-

10%

-Do-

-Do-

10%

-Do-

-Do-

10%

-Do-

-Do-

10%

-Do-

-Do-

10%

-Do-

-Do-

10%

-Do-

-Do-

10%

-Do-

-Do-

10%

-Do-

[Sec-52AA]

Private container

port or

dockyard

service

[Sec-52AA]

Private security

service

provider

[Sec-52AA]

Product

processing

charge

[Sec-52AA]

Shipping agency

commission

[Sec-52AA]

Stevedoring/

berth operation

commission

[Sec-52AA]

Supply of

manpower

[Sec-52AA]

Transport

provider

[Sec-52AA]

9

9

-DoAny other service

[Sec-52AA]

Commissioner of

C&F agency

customs

commission

[S-52AAA]

10%

10%

10

Biri

manufacturer

[Sec-52B(1)]

Any person
responsible for
selling banderols to
any manufacturer of
cigarettes.

10% of the value of
the banderols

11

Cigarette
manufacturers

Any person
responsible for
collecting Value
Added Tax (VAT) in
accordance with g~j''
3% of Maximum
Retail Price (MRP)

[Sec-52B(2)]

-Do-

DhakaZone-15,
ChittagongZone-3, Ctg.
OtherRespective
Zone.

DhakaZone-10,

ChittagongZone-4, Ctg.

OtherRespective

Zone.

Respective

Zone

ms†hvRb Ki AvBb,

1991 (1991 m†bi 22

bs AvBb)

12

13

Compensation

against

acquisition of

property [Sec

52C]

Any person responsible

for payment of such

compensation

Interest on

saving

instruments

Any person

responsible for

making such

10

(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

5%

[No WHT on

interest on pensioners

DhakaZone-15.

ChittagongZone-2, Ctg.

OtherRespective

Zone.

DhakaZone-10.

Chittagong-

[Sec 52D]

payment

14

Brick

Manufacturer

[Sec 52F]

Any person responsible

for issuing any

permission or renewal

of permission for

manufacture of bricks.

15

Commission of

letter of credit

[Sec 52I]

Collection of

tax from travel

agent [Sec-52JJ]

Renewal of
trade license by
City
Corporation or
Paurashava

[Sec 52K]

16

17

18

Freight forward
agency

commission

[Sec 52M]

Zone-4, Ctg.

OtherRespective

Zone.

DhakaZone-7.

ChittagongZone-4, Ctg.

OtherRespective

Zone.

Any person responsible
for opening letter of
credit.

Any person responsible

for paying on behalf of

any airlines

savings certificate

upto cumulative

investment of Tk. 5

lac]

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.

5%

LTU, Dhaka.

ChittagongZone-2, Ctg.

0.30% of the total

Dhakavalue of the tickets of

Zone-4,

the airlines or any

Dhaka.

charge for carrying

cargo

by

air ChittagongZone-2, Ctg.

excluding few taxes.

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.

15%

DhakaZone-3,

Dhaka.

Any person responsible
for making such
payment.

11

ChittagongZone-2, Ctg.

OtherRespective

Zone.

DhakaZone-6,

Dhaka.

ChittagongZone-3, Ctg.

OtherRespective

Zone.

19

Rental Power

Company

[Sec 52N]

Bangladesh Power

Development Board

during payment to any

power generation

company against power

purchase.

6%

20

Foreign

technician

serving in

diamond cutting

[Sec 52O]

For services

from

convention

hall,

conference

centre etc.

[Sec 52P]

Employer.

5%

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 $\mathbb{K}v\acute{u}vbx$

AvBb, 1994 (1994 m \mathbb{t} bi 18

bs AvBb), any Nongovernment

Organization registered

with N.G.O Affairs

Bureau or any

university or medical

college or dental

college or engineering

college

Paying or crediting

authority

(Banks or Financial

institutions)

5%

21

22

23

Service charges,

remunerations,

consulting fees,

commissions

remitted from

abroad for

services works

done by persons

living in

Bangladesh

[Sec 52Q]

Deduction of tax

from

international

gateway service

(1)The respective bank

through which any

revenue is received on

account of IGW service.

12

DhakaZone-13.

ChittagongZone-3, Ctg.

OtherRespective

Zone.

Zone-9,

Dhaka.

Dhaka-Zone4, Dhaka.

ChittagongZone-2,

Ctg.

