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The Income Tax Rules, 1984

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Provided that-

- (a) the rate of tax shall be fifty percent (50%) higher if the payee does not have a twelve-digit Taxpayer's Identification Number at the time of making the payment;*
- (b) where the payee or the income of the payee, which is subject to tax at source under section 52, is exempted from tax or is subject to a reduced tax rate in an income year, the Board may on an application made by the payee in this behalf gives a certificate in writing that the payment referred to section 52 for that income year shall be made without any deduction or with deduction at a proportionately reduced rate, as the case may be.]]*

¹[16. Deduction of tax from payment to contractors, etc.—

- (1) The rate of deduction of income tax under section 52 shall be the following—
- (a) subject to clause (b), in case of a payment made under sub-section (1) of section 52, the deduction on payment shall be at the rate specified in the Table-1 below:—

Table-1

Sl. No.	Amount	Rate of deduction of tax
1.	Where base amount does not exceed taka 50 lakh	3%
2.	Where base amount exceeds 50 lakh but does not exceed taka 2 crore	5%
3.	Where base amount exceeds taka 2 crore	7%

- (b) the rate of deduction from the following classes of persons shall be at the rate specified in the Table-2 below:—

Table-2

Sl. No.	Amount	Rate of deduction of tax
1.	In case of oil supplied by oil marketing companies	0.6%
2.	In case of oil supplied by dealer or agent (excluding petrol pump station) of oil marketing companies, on any amount	1%
3.	In case of supply of oil by any company engaged in oil refinery, on any amount	3%

Sl. No.	Amount	Rate of deduction of tax
4.	In case of company engaged in gas transmission, on any amount	3%
5.	In case of company engaged in gas distribution, on any amount	3%
6.	In case of an industrial undertaking engaged in producing cement, iron or iron products except MS Billets	2%
7.	In case of an industrial undertaking engaged in the production of MS Billets	0.5%
8.	In case of locally procured MS Scrap	0.5%
9.	In case of supply 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, jute, cotton, yarn and all kinds of fruits	2%

- (2) The rate of tax under sub-rule (1) shall be fifty percent (50%) higher if the payee does not have twelve-digit Taxpayer's Identification Number at the time of making the payment.
- (3) The rate of tax under sub-rule (1) shall be fifty percent (50%) higher if the payee does not receive payment by bank transfer or by mobile financial services or any other digital means approved by Bangladesh Bank;
- (4) Where the payee or the income of the payee, which is subject to tax at source under section 52, is exempted from tax or is subject to a reduced tax rate in an income year, the Board may, on an application made by the payee in this behalf, give a certificate in writing that the payment referred to section 52 for that income year shall be made without any deduction or with deduction at a proportionately reduced rate, as the case may be.]

¹[17. Deduction of tax from indenting and shipping agency commission.—

- (1) The authority making any payment of the Bangladesh Bank or any scheduled bank through which remittance of indenting commission is received shall, for the purpose of making a deduction of tax under section 52(1), deduct or collect an amount calculated at the rate of ³[seven and a half percent] on the total receipts of commission.

1. Omitted. by এস.আর.ও নং ১৯২-আইন/আয়কর/২০১৫, তারিখ: ০৩/০৬/২০১৫

2. Subs. by S.R.O. No. ১৭৯-আয়কর/২০০২ তারিখ ৩০/০৭/২০০২

3. Subs. for "three and a half percent" by S.R.O. No. ২৬২-আইন/আয়কর/২০১০ তারিখ ০১/০৭/২০১০

¹[17A. Collection of tax from importers.–

- (1) For the purpose of making collection of tax under section 53 of the Ordinance, the Commissioner of Customs or any appropriate officer shall collect tax in the case of any import of goods at the following rate:
- (a) five percent (5%) on the value of the imported goods in case of import of goods excluding the goods mentioned in clause (b), clause (c), clause (d), clause (e), clause (f), clause (g) and clause (h);
- (b) one percent (1%) on the value of the imported goods in the case of import of goods specified in the Table-1 below:–

Table-1

Sl. No.	Heading	H.S. Code	Description
(1)	(2)	(3)	(4)
1.	89.01	8901.20.30	Vessels capacity exceeding 5000 DWT for registration in Bangladesh operating in Ocean for at least three consecutive years and not older than 20 years from the date of commissioning;
2.	89.01	8901.90.30	Vessels capacity exceeding 5000 DWT for registration in Bangladesh operating in Ocean for at least three consecutive years and not older than 22 years from the date of commissioning;

- (c) two percent (2%) on the value of the imported goods in the case of import of goods specified in the Table-2 below:–

