

## ANNEXURE for Withholding Tax

**Major sources of income subject to deduction or collection of tax, advance payment of tax and presumptive tax:**

Serial No	Heads	With holding authority	Rate	To be paid in favour of
1	Salaries (Section50)	Any person responsible for making such payment	deduction at the average rate	Respective Zone
	Salaries (Government) [Sub-section (1A) of section 50]	Drawing and Disbursing Officer (DDO)	deduction at the average rate	Respective Zone
2	Discount on the real value of Bangladesh Bank Bills (Section50A)	Any person responsible for making such payment	maximum rate	LTU
3	Interest or profit on securities (Section51)	Any person responsible for issuing any security of the government or approved by the govt.	5%	LTU
4	(a) Execution of contract, other than a contract for providing or rendering a service mentioned in any other section of Chapter VII. (b) Supply of goods; (c) Manufacture, process or conversion; (d) Printing, packaging or binding (Section52& Rule16)	Specified person as mentioned in section 52	As prescribed in Rule 16. (পরিশিষ্ট ১৮ দ্রষ্টব্য)	Dhaka - Zone-2, Dhaka  Chittagong- Zone-2 Chittagong  Other- Respective Zone

Serial No	Heads	Withholding authority	Rate	To be paid in favour of
5	Royalties, franchise, fee for issuing license, brand name, patent, invention, formula, process, method, design, pattern, know-how, copyright, trademark, trade name, literary or musical or artistic composition, survey, study, forecast, estimate, customer list or any other intangibles. (Section52A)	Specified person as mentioned in section 52	পরিপত্রের ক্রমিক নং ১৬ (খ) দৃষ্টব্য	Dhaka- Zone-8, Dhaka  Chittagong- Zone-2 Chittagong  Other- Respective Zone
6	(1) Advisory or consultancy service  (2) Professional service, Technical services fee, Technical assistance fee. (excluding professional services by doctors) (Section52AA)	Specified person as mentioned in section 52	পরিপত্রের ক্রমিক নং ১৬ (গ) দৃষ্টব্য	Dhaka- Zone-8, Dhaka  Chittagong- Zone-2 Chittagong  Other- Respective Zone
	(2) Professional service (by doctors) (Section52AA)	Specified person as mentioned in section 52	পরিপত্রের ক্রমিক নং ১৬ (গ) দৃষ্টব্য	Dhaka - Zone-10, Dhaka  Chittagong- Zone-2 Chittagong  Other- Respective Zone

Serial No	Heads	Withholding authority	Rate	To be paid in favour of
6 (contd)	(3) Catering service (4) Cleaning service (5) Collection & recovery agency (6) Management of events, training, workshop (7) Private security service (8) Supply of manpower (9) Indenting commission (10) Meeting fees, training fees or honorarium (12) Credit rating agency (13) Motor garage or workshop (14) Private container port or dockyard service (15) Shipping agency commission (16) Stevedoring /berth operation commission (17) Transport service, car rental (18) Any other service which is not mentioned in Chapter VII, and is not a service provided by any bank, insurance or financial institutions. (Section 52AA)	Specified person as mentioned in section 52	পরিপত্রের ক্রমিক নং ১৬ (গ) দৃষ্টব্য	Dhaka- Zone-14, Dhaka  Chittagong- Zone-2, Chittagong  Other- Respective Zone

<b>Serial No</b>	<b>Heads</b>	<b>Withholding authority</b>	<b>Rate</b>	<b>To be paid in favour of</b>
6 (contd)	(11) Mobile network operator, technical support service provider or service delivery agents engaged in mobile banking operations (Section52AA)	Specified person as mentioned in section 52	পরিপত্রের ক্রমিক নং ১৬ (গ) দৃষ্টব্য	LTU
7	C&F agency commission (Section52AAA)	Commissioner of Customs	10%	Dhaka- Zone-15, Dhaka  Chittagong- Zone-3, Chittagong  Other- Respective Zone
8	Manufacturer of non-mechanical cigarette (Bidi) (Section52B)	Any person responsible for selling banderols to a manufacturer of cigarette	10% of the value of the banderols	Dhaka- Zone-10, Dhaka  Chittagong- Zone-4, Chittagong  Other- Respective Zone

