

**Information about deduction of Income Tax at Source [TDS]**

No.	Heads [Section(s)]	Withholding authority	Rate	Location of the deducting authority	To be paid by Challan under a/c code of following zones
1	Salaries [50]	Any person responsible for making such payment.	deduction at average rate [That is tax on total taxable salary income divided by twelve months]	According to jurisdiction of salary circles of various IT zones	Respective Zone.
2	Discount on the real value of Bangladesh Bank Bills [50A]	Any person responsible for making such payment.	maximum rate (applicable for FY 2015-16) 1. Non-publicly traded company-----35% 2. Publicly traded company - -----25% 3. Bank, Insurance, and Financial Institutions [Other than Merchant Bank] a. Listed in share market-----40% b. Not-listed in share market-----42.5% c. Bank, Insurance, and Financial Institutions approved by the government in 2013-----40% 4. Merchant Bank---37.5% 5. Tobacco Company-35% 6. Mobile phone operator company-----45%	Whole Bangladesh	LTU, Dhaka.
3	Remuneration of Members of Parliament [50B]	Any person responsible for making such payment.	A rate representing the average of the rates applicable to the estimated total remuneration	Whole Bangladesh	Zone-1, Dhaka
4	Interest on securities [51]	Any person responsible for issuing any security	5%	Whole Bangladesh	LTU, Dhaka.
5	Supply of goods or execution of contracts and sub-contracts [52 & Rule-16]	Any person responsible for making such payment	up to 2 lac-----Nil	Dhaka district	Zone-2, Dhaka
			More than 2 lac upto 5 lac---- -----1%	Chittagong district	Zone-2, Ctg.
			More than 5 lac upto 15 lac -- -----2.5%		
More than 15 lac upto 25 lac -----3.5%	Other districts	Respective Zone			
More than 25 lac upto 3 crore-----4%	Taxpayers of				
More than 3 crore----5%					

			<p>In case of:</p> <p><u>-Oil supplied by:</u></p> <p>* Oil marketing co. upto 2 lac-----Nil</p> <p>* if payment exceeds 2 lac --- ----- 0.60%</p> <p><u>-Oil supplied by:</u></p> <p>* agent or dealer of marketing company -----1%</p> <p><u>-Oil supplied by:</u></p> <p>* oil refinery company ----3%</p> <p><u>-Gas supplied by:</u></p> <p>* a gas transmission co.--3%</p> <p>* company engaged in gas distribution----3%</p>	LTU	LTU Zone
6	Fees for Doctors [52A(1)]	The principal officer of a company or the chief executive of any NGO or trust running any general or specialised hospital or any diagnostic centre responsible for making such payment to any doctor.	10%	Dhaka district	Zone-10, Dhaka
				Chittagong district	Zone-2, Ctg.
				Other dist.	Respective Zone
				Taxpayers of LTU	LTU Zone
6.1	Royalty or technical know-how fee [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 district	Zone-8, Dhaka
				Chittagong district	Zone-2, Ctg.
				Other dist.	Respective Zone
				Taxpayers of LTU	LTU Zone
6.2	Fees for professional or technical services [52A(3)]	Do	10% (who submits e-TIN) 15% (who does not submit e-TIN)	Dhaka district	Zone-8, Dhaka
				Chittagong district	Zone-2, Ctg.
				Other dist.	Respective Zone

				Taxpayers of LTU	LTU Zone
7	Catering service [52AA]	The Government or any other authority, corporation or body or any banking company or any insurance company or any co-operative bank or any financial institution or any NGO, any school, any college, any university, any hospital, any clinic, any diagnostic centre.	10%	Dhaka district	Zone-14, Dhaka
				Chittagong district	Zone-2, Ctg.
				Other dist.	Respective Zone
7.1	Cleaning service [52AA]	-Do-	On commission 10% On gross receipt 1.5%	-Do-	-Do-
7.2	Collection and recovery agency [52AA]	-Do-	On commission 10% On gross receipt 1.5%	-Do-	-Do-
7.3	Contract or toll manufacturing [52AA]	-Do-	10%	-Do-	-Do-
7.4	Credit rating agency	-Do-	10%	-Do-	-Do-

	[52AA]				
7.5	Event management [52AA]	-Do-	On commission 10% On gross receipt 1.5%	-Do-	-Do-
7.6	Indenting commission [52AA]	-Do-	7.5%	-Do-	-Do-
7.7	Meeting fees, training fees or honorarium [52AA]	-Do-	10%	-Do-	-Do-
7.8	Mobile network operator, technical support service provider or service delivery agents engaged in mobile banking operations [52AA]	-Do-	10%	Whole Bangladesh.	LTU
7.9	Motor garage or workshop [52AA]	-Do-	5%	Dhaka district	Zone-14, Dhaka
				Chittagong district	Zone-2, Ctg.
				Other dist.	Respective Zone
7.10	Printing service [52AA]	-Do-	3%	-Do-	-Do-
7.11	Private container port or dockyard service [52AA]	-Do-	5%	-Do-	-Do-
7.12	Private security service provider [52AA]	-Do-	On commission 10% On gross receipt 1.5%	-Do-	-Do-

