



## 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.

- 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	Tk. 3,00,000/-	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 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)	Publicly Traded Company	25%
(ii)	Non-publicly Traded Company	35%
(iii)	Bank, Insurance & Financial institutions (Except Merchant bank):	
	• Publicly listed and 4th generation Banks & FI	40%
	• Other Banks & FI	42.5%
(iv)	Merchant bank	37.5%

(v)	Cigarette manufacturing company/Others	45%
(vi)	Mobile Phone Operator Company	45%
(vii)	Publicly traded mobile company	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/Non-Resident 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 ICDDRDB.
- 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 Muktijodha Jadughar.

- 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.

**(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.

- 15<sup>th</sup> 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.

**(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	To be paid in favour of
1	Salaries [S-50]	Any person responsible for making such payment.	deduction at average rate	Respective Zone.
2	Discount on the real value of Bangladesh Bank Bills [S-50 A]	Any person responsible for making such payment.	maximum rate	LTU
3	Interest on securities [S-51]	Any person responsible for issuing any security	5%	LTU
4	Supply of goods and execution of contracts and sub-contracts [S-52 & Rule-16]	Any person responsible for making such payment	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.  Chittagong-Zone-2, Ctg.  Other-Respective 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.	10%	Dhaka-Zone-10, Chittagong-Zone-2, Ctg. Other-Respective Zone.
6	Royalty or technical know-how 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	10% of the fees	Dhaka-Zone-8,  Chittagong-Zone-2, Ctg.  Other-Respective Zone.
7	Fees for professional or technical services [Sec-52A(3)]	Do	10% (who submits TIN) 15% (who does not submit TIN)	Dhaka-Zone-8, Chittagong-Zone-2, Ctg. Other-Respective Zone.
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	10%	Dhaka-Zone-14,  Chittagong-Zone-2, Ctg.  Other-Respective Zone.

		or any clinic or any diagnostic centre		
	Cleaning service [Sec-52AA]	-Do-	10%	-Do-
	Collection and recovery agency [Sec-52AA]	-Do-	10%	-Do-
	Contract or toll manufacturing [Sec-52AA]	-Do-	10%	-Do-
	Credit rating agency [Sec-52AA]	-Do-	10%	-Do-
	Event management [Sec-52AA]	-Do-	10%	-Do-
	Indenting commission [Sec-52AA]	-Do-	10%	-Do-
	Meeting fees, training fees or honorarium [Sec-52AA]	-Do-	10%	-Do-
	Mobile network operator, technical support service provider or service delivery agents engaged in mobile banking operations [Sec-52AA]	-Do-	10%	LTU



Motor garage or workshop [Sec-52AA]	-Do-	10%	Dhaka- Zone-14,  Chittagong- Zone-2, Ctg.  Other- Respective Zone.
Printing service [Sec-52AA]	-Do-	10%	-Do-
Private container port or dockyard service [Sec-52AA]	-Do-	10%	-Do-
Private security service provider [Sec-52AA]	-Do-	10%	-Do-
Product processing charge [Sec-52AA]	-Do-	10%	-Do-
Shipping agency commission [Sec-52AA]	-Do-	10%	-Do-
Stevedoring/berth operation commission [Sec-52AA]	-Do-	10%	-Do-
Supply of manpower [Sec-52AA]	-Do-	10%	-Do-
Transport provider [Sec-52AA]	-Do-	10%	-Do-

	Any other service [Sec-52AA]	-Do-	10%	-Do-
9	C&F agency commission [S-52AAA]	Commissioner of customs	10%	Dhaka- Zone-15, Chittagong- Zone-3, Ctg. Other- Respective Zone.
10	Biri manufacturer [Sec-52B(1)]	Any person responsible for selling banderols to any manufacturer of cigarettes.	10% of the value of the banderols	Dhaka- Zone-10, Chittagong- Zone-4, Ctg. Other- Respective Zone.
11	Cigarette manufacturers [Sec-52B(2)]	Any person responsible for collecting Value Added Tax (VAT) in accordance with মূল্য সংযোজন কর আইন, ১৯৯১ (১৯৯১ সনের ২২ নং আইন)	3% of Maximum Retail Price (MRP)	Respective Zone
12	Compensation against acquisition of property [Sec 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- Zone-15.  Chittagong- Zone-2, Ctg. Other- Respective Zone.
13	Interest on saving instruments	Any person responsible for making such	5% [ No WHT on interest on pensioners	Dhaka- Zone-10. Chittagong-