OtherRespective

Zone.

10%

Zone-11,

Dhaka.

(1) 1% of total

revenue received by

IGW operator.

Zone-15,

Dhaka.

24

25

26

in respect of

phone call.

[Sec-52R]

(2) IGW service operator

(2) 5% of revenue

paid or credited to

ICX, ANS and others.

Deduction of tax

from

manufacturer of

soft drinks and

mineral or

bottled water .

[Sec-52S]

Deduction of tax

from any

payment in

excess of

premium paid

on life insurance

policy [Sec52T]

Deduction from

payment on

account of

purchase

through local

L/C [Sec-52U]

The Security Printing

Corporation

(Bangladesh) Liited or

any other person

responsible for delevary

of banderols or stamps

4% value of such

drinks mineral or

bottled water as

determined for the

purpose of Value

Added Tax (VAT)

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

Respective Bank or
Financial Institute

13

5%

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 chilies, pulses,
maize, coarse flour,
flour, salt, edible oil,
sugar, black pepper,
cinnamon,
cardamom,
clove,
date, cassia leaf,
computer
or
computer accessories,
jute, cotton, yarn and
Gazipur
Zone.
LTU
Chittagong& Coxbazar
distZone-2,

Ctg.

All other

distsLTU,

Dhaka.

all kinds of fruits.

27

28

29

30

31

Deduction from

payment of fees,

revenue sharing

etc. by cellular

mobile phone

operator [Sec52V]

Import [Sec 53 &

Rule 17A]

House property

[Sec 53A]

Shipping

business of a

resident

[Sec 53AA]

Export of
manpower [Sec
53B, rule-17C]

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

10%

LTU

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

DhakaZone-14.

ChittagongZone-1, Ctg.

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.

Commissioner of
Customs or any other
authority duly
authorized.

The Director General,
Bureau of Manpower,
Employment and

14

5% of the gross rent

OtherRespective

Zone.

DhakaZone-7,

ChittagongZone-2,

CTG

OtherRespective

Zone

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.

10%

DhakaZone-10,

ChittagongZone-4,

Ctg.

Other

Respective

Zone.

Zone-4,

Dhaka.

32

33

34

35

36

(a) Export of

knit-wear and

woven garments,

(b) terry towel,

jute goods,

frozen food,

vegetables,

leather goods,

packed food [Sec

53BB]

Member of Stock

Exchanges

[Sec 53BBB]

Export or any

goods except

knit- wear and

woven garments,

terry towel, jute

goods , frozen

food, vegetables,

leather goods,

packed food [Sec
53BBBB]

Goods or
property sold by
public auction
[Sec 53C] [rule
17D]

Payment to
actors and
actresses or
purchase of film
drama, any kind
of television or
radio program
[Sec 53D]

Training.

Bank.

Bank

The Chief Executive

Officer of

Stock Exchange.

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.

0.05%

Dhaka-.

Zone-7.

ChittagongZone-3,

Ctg.

Zone-4,

Dhaka.

0.60% of the total

export proceeds

[this rate is applicable

till 30 June 2016]

Any person making sale.

5% of sale price.

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)

15

DhakaZone-9,
ChittagongZone-4,
Ctg.

OtherRespective
Zone.

Zone-12,
Dhaka.

37

Deduction of
tax at source
from export
cash subsidy

[Sec 53DDD]

Commission,

discount or fees

[Sec 53E(1)]

Any person responsible

for payment

3%

Zone-4,

Dhaka.

Any person being a

corporation, body

including a company

making such payment.

10%

39

Deemed

Commission,

discount or fees

[Sec 53E(2)]

Any person being a

corporation, body

including a company

making such payment.

3%

40

Commission or
remuneration
paid to agent of
foreign buyer

[Sec 53EE]

Bank.

10%

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

DhakaZone-12.

ChittagongZone-4, Ctg.

OtherRespective

Zone.

DhakaZone-12.

ChittagongZone-4, Ctg.

OtherRespective

Zone.

DhakaZone-6.

ChittagongZone-3,

Ctg.

OtherRespective

Zone.

Zone-1,

Dhaka

38

sponsored

by

the
government or by a
schedule bank with
prior approval of the
Government.)

16

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.

17

DhakaZone-5.

ChittagongZone-4,

Ctg.

OtherRespective

Zone.