7.13	Product processing charge [52AA]	-Do-	10%	-Do-	-Do-
7.14	Shipping agency commission [52AA]	-Do-	5%	-Do-	-Do-
7.15	Stevedoring/ berth operation commission [52AA]	-Do-	10%	-Do-	-Do-
7.16	Supply of manpower [52AA]	-Do-	On commission 10% On gross receipt 1.5%	-Do-	-Do-
7.17	Transport provider [52AA]	-Do-	3%	-Do-	-Do-
7.18	Any other service which is not mentioned in Chapter VII of IT Ordinance, 1984 excluding service provided by any bank, insurance company or financial institution [52AA]	-Do-	10%	-Do-	-Do-
8	C&F agency commission [52AAA]	Commissioner of customs	10%	Dhaka district	Zone-15, Dhaka
				Chittagong district	Zone-3, Ctg.
				Other dist.	Respective Zone
9	Biri manufacturer [52B(1)]	Any person responsible for selling banderols to any manufacturer of cigarettes.	10% of the value of the banderols	Dhaka district	Zone-10, Dhaka
				Chittagong district	Zone-4, Ctg.
				Other dist.	Respective Zone

9.1	Cigarette manufacturers [52B(2)]	Any person responsible for collecting Value Added Tax (VAT) in accordance of মূল্য সংযোজন কর আইন, ১৯৯১ (১৯৯১ সনের ২২ নং আইন)	3% of Maximum Retail Price (MRP)	According to jurisdiction of IT zones	Respective Zone
10	Compensation against acquisition of property [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 district	Zone-15, Dhaka
				Chittagong district	Zone-2, Ctg.
				Other dist.	Respective Zone
11	Interest on saving instruments [52D]	Any person responsible for making such payment	5% [ No WHT on interest on pensioners savings certificate upto cumulative investment of Tk. 5 lac]	Dhaka district	Zone-10, Dhaka
				Chittagong district	Zone-4, Ctg.
				Other dist.	Respective Zone
12	Brick Manufacturer [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 section brick field Tk. 90,000/- for two section brick field. Tk.1,50,000/- for automatic brick field.	Dhaka district	Zone-7, Dhaka
				Chittagong district	Zone-4, Ctg.
				Other dist.	Respective Zone
13	Commission of letter of credit [52I]	Any person responsible for opening letter of credit.	5%	Whole Bangladesh except Chittagong & Cox's Bazar district	LTU, Dhaka
				Chittagong & Cox's Bazar district	Zone-2, Ctg.

14	Collection of tax from travel agent [52JJ]	Any person responsible for paying commission or any benefit on behalf of any airlines for selling tickets or for carrying cargo.	0.30% of the total value of the tickets of the airlines or any charge for carrying cargo by air (payment of embarkation fee, travel tax, F.S insurance, security tax, airport tax shall not be included in the value).	Dhaka district	Zone-4, Dhaka
				Chittagong district	Zone-2, Ctg.
				Other dist.	Respective Zone
15	Renewal of trade license by City Corporation or Paurashava [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 district	Zone-3, Dhaka
				Chittagong district	Zone-2, Ctg.
				Other dist.	Respective Zone
16	Freight forward agency commission [52M]	Any person responsible for making such payment.	15%	Dhaka district	Zone-6, Dhaka
				Chittagong district	Zone-3, Ctg.
				Other dist.	Respective Zone
17	Rental Power Company [52N]	Bangladesh Power Development Board during payment to any power generation company against power purchase.	6%	Dhaka district	Zone-13, Dhaka
				Chittagong district	Zone-3, Ctg.
				Other dist.	Respective Zone
18	Foreign technician serving in diamond cutting industry [52O]	Persons responsible at the time of making payment under the head salaries.	5%	Whole Bangladesh	Zone-9, Dhaka

19	For services from convention hall, conference centre etc. [52P]	Any person, being a corporation, body or authority including any company or enterprise owned, a company registered under কোম্পানী আইন, ১৯৯৪ (১৯৯৪ সনের ১৮ নং আইন), any Non-government Organization or any university or medical college or dental college or engineering college.	5%	Dhaka district	Zone-4, Dhaka
				Chittagong district	Zone-2, Ctg.
				Other dist.	Respective Zone
20	Service charges, remunerations, consulting fees, commissions remitted from abroad for services works done by persons living in Bangladesh [52Q]	Paying or crediting authority (Banks or Financial institutions)	10%	Whole Bangladesh	Zone-11, Dhaka.
21	Deduction of tax from international gateway service in respect of phone call. [52R]	(1)The respective bank through which any revenue is received on account of IGW service. (2) IGW service operator	(1) 1% of total revenue received by IGW operator.  (2) 5% of revenue paid or credited to ICX, ANS and others.	Whole Bangladesh	Zone-15, Dhaka.
22	Deduction of tax from manufacturer of soft drinks and mineral or bottled water[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)	Whole Bangladesh	Gazipur Zone.
23	Deduction of tax from any payment in excess of premium paid on life insurance policy [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%	Whole Bangladesh	LTU.
24	Deduction from payment on account of purchase through local L/C [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 chilies, pulses, maize, coarse flour,	Whole Bangladesh except Chittagong & Cox's Bazar district	LTU, Dhaka
				Chittagong & Cox's Bazar district	Zone-2, Ctg.