<b>Serial No</b>	<b>Heads</b>	<b>Withholding authority</b>	<b>Rate</b>	<b>To be paid in favour of</b>
9	Compensation against acquisition of property (Section52C)	Any person responsible for payment of such compensation	(a) 2% of the amount of such compensation against the immovable property situated within a city corporation, paurashava or cantonment board  (b) 1% of the amount of such compensation against the immovable property situated outside the jurisdiction of a city corporation, paurashava or cantonment board	Dhaka- Zone-15, Dhaka  Chittagong- Zone-2, Chittagong  Other- Respective Zone.
10	Interest on saving instruments (Section52D)	Any person responsible for making such payment	5% (No withholding tax on interest on pensioners savings certificate if cumulative investment in such certificate at the end of the income year does not exceed tk. 5 lakh)	Dhaka- Zone-10, Dhaka  Chittagong- Zone-4, Chittagong  Other- Respective Zone
11	Payment to a beneficiary of Workers' Participation Fund	Any person responsible for making payment	5%	All over Bangladesh (other than Chittagong) :

Serial No	Heads	Withholding authority	Rate	To be paid in favour of
	(Section52DD)	from such fund to a beneficiary		Zone-3, Dhaka Chittagong- Zone-2, Chittagong
12	Brick Manufacturer(Section52F)	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- Zone-7, Dhaka Chittagong- Zone-4, Chittagong Other- Respective Zone.
13	Commission of letter of credit (Section52I)	Any person responsible for opening letter of credit	5%	Dhaka- LTU Chittagong- Zone-2, Chittagong
14	Travel agent (Section 52JJ)	Any person responsible for paying commission, discount or any benefit for selling air tickets or cargo carriage	পরিপত্রের ক্রমিক নং ২০ দ্রষ্টব্য	Dhaka- Zone-4, Dhaka. Chittagong- Zone-2, Chittagong Other- Respective Zone.
15	Renewal of trade license by City Corporation or Paurashava (Section52K)	City Corporation or Paurashava	Tk.500/-for Dhaka North City Corporation, Dhaka South City Corporation & Chittagong City Corporation; Tk.300 for any other city corporation, and any paurashava of any district headquarters; Tk.100 in any other paurashava	Dhaka- Zone-3, Dhaka. Chittagong- Zone-2, Chittagong Other- Respective Zone.

<b>Serial No</b>	<b>Heads</b>	<b>Withholding authority</b>	<b>Rate</b>	<b>To be paid in favour of</b>
16	Freight forward agency commission (Section52M)	Any person responsible for making such payment	15%	Dhaka- Zone-6, Dhaka Chittagong- Zone-3, Chittagong Other- Respective Zone
17	Rental power (Section52N)	Bangladesh Power Development Board during payment to any power generation company against power purchase	6%	Dhaka- Zone-13, Dhaka Chittagong- Zone-3, Chittagong Other- Respective Zone
18	Foreign technician serving in diamond cutting (Section52O)	Employer	5%	Zone-9, Dhaka
19	Services from convention hall, conference centre etc. (Section52P)	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 কোম্পানী আইন, ১৯৯৪ (১৯৯৪ সনের ১৮ নং আইন), any Non-government Organization registered with N.G.O Affairs Bureau or any university or medical college or dental college or engineering college	5%	Dhaka- Zone-4, Dhaka Chittagong- Zone-2, Chittagong Other- Respective Zone

