TDS & TCS HANDBOOK
FY 2026-27

BANGLADESH

Tax Deducted at Source (TDS) & Tax Collected at Source (TCS)

HANDBOOK

Financial Year (FY) 2026-27

Comparative with Financial Year (FY) 2025-26

TDS Rates · TCS Rates · Deposit Rules · WTR Filing

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Audit | Taxation | Consulting

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HOW TO READ THIS EDITION Text shown in green is wording or a figure that has been corrected, restated to the language of the Tax Deduction at Source Rules, 2026 and the Income Tax Act, 2023, or newly inserted by the Finance Act 2026. Black text is unchanged from the previous edition. Text shown in red marks wording or a figure that has been deleted or omitted, for example a rate or provision withdrawn by the Finance Act 2026. Each rate schedule keeps the statutory serial numbers and the compound row structure of the Rules, so a row in this handbook can be read straight against the corresponding serial of the Gazette.

01 HOW TO SELECT THE CORRECT TDS/TCS PROVISION

Start with the nature of the transaction or the status of the recipient (resident or non-resident), then use the most specific section or Rule.

WHAT IS THE TRANSACTION?	START WITH	THEN CHECK
Salary, wages, bonus, allowance or employee benefit	Section 86	Estimated annual taxable employment income and tax deducted at the average rate
Honorarium to a Member of Parliament	Section 87	Estimated annual honorarium and tax deducted at the average rate
WPPF payment to workers	Section 88	Tax at 10% on the amount of payment
Goods, materials, manufacture, processing, printing, packaging, binding, construction or works etc.	Section 89 / TDS Rule 3	Match the complete item or work category with TDS Rule 3; then apply base-value rules
Payment for a service taken from a resident	Section 90 / TDS Rule 4	Match the complete named service before using the tax rate
Royalty, advertising, commission, LC, interest, rent, dividend or another specifically named resident payment	Sections 91-118	Use the specific section instead of Section 89 or 90
Payment or credit to a non-resident	Section 119 / TDS Rule 5	Check the tax rate under Section 119, check DTAA availability, and the Section 119(2) certificate for a reduced rate or exemption.
Import, export, property, retail sale, club, vehicle, aircraft, vessel or other collection event	Sections 120-139 and inserted sections	Apply the tax rate of the relevant section

02 SECTIONS 86-88 - EMPLOYMENT, MP HONORARIUM AND WPPF PAYMENTS

SEC.	COMPLETE PAYMENT	RESPONSIBLE PERSON	FY 2025-26	FY 2026-27
86	Salary, wages, bonus, allowance, taxable benefit, perquisite or final settlement under income from employment	Person responsible for paying employment income	Average rate	Average rate
87	Honorarium paid to a Member of Parliament	Person responsible for paying the honorarium	Average rate	Average rate
88	Payment to beneficiaries from the Workers' Profit Participation Fund (WPPF)	Person responsible for the payment or credit	10%	10%

2.1 Payroll deduction process

STEP	REQUIRED ACTION
1	Estimate taxable annual employment income, including cash and non-cash items.
2	Compute annual tax using the applicable tax rate, after applying the investment rebate.
3	Deduct at the average rate over the remaining payroll periods.
4	Revise the estimate for joining, leaving, bonus, arrears, final settlement or changed benefits; adjust any excess or short deduction; and issue the prescribed certificate.