			flour, salt, edible oil, sugar, black pepper, cinnamon, cardamom, clove, date, cassia leaf, computer or computer accessories, jute, cotton, yarn and all kinds of fruits.		
25	Deduction from payment of fees, revenue sharing etc. by cellular mobile phone operator [52V]	The principal officer of a cellular mobile phone operator company responsible for making such payment	10%	Whole Bangladesh	LTU, Dhaka.
26	Import [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 district	Zone-14, Dhaka
				Chittagong district	Zone-1, Ctg.
				Other dist.	Respective Zone
27	House property [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 district	Zone-7, Dhaka
				Chittagong district	Zone-2, Ctg.
				Other dist.	Respective Zone
				Taxpayers of LTU	LTU Zone
28	Shipping business of a resident [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 district	Zone-10, Dhaka
				Chittagong district	Zone-4, Ctg.
				Other dist.	Respective Zone
29	Export of manpower [53B, rule-17C]	The Director General, Bureau of Manpower, Employment and Training.	10%	Whole Bangladesh.	Zone-4, Dhaka

30	(a) Export of knit-wear and woven garments, (b) terry towel, jute goods, frozen food, vegetables, leather goods, packed food [53BB]	Bank.	0.60% of the total export proceeds [this rate is applicable till 30 June 2016]	Whole Bangladesh.	Zone-4, Dhaka
31	Member of Stock Exchanges [53BBB]	The Chief Executive Officer of Stock Exchange.	0.05%	Dhaka Stock Exchange	Zone-7, Dhaka
				Chittagong Stock Exchange	Zone-3, Ctg.
32	Export or any goods except knit- wear and woven garments, terry towel, jute goods , frozen food, vegetables, leather goods, packed food [53BBBB]	Bank.	0.60% of the total export proceeds [this rate is applicable till 30 June 2016]	Whole Bangladesh.	Zone-4, Dhaka
33	Goods or property sold by public auction [53C] [rule 17D]	Any person making sale.	5% of sale price.	Dhaka district	Zone-9, Dhaka
				Chittagong district	Zone-4, Ctg.
				Other dist.	Respective Zone
34	Payment to actors and actresses or purchase of film drama, any kind of television or radio program [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)	Whole Bangladesh	Zone-12, Dhaka
35	Deduction of tax at source from export cash subsidy [53DDD]	Any person responsible for payment	3%	Whole Bangladesh	Zone-4, Dhaka
36	Commission, discount or fees or dealer's promotional charges or any other such payment called by whatever name [53E(1)]	Any person being a corporation, body including a company making such payment.	10%	Dhaka district	Zone-12, Dhaka
				Chittagong district	Zone-4, Ctg.
				Other dist.	Respective Zone

36.1	Deemed Commission, discount or fees [53E(2)]	Any person being a corporation, body including a company making such payment.	3%	Dhaka district	Zone-12, Dhaka
				Chittagong district	Zone-4, Ctg.
				Other dist.	Respective Zone
37	Commission or remuneration paid to agent of foreign buyer [53EE]	Bank.	10%	Dhaka district	Zone-6, Dhaka
				Chittagong district	Zone-3, Ctg.
				Other dist.	Respective Zone
38	Interest on saving deposits and fixed deposits etc. [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.)	Whole Bangladesh	Zone-1, Dhaka
39	Real estate or land development business [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	Dhaka district	Zone-5, Dhaka
				Chittagong district	Zone-4, Ctg.
				Other dist.	Respective Zone

			<p>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;</p> <p>-Tk. 600 per square meter for residential building or apartment and TK.1,600 per sq. meter for commercial building situated in areas other than mentioned above.</p>						
40	Insurance commission [53G]	Any person responsible for paying such commission to a resident.	5%	Whole Bangladesh	LTU, Dhaka.				
41	Fees of surveyors of general insurance company [53GG]	Any person responsible for paying fees to a resident.	15%	Whole Bangladesh	LTU, Dhaka.				
42	Transfer of property [53H]	Any person responsible for registering any document of a person.	<p>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.</p> <p>Rate of advance tax on transfer of property in other locations as specified in schedule (c) of Rule-17II are as follows:</p> <table border="1"> <thead> <tr> <th>Name of Area</th> <th>Rate of Tax</th> </tr> </thead> <tbody> <tr> <td>Within the jurisdiction of RAJUK and CDA</td> <td>4% of deed</td> </tr> </tbody> </table>	Name of Area	Rate of Tax	Within the jurisdiction of RAJUK and CDA	4% of deed	Dhaka district	Central Survey Zone, Dhaka
				Name of Area	Rate of Tax				
				Within the jurisdiction of RAJUK and CDA	4% of deed				
Chittagong district	Zone-4, Ctg.								
Other dist.	Respective Zone								