	[Sec 52D]	payment	savings certificate upto cumulative investment of Tk. 5 lac]	Zone-4, Ctg. Other-Respective Zone.
14	Brick Manufacturer [Sec 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 aviv brick field Tk. 90,000/- for two section brick field. Tk.1,50,000/- for automatic brick field.	Dhaka-Zone-7. Chittagong-Zone-4, Ctg. Other-Respective Zone.
15	Commission of letter of credit [Sec 52I]	Any person responsible for opening letter of credit.	5%	LTU, Dhaka. Chittagong-Zone-2, Ctg.
16	Collection of tax from travel agent [Sec-52JJ]	Any person responsible for paying on behalf of any airlines	0.30% of the total value of the tickets of the airlines or any charge for carrying cargo by air excluding few taxes.	Dhaka-Zone-4, Dhaka. Chittagong-Zone-2, Ctg.
17	Renewal of trade license by City Corporation or Paurashava [Sec 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-Zone-3, Dhaka. Chittagong-Zone-2, Ctg. Other-Respective Zone.
18	Freight forward agency commission [Sec 52M]	Any person responsible for making such payment.	15%	Dhaka-Zone-6, Dhaka. Chittagong-Zone-3, Ctg. Other-Respective Zone.

19	Rental Power Company [Sec 52N]	Bangladesh Power Development Board during payment to any power generation company against power purchase.	6%	Dhaka-Zone-13. Chittagong-Zone-3, Ctg. Other-Respective Zone.
20	Foreign technician serving in diamond cutting [Sec 52O]	Employer.	5%	Zone-9, Dhaka.
21	For services from convention hall, conference centre etc. [Sec 52P]	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, Ctg.  Other-Respective Zone.
22	Service charges, remunerations, consulting fees, commissions remitted from abroad for services works done by persons living in Bangladesh [Sec 52Q]	Paying or crediting authority (Banks or Financial institutions)	10%	Zone-11, Dhaka.
23	Deduction of tax from international gateway service	(1)The respective bank through which any revenue is received on account of IGW service.	(1) 1% of total revenue received by IGW operator.	Zone-15, Dhaka.

	in respect of phone call. [Sec-52R]	(2) IGW service operator	(2) 5% of revenue paid or credited to ICX, ANS and others.	
24	Deduction of tax from manufacturer of soft drinks and mineral or bottled water . [Sec-52S]	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)	Gazipur Zone.
25	Deduction of tax from any payment in excess of premium paid on life insurance policy [Sec-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%	LTU
26	Deduction from payment on account of purchase through local L/C [Sec-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, flour, salt, edible oil, sugar, black pepper, cinnamon, cardamom, clove, date, cassia leaf, computer or computer accessories, jute, cotton, yarn and	Chittagong- & Coxbazar dist- Zone-2, Ctg.  All other dists- LTU, Dhaka.

			all kinds of fruits.	
27	Deduction from payment of fees, revenue sharing etc. by cellular mobile phone operator [Sec-52V]	The principal officer of a cellular mobile phone operator company responsible for making such payment	10%	LTU
28	Import [Sec 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-Zone-14. Chittagong-Zone-1, Ctg.  Other-Respective Zone.
29	House property [Sec 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,  Chittagong-Zone-2, CTG  Other-Respective Zone
30	Shipping business of a resident [Sec 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,  Chittagong-Zone-4, Ctg.  Other Respective Zone.
31	Export of manpower [Sec 53B, rule-17C]	The Director General, Bureau of Manpower, Employment and	10%	Zone-4, Dhaka.

		Training.		
32	(a) Export of knit-wear and woven garments, (b) terry towel, jute goods, frozen food, vegetables, leather goods, packed food [Sec 53BB]	Bank.  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.
33	Member of Stock Exchanges [Sec 53BBB]	The Chief Executive Officer of Stock Exchange.	0.05%	Dhaka- Zone-7. Chittagong- Zone-3, Ctg.
34	Export or any goods except knit- wear and woven garments, terry towel, jute goods , frozen food, vegetables, leather goods, packed food [Sec 53BBBB]	Bank.	0.60% of the total export proceeds [this rate is applicable till 30 June 2016]	Zone-4, Dhaka.
35	Goods or property sold by public auction [Sec 53C] [rule 17D]	Any person making sale.	5% of sale price.	Dhaka- Zone-9, Chittagong- Zone-4, Ctg. Other- Respective Zone.
36	Payment to actors and actresses or purchase of film drama, any kind of television or radio program [Sec 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)	Zone-12, Dhaka.