03 SECTION 89 / TDS RULE 3 - SUPPLY, CONTRACTOR, CONSTRUCTION WORKS, RAW MATERIALS, PHYSICAL GOODS AND OTHERS.

SL. NO.	DESCRIPTION	FY 2025-26	FY 2026-27
1	Industrial establishment engaged in the production of MS billet, and locally purchased MS scrap.	0.5%	0.5%
2	Supply of petroleum oil and lubricant by an oil marketing company engaged in marketing petroleum oil and lubricants.	0.6%	0.6%
3	Supply of petroleum oil by a dealer or agent of a petroleum oil marketing company.	1%	1%
4	Supply of paddy, paddy bran, rice, fortified rice kernel, wheat, potato, livestock, bones of livestock, ducks and poultry, fish, meat, onion, garlic, peas, chickpeas, lentils, ginger, turmeric, dried chilli, pulses, maize, atta, maida, iodine, salt, edible oil, sugar, seeds, jute, jute sticks, mustard, cotton, sesame, raw tea leaves, black pepper, cardamom, cinnamon, cloves, bay leaves, eggs, vegetables, lemon, green chilli, liquid milk, sawdust from sawmill, poultry feed, pelleted poultry feed, mushroom, honey, jaggery, leaves and bark of plants other than tobacco, vines and leaves, chitagur (molasses), oil-cake, soybean meal, D-O-R-B (De-oiled Rice Bran), raw hides, organic fertiliser, organic insecticide or pesticide.	0.5%	0.5%
5	Supply of gold, silver, gold ornaments, gems or diamonds.	5%	0.5%
6	Supply of yarn (cotton has been moved to Serial No. 4)	1%	1%
7	Supply of all kinds of fruit.	2%	2%
8	Sub-contract awarded by 100% export-oriented garments industry.	1%	1%
9	Supply of cement, iron or iron products, or ferro-alloy products, excluding MS billet.	2%	2%
10	Supply of petroleum oil by a company engaged in oil-refinery operations.	1.5%	1%
11	Company engaged in gas transmission.	3%	3%
12	Company engaged in gas distribution.	0.6%	0.6%
13	Supply of locally manufactured 33 kV to 500 kV Extra High Voltage Power Cable by a company having its own Vertical Continuous Vulcanization line.	3%	3%
14	Supply of books to any person other than the Government, any government authority, corporation or government body, and all attached and subordinate offices thereof.	3%	3%
15	Supply of recycled plastic, polythene, battery, lead, electrical goods, electronic goods, paper, glass, including all recyclable goods.	3%	1%
16	Supply of raw materials used in a recycling industry.	1.5%	1%

SL. NO.	DESCRIPTION	FY 2025-26	FY 2026-27
17	Supply of raw materials and packing materials used in industrial production.	3%	3%
18	Manufacturing, processing or conversion, civil works, construction, engineering, or any other work of a similar nature.	5%	5%
19	Supply of tobacco raw materials to the cigarette, bidi, jarda, or gul industry.	10%	10%
20	(a) Supply of all goods not described in serials 1 to 19 of TDS Rule 3; and (b) all other cases mentioned in Section 89.	5%	5%

3.1 Key application rules

- *No deduction applies to oil or gas supplied by a petrol pump or CNG station. [TDS Rule 3(1), proviso]*
- *For an imported item on which tax was paid under section 120, the deduction under section 89 is determined after reducing the section 120 tax in accordance with Rule 3(2).*
- *Where tax has already been paid under section 94 on the goods, the section 89 deduction is adjusted in accordance with Rule 3(3), including the distributor-specific formula in its proviso.*
- *The Board may issue a no-deduction or reduced-rate certificate where the recipient's income is exempt or taxable at a reduced rate. [TDS Rule 3(4)]*