			except areas specified in schedule (a) and (b)	value		
			Within the jurisdiction of Gazipur, Narayanganj, Munshiganj, Manikganj, Narsingdi, 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	3% of deed value		
			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		
43	Collection of Tax from lease of property [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 undivided family, a company or any artificial juridical person	4%		Leased by RAJUK	Central Survey Zone, Dhaka
					Leased by CDA	Zone-4, Ctg.
					Leased by CDA	Khulna Zone
					Leased by NHA	Central Survey Zone, Dhaka
					Other dist.	Respective Zone

44	Interest on deposit of post office saving bank account [53I]	Any person responsible for making such payment.	10%	Dhaka district	Zone-9, Dhaka
				Chittagong district	Zone-4, Ctg.
				Other dist.	Respective Zone
45	Rental value of vacant land or plant or machinery [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 district	Zone-15, Dhaka
				Chittagong district	Zone-4, Ctg.
				Other dist.	Respective Zone
46	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. [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 district	Zone-5, Dhaka
				Chittagong district	Zone-3, Ctg.
				Other dist.	Respective Zone
47	Collection of tax from transfer of shares by the sponsor shareholders of a company listed on stock exchange [53M]	Securities & Exchange Commission or Stock Exchange	5%	Dhaka district	Zone-3, Dhaka
				Chittagong district	Zone-3, Ctg.
48	Collection of tax from transfer of shares of any Stock Exchange [53N]	The principal officer of a Stock Exchange	15% (on gain)	Dhaka district	Zone- 3, Dhaka
				Chittagong district	Zone-3, Ctg.

49	Deduction of tax from any sum paid by real estate developer to land owner [53P]	any person engaged in real estate or land development business	15%	Dhaka district	Zone- 5, Dhaka
				Chittagong district	Zone-3, Ctg.
50	Dividends [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 district	Zone-13, Dhaka
				Chittagong district	Zone-4, Ctg.
				Other dist.	Respective Zone
				Taxpayers of LTU	LTU zone
51	Income from lottery [55]	Any person responsible for making such payment.	20%	Dhaka district	Zone-9, Dhaka
				Chittagong district	Zone-3, Ctg.
				Other dist.	Respective Zone
52	Income of non residents [56]	Any person responsible for making such payment.	20%	Whole Bangladesh except taxpayers of LTU	Zone-11, Dhaka.
				Taxpayers of LTU	LTU Zone
52.1	Accounting or tax consultancy [56]	Any person responsible for making such payment.	20%	-Do-	-Do-
52.2	Advertisement making [56]	-Do-	15%	-Do-	-Do-

52.3	Advertisement broadcasting [56]	-Do-	20%	-Do-	-Do-
52.4	Advisory or consultancy service [56]	-Do-	30%	-Do-	-Do-
52.5	Air transport or water transport [56]	-Do-	7.5%	-Do-	-Do-
52.6	Architecture, interior design or landscape design [56]	-Do-	20%	-Do-	-Do-
52.7	Artist, singer or player [56]	-Do-	30%	-Do-	-Do-
52.8	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- [56]	-Do-	15%  10%	-Do-	-Do-
52.9	Certification [56]	-Do-	30%	-Do-	-Do-
52.10	Charge or rent for satellite, airtime or frequency [56]	-Do-	20%	-Do-	-Do-



52.11	Contractor, sub-contractor or supplier [56]	-Do-	5%	-Do-	-Do-
52.12	Courier service [56]	-Do-	15%	-Do-	-Do-
52.13	Dividend- (a) company----- (b) any other person, not being a company----[56]	-Do-	20% 30%	-Do-	-Do-
52.14	Insurance premium [56]	-Do-	10%	-Do-	-Do-
52.15	Interest, royalty or commission [56]	-Do-	20%	-Do-	-Do-
52.16	Legal service [56]	-Do-	20%	-Do-	-Do-
52.17	Machinery rent [56]	-Do-	15%	-Do-	-Do-
52.18	Management or event management [56]	-Do-	20%	-Do-	-Do-
52.19	Pre-shipment inspection service [56]	-Do-	30%	-Do-	-Do-

52.20	Professional service [56]	-Do-	20%	-Do-	-Do-
52.21	Salary or remuneration [56]	-Do-	30%	-Do-	-Do-
52.22	Exploration or drilling in petroleum operations [56]	-Do-	5.25%	-Do-	-Do-
52.23	Survey for oil or gas exploration [56]	-Do-	5.25%	-Do-	-Do-
52.24	Any service for making connectivity between oil or gas field and its export point [56]	-Do-	5.25%	-Do-	-Do-
52.25	Any other payments [56]	-Do-	30%	-Do-	-Do-
53	Motor vehicle presumptive tax, [SRO:160/2014]	BRTA	Rate specified in SRO No.160/2014	Whole Bangladesh	Central Survey Zone, Dhaka.
54	Cargo/ Launch presumptive tax, [SRO:162/2014]	BRTA	Rate specified in SRO No.162/2014	Dhaka district	Zone-5, Dhaka
				Chittagong district	Zone-3, Ctg.
				Other dist.	Respective Zone
55	Private motor vehicle advanced tax, [SRO:164/2014]	BRTA	Rate specified in SRO No.164/2014	Whole Bangladesh	Central Survey Zone, Dhaka.