43

Insurance

commission

[Sec 53G]

44

Fees of surveyors of
general insurance
company

[Sec 53GG]

45

Transfer of property

[Sec 53H]

Any person
responsible for
paying such
commission to a
resident.

Any person
responsible for
paying such
fees to resident

Any person
responsible for
registering any
document of a
person.

meter for commercial

building situated in areas

other than mentioned

above.

5%

LTU.

15%

LTU.

Specific advance tax

DhakaCentral

per katha of some land

Survey

located in some

Zone,

specified area within

Dhaka.

Dhaka, Gazipur

Chittagong and

Narayanganj district as Chittagong

specified in schedule (a) -Zone-4,

and (b) of Rule 17II.

Ctg.

Rate of advance tax on

transfer of property in

Otherother locations as

Respective

specified in schedule (c)

Zone.

of Rule-17II are as

follows:

Name of Area Rate

of

Tax

Within

the 4%

of

jurisdiction of deed

RAJUK

and value

CDA

except

areas specified

in schedule (a)

and (b)

Within

the 3%

of

jurisdiction of deed

Gazipur,

value

Narayanganj,

Munshiganj,

Manikganj,

Narsingdi,

18

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

46

Collection of Tax

from lease of

property [Sec53HH]

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

19

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

4%

DhakaCentral

Survey

Zone,

Dhaka.

Chittago

ng-Zone4, Ctg.

OtherRespective

Zone.

47 Interest on deposit of

post office

saving bank account

[Sec 53I]

48

Rental value of

vacant land or

plant or

machinery

[Sec 53J]

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]

50

Collection of tax
from transfer of
shares by the
sponsor shareholders
undivided family,
a company or any
artificial juridical
person

Any person
responsible for
making such
payment.

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.

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.

Securities &

Exchange

Commission or

Stock Exchange

20

10%

5% of the rent

DhakaZone-9.

ChittagongZone-4,

Ctg.

OtherRespective

Zone.

DhakaZone-15.

ChittagongZone-4,

Ctg.

OtherRespective

Zone.

4%

DhakaZone-5.

ChittagongZone-3,Ctg.

OtherRespecti

ve Zone.

5%

Zone-3,

Dhaka.

Zone-3,

51

52

of a company listed

on stock exchange

[aviv 53M]

Collection of tax

from transfer of

shares of any Stock

Exchange [Sec-53N]

Deduction of tax

from any sum paid

by real estate

developer to land

owner [Sec. 53P]

Chittagong.

The principal

officer of a Stock

Exchange

15% (on gain)

Zone-3,

Dhaka.

Zone-3,

Chittagong.

any person engaged

in real estate or

land development

business

15%

Zone-5,

Dhaka.

Zone-2,

Chittagong.

OtherRespective

Zone.

53

Dividends

[Sec 54]

54

Income from lottery

[Sec 55]

55

Income of non

residents [Sec 56]

The principal
officer of a
company.

Resident/ non-resident
Bangladeshi company

-----20%

DhakaZone-13,
Dhaka.

Resident/ non-resident
Bangladeshi person
other than company

-If have TIN - 10%

-If No TIN - 15%

ChittagongZone-4,
Ctg.

Any person
responsible for
making such
payment.

20%

Any person
responsible for
making such

Accounting or tax
payment.

consultancy

Advertisement making

-Do-

20%

15%

21

OtherRespective

Zone.

DhakaZone-9,

Dhaka.

ChittagongZone-3,

Ctg.

OtherRespective

Zone.

Zone-11,

Dhaka

-Do-

Advertisement

broadcasting

Advisory

or

consultancy service

Air transport or water

transport

Architecture, interior

design or landscape

design

Artist, singer or player

Capital gain received(a) from capital assets

(not being securities

listed

with

stock

exchange)