04 SECTION 90 / TDS RULE 4 - PAYMENT FOR SERVICES TO A RESIDENT

SL. NO.	SERVICE DESCRIPTION	FY 2025-26	FY 2026-27
1	Advisory or Consultancy fee	Individual 15%; Other than individual 7.5%	Individual 15%; Other than individual 7.5%
2	Professional service fee.	Individual 15%; Other than individual 7.5%	Individual 15%; Other than individual 7.5%
3	Technical service fee, technical know-how fee, or technical assistance fee.	10%	Individual 15%; Other than individual 10%
4	(a) Cleaning; (b) personal security; (c) manpower supply (d) creative media (e) print and electronic media agency service	Higher of commission 10% or gross bill 2% / 0.65%, as applicable	Higher of commission 10% OR 1% of gross bill
5	(a) Catering; (b) public relations; (c) event management; (d) conducting training, workshops, etc.; (e) courier service; (f) packing and shifting; (g) collection and recovery agency; (h) other services of the similar nature.	Higher of commission 10% OR 2% of gross bill	2% of gross bill
6	Indenting commission.	7.5%	7.5%
7	Meeting fee, training fee, or honorarium.	10%	20%
8	Service bill paid by a mobile network operator.	12%	10%
9	Credit-rating agency bill.	10%	10%
10	Motor-garage or workshop bill.	8%	5%
11	Private container-port or dockyard bill.	8%	5%
12	Shipping agency.	8%	Higher of Commission 10% or 1% of gross bill
13	Stevedoring, berth operator, terminal operator, or ship-handling operator.	Higher of Commission 10% or gross bill 5%	Higher of Commission 10% or gross bill 5%
14	a) Transportation service, vehicle hire, carrying service and repair and maintenance service; b) Ride-sharing service, co-working-space supply service, accommodation supply service, and any type of sharing-economy platform service.	5%	2%

SL. NO.	SERVICE DESCRIPTION	FY 2025-26	FY 2026-27
15	Wheeling charge for electricity transmission.	3%	3%
16	Internet service bill.	5%	5%
17	Commission paid to an agent, distributor, agency, or channel partner, by whatever name called, of a mobile financial service (MFS) provider.	10%	10%
18	Freight-forwarding payment for commission, or gross bill whether including or excluding commission.	Gross bill 1.5%	Higher of Commission 10% or 1% of gross bill
19	Any other service not described in serials 1 to 18 and not subject to deduction under any other section of the Act.	10%	10%

4.1 Key application rules

- *For serials 4, 12, 13 and 18, where both commission or fee and gross bill are shown, deduct the higher of the two calculated amounts. [TDS Rule 4(1), proviso (b)]*
- *Rule 4 does not apply for service provided by a bank, insurer, financial institution or mobile financial service provider. [TDS Rule 4(1), proviso (a)]*
- *The Board may issue a no-deduction or reduced-rate certificate where the recipient's income is exempt or taxable at a reduced rate. [TDS Rule 4(2)]*

05 SECTIONS 91-118 - OTHER RESIDENT TDS PAYMENTS

SEC.	PAYMENT / TRANSACTION WORDING	FY 2025-26	FY 2026-27
91	Royalty; Franchise fee; Licence fee; Trademark; Patent; Copyright; Industrial design; Plant variety; Geographical-indication product; Other intellectual-property right; Abstract property; Other intangible property.	10%	10%
92	Advertisement payments to a newspaper, magazine, private television channel, private radio station, or another media person other than a media-buying agent.	5%	5%
93	Purchase of a film, play, television programme or radio programme; acting in a film, play, advertisement, television programme or radio programme; or payment to a producer, director or another person of a similar category.	10%	10%
94	(a) Commission/Discount/Fee/Incentive/Performance bonus/ Similar nature of payment by company or firm to a distributor or any other persons	10%	10%
	(b) Payment by company or firm for distribution or marketing purposes	1.5%	1.5%
	(c) Product sale by a company, firm (other than an oil marketing company) to a distributor or contracted seller below the fixed retail price (MRP).	5% x 5% of selling price = 0.25% of selling price	5% x 5% of selling price = 0.25% of selling price
	(d) Cigarette sale to a distributor or contracted seller.	3% of the difference between selling price to the distributor / seller and fixed retail price	3% of the difference between selling price to the distributor / seller and fixed retail price
95	(a) Passenger-ticket sale by a travel agent - commission, discount or other benefit.	0.30% of ticket value	0.30% of ticket value
	(c) Travel-agent incentive or performance bonus.	A / B x C statutory formula	A / B x C statutory formula
96	Commission charged for opening an LC for import.	5% of commission	5% of commission
97	(a) Local L/C for trading or resale after processing or conversion.	3%	3%
	(b) Financing arrangement under which a bank or finance company	1.5%	1.5%