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NB: The above heads of TDS and rate of deduction are meant for financial year 2015-16. These are subject to change in accordance with Finance Act of the particular financial year.

**উৎসে কর কর্তন/সংগ্রহ ও তা পরিশোধের নিয়মাবলীঃ**

উৎসে কর কর্তন/সংগ্রহের দায়িত্বপ্রাপ্ত ব্যক্তি কর্তৃক উৎসে কর্তিত বা সংগৃহীত কর ট্রেজারী চালানের (টি, আর ফরম নং ৬) মাধ্যমে বাংলাদেশ ব্যাংক বা ক্ষেত্রমতে সোনালী ব্যাংকের ট্রেজারী শাখায় জমা করবেন। ট্রেজারী চালানের (টি, আর ফরম নং ৬) নমুনা পরিশিষ্ট-খ তে দেয়া হয়েছে।

যে মাসে উৎসে কর কর্তন বা সংগ্রহ করা হবে, উক্ত মাস শেষ হবার পরবর্তী ২ সপ্তাহের মধ্যে উৎসে কর কর্তনকারী কর্তৃপক্ষ কর্তৃক তা সরকারী কোষাগারে জমা প্রদান করতে হবে। তবে বেতন খাতে উৎসে কর্তিত কর বিশেষ ক্ষেত্রে অতিরিক্ত/যুগ্ম কর কমিশনারের অনুমোদনক্রমে সংশ্লিষ্ট উপকর কমিশনার ত্রৈমাসিক ভিত্তিতে ১৫ই সেপ্টেম্বর, ১৫ই ডিসেম্বর, ১৫ই মার্চ ও ১৫ই জুন জমা প্রদান করার অনুমতি দিতে পারেন।

প্রত্যেক কোম্পানী (অধ্যাদেশের ২(২০) ধারার সংজ্ঞা অনুযায়ী) উৎসে কর কর্তন ও সরকারী ট্রেজারীতে জমার তথ্য Withholding Tax Return (u/s 75A) এর মাধ্যমে প্রতি বছর জানুয়ারি, এপ্রিল, জুলাই এবং অক্টোবরের ১৫ তারিখে বা তৎপূর্বে চারটি কোয়ার্টারে সংশ্লিষ্ট ডিসিটির নিকট দাখিল করা বাধ্যতামূলক। যথাসময়ে সকল Withholding Tax Return দাখিল করা না হলে ১২৪ ধারায় জরিমানা আরোপ করার বিধান রয়েছে। তাছাড়া যথানিয়মে উৎসে কর্তন ও জমা করা না হলে দাবীকৃত খরচ সম্পূর্ণরূপে ৩০ ধারায় সরাসরি মোট আয়ের সাথে যুক্ত করে অতিরিক্ত কর আরোপ করা হয় এবং অধ্যাদেশের ৫৭ ধারা অনুযায়ী যে পরিমান কর উৎসে কর্তন করা হয় নাই তা বাৎসরিক ২৪% সুদ সহ উৎসে কর কর্তনের জন্য দায়িত্বপ্রাপ্ত সকলকে তাদের ব্যক্তিগত ব্যর্থতার কারণে তাদের ব্যক্তিগতভাবে বা প্রাতিষ্ঠানিকভাবে কর আরোপ পূর্বক আদায় করা হয়।

সরকারী কোষাগারে আয়কর জমার ক্ষেত্রে কর অঞ্চলভিত্তিক এ্যাকাউন্ট কোড

উপরে উল্লেখিত ছকের শেষ কলামে বর্ণিত কর অঞ্চলে উৎসে কর্তিত কর আইনানুগ সময়ের মধ্যে ট্রেজারী চালান (ট আর ফরম নং- ৬) মাধ্যমে সঠিক কোড নম্বর উল্লেখ করে জমা দিতে হবে। সরকারী কোষাগারে আয়কর জমার ক্ষেত্রে কর অঞ্চলভিত্তিক এ্যাকাউন্ট কোড নম্বর নিম্নে দেয়া হলোঃ