37	Deduction of tax at source from export cash subsidy [Sec 53DDD]	Any person responsible for payment	3%	Zone-4, Dhaka.
38	Commission, discount or fees [Sec 53E(1)]	Any person being a corporation, body including a company making such payment.	10%	Dhaka-Zone-12. Chittagong-Zone-4, Ctg. Other-Respective Zone.
39	Deemed Commission, discount or fees [Sec 53E(2)]	Any person being a corporation, body including a company making such payment.	3%	Dhaka-Zone-12. Chittagong-Zone-4, Ctg. Other-Respective Zone.
40	Commission or remuneration paid to agent of foreign buyer [Sec 53EE]	Bank.	10%	Dhaka-Zone-6. Chittagong-Zone-3, Ctg. Other-Respective Zone.
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 sponsored by the government or by a schedule bank with prior approval of the Government.)	Zone-1, Dhaka



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.	<p>(a)(i) 5% for Dhaka, Gazipur, Narayanganj, Munshiganj, Narsingdi and Chittagong districts</p> <p>(ii) 3% for any other districts.</p> <p>(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;</p> <p>-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.</p>	<p>Dhaka-Zone-5.</p> <p>Chittagong-Zone-4, Ctg.</p> <p>Other-Respective Zone.</p>
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			meter for commercial building situated in areas other than mentioned above.							
43	Insurance commission [Sec 53G]	Any person responsible for paying such commission to a resident.	5%	LTU.						
44	Fees of surveyors of general insurance company [Sec 53GG]	Any person responsible for paying such fees to resident	15%	LTU.						
45	Transfer of property [Sec 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. 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 except areas specified in schedule (a) and (b)</td> <td>4% of deed value</td> </tr> <tr> <td>Within the jurisdiction of Gazipur, Narayanganj, Munshiganj, Manikganj, Narsingdi,</td> <td>3% of deed value</td> </tr> </tbody> </table>	Name of Area	Rate of Tax	Within the jurisdiction of RAJUK and CDA except areas specified in schedule (a) and (b)	4% of deed value	Within the jurisdiction of Gazipur, Narayanganj, Munshiganj, Manikganj, Narsingdi,	3% of deed value	<p>Dhaka-Central Survey Zone, Dhaka.</p> <p>Chittagong -Zone-4, Ctg.</p> <p>Other-Respective Zone.</p>
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Within the jurisdiction of RAJUK and CDA except areas specified in schedule (a) and (b)	4% of deed value									
Within the jurisdiction of Gazipur, Narayanganj, Munshiganj, Manikganj, Narsingdi,	3% of deed value									

			<p>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</p> <p>Areas within the jurisdiction of a paurasabha of any district headquarter</p> <p>Areas of any other Pauroshova</p> <p>Any other area not specified in schedule (a), (b) and (c)</p>	<p>3% of deed value</p> <p>2% of deed value</p> <p>1% of deed value</p>	
46	Collection of Tax from lease of property [Sec-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	4%		Dhaka-Central Survey Zone, Dhaka. Chittagong-Zone-4, Ctg. Other-Respective Zone.

		undivided family, a company or any artificial juridical person		
47	Interest on deposit of post office saving bank account [Sec 53I]	Any person responsible for making such payment.	10%	Dhaka-Zone-9. Chittagong-Zone-4, Ctg. Other-Respective Zone.
48	Rental value of vacant land or plant or machinery [Sec 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-Zone-15.  Chittagong-Zone-4, Ctg.  Other-Respective Zone.
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]	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-Zone-5.  Chittagong-Zone-3,Ctg.  Other-Respective Zone.
50	Collection of tax from transfer of shares by the sponsor shareholders	Securities & Exchange Commission or Stock Exchange	5%	Zone-3, Dhaka.  Zone-3,

	of a company listed on stock exchange [aviv 53M]			Chittagong.
51	Collection of tax from transfer of shares of any Stock Exchange [Sec-53N]	The principal officer of a Stock Exchange	15% (on gain)	Zone-3, Dhaka.  Zone-3, Chittagong.
52	Deduction of tax from any sum paid by real estate developer to land owner [Sec. 53P]	any person engaged in real estate or land development business	15%	Zone-5, Dhaka.  Zone-2, Chittagong.  Other-Respective Zone.
53	Dividends [Sec 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- Zone-13, Dhaka.  Chittagong- Zone-4, Ctg.  Othert-Respective Zone.
54	Income from lottery [Sec 55]	Any person responsible for making such payment.	20%	Dhaka- Zone-9, Dhaka. Chittagong- Zone-3, Ctg. Other-Respective Zone.
55	Income of non residents [Sec 56] Accounting or tax consultancy	Any person responsible for making such payment.	20%	Zone-11, Dhaka
	Advertisement making	-Do-	15%	-Do-