SEC.	PAYMENT / TRANSACTION WORDING	FY 2025-26	FY 2026-27
	pays against the sale of goods to, or an invoice raised on, a distributor.		
	(c) Local L/C or other financing arrangement for the purchase of yarn. Cotton was removed from the list by the Finance Act 2026 and now falls under section 97(5) at 0.5%.	1% (cotton and yarn)	1% (yarn only)
	(d) Local L/C for the purchase or procurement of any kind of fruit, computer, computer parts or computer accessories.	2%	2%
	(e) Local L/C procurement for paddy, paddy bran, rice, wheat, potato, livestock, fish, meat, onion, garlic, pea, chickpea, lentil, ginger, turmeric, dried chilli, pulses / dal, maize / corn, atta / coarse flour, maida / refined flour, salt, edible oil, sugar, seed, jute, jute sticks, mustard, sesame, raw tea leaves, black pepper, cardamom, cinnamon, cloves and bay leaves.	0.5%	0.5%
	(f) Local L/C procurement of paddy, paddy bran, rice, fortified rice kernel, wheat, potato, livestock, bones of livestock, ducks and poultry, fish, shrimp, meat, onion, garlic, peas, chickpeas, lentils, ginger, turmeric, dried chilli, pulses, maize, atta, maida, Iodine, salt, edible oil, sugar, seeds, jute, jute sticks, mustard, sesame, raw tea leaves, black pepper, cardamom, cinnamon, cloves, bay leaves, eggs, vegetables, lemon, green chilli, liquid milk, sawdust from sawmill, poultry feed, pelleted poultry feed, mushroom, honey, jaggery, leaves and bark of plants other than tobacco, vines and leaves, chitagur (molasses), oil-cake, soybean meal, D-O-R-B (De-oiled Rice Bran), cotton, raw hides, organic fertilizer, organic insecticide or pesticide, handycraft.	0.5%	0.5%
	(g) Local L/C or other financing arrangement for the purchase or procurement of cement, iron, iron products or ferro-alloy products other than MS billet.	3%	2%
98	Regulatory payment by a cellular mobile-phone operator or tower-sharing operator	20%	Omitted by FA 2026
99	(a) Life-insurance maturity or other payment exceeding the premium paid.	5% of excess	5% of excess
	(b) Life-insurance payment on death of policyholder.	No deduction	No deduction
100	Commission or reward for soliciting or procuring insurance business, or for the continuance, renewal or revival of an insurance policy.	5%	5%
101	Fee or remuneration to a resident surveyor for settlement of a general-insurance claim.	15% of gross amount	15% of gross amount
102	(a) Interest or share of profit on any deposit paid to any resident trust, association of persons or company.	20%	20%
	(b) Interest or share of profit on any deposit paid to a resident in all other cases.	10%	10%