কর অঞ্চল	আয়কর - কোম্পানীসমূহ	আয়কর - কোম্পানী ব্যতীত
কর অঞ্চল-১, ঢাকা	১-১১৪১-০০০১-০১০১	১-১১৪১-০০০১-০১১১
কর অঞ্চল-২, ঢাকা	১-১১৪১-০০০৫-০১০১	১-১১৪১-০০০৫-০১১১
কর অঞ্চল-৩, ঢাকা	১-১১৪১-০০১০-০১০১	১-১১৪১-০০১০-০১১১
কর অঞ্চল-৪, ঢাকা	১-১১৪১-০০১৫-০১০১	১-১১৪১-০০১৫-০১১১
কর অঞ্চল-৫, ঢাকা	১-১১৪১-০০২০-০১০১	১-১১৪১-০০২০-০১১১
কর অঞ্চল-৬, ঢাকা	১-১১৪১-০০২৫-০১০১	১-১১৪১-০০২৫-০১১১
কর অঞ্চল-৭, ঢাকা	১-১১৪১-০০৩০-০১০১	১-১১৪১-০০৩০-০১১১
কর অঞ্চল-৮, ঢাকা	১-১১৪১-০০৩৫-০১০১	১-১১৪১-০০৩৫-০১১১
কর অঞ্চল-৯, ঢাকা	১-১১৪১-০০৪০-০১০১	১-১১৪১-০০৪০-০১১১
কর অঞ্চল-১০, ঢাকা	১-১১৪১-০০৪৫-০১০১	১-১১৪১-০০৪৫-০১১১
কর অঞ্চল-১১, ঢাকা	১-১১৪১-০০৯০-০১০১	১-১১৪১-০০৯০-০১১১
কর অঞ্চল-১২, ঢাকা	১-১১৪১-০০৯৫-০১০১	১-১১৪১-০০৯৫-০১১১
কর অঞ্চল-১৩, ঢাকা	১-১১৪১-০১০০-০১০১	১-১১৪১-০১০০-০১১১
কর অঞ্চল-১৪, ঢাকা	১-১১৪১-০১০৫-০১০১	১-১১৪১-০১০৫-০১১১
কর অঞ্চল-১৫, ঢাকা	১-১১৪১-০১১০-০১০১	১-১১৪১-০১১০-০১১১
কর অঞ্চল-১, চট্টগ্রাম	১-১১৪১-০০৪০-০১০১	১-১১৪১-০০৪০-০১১১
কর অঞ্চল-২, চট্টগ্রাম	১-১১৪১-০০৪৫-০১০১	১-১১৪১-০০৪৫-০১১১
কর অঞ্চল-৩, চট্টগ্রাম	১-১১৪১-০০৫০-০১০১	১-১১৪১-০০৫০-০১১১
কর অঞ্চল-৪, চট্টগ্রাম	১-১১৪১-০১৩৫-০১০১	১-১১৪১-০১৩৫-০১১১

কর অঞ্চল-খুলনা	১-১১৪১-০০৫৫-০১০১	১-১১৪১-০০৫৫-০১১১
কর অঞ্চল-রাজশাহী	১-১১৪১-০০৬০-০১০১	১-১১৪১-০০৬০-০১১১
কর অঞ্চল-রংপুর	১-১১৪১-০০৬৫-০১০১	১-১১৪১-০০৬৫-০১১১
কর অঞ্চল-সিলেট	১-১১৪১-০০৭০-০১০১	১-১১৪১-০০৭০-০১১১
কর অঞ্চল-বরিশাল	১-১১৪১-০০৭৫-০১০১	১-১১৪১-০০৭৫-০১১১
কর অঞ্চল-গাজীপুর	১-১১৪১-০১২০-০১০১	১-১১৪১-০১২০-০১১১
কর অঞ্চল-নারায়ণগঞ্জ	১-১১৪১-০১১৫-০১০১	১-১১৪১-০১১৫-০১১১
কর অঞ্চল-বগুড়া	১-১১৪১-০১৪০-০১০১	১-১১৪১-০১৪০-০১১১
কর অঞ্চল-কুমিল্লা	১-১১৪১-০১৩০-০১০১	১-১১৪১-০১৩০-০১১১
কর অঞ্চল-ময়মনসিংহ	১-১১৪১-০১২৫-০১০১	১-১১৪১-০১২৫-০১১১
বৃহৎ করদাতা ইউনিট	১-১১৪৫-০০১০-০১০১	১-১১৪৫-০০১০-০১১১
কেন্দ্রীয় জরীপ অঞ্চল	১-১১৪৫-০০০৫-০১০১	১-১১৪৫-০০০৫-০১১১

পরিশিষ্ট-খ

চালান ফরম

টি, আর ফরম নং ৬ (এস, আর ৩৭ দ্রষ্টব্য)