	Advertisement broadcasting	-Do-	20%	-Do-
	Advisory or consultancy service	-Do-	30%	-Do-
	Air transport or water transport	-Do-	7.5%	-Do-
	Architecture, interior design or landscape design	-Do-	20%	-Do-
	Artist, singer or player	-Do-	30%	-Do-
	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--	-Do-	15%  10%	-Do-
	Certification	-Do-	30%	-Do-
	Charge or rent for satellite, airtime or frequency	-Do-	20%	-Do-
	Contractor, sub-contractor or supplier	-Do-	5%	-Do-
	Courier service	-Do-	15%	-Do-
	Dividend- (a) company----- (b) any other person, not being a company-- -----	-Do-	20%  30%	-Do-
	Insurance premium	-Do-	10%	-Do-
	Interest, royalty or commission	-Do-	20%	-Do-
	Legal service	-Do-	20%	-Do-
	Machinery rent	-Do-	15%	-Do-
	Management or event management	-Do-	20%	-Do-
	Pre-shipment inspection service	-Do-	30%	-Do-
	Professional service	-Do-	20%	-Do-
	Salary or remuneration	-Do-	30%	-Do-
	Exploration or drilling	-Do-	5.25%	-Do-

	in petroleum operations			
	Survey for oil or gas exploration	-Do-	5.25%	-Do-
	Any service for making connectivity between oil or gas field and its export point	-Do-	5.25%	-Do-
56	Any other payments	-Do-	30%	Central Survey Zone.
57	Motor vehicle presumptive tax, SRO:160/2014	BRTA	Rate specified in SRO No.160/2014	Central Survey Zone.
58	Cargo/ Launch presumptive tax, SRO:162/2014	BRTA	Rate specified in SRO No.162/2014	Dhaka-Zone-5, Chittagong-Zone-3, Ctg.  Other-Respective 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);

- 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) active pharmaceuticals ingredient industry and radio pharmaceuticals industry;
- (aa) automobile manufacturing industry;
- (b) barrier contraceptive and rubber latex;



- (c) basic chemicals or dyes and chemicals;
- (d) 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;
- (b) elevated expressway;
- (c) export processing zone;
- (d) flyover;
- (e) gas pipe line,
- (f) Hi-tech park;
- (g) Information and Communication Technology (ICT) village or software technology zone;
- (h) Information Technology (IT) park;
- (i) large water treatment plant and supply through pipe line;
- (j) Liquefied Natural Gas (LNG) terminal and transmission line;
- (k) mono-rail;
- (l) rapid transit;
- (m) renewable energy (e.g. energy saving bulb, solar energy plant, windmill);
- (n) sea or river port;
- (o) toll road or bridge;

- (p) underground rail;
- (q) waste treatment plant; or
- (r) any other category of physical infrastructure facility as the Government may, by notification in the official Gazette, specify.

## **II) 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 কোম্পানী আইন, ১৯৯৪ (১৯৯৪ সনের ১৮ নং আইন) 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;

### **(III) Exemptions available for Power Sector**

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

- (i) 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;
- (ii) 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;
- (iii) Private power generation company that starts its commercial production after 30 June, 2016 will enjoy the following tax exemption:

<b>Period of Tax exemption</b>	<b>Rate of Tax exemption</b>
Five years beginning from commencement of commercial production	100%
Next three years	50%
Next two years	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:

<b>Industries</b>	<b>Proposed Tax Rebate</b>	<b>Period of Proposed Tax Rebate</b>
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

**(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)-

<b>Duration of Tax Rebate</b>	<b>Rate of Tax rebate</b>
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-

<b>Duration of Tax Rebate</b>	<b>Rate of Tax rebate</b>
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. 229-law/Income Tax/2015, Date: 08 July, 2015 developers of Bangladesh Economic Zone (BEZA) and Hi-Tech Park shall enjoy following tax exemption:

<b>Duration of Tax Exemption</b>	<b>Rate of Tax Exemption</b>
First ten (10) years	100%
Eleventh (11) year	70%
Twelfth (12) year	30%

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

<b>Duration of Tax Exemption</b>	<b>Rate of Tax Exemption</b>
First three years (first, second and third year)	100%
Fourth year	80%
Fifth year	70%
Sixth year	60%
Seventh year	50%
Eighth year	40%
Ninth year	30%
Tenth year	20%

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

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

Sl. No.	Name of the Country	Date of Signing	SRO		Date of effect in Bangladesh [assessment year commencing on or after]
			No.	Date	
1.	UK	08/08/1979	227-L/80	08/07/1980	01/07/1978
2.	Singapore	01/01/1980	124-L/82	21/04/1982	01/01/1980
3.	Sweden	03/05/1982	382-L/83	19/10/1983	01/07/1984
4.	South Korea	10/05/1983	433-L/84	02/10/1984	01/07/1984
5.	Canada	15/02/1982	247-L/85	06/06/1985	01/07/1982
6.	Pakistan	15/10/1981	221-L/88	11/07/1988	01/01/1980
7.	Romania	13/03/1987	348-L/88	23/11/1988	01/07/1989
8.	Sri Lanka	24/07/1986	365-L/88	10/12/1988	01/07/1989
9.	France	09/03/1987	2-L/89	04/01/1989	01/07/1989
10.	Malaysia	19/04/1983	67-L/90	15/02/1990	01/01/1982
11.	Japan	28/02/1991	235-L/91	06/08/1991	01/07/1992
12.	India	27/08/1991	45-L/93	27/02/1993	01/07/1993
13.	Germany	29/05/1990	1-L/94	01/01/1994	01/01/1990
14.	The Netherlands	13/07/1993	267-L/94	14/09/1994	01/07/1995
15.	Italy	20/03/1990	63-L/97	12/03/1997	01/07/1980
16.	Denmark	16/07/1996	72-L/97	17/03/1997	01/07/1997
17.	China	12/09/1996	114-L/97	13/05/1997	01/07/1998
18.	Belgium	18/10/1990	11-L/98	14/01/1998	01/07/1998
19.	Thailand	20/04/1997	222-L/98	07/09/1998	01/07/1999
20.	Poland	08/06/1997	39-L/99	03/03/1999	01/07/2000
21.	Philippines	08/09/1997	৫৬-আইন/২০০৪	04/03/2004	01/07/2004
22.	Vietnam	22/03/2004	৩০১-আইন/২০০৪	18/10/2004	01/07/2005
23.	Turkey	31/10/1999	৩০৮-আইন/২০০৫	31/10/2005	07/07/2004
24.	Norway	15/08/2004	২০-আইন/২০০৬	12/02/2006	01/07/2006
25.	USA	26/09/2004	৭১-আইন/২০০৭	10/05/2007	07/08/2006
26.	Indonesia	19/06/2003	৬০-আইন/২০০৭	26/04/2007	01/07/2007

Sl. No.	Name of the Country	Date of Signing	SRO		Date of effect in Bangladesh [assessment year commencing on or after]
			No.	Date	
27.	Switzerland	10/12/2007	৫২- আইন/২০১০	23/02/2010	01/07/2008
28.	Saudi Arabia	04/01/2011	১০৩- আইন/২০১২	15/04/2012	01/10/2011
29.	Mauritius	21/12/2009	১২২- আইন/২০১২	09/05/2012	01/07/2012
30.	UAE	17/01/2011	৩১৩- আইন/২০১২	11/09/2012	01/07/2012
31.	Myanmar	07/10/2008	৩৫৮-আইন/২০১২	18/10/2012	01/07/2012
32.	Belarus	09.07.2013	189-Law-2014	08.07.2014	01.07.2014