(b) by a company or

firm if such gain is

arising from securities

listed with any stock

exchange

not

exempted from tax in

the country of such

non-resident-Certification

Charge or rent for

satellite, airtime or

frequency

Contractor,

subcontractor or supplier

Courier service

Dividend(a) company----- (b) any other person,

not being a company-----Insurance premium

Interest, royalty or

commission

Legal service

Machinery rent

Management or event

management

Pre-shipment

inspection service

Professional service

Salary or

remuneration

Exploration or drilling

-Do-

20%

-Do-

-Do-

30%

-Do-

-Do-

7.5%

-Do-

-Do-

20%

-Do-

-Do-Do-

30%

-Do-Do-

15%

10%

-Do-Do-

30%

20%

-Do-Do-

-Do-

5%

-Do-

-Do-Do-

15%

-Do-Do-

20%

30%

-Do-Do-

10%

20%

-Do-Do-

-Do-Do-Do-

20%

15%

20%

-Do-Do-Do-

-Do-

30%

-Do-

-Do-Do-

20%

30%

-Do-Do-

-Do-

5.25%

-Do-

22

56

57

58

in

petroleum

operations

Survey for oil or gas
exploration

Any

service

for

making connectivity

between oil or gas

field and its export

point

Any other payments

Motor vehicle

presumptive tax,

SRO:160/2014

Cargo/ Launch

presumptive tax,

SRO:162/2014

-Do-

5.25%

-Do-

-Do-

5.25%

-Do-

-Do-

30%

BRTA

Rate specified in SRO

No.160/2014

BRTA

Rate specified in SRO

No.162/2014

Central

Survey

Zone.

Central

Survey

Zone.

DhakaZone-5,

ChittagongZone-3,

Ctg.

OtherRespective

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);

23

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)

(aa)

(b)

active pharmaceuticals ingredient industry and radio pharmaceuticals industry;

automobile manufacturing industry;

barrier contraceptive and rubber latex;

24

(c)

(d)

basic chemicals or dyes and chemicals;

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;

elevated expressway;

export processing zone;

flyover;

gas pipe line,

Hi-tech park;

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

Information Technology (IT) park;

large water treatment plant and supply through pipe line;

Liquefied Natural Gas (LNG) terminal and transmission line;

mono-rail;

rapid transit;

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

sea or river port;

toll road or bridge;

(b)

(c)

(d)

(e)

(f)

(g)

(h)

(i)

(j)

(k)

(l)

(m)

(n)

(o)

25

(p)

(q)

(r)

II)

underground rail;

waste treatment plant; or

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

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 ঠKv৳úvbx AvBb, 1994 (1994 mঠbi 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;

26

(III) Exemptions available for Power Sector

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

(i)

(ii)

(iii)

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;

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;

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

Next three years

Next two years

100%

50%

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

27

(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. 229law/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

First ten (10) years

Eleventh (11) year

Twelfth (12) year

Rate of Tax

Exemption

100%

70%

30%

(b) According to S.R.O No. 226-law/Income Tax/2015, date: 08 July, 2015 and S.R.O No. 228law/Income Tax/2015, Date: 08 July, 2015 industrial undertakings established within BEZA and HiTech park areas shall enjoy following tax exemption :

28

Duration of Tax Exemption

Rate of Tax

Exemption

First three years (first, second and third year)

Fourth year

Fifth year

Sixth year

Seventh year

Eighth year

Ninth year

Tenth year

100%

80%

70%

60%

50%

40%

30%

20%

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

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

Sl.

No.

Name of the

Country

Date of

Signing

No.

Date

1.

2.

3.

4.

5.

6.

7.

8.

9.

10.

11.

12.

13.

14.

15.

16.

17.

18.

19.

20.

21.

22.

23.

24.

25.

26.

UK

Singapore

Sweden

South Korea

Canada

Pakistan

Romania

Sri Lanka

France

Malaysia

Japan

India

Germany

The Netherlands

Italy

Denmark

China

Belgium

Thailand

Poland

Philippines

Vietnam

Turkey

Norway

USA

Indonesia

08/08/1979

01/01/1980

03/05/1982

10/05/1983

15/02/1982

15/10/1981

13/03/1987

24/07/1986

09/03/1987

19/04/1983

28/02/1991

27/08/1991

29/05/1990

13/07/1993

20/03/1990

16/07/1996

12/09/1996

18/10/1990

20/04/1997

08/06/1997

08/09/1997

22/03/2004

31/10/1999

15/08/2004

26/09/2004

19/06/2003

227-L/80

124-L/82

382-L/83

433-L/84

247-L/85

221-L/88

348-L/88

365-L/88

2-L/89

67-L/90

235-L/91

45-L/93

1-L/94

267-L/94

63-L/97

72-L/97

114-L/97

11-L/98

222-L/98

39/L/99

56-AvBb/2004

301-AvBb/2004

308-AvBb/2005

20-AvBb/2006

71-AvBb/2007

60-AvBb/2007

08/07/1980

21/04/1982

19/10/1983

02/10/1984

06/06/1985

11/07/1988

23/11/1988

10/12/1988

04/01/1989

15/02/1990

06/08/1991

27/02/1993

01/01/1994

14/09/1994

12/03/1997

17/03/1997

13/05/1997

14/01/1998

07/09/1998

03/03/1999

04/03/2004

18/10/2004

31/10/2005

12/02/2006

10/05/2007

26/04/2007

29

Date of effect

in Bangladesh

[assessment year

commencing on or after]