Table-2

Sl. No.	Heading	H.S. Code	Description
(1)	(2)	(3)	(4)
1.	07.03	0703.20.90	Garlic : Other
2.	10.05	1005.90.90	Other Maize, Excluding wrapped/canned upto 2.5 kg
3.	17.01	1701.14.00	Raw Sugar not containing added flavouring or colouring matter: Other cane sugar
4.	23.09	2309.90.90	Preparations of a kind used in animal feeding other: other
5.	25.23	2523.10.20	Cement clinkers, imported by vat registered manufacturers of cement
6.	27.09	2709.00.00	Petroleum oils and oils obtained from bituminous minerals, crude
7.	27.10	2710.12.11	Motor spirit of H.B.O.C Type
8.	27.10	2710.12.19	Other motor spirits, including aviation spirits
9.	27.10	2710.12.20	spirit type jet fuel
10.	27.10	2710.12.31	White spirit
11.	27.10	2710.12.32	Naphtha
12.	27.10	2710.12.39	Other
13.	27.10	2710.12.41	J.P.1 kerosene type jet fuels
14.	27.10	2710.12.42	J.P.4 kerosene type jet fuels
15.	27.10	2710.12.43	Other kerosene type jet fuels
16.	27.10	2710.12.49	Other kerosene
17.	27.10	2710.12.50	Other medium oils and preparations
18.	27.10	2710.12.61	Light diesel oils
19.	27.10	2710.12.62	High speed diesel oils
20.	27.10	2710.12.69	Other
21.	27.10	2710.19.11	Furnace oil
22.	27.10	2710.19.19	Other
23.	27.11	2711.12.00	Propane
24.	27.11	2711.13.00	Butanes
25.	27.13	2713.20.10	Petroleum bitumen-In Drum
26.	27.13	2713.20.90	Petroleum bitumen-Other
27.	41.02	4102.10.00	Raw skins of sheep or lambs-With wool on
28.	41.02	4102.21.00	Raw skins of sheep or lambs-Without wool on: Pickled
29.	41.02	4102.29.00	Raw skins of sheep or lambs-Without wool on: Other

Sl. No.	Heading	H.S. Code	Description
(1)	(2)	(3)	(4)
30.	41.03	4103.20.00	Other raw hides and skins-of reptiles
31.	41.03	4103.90.00	Other raw hides and skins Other
32.	72.13	All H.S Code	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel
33.	72.14	All H.S Code	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling
34.	72.15	All H.S Code	Other bars and rods of iron or non-alloy steel.
35.	72.16	All H.S Code	Angles, shapes and sections of iron or non-alloy steel
36.	84.08	8408.90.10	Engines of capacity 3 to 45 HP
37.	84.08	8408.90.90	Other
38.	84.13	8413.70.00	Other centrifugal pumps; Other pumps; liquid elevators
39.	84.37	8437.10.00	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetable; Other machinery
40.	84.67	8467.29.00	Other, Other tools
41.	85.17	8517.12.10	Cellular (Mobile/fixed wireless) telephone set
42.	85.17	8517.70.00	Loaded Printed Circuit Board/PCB; Assembled/ Mother Board for Cellular Phone; Key; Keypad housing; Keypad Dome; Front Shell; Vibrator; motor; Touch Panel; Touch Panel Glass for mobile phone; Liquid Crystal Module; Camera Module; Input-Output (I/O) Port; Internal Earphone; Microphone; Antenna; Receiver;

- d) Taka five hundred per ton in the case of import of goods specified in the Table-3 below:—

Table-3

Sl. No.	Heading	H.S. Code	Description
(1)	(2)	(3)	(4)
1.	72.03	All H.S Code	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.

17II. Collection of tax on transfer of property.—

For the purposes of collection of the income tax under section 53H of the Ordinance, any registering officer responsible for registering any document of a person, under the clause (b), (c) or (e) of sub-section (1) of section 17 of the Registration Act, 1908 (XVI of 1908), shall collect from the person whose right, title or interest is sought to be transferred, assigned, limited or extinguished thereby, and tax shall be collected at the following rate:

(a) Rate of tax for land or land & building located in the following commercial areas:

SL No	Name of the commercial area or areas	Rate of tax per Katha (1.65 decimal)
1.	Gulshan, Banani, Motijheel, Dilkusha, North South Road, Motijheel Expansion areas and Mohakhali of Dhaka	4% of the deed value or taka 10,80,000 whichever is higher
2.	Karwan Bazar of Dhaka	4% of the deed value or taka 6,00,000 whichever is higher
3.	Agrabad and CDA Avenue of Chittagong	4% of the deed value or taka 3,60,000 whichever is higher
4.	Narayanganj, Banga Bandhu Avenue, Badda, Sayedabad, Postogola and Gandaria of Dhaka	4% of the deed value or taka 3,60,000 whichever is higher
5.	Uttara, Sonargaon, Janapath, Shahbag, Panthapath, Banglamoto, Kakrail of Dhaka	4% of the deed value or taka 6,00,000/- whichever is higher
6.	Nababpur and Fulbaria of Dhaka	4% of the deed value or taka 3,00,000/- whichever is higher

Provided that where any structure, building, flat, apartment or floor space is situated on the land, an additional tax shall be paid at the rate of taka 600/- (six hundred) per square meter or four percent of the deed value of such structure, building, flat, apartment or floor space, whichever is higher.

b) Rate of tax for land or land & building located in the following areas:

SL No	Name of area or areas	Rate of tax per katha (1.65 decimal)
1.	Uttara (Sector 1-9), Khilgaon rehabilitation area (beside 100 feet road), Azimpur, Rajarbagh rehabilitation area (beside bishwa road), Baridhara DOHS, Bashundhara (Block: A-G), Niketon of Dhaka, Agrabad, Halishohar, Panchlaish, Nasirabad, Mehedibag of Chittagong	4% of the deed value or taka 90,000/- whichever is higher.
2.	Gulshan, Banani and Baridhara of Dhaka	4% of the deed value or taka 3,00,000/- whichever is higher
3.	Dhanmondi of Dhaka	4% of the deed value or taka 2,40,000/- whichever is higher

1. Ins. new rule 17II by এস.আর.ও নং ২১৬-আইন/আয়কর/২০১৪, তারিখ: ১৮/০৮/২০১৪