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

Taxes Zones	Income Tax - companies	Income Tax – other than companies	Others fees
Tax Zone-1, Dhaka.	1-1141-0001-0101	1-1141-0001-0111	1-1141-0001-1876
Tax Zone-2, Dhaka.	1-1141-0005-0101	1-1141-0005-0111	1-1141-0005-1876
Tax Zone-3, Dhaka.	1-1141-0010-0101	1-1141-0010-0111	1-1141-0010-1876
Tax Zone-4, Dhaka.	1-1141-0015-0101	1-1141-0015-0111	1-1141-0015-1876
Tax Zone-5, Dhaka.	1-1141-0020-0101	1-1141-0020-0111	1-1141-0020-1876
Tax Zone-6, Dhaka.	1-1141-0025-0101	1-1141-0025-0111	1-1141-0025-1876
Tax Zone-7, Dhaka.	1-1141-0030-0101	1-1141-0030-0111	1-1141-0030-1876
Tax Zone-8, Dhaka.	1-1141-0035-0101	1-1141-0035-0111	1-1141-0035-1876
Tax Zone-9, Dhaka.	1-1141-0080-0101	1-1141-0080-0111	1-1141-0080-1876
Tax Zone-10, Dhaka.	1-1141-0085-0101	1-1141-0085-0111	1-1141-0085-1876
Tax Zone-11, Dhaka.	1-1141-0090-0101	1-1141-0090-0111	1-1141-0090-1876
Tax Zone-12, Dhaka.	1-1141-0095-0101	1-1141-0095-0111	1-1141-0095-1876
Tax Zone-13, Dhaka.	1-1141-0100-0101	1-1141-0100-0111	1-1141-0100-1876
Tax Zone-14, Dhaka.	1-1141-0105-0101	1-1141-0105-0111	1-1141-0105-1876
Tax Zone-15, Dhaka.	1-1141-0110-0101	1-1141-0110-0111	1-1141-0110-1876
Tax Zone-1, Chittagong	1-1141-0040-0101	1-1141-0040-0111	1-1141-0040-1876
Tax Zone-2, Chittagong	1-1141-0045-0101	1-1141-0045-0111	1-1141-0045-1876
Tax Zone-3, Chittagong	1-1141-0050-0101	1-1141-0050-0111	1-1141-0050-1876
Tax Zone-4, Chittagong	1-1141-0135-0101	1-1141-0135-0111	1-1141-0135-1876
Tax Zone- Khulna	1-1141-0055-0101	1-1141-0055-0111	1-1141-0055-1876
Tax Zone- Rajshahi	1-1141-0060-0101	1-1141-0060-0111	1-1141-0060-1876
Tax Zone- Rangpur	1-1141-0065-0101	1-1141-0065-0111	1-1141-0065-1876
Tax Zone- Sylhet	1-1141-0070-0101	1-1141-0070-0111	1-1141-0070-1876
Tax Zone- Barisal	1-1141-0075-0101	1-1141-0075-0111	1-1141-0075-1876
Tax Zone- Gajipur	1-1141-0120-0101	1-1141-0120-0111	1-1141-0120-1876
Tax Zone- Narayanganj	1-1141-0115-0101	1-1141-0115-0111	1-1141-0115-1876
Tax Zone- Bogra	1-1141-0140-0101	1-1141-0140-0111	1-1141-0140-1876
Tax Zone- Comilla	1-1141-0130-0101	1-1141-0130-0111	1-1141-0130-1876
Tax Zone- Mymensing	1-1141-0125-0101	1-1141-0125-0111	1-1141-0125-1876
LTU, Dhaka.	1-1145-0010-0101	1-1145-0010-0111	1-1145-0010-1876
Central Survey Zone, Dhaka	1-1145-0005-0101	1-1145-0005-0111	1-1145-0005-1876