<b>Serial No</b>	<b>Heads</b>	<b>Withholding authority</b>	<b>Rate</b>	<b>To be paid in favour of</b>
20	Any income in connection with any service provided to any foreign person by a resident person (Section52Q)	Paying or crediting authority (Banks or Financial institutions)	10%	Zone-11, Dhaka
21	International gateway service in respect of phone call. (Section52R)	(1) The respective bank, in the case of the amount credited to the account of an International Gateway(IGW) Services operator;  (2) IGW services operator, in the case of the amount paid or credited to the account of (ICX), Access Network Services (ANS) or others	(1)1.5% of total revenue received by IGW services operator.  (2) 7.5% of revenue paid or credited to ICX, ANS and others	Zone-15, Dhaka
22	Manufacturer of soft drink, etc.(Section52S)	The Security Printing Corporation (Bangladesh ) Limited or any other person responsible for delivery of banderols or stamps	4% of the value of such soft drinks or mineral or bottled water as determined for the purpose of Value Added Tax (VAT)	Gazipur Zone
23	Payment in excess of premium paid on life insurance policy (Section52T)	Any person responsible for paying to a resident, any sum in excess of premium paid for any life insurance policy maintained with any life insurance company	5%	LTU

<b>Serial No</b>	<b>Heads</b>	<b>Withholding authority</b>	<b>Rate</b>	<b>To be paid in favour of</b>
24	Payment on account of purchase through local L/C (Section 52U)	Respective Bank or Financial Institutions	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 all kinds of fruits	Chittagong & Coxbazar districts- Zone-2, Chittagong  All other districts- LTU
25	Payment of fees, revenue sharing etc. by cellular mobile phone operator (Section 52V)	The principal officer of a cellular mobile phone operator company responsible for making such payment	10%	LTU
26	Import (Section 53 & Rule 17A)	Commissioner of Customs.	(a) 5% (general rate) (b) 2% on certain imported goods (c) Tk. 800 per ton in case of import of certain items	Dhaka- Zone-14, Dhaka  Chittagong- Zone-1, Chittagong  Other- Respective Zone

<b>Serial No</b>	<b>Heads</b>	<b>Withholding authority</b>	<b>Rate</b>	<b>To be paid in favour of</b>
27	House property(Section 53A)	The Government or any authority, corporation or body or any company or any banking company or any co-operative bank or any NGO run or supported by any foreign donation or any university or medical college or dental college or engineering college or any college or school or hospital or clinic or diagnostic center as tenant	5% of the gross rent	Dhaka- Zone-7, Dhaka.  Chittagong- Zone-2, Chittagong  Other- Respective Zone
28	Shipping business of a resident (Section 53AA)	Commissioner of Customs or any other authority duly authorized	5% of total freight received or receivable in or out of Bangladesh  3% of total freight received or receivable from services rendered between two or more foreign countries	Dhaka- Zone-10, Dhaka  Chittagong- Zone-4, Chittagong.  Other Respective Zone.
29	Export of manpower (Section 53B & Rule 17C)	The Director General, Bureau of Manpower, Employment and Training	10%	Zone-4, Dhaka

<b>Serial No</b>	<b>Heads</b>	<b>Withholding authority</b>	<b>Rate</b>	<b>To be paid in favour of</b>
30	Export of knitwear and woven garments, terry towel, carton and accessories of garments industry, jute goods, frozen food, vegetables, leather goods, packed food (Section 53BB)	Bank	0.70% of the total export proceeds of all goods (other than jute goods)  0.60% of the total export proceeds of jute goods	Zone-4, Dhaka
31	Member of Stock Exchanges (Section 53BBB)	The Chief Executive Officer of Stock Exchange	0.05%	Dhaka- Zone-7, Dhaka  Chittagong- Zone-3, Chittagong
32	Export of any goods except the goods mentioned in section 53BB (Section 53BBBB)	Bank.	0.70% of the total export proceeds of all goods except the goods mentioned in section-53BB	Zone-4, Dhaka.
33	Goods or property sold by public auction (Section 53C & Rule 17D)	Any person making such sale	5% of sale price.	Dhaka- Zone-9, Dhaka  Chittagong- Zone-4, Chittagong  Other- Respective Zone
34	Courier business of a non-resident (Section 53CCC)	Any company working as local agent of a non resident courier company	15% on the amount of service charge	Zone-11, Dhaka