01/07/1978

01/01/1980

01/07/1984

01/07/1984

01/07/1982

01/01/1980

01/07/1989

01/07/1989

01/07/1989

01/01/1982

01/07/1992

01/07/1993

01/01/1990

01/07/1995

01/07/1980

01/07/1997

01/07/1998

01/07/1998

01/07/1999

01/07/2000

01/07/2004

01/07/2005

07/07/2004

01/07/2006

07/08/2006

01/07/2007

SI.

No.

27.

28.

29.

30.

31.

32.

Name of the

Country

Switzerland

Saudi Arabia

Mauritius

UAE

Myanmar

Belarus

SRO

Date of

Signing

No.

Date

10/12/2007

04/01/2011

21/12/2009

17/01/2011

07/10/2008

09.07.2013

52- আইন/2010

103- আইন/2012

122- আইন/2012

313- আইন/2012

358-AvBb/2012

189-Law-2014

23/02/2010

15/04/2012

09/05/2012

11/09/2012

18/10/2012

08.07.2014

Date of effect

in Bangladesh

[assessment year

commencing on or after]

01/07/2008

01/10/2011

01/07/2012

01/07/2012

01/07/2012

01.07.2014

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

Taxes Zones

Tax Zone-1, Dhaka.

Tax Zone-2, Dhaka.

Tax Zone-3, Dhaka.

Tax Zone-4, Dhaka.

Tax Zone-5, Dhaka.

Tax Zone-6, Dhaka.

Tax Zone-7, Dhaka.

Tax Zone-8, Dhaka.

Tax Zone-9, Dhaka.

Tax Zone-10, Dhaka.

Tax Zone-11, Dhaka.

Tax Zone-12, Dhaka.

Tax Zone-13, Dhaka.

Tax Zone-14, Dhaka.

Tax Zone-15, Dhaka.

Tax Zone-1, Chittagong

Tax Zone-2, Chittagong

Tax Zone-3, Chittagong

Tax Zone-4, Chittagong

Tax Zone- Khulna

Tax Zone- Rajshahi

Tax Zone- Rangpur

Tax Zone- Sylhet

Tax Zone- Barisal

Tax Zone- Gajipur

Tax Zone- Narayanganj

Tax Zone- Bogra

Tax Zone- Comilla

Tax Zone- Mymensing

LTU, Dhaka.