১ম (মূল) কপি    ২য় কপি    ৩য় কপি

চালান নং ----- তারিখ : -----

বাংলাদেশ ব্যাংক/সোনালী ব্যাংকের ----- জেলা ----- শাখায় টাকা জমা দেওয়ার চালান

কোড নং                                       

জমা প্রদানকারী কর্তৃক পূরণ করিতে হইবে				টাকার অংক		বিভাগের নাম এবং চালানের পৃষ্ঠাংকনকারী কর্মকর্তার নাম, পদবী ও দপ্তর।
যাহার মারফত প্রদত্ত হইল তাহার নাম ও ঠিকানা	যে ব্যক্তি/প্রতিষ্ঠানের পক্ষ হইতে টাকা প্রদত্ত হইল তাহার নাম, পদবী ও ঠিকানা	কি বাবদ জমা দেওয়া হইল তাহার বিবরণ	মুদ্রা ও নোটের বিবরণ/ ড্রাফট, পে-অর্ডার ও চেকের বিবরণ	টাকা	পয়সা	
* [উৎসে কর কর্তনকারী প্রতিষ্ঠানের নাম ও ঠিকানা এখানে উল্লেখ করতে হয়।]	*[যে ব্যক্তি বা প্রতিষ্ঠানের নিকট হতে উৎসে কর কর্তন করা হয়েছে তাদের নাম ঠিকানা এবং সম্ভব হলে e-TIN এখানে উল্লেখ করতে হয়। স্থান সংকুলান না হলে পরের পৃষ্ঠায় এই তথ্যাদি লেখা যেতে পারে।]	*[উৎসে কর কর্তনের খাত বা আয়কর অধ্যাদেশের যে ধারার আওতায় উৎসে কর কর্তনপূর্বক জমা করা হচ্ছে তা এখানে উল্লেখ করতে হয়]				
			মোট টাকা			
টাকা (কথায়):						
টাকা পাওয়া গেল						

তারিখ :

ম্যানেজার  
বাংলাদেশ ব্যাংক/সোনালী ব্যাংক

\*সঠিকভাবে এই কলাম গুলি পূরণ করার জন্য কলামে কি লিখতে হবে তা করদাতার সুবিধার্থে বিস্তারিতভাবে উল্লেখ করা হল।

ঢাকা জেলার সোনালী ব্যাংকের যে সকল শাখা ট্রেজারী কার্যক্রম পরিচালনা করে তাদের তালিকা নিম্নে প্রদান করা হলো-

District : Dhaka				
Branch Name	Address	Phone No.	Mobile No.	Email
Agargaon Br.	BKS Board Campus, Dhaka	88-02-8113170		bragargaon@sonalibank.com.bd
B.B. Ave. Corp.br.	Banga Bandu Ave., Dhaka	88-02-9550284,9666546	88-02-9555164	bbavecorp@sonalibank.com.bd
B.Wapda Corp br.	Motijheel, Dhaka, Dhaka	88-02-9558920,9552683		bwapdacorp@sonalibank.com.bd
Badda br.	198/Badda, Gulshan, Dhaka	88-02-9897221		brbadda@sonalibank.com.bd
Baitul Mukarram br	Baitul Mukarram, Dhaka, Dhaka	88-02-9555893,9561022		brbaitulm@sonalibank.com.bd
Banani br.	95-H/Banani, Dhaka, Dhaka	88-02-9895450		brbanani@sonalibank.com.bd
Baridhara br.	Rd-12,Baridhara,Dhaka, Dhaka	88-02-8849188		brbaridhara@sonalibank.com.bd
Begum Rokeya Sarani br.	East Monipur, Mirpur, Dhaka	88-02-9000274		brbrokeyas@sonalibank.com.bd
Chowk Bazar br.	Lalbagh, Dhaka., Dhaka	88-02-7311121,7318249	88-02-7311121	brckbazar@sonalibank.com.bd
Custom House br.	Kurmitola, Dhaka, Dhaka	88-02-8911693,8954919		brcustomctg@sonalibank.com.bd
Dayagonj br.	78/2,Dayagonj road, Ps: Sutrapur, Dhaka	88-02-7116068		brdayagonj@sonalibank.com.bd
Dhaka Cant.Corp br.	Cantonment, Dhaka, Dhaka	88-02-9899975,9860068		dhakacantcorp@sonalibank.com.bd
Dhaka EPZ br.	Po: Ganakbari, Savar, Dhaka	88-02-7701015		brdhkepz@sonalibank.com.bd