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

<b>Sl. No.</b>	<b>Name of the office</b>	<b>Name of the officer</b>	<b>Phone No.</b>	<b>E-mail</b>
(1)	(2)	(3)	(4)	(5)
1	Commissioner Taxes Zone-1, Dhaka	Ziauddin Mahmud	8333855 (PA) 8362944 (Direct)	taxzone1dhk@yahoo.com
2	Commissioner Taxes Zone-2, Dhaka	Ramendra Chandra Basak	8312416(PA) 8359761(Direct)	ramendra@colbd.net
3	Commissioner Taxes Zone-3, Dhaka	Nahar Ferdousi Begum	8312402 (PA) 8363646 (Direct)	nfb_2001@yahoo.com
4	Commissioner Taxes Zone-4, Dhaka	Md. Alamgir Hossain	58316482(PA) 9336788 (Direct)	alamgir.hossain.62@gmail.com
5	Commissioner Taxes Zone-5, Dhaka	Habibur Rahman Akhand	9346364 (PA) 8353374 (Direct)	hr121akhand@gmail.com
6	Commissioner Taxes Zone-6, Dhaka	Md. Meftha Uddin Khan	8316049 (PA) 9342788 (Direct)	meftha85@gmail.com
7	Commissioner Taxes Zone-7, Dhaka	Sanjit Kumar Biswas	58310603(PA) 58310604(Direct)	kumarbiswas.sanjit@gmail.com
8	Commissioner Taxes Zone-8, Dhaka	Md. Abu Taher Chowdhury	9571578 (PA) 9571616(Direct)	abtaher2010@gmail.com
9	Commissioner Taxes Zone-9, Dhaka	Atian Nahar	7913771(PA) 7913770(Direct)	atia_1961@yahoo.com
10	Commissioner Taxes Zone-10, Dhaka	Md. Sultan Mahmood	9331821(PA) 8391279(Direct)	taxeszone10dhaka@yahoo.com md.sultan_mahmood@yahoo.com
11	Commissioner Taxes Zone-11, Dhaka	Rokeya Khatun	9568087(PA) 9568086(Direct)	rokeyarubee@yahoo.com
12	Commissioner Taxes Zone-12, Dhaka	Shaheen Akhter	9561698(PA) 9566467(Direct)	shaheen_rangon@yahoo.com
13	Commissioner Taxes Zone-13, Dhaka	Salim Afzal	8319910(PA) 9332154(Direct)	salim.afzal@yahoo.com
14	Commissioner Taxes Zone-14, Dhaka	A.J.M. Ziaul Hoq	9513749(PA) 9566683(Direct)	taxeszone14@yahoo.com
15	Commissioner Taxes Zone-	Mahbuba Hossain	9350522(PA) 9340656(Direct)	mah_64ka@yahoo.com

	15, Dhaka			
16	Director General Central Intelligence Cell (CIC)	Md. Belal Uddin	8331010(PA) 8391929(Direct)	mdbelal06@yahoo.com
17	Commissioner Large Taxpayer's Unit (LTU), Dhaka	M. Nurul Alam	8312472(PA) 8356366(Direct)	mnalam27@hotmail.com ltuit@dhaka.net
18	Director General Tax Inspection, Dhaka	Arifa Shahana	58310938(PA) 8331862(Direct)	arfarahman61@gmail.com
19	Director General Tax Training Academy	Dr. Khandker M. Ferdous Alam	9333520(PA) 9331807(Direct)	bcstaxacademy@gmail.com
20	Commissioner Central Survey Zone, Dhaka	Chinmay Prasun Biswas	9514468(PA) 9514467(Direct)	chinmayprasunbiswas@yahoo.com
21	Commissioner Taxes Zone-1, Chittagong	Apurba Kanti Das	031-715190(PA) 031-712149(Direct)	taxctg@colbd.net taxctg@gmail.com apurba1962@yahoo.com
22	Commissioner Taxes Zone-2, Chittagong	Pradyut Kumar Sarker	031-710840(PA) 031-725500(Direct)	ctgzone2@yahoo.com pradyutsarker1964@yahoo.com
23	Commissioner Taxes Zone-3, Chittagong	Md. Nazrul Islam	031-725897(PA) 031- 2521579(Direct)	taxeszone3ctg@gmail.com nazruln88@yahoo.com
24	Commissioner Taxes Zone-4, Chittagong	Md. Motaher Hossain	031-727775(PA) 031-710199(Direct)	ctzone4ctg@yahoo.com
25	Commissioner Taxes Zone- Rajshahi	Md. Dabir Uddin	0721-812320(PA) 0721- 812314(Direct)	ctrjbd@yahoo.com
26	Commissioner Taxes Zone- Khulna	Sunil Kumar Saha	041-760669(PA) 041-762781(Direct)	ctkhulna@gmail.com
27	Commissioner Taxes Zone- Sylhet	Md. Mahmudur Rahman	0821-716403(PA) 0821- 718604(Direct)	taxeszonesylhet@yahoo.com mahmud.mahmud@gmail.com
28	Commissioner Taxes Zone- Rangpur	Animesh Roy	0521-61772(PA) 0521-61771(Direct)	taxeszone_rangpur@yahoo.com
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40	Commissioner Taxes Appeal Zone-Khulna	Proshanta Kumar Roy	041-760349(PA) 041-761954	taxappealkhulna@gmail.com proshanta_1149@yahoo.com
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