Central Survey Zone, Dhaka

Income Tax companies

1-1141-0001-0101

1-1141-0005-0101

1-1141-0010-0101

1-1141-0015-0101

1-1141-0020-0101

1-1141-0025-0101

1-1141-0030-0101

1-1141-0035-0101

1-1141-0080-0101

1-1141-0085-0101

1-1141-0090-0101

1-1141-0095-0101

1-1141-0100-0101

1-1141-0105-0101

1-1141-0110-0101

1-1141-0040-0101

1-1141-0045-0101

1-1141-0050-0101

1-1141-0135-0101

1-1141-0055-0101

1-1141-0060-0101

1-1141-0065-0101

1-1141-0070-0101

1-1141-0075-0101

1-1141-0120-0101

1-1141-0115-0101

1-1141-0140-0101

1-1141-0130-0101

1-1141-0125-0101

1-1145-0010-0101

1-1145-0005-0101

30

Income Tax – other

than companies

1-1141-0001-0111

1-1141-0005-0111

1-1141-0010-0111

1-1141-0015-0111

1-1141-0020-0111

1-1141-0025-0111

1-1141-0030-0111

1-1141-0035-0111

1-1141-0080-0111

1-1141-0085-0111

1-1141-0090-0111

1-1141-0095-0111

1-1141-0100-0111

1-1141-0105-0111

1-1141-0110-0111

1-1141-0040-0111

1-1141-0045-0111

1-1141-0050-0111

1-1141-0135-0111

1-1141-0055-0111

1-1141-0060-0111

1-1141-0065-0111

1-1141-0070-0111

1-1141-0075-0111

1-1141-0120-0111

1-1141-0115-0111

1-1141-0140-0111

1-1141-0130-0111

1-1141-0125-0111

1-1145-0010-0111

1-1145-0005-0111

Others fees

1-1141-0001-1876

1-1141-0005-1876

1-1141-0010-1876

1-1141-0015-1876

1-1141-0020-1876

1-1141-0025-1876

1-1141-0030-1876

1-1141-0035-1876

1-1141-0080-1876

1-1141-0085-1876

1-1141-0090-1876

1-1141-0095-1876

1-1141-0100-1876

1-1141-0105-1876

1-1141-0110-1876

1-1141-0040-1876

1-1141-0045-1876

1-1141-0050-1876

1-1141-0135-1876

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1-1141-0120-1876

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1-1141-0140-1876

1-1141-0130-1876

1-1141-0125-1876

1-1145-0010-1876

1-1145-0005-1876

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

Sl.

Name of the

No.

office

(1)

(2)

1 Commissioner

Taxes Zone-1,

Dhaka

2 Commissioner

Taxes Zone-2,

Dhaka

3 Commissioner

Taxes Zone-3,

Dhaka

4 Commissioner

Taxes Zone-4,

Dhaka

5 Commissioner

Taxes Zone-5,

Dhaka

6 Commissioner

Taxes Zone-6,

Dhaka

7 Commissioner

Taxes Zone-7,

Dhaka

8 Commissioner

Taxes Zone-8,

Dhaka

9 Commissioner

Taxes Zone-9,

Dhaka

10 Commissioner

Taxes Zone10, Dhaka

11 Commissioner

Taxes Zone11, Dhaka

12 Commissioner

Taxes Zone12, Dhaka

13 Commissioner

Taxes Zone13, Dhaka

14 Commissioner

Taxes Zone14, Dhaka

15 Commissioner

Taxes Zone-

Name of the officer

Phone No.

E-mail

(3)

Ziauddin Mahmud

(4)

8333855 (PA)

8362944 (Direct)

(5)

taxzone1dhk@yahoo.com

Ramendra Chandra Basak

8312416(PA)

8359761(Direct)

ramendra@colbd.net

Nahar Ferdousi Begum

8312402 (PA)

8363646 (Direct)

nfb_2001@yahoo.com

Md. Alamgir Hossain

58316482(PA)

9336788 (Direct)

alamgir.hossain.62@gmail.com

Habibur Rahman Akhand

9346364 (PA)

8353374 (Direct)

hr121akhand@gmail.com

Md. Meftha Uddin Khan

8316049 (PA)

9342788 (Direct)

meftha85@gmail.com

Sanjit Kumar Biswas

58310603(PA)

58310604(Direct)

kumarbiswas.sanjit@gmail.com

Md. Abu Taher

Chowdhury

9571578 (PA)

9571616(Direct)

abtaher2010@gmail.com

Atian Nahar

7913771(PA)

7913770(Direct)

atia_1961@yahoo.com

Md. Sultan Mahmood

9331821(PA)

8391279(Direct)

taxeszone10dhaka@yahoo.com

md.sultan_mahmood@yahoo.com

Rokeya Khatun

9568087(PA)

9568086(Direct)

rokeyarubee@yahoo.com

Shaheen Akhter

9561698(PA)

9566467(Direct)

shaheen_rangon@yahoo.com

Salim Afzal

8319910(PA)

9332154(Direct)

salim.afzal@yahoo.com

A.J.M. Ziaul Hoq

9513749(PA)

9566683(Direct)

taxeszone14@yahoo.com

Mahbuba Hossain

9350522(PA)

9340656(Direct)

mah_64ka@yahoo.com

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15, Dhaka

Director

General

Central

Intelligence

Cell (CIC)