Serial No	Heads	Withholding authority	Rate	To be paid in favour of
35	Payment to actors, actresses, producers, etc (Section53D)	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 exceedTk.10,000)	Zone-12, Dhaka
36	Export cash subsidy (Section 53DDD)	Any person responsible for payment	3%	Zone-4,Dhaka
37	Commission, discount or fees [Section53E(1)]	Any person being a corporation, body including a company making such payment	10%	Dhaka- Zone-12, Dhaka  Chittagong- Zone-4, Chittagong  Other- Respective Zone
38	Commission, discount or fees [Section53E(2)]	Any company other than oil marketing company	পরিপত্রের ক্রমিক নং ২৫ দৃষ্টব্য	Dhaka- Zone-12, Dhaka  Chittagong- Zone-4, Chittagong  Other- Respective Zone.
39	Commission or remuneration paid to agent of foreign buyer (Section53EE)	Bank	10%	Dhaka- Zone- 6, Dhaka  Chittagong- Zone-3, Chittagong  Other- Respective Zone.

Serial No	Heads	Withholding authority	Rate	To be paid in favour of
40	Interest or share of profit on saving deposits and fixed deposits etc. [Section53F(1)]	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 lakh at any time in the year in case of saving deposit) (not applicable on the amount of interest or share of profit arising out of any deposit pension scheme sponsored by the Government or by a schedule bank with prior approval of the Government)	Zone-1,Dhaka
	Interest or share of profit on any saving deposits or fixed deposits or any term deposit by or in the name of a fund [Section53F(2)]	Any person responsible for making such payment	5% পরিপত্রের ক্রমিক নং ২৬৬৪৪৮৬	Zone-1,Dhaka
41	Real estate or land development business (Section53FF)	Any person responsible for registering any document for transfer of any land or building or apartment	Building বা apartment এর ক্ষেত্রে: পরিপত্রের ক্রমিক নং ২৭৬৪৪৮৬ Land এর ক্ষেত্রে: (i)5% for Dhaka, Gazipur, Narayanganj, Munshiganj, Manikganj, Narshindi & Chittagong district; (ii) 3% for any other district	Dhaka-Zone-5, Dhaka  Chittagong-Zone-4, Chittagong  Other-Respective Zone

<b>Serial No</b>	<b>Heads</b>	<b>Withholding authority</b>	<b>Rate</b>	<b>To be paid in favour of</b>
42	Insurance commission (Section53G)	Any person responsible for paying such commission to a resident	5%	LTU
43	Fees of surveyors of general insurance company (Section53GG)	Any person responsible for paying such feesto resident	15%	LTU
44	Transfer of property (Section53H)	Any person responsible for registering anydocument	As mentioned in section 53H.	Dhaka- Central Survey Zone Chittagong- Zone-4, Chittagong Other- Respective Zone.
45	Collection of Tax from lease of property (Section53HH)	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%	Dhaka-Central Survey Zone Chittagong- Zone-4, Chittagong Other- Respective Zone.

<b>Serial No</b>	<b>Heads</b>	<b>Withholding authority</b>	<b>Rate</b>	<b>To be paid in favour of</b>
46	Interest on deposit of post office saving bank account (Section53I)	Any person responsible for making such payment	10%	Dhaka-Zone-9, Dhaka Chittagong-Zone-4, Chittagong Other-Respective Zone.
47	Rental value of vacant land or plant or machinery (Section53J)	The Government or any authority, corporation or body including its units, or any NGO, any university or medical college, dental college, engineering college responsible for making such payment	5% of there nt	Dhaka-Zone-15, Dhaka Chittagong-Zone-4, Chittagong Other-Respective Zone
48	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. (Section53K)	The Government or any other authority, corporation or body, including its units or any company or any banking company or any insurance company or any cooperative bank or any NGO or any university or medical college or dental college or engineering college responsible for making such payment	4%	Dhaka-Zone-5, Dhaka Chittagong-Zone-3, Chittagong Other-Respective Zone
49	Transfer of shares by the sponsor share holders of a company listed with stock exchange (Section53M)	Securities & Exchange Commission or StockExchange	5%	Dhaka-Zone-3, Dhaka. Chittagong-Zone-3, Chittagong.