Dhaka Registration Complex	Tejgaon Ind. Area, Dhaka	88-02-8870502	1730037 079	brdrcom@sonalibank.com.bd
Dhamrai br.	Dhamrai, Dhaka	88-06222-71107		brdhamrai@sonalibank.com.bd
Dilkusha Corporate br.	Dilkusha, Dhaka, Dhaka	88-02-9563697,955166 8		dilkushacorp@sonalibank.com.bd
District Council Hall br.	D.C Building, Dhaka	88-02-7111236		brdchall@sonalibank.com.bd
Fakirapool br.	Fakirapool, Dhaka, Dhaka	88-02-7100556		brfakirapool@sonalibank.com.bd
Farashgonj br.	Farashgonj, Shutrapur, Dhaka	88-02-7211831		brfarashgonj@sonalibank.com.bd
Farmgate br.	Firmgate, Dhaka, Dhaka	88-02-9112420,912986 8		brfarmgate@sonalibank.com.bd
Gulshan New North Circle br.	Bilquis Town Gulshan, Dhaka	88-02-9896010,883409 3		brgulshannnc@sonalibank.com.bd
Hazrat Shahjalal(R) Int. Airport br	Uttara Dhaka, Dhaka	88-02-8953591	01713-035178	brhsiap@sonalibank.com.bd
Jatrabari br.	Jatrabari, Dhaka, Dhaka	88-02-7518947		brjatrabari@sonalibank.com.bd
Jhikatola br.	Jhikatola, ndi, Dhaka	88-02-8626354		brjhikatola@sonalibank.com.bd
Joypara br.	Th: Dohar, Dhaka	88-06223-88074		brjoypara@sonalibank.com.bd
Kakrail br.	Kakrail, Ramna, Dhaka	88-02-9330348		brkakrail@sonalibank.com.bd
Kamalapur Railway Station(ICD) br.	Kamalapur Railway Station,Dhaka, Dhaka	88-02-8312403		brkamalapuricd@sonalibank.com.bd
Khilgaon br.	1414/1-A,Khilgaon,Ps:Sabujbag, Dhaka	88-02-7212682		brkhilgaon@sonalibank.com.bd
Lalbagh Road br.	Lalbagh, Dhaka, Dhaka	88-02-8631711		brlalbaghrd@sonalibank.com.bd



Lalmatia br.	Lalmatia, Dhaka, Dhaka	88-02- 8141770,911330 8		brlalmatia@sonalibank.com.bd
Laxmi Bazar br.	City Corporation Bdg., Dhaka	88-02-7123130		brlaxmipurbZR@sonalibank.com.bd
Local Office	35-44,Motijheel C/A Dhaka, Dhaka	88-02-9553382, 9551482, 9	88-02- 9568002	
Magbazar br.	244,New circular road, Dhaka	88-02- 9331406,835174 7		brmksp@sonalibank.com.bd
Malibagh br.	12,Outer Circular road,Dhaka-1217, Dhaka	88-02-9332270		brmalibagh@sonalibank.com.bd
Mirpur Industrial area	Rd-3,Sec-7,Mirpur, Dhaka	88-02- 9000399,900136 0		brmirpuria@sonalibank.com.bd
Mirpur Section-1 br.	Darus Salam Road,Mirpur,Dhaka, Dhaka	88-02-8014618		brmirpursec1@sonalibank.com.bd
Mirpur Section-12 br.	69,Mirpur Section-12, Dhaka	88-02-9002826		
Mohakhali br.	73,Mohakhali Dhaka, Dhaka	88-02- 9898957,882089 9		brmohakhali@sonalibank.com.bd
Mohammadpu r Bazar br.	16/10,16/11 Azamroad, Dhaka	88-02-9112217		brmpurb@sonalibank.com.bd
Nagar Bhaban br.	Nagar Bhaban Phulbaria, Dhaka	88-02-9563513		brnagarbhaban@sonalibank.com.bd
Nawabgonj br.	Po & Th:Nawabgonj, Dhaka	88-06225-89031		brnawabgonj@sonalibank.com.bd
Nawabpur Road br.	206,nawabpur Road, Dhaka	88-02-9556740		brnpurroad@sonalibank.com.bd
Nazimuddin Road br.	62,Naximuddin Road, Dhaka	88-02-7300032		brnuddinrd@sonalibank.com.bd

NCTB br.	69-70,Motijheel C/A,Dhaka-1000, Dhaka	88-02-9566693		brnctb@sonalibank.com.bd
New Market br.	New Market, Dhaka, Dhaka	88-02- 9675126,862633 1		brnewmarketcng@sonalibank.com.bd
North South Road br.	North-South Road, Dhaka	88-02-9562989		brnsroad@sonalibank.com.bd
Postagola br.	A/2,Eastern Housing, Dhaka	88-02-7410946		brpostogola@sonalibank.com.bd
Rajuk Bhaban br.	Rajuk Bhaban, Dhaka	88-02-9553396		brrajukbhaban@sonalibank.com.bd
Sadarghat Corp br.	Sadarghat, Dhaka, Dhaka	88-02- 7110778,712192 6		sadarghatcorp@sonalibank.com.bd
Sat Masjid Road br.	5,Sat Masjid Road, Mohammadpur, Dhaka	88-02-9118960		brsatmr@sonalibank.com.bd
Savar br.	Savar, Dhaka, Dhaka	88-02-7710732		brsavar@sonalibank.com.bd
Savar Cantt.br.	cantonment Road, Ps:Savar, Dhaka	88-02-7791607		brsavarcantt@sonalibank.com.bd
Shilpa Bhaban Corp br.	Dilkusha, Dhaka, Dhaka	88-02- 9559377,956125 2		shilpacorp@sonalibank.com.bd
Sonargaon Road br.	36,Sonargaon Road, Dhaka	88-02-8626269		brsonargaonroad@sonalibank.com.bd
Supreme Court Br.	Supreme Court Building, Dhaka	88-02- 7171332,956172 9		brsupremec@sonalibank.com.bd
Wari br.	94,Ranking Street, Dhaka	88-02-7111768		brwari@sonalibank.com.bd