SEC.	PAYMENT / TRANSACTION WORDING	FY 2025-26	FY 2026-27
	(c) Government-sponsored deposit pension scheme; Scheduled-bank-sponsored deposit pension scheme approved by Government.	No deduction	No deduction
103	Section 103 stands repealed.	Repealed	Repealed
104	Interest paid by a specified person on a loan or acceptance to a person other than a bank or finance company.	10%	10%
105	(a) Profit on savings certificates.	10%	10%
	(b) Profit on a pensioner's savings instrument where accumulated investment does not exceed Tk 500,000; c) Interest or dividend from Wage Earners Development Bond; Interest or dividend from US Dollar Premium Bond; Interest or dividend from US Dollar Investment Bond; Interest or dividend from Euro Premium Bond; Interest or dividend from Euro Investment Bond; Interest or dividend from Pound Sterling Investment Bond; Interest or dividend from Pound Sterling Premium Bond.	No deduction	No deduction
106	Discount, interest or profit on Government securities/ Government-approved securities/ BSEC-approved securities.	10%	10%
107	Discount or deduction on the actual value of Bangladesh Bank bills.	Maximum applicable tax rate for the assessee	Maximum applicable tax rate for the assessee
108	(a) Receipt of an International Gateway service operator.	1.5%	1.5%
	(b) Payment or credit by IGW to Interconnection Exchange; Payment or credit by IGW to Access Network Services; Payment or credit by IGW to BTRC; Payment or credit by IGW to another person under a BTRC agreement; Outgoing-call payment or credit by ICX; Outgoing-call payment or credit by ANS.	7.5%	7.5%
109	Rent of house property, hotel, guest house, vacant premises, plant, machinery or a non-government pond and any building used entirely as a warehouse.	10%	10%
110	Use or rent of a convention hall, conference centre, room, hall, hotel space, community centre or restaurant space.	10%	10%
111	(a) Compensation for Government acquisition of immovable property within a city corporation, pouroshava or cantonment board.	6%	6%
	(b) Compensation for Government acquisition of immovable property outside those areas mentioned in (a).	3%	3%
112	Export cash subsidy or incentive.	10%	5%
112A	Deduction at source on the purchase of gold, silver, gold ornaments, silver ornaments, gems-diamonds or platinum. [Newly Added]	Previously applied under section 89	0.5% of the purchase value, deducted from the

SEC.	PAYMENT / TRANSACTION WORDING	FY 2025-26	FY 2026-27
			seller
114	Purchase of power by BPDB, a power-distribution person or a specified person from a captive-power generator.	4%	3%
115	Signing money, subsistence money, house rent or any other payment made by a real-estate or land developer to a landowner under a power of attorney, agreement or written contract.	15%	15%
116	Commission, charges or remuneration paid from export proceeds to a foreign buyer's agent or representative.	7.5%	7.5%
117	(a) Dividend paid to a shareholder or unit holder except individual	20%	20%
	(b) Dividend paid to individual shareholder or unit holder - TIN available.	10%	15%
	(c) Dividend paid to individual shareholder or unit holder - TIN not available.	15%	15%
118	Lottery, word-game, card-game, online-game or other similar winnings.	20%	25%

06 SECTION 119 / TDS RULE 5 - NON-RESIDENT PAYMENTS

SL. NO.	DESCRIPTION OF PAYMENT	FY 2025-26	FY 2026-27
1	Advisory or Consultancy fee.	Individual 20%	Individual 20%
		Other than individual 10%	Other than individual 10%
2	Pre-shipment inspection bill.	20%	20%
3	Professional service fee.	Individual 20%;	Individual 20%;
		Other than individual 10%	Other than individual 10%
4	Technical service fee, technical know-how fee, or technical assistance fee.	20%	Individual 20%;
			Other than individual 10%
5	Architecture, interior design or landscape design, fashion design or process design bill.	20%	15%
6	Certification, rating, etc. fee.	20%	15%
7	Rent or any other expense for the use of satellite, airtime or frequency, or rent bill for channel broadcasting.	20%	20%
8	Legal service fee.	20%	20%