<b>Serial No</b>	<b>Heads</b>	<b>Withholding authority</b>	<b>Rate</b>	<b>To be paid in favour of</b>
50	Transfer of shares of any Stock Exchange (Section53N)	The principal officer of a Stock Exchange	15% (on gain)	Dhaka-Zone-3,Dhaka.  Chittagong-Zone-3,Chittagong.
51	Any sum paid by real estate developer to land owner (Section53P)	any person engaged in real estate or land development business	15%	Dhaka-Zone-5,Dhaka.  Chittagong-Zone-2,Chittagong.  Other-Respective Zone.
52	Dividends (Section54)	The principal officer of a company	Resident/non-resident Bangladeshi company ---- 20%  Resident/non-resident Bangladeshi person other than company -If TIN, 10% -If No TIN, 15%	Dhaka-Zone-13,Dhaka.  Chittagong-Zone-4, Ctg.  Other-Respective Zone.
53	Income from lottery (Section-55)	Any person responsible for making such payment	20%	Dhaka-Zone-9, Dhaka.  Chittagong-Zone-3, Chittagong  Other-Respective Zone.

Serial No	Heads	Withholding authority	Rate	To be paid in favour of
54	<p>Income of non-residents (Section -56):</p> <p>(1) Advisory or consultancy service</p> <p>(2) Pre-shipment inspection service</p> <p>(3) Professional service, technical services, technical know-how or technical assistance</p> <p>(4) Architecture, interior design or landscape design, fashion design or process design</p> <p>(5) Certification, rating etc.</p> <p>(6) Charge or rent for satellite, airtime or frequency, rent for channel broadcast</p> <p>(7) Legal service</p> <p>(8) Management service including event management</p> <p>(9) Commission</p> <p>(10) Royalty, license fee or payments related to intangibles</p> <p>(11) Interest</p> <p>(12) Advertisement broadcasting</p> <p>(13) Advertisement making</p> <p>(14) Air transport or water transport</p> <p>(15) Contractor or sub-contractor of manufacturing, process or conversion, civil work, construction, engineering or works of similar nature</p> <p>(16) Supplier</p> <p>(17) Capital gain</p> <p>(18) Insurance premium</p>	Specified person as mentioned in section 52 or any other person responsible for making payment to a non-resident	<p>As prescribed in sec-56</p> <p>(পরিশিষ্ট-৩০ দ্রষ্টব্য)</p>	Zone-11, Dhaka

Serial No	Heads	Withholding authority	Rate	To be paid in favour of
54 (contd)	(19) Rental of machinery, equipment etc. (20) Dividend (21) Artist, singer or player (22) Salary or remuneration (23) Exploration or drilling in petroleum operations (24) Survey for oil or gas exploration (25) Any service for making connectivity between oil or gas field and its export point (26) Any payments against any services not mentioned above (Section 56)	Specified person as mentioned in section 52 or any other person responsible for making payment to a non-resident	As prescribed in sec-56  (পরিশিষ্ট-৩০ দ্রষ্টব্য)	Zone-11, Dhaka
	(27) Any other payments under section 56		30%	Central Survey Zone
55	Advance tax for private motor car (Section-68B)	BRTA	পরিপত্রের ক্রমিক নং ৩৪ দ্রষ্টব্য	Central Survey Zone
56	Motor vehicle presumptive tax, SRO:160/2014	BRTA	Rate specified in SRO No.160/2014	Central Survey Zone
57	Cargo/Launch presumptive tax, SRO:162/2014	BRTA	Rate specified in SRO No.162/2014	Dhaka-Zone-5, Dhaka Chittagong-Zone-3, Chittagong  Other-Respective Zone

মুদ্রণজনিত ত্রুটি বা অন্য কোন কারণে পরিশিষ্ট ৩১ তে বর্ণিত হার যদি আয়কর অধ্যাদেশ বা আয়কর বিধিমালায় বা সংশ্লিষ্ট প্রজ্ঞাপনে বর্ণিত হার অপেক্ষা ভিন্ন হয় তাহলে আয়কর অধ্যাদেশ বা আয়কর বিধিমালায় বা সংশ্লিষ্ট প্রজ্ঞাপনে বর্ণিত হার অনুসরণ করতে হবে।