

1. What is the short title of the Income Tax Rules, 1984?
Answer: The short title is "The Income Tax Rules, 1984."
2. Who is defined as a "defaulter" under the Income Tax Rules, 1984?
Answer: A "defaulter" means the assessee mentioned in the certificate for recovery of arrears.
3. What does "property" include under the Income Tax Rules, 1984?
Answer: "Property" includes movable or immovable property, shares, debentures, or interest in any company or any actionable claim.
4. Which professionals are required to maintain accounts under Rule 8?
Answer: Medical practitioners, legal practitioners, accountants, auditors, architects, and engineers.
5. What is the threshold for maintaining a bank account for rent received from house property under Rule 8A?
Answer: The threshold is Taka 25,000 per month.
6. What is the rate of exchange for calculating foreign currency payments under Rule 9?
Answer: The rate is determined or recognized by the Government on the payment date.
7. What particulars must be furnished for interest on securities by non-Government entities under Rule 10?
Answer: Description of securities, numbers, dates, amounts, interest period, interest amount, tax deducted, and deduction date.
8. What is the time limit for paying tax deducted at source under Rule 13?
Answer: Within two weeks from the end of the month of deduction/collection.
9. How can tax deducted at source be paid under Rule 14?
Answer: Via income tax challan (Bangladesh Bank/Sonali Bank) or electronic transfer.
10. What is the tax deduction rate for contractor payments under Rule 16?
Answer: Rates vary by payment slab (Nil to 5%).
11. What is the tax rate on imported goods under Rule 17A?
Answer: 5% (general), 2% for specific goods (e.g., petroleum), or Tk 800/ton for ferrous products.
12. What is the tax rate on income from manpower export under Rule 17C?
Answer: 10% of service charge/fees.
13. What is the tax rate on auction sales under Rule 17D?
Answer: 5% of sale price (1% for tea auctions).
14. What is the tax rate on interest from savings/fixed deposits under Rule 17H?
Answer: As per Section 53F (deducted at payment/credit).

15. What is the tax rate on property transfers in commercial areas (e.g., Gulshan) under Rule 17II?
Answer: 4% of deed value or Tk 10,80,000/katha (whichever is higher).
16. What is the additional tax for structures on land under Rule 17II?
Answer: Tk 600/sq.m or 4% of deed value (whichever is higher).
17. What is the tax rate for property transfers outside city corporations under Rule 17II?
Answer: 1% of deed value.
18. What must accompany a notice of demand under Rule 26?
Answer: Tax/refund computation form (unless impractical).
19. How are tax payments made under Rule 26A?
Answer: Via pay order, demand draft, account payee cheque (\leq Tk 10,000 can use treasury challan).
20. What is the appeal fee for the Taxes Appellate Tribunal under Rule 28?
Answer: Tk 500.
21. How is income from tea sales computed under Rule 31?
Answer: 40% business income, 60% agricultural income.
22. How is income from rubber sales computed under Rule 32?
Answer: 40% business income, 60% agricultural income.
23. What is the valuation of rent-free accommodation under Rule 33B?
Answer: Rental value or 25% of basic salary (whichever is lower).
24. What is the threshold for deductible medical expenses under Rule 33I?
Answer: 10% of basic salary or Tk 1,20,000/year (whichever is lower).
25. How is income from non-resident transactions computed under Rule 35?
Answer: As a percentage of turnover or proportional to total profits.
26. How to apply for a tax refund under Rule 36?
Answer: Submit to the Deputy Commissioner with income return and certificates.
27. Which bodies are recognized as accountant associations under Rule 37?
Answer: Institute of Chartered Accountants of Bangladesh and Institute of Cost and Management Accountants.
28. What qualifications are needed to register as an income tax practitioner under Rule 37?
Answer: Accountancy exams, Law/Commerce degree, or 7+ years in Taxes Department.
29. What is the form for publishing highest taxpayers under Rule 37A?
Answer: Lists names, TINs, and tax amounts (individuals and companies).
30. What is the tax deduction rate for oil marketing companies under Rule 16?
Answer: 0.60% (if payment > Tk 2,00,000).

31. What is the tax deduction rate for oil dealers/agents under Rule 16?
Answer: 1%.
32. What is the tax deduction rate for oil refineries under Rule 16?
Answer: 3%.
33. What is the tax deduction rate for gas transmission companies under Rule 16?
Answer: 3%.
34. What is the tax deduction rate for gas distribution companies under Rule 16?
Answer: 3%.
35. What goods are exempt from import tax under Rule 17A?
Answer: Live animals, seeds, fertilizers, medical equipment, etc. (listed in Proviso).
36. What is the tax rate for property transfers in Dhanmondi under Rule 17II?
Answer: 4% of deed value or Tk 2,40,000/katha (whichever is higher).
37. What is the tax rate for property transfers in Uttara under Rule 17II?
Answer: 4% of deed value or Tk 90,000/katha (whichever is higher).
38. What is the tax rate for property transfers in district headquarters under Rule 17II?
Answer: 3% of deed value.
39. What is the tax rate for property transfers in other paurashavas under Rule 17II?
Answer: 2% of deed value.
40. What is the procedure for spot assessment under Rule 38B?
Answer: As per Section 82D (details not fully specified in excerpt).