SL. NO.	DESCRIPTION OF PAYMENT	FY 2025-26	FY 2026-27
9	Management-service bill, including event management.	20%	20%
10	Commission.	20%	15%
11	Royalty, license fees or payments for intangible property.	20%	20%
12	Interest payment.	20%	10%
13	Advertisement-broadcasting bill.	20%	15%
14	Advertisement production and digital-marketing bill.	15%	10%
15	Shipping or air-transport bill, except in the areas mentioned in sections 259 and 260.	7.5%	6%
16	Bill of a contractor, sub-contractor or sub-sub-contractor for manufacturing, processing or conversion, civil works, construction, engineering or any other work of a similar nature.	7.5%	6%
17	Supply of goods	7.5%	6%
18	Capital gain	15%	15%
19	Insurance-premium fee	10%	5%
20	Rent bill for machinery, equipment, etc.	15%	7.5%
21	Dividend received by a company, fund or trust; or dividend received by a person other than a company, fund or trust.	Company/fund/ trust 20%; Other than Company/fund/ trust 30%	Company/fund/ trust 20%; Other than Company/fund/ trust 25%
22	Payment received by an artist, singer or player.	30%	30%
23	Salary or remuneration bill.	30%	30%
24	Petroleum-operation exploration or drilling bill.	5.25%	5.25%
25	Survey bill for exploration of coal, oil or gas.	20%	15%
26	Surveyor fee, etc. paid by a general-insurance company.	5.25%	5.25%
27	Service bill for establishing a connection between an oil or gas field and its export point.	5.25%	5.25%
28	Bandwidth bill.	10%	10%
29	Courier-service bill.	15%	10%
30	Any other payment.	20%	20%

6.1 Tax deduction under TDS Rule 5 shall not apply to the following expenditures or payments, namely:—

(a) any payment made to a government authority of a foreign state;

(b) any amount paid as a subscription fee to an internationally recognized professional body;

(c) liaison office or branch office expenses;

(d) tuition fees paid in accordance with the Guidelines for Foreign Exchange Transactions issued by Bangladesh Bank and verified by an Authorized Dealer (AD);

(e) international marketing expenses and product development expenses;

(f) any kind of security deposit;

(g) arbitration fees;

(h) amounts remitted for Hajj; and

(i) amounts paid for Priority Pass.

6.2 Key application rules

- *A company share transfer that gives rise to capital gain cannot be effected unless tax on the resulting capital gain has been paid. [TDS Rule 5(1), proviso]*
- *On a properly supported application, the Board may issue a certificate within 30 days allowing payment without deduction or at a reduced rate where a tax treaty or another applicable ground permits. [TDS Rule 5(2)]*

07 SECTIONS 120-139 TCS AND SPECIAL COLLECTIONS

SEC.	PAYMENT / COLLECTION EVENT GROUPED AS PROVIDED UNDER THE SECTION	FY 2025-26	FY 2026-27
120	Import-stage advance income tax: every H.S. code and official goods description is reproduced in the complete Rule 8 schedule immediately below.	0%, 2%, 3%, 5%, 20% and Tk 600/ton groups	Details in the schedule below 1 to 7
121	(a) Export of manpower - service charge or fee	10%	10%
	(b) Recruiting-agent license issue or renewal.	Tk 50,000	Tk 50,000
122	Commission of a clearing or forwarding agent.	10%	10%
123	Export proceeds.	1%	1%
124	(a) Income remitted from abroad as fees, service charges, remuneration, receipt or revenue sharing.	7.5%	5%
	(b) Amount received by a freight forwarding agent or a shipping agent.	1.5%	Higher of 1% of the gross bill received by the agent, or 10% of the commission where the