Commissioner

Large

Taxpayer's

Unit (LTU),

Dhaka

Director

General

Tax

Inspection,

Dhaka

Director

General

Tax Training

Academy

Commissioner

Central

Survey Zone,

Dhaka

Commissioner

Taxes Zone-1,

Chittagong

Commissioner

Taxes Zone-2,

Chittagong

Commissioner

Taxes Zone-3,

Chittagong

Commissioner

Taxes Zone-4,

Chittagong

Commissioner

Taxes ZoneRajshahi

Commissioner

Taxes ZoneKhulna

Commissioner

Taxes ZoneSylhet

Commissioner

Taxes ZoneRangpur

Commissioner

Md. Belal Uddin

8331010(PA)

8391929(Direct)

mdbelal06@yahoo.com

M. Nurul Alam

8312472(PA)

8356366(Direct)

mnalam27@hotmail.com

ltuit@dhaka.net

Arifa Shahana

58310938(PA)

8331862(Direct)

arfarahman61@gmail.com

Dr. Khandker M. Ferdous

Alam

9333520(PA)

9331807(Direct)

bcstaxacademy@gmail.com

Chinmay Prasun Biswas

9514468(PA)

9514467(Direct)

chinmayprasunbiswas@yahoo.com

Apurba Kanti Das

031-715190(PA)

031-712149(Direct)

Pradyut Kumar Sarker

031-710840(PA)

031-725500(Direct)

taxctg@colbd.net

taxctg@gmail.com

apurba1962@yahoo.com

ctgzone2@yahoo.com

pradyutsarkar1964@yahoo.com

Md. Nazrul Islam

031-725897(PA)

0312521579(Direct)

031-727775(PA)

031-710199(Direct)

taxeszone3ctg@gmail.com

nazruln88@yahoo.com

0721-812320(PA)

0721812314(Direct)

041-760669(PA)

041-762781(Direct)

ctrjbd@yahoo.com

Md. Motaher Hossain

Md. Dabir Uddin

Sunil Kumar Saha

Md. Mahmudur Rahman

Animesh Roy

Md. Jahid Hasan

ctzone4ctg@yahoo.com

ctkhulna@gmail.com

0821-716403(PA)

taxeszonesylhet@yahoo.com

0821mahmud.mahmud@gmail.com

718604(Direct)

0521-61772(PA)

taxeszone_rangpur@yahoo.com

0521-61771(Direct)

0431-72202(PA)

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jahid10tax@yahoo.com

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Taxes ZoneBarisal

Commissioner

Taxes ZoneNarayanganj

Commissioner

Taxes ZoneGazipur

Commissioner

Taxes ZoneComilla

Commissioner

Taxes ZoneMymensing

Commissioner

Taxes ZoneBogra

Commissioner

Taxes Appeal

Zone-1,

Dhaka

Commissioner

Taxes Appeal

Zone-2,

Dhaka

Commissioner

Taxes Appeal

Zone-3,

Dhaka

Commissioner

Taxes Appeal

Zone-4,

Dhaka

Commissioner

Taxes AppealChittagong

Commissioner

Taxes Appeal

Zone-Khulna

Commissioner

Taxes Appeal

Zone-Rajshahi

0431-71830(Direct)

Sanjida Khatun

7646847(PA)

7646569(Direct)

taxeszonelarayananj@gmail.com

Mahbub Hossain

9261884(PA)

9261888(Direct)

mahbubhossain.nbr@gmail.com

Md. Rezaul Karim

Chowdhury

081-72480(PA)

081-72400(Direct)

reza10tax@yahoo.com

Md. Harun Or Rashid

091-66124(PA)

091-66120(Direct)

ctmymensingh@gmail.com

Md. Abdul Majid

051-78126(PA)

051-61758(Direct)

ctbogora2011@gmail.com

mdmajid2011@yahoo.com

Rawshonara Akter

9337573(PA)

8357300(Direct)

appealone@yahoo.com

Mohammad Golam Nobi

8333116(PA)

8333122(Direct)

nobimdgolam@gmail.com

Dr. Md. Sajjad Hossain

Bhuiyan

58314083(PA)

9347855(Direct)

shbphd@yahoo.com

Humaira Sayeeda

8391829(PA)

8391447(Direct)

jibanchakraborty_1975@yahoo.com

Kazi Emdadul Hoque

031-714217(PA)

0312526894(Direct)

041-760349(PA)

041-761954

taxappealctg@gmail.com

taxappealkhulna@gmail.com

proshanta_1149@yahoo.com

0721-776010(PA)

murshedhafiz4@gmail.com

Proshanta Kumar Roy

Hafiz Ahmed Murshed

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