SEC.	PAYMENT / COLLECTION EVENT GROUPED AS PROVIDED UNDER THE SECTION	FY 2025-26	FY 2026-27
			commission is specifically stated
125	Transfer of land or other property covered by TDS Rule 6; transfer of structure, building, flat, apartment or floor space covered by Rule 6. The Finance Act 2026 requires collection at the prescribed rate through an A-challan against each deed, and requires the registering officer also to collect gift tax under the Gift Tax Act, 1990 through A-challan where that Act applies.	TDS Rule 6 schedule	TDS Rule 6 schedule; separate A-challan before registration
126	(a) Real-estate or land developer - residential structure, house, flat, apartment or floor space; (b) Real-estate or land developer - commercial structure, house, flat, apartment or floor space; (c) Land attached to a developer-built structure, house, flat, apartment or floor space; (d) Land developed by a developer or real-estate developer.	Rule 7 schedule	Rule 7 schedule; A-challan before registration
127	Commission, discount or fee from the sale of Government stamps, court fees, cartridge paper or a similar item.	10%	10%
128	Registration of a lease of immovable property for not less than 10 years - tax payable by lessee.	4% of lease amount	4% of lease amount
129	Sale of banderole to a manufacturer of handmade cigarettes.	10% of banderole value	10% of banderole value
130	(a) Brick field of one section, or not exceeding 108,000 cubic feet.	Tk 80,000	Tk 100,000
	(b) Brick field of one-and-a-half sections, or exceeding 108,000 but not exceeding 124,000 cubic feet.	Tk 120,000	Tk 150,000
	(c) Brick field of two sections, or exceeding 124,000 cubic feet.	Tk 160,000	Tk 200,000
	(d) Brick field not described in (a), (b) or (c).	Tk 220,000	Tk 300,000
130A	Sale or supply of goods directly to a retail seller by a manufacturer, importer, supplier, distributor, wholesaler or commission agent.	No provision	0.2% of amount received
131	(a) Trade-licence renewal in Dhaka North City Corporation; Dhaka South City Corporation; Chattogram City Corporation. From 1 July 2026 the tax must be paid through an A-challan, and section 131 now covers renewal only.	Tk 3,000	Tk 3,000
	(b) Trade-licence renewal in another city corporation.	Tk 2,000	Tk 2,000
	(c) Trade-licence renewal in a paurashava at a district headquarters.	Tk 1,000	Tk 1,000
	(d) Trade-licence renewal in another paurashava.	Tk 500	Tk 500
132	(a) Resident shipping-business freight received or receivable in or out of Bangladesh.	5%	5%

SEC.	PAYMENT / COLLECTION EVENT GROUPED AS PROVIDED UNDER THE SECTION	FY 2025-26	FY 2026-27
	(b) Resident shipping-business freight for service rendered between two or more foreign countries.	3%	3%
133	(a) Goods sold by public auction; Property sold by public auction, other than land.	10%	10%
	(b) Tea sold by public auction.	1%	1%
	(c) Land sold by public auction under the specified category.	Nil	Nil
134	Gain on transfer of shares of an non-listed company by a resident.	15%	15%
135	Gain on transfer of securities and mutual-fund units.	15% under statutory formula	15% under statutory formula
136	Transfer of share held by a shareholder of a stock exchange.	15%	15%
137	A stock-exchange member's transaction in shares, debentures or mutual-fund units.	0.03% of transaction value	0.03% of transaction value
137A	Acquisition, renewal, transfer or change of membership of a registered club, by whatever name called.	No provision	10% of amount paid
138A	Helicopter or chopper — advance tax collected on registration or fitness renewal	No provision	Tk 1,000,000

RULE 8 - IMPORT-STAGE ADVANCE INCOME TAX

Complete FY 2026-27 H.S.-code schedules under section 120. The exact H.S. code, importer status and stated condition must be matched before applying a rate.

CONTROL	APPLICATION
Schedule 1	0% on the listed goods.
Schedule 2	0% on the listed qualifying imports from Bhutan.
Schedule 3	1% on the listed goods.
Schedule 4	2% on the listed goods.
Schedule 5	3% on the listed Schedule 5 goods imported by an Industrial IRC-holder, VAT-registered manufacturer; 4% applies to other imports by such a manufacturer under the proviso to Rule 8.
Schedule 6	20% on the listed goods.
Schedule 7	Tk 600 per ton on the listed goods.
	5% on other imported goods not covered above **(Residual rate).**

SCHEDULE 1 - 0%
Listed imported goods

SL.	HEADING	H.S. CODE	OFFICIAL DESCRIPTION
1	7.03	0703.10.19	Onions: Other
2	7.01	0701.10.90	Other
3	8.04	0804.10.21	Wrapped/canned upto 2.5kg
4	8.07	0807.19.10	Wrapped/canned upto 2.5kg
5	9.04	0904.11.10	Wrapped/canned upto 2.5kg
6	9.04	0904.11.90	Other
7	9.09	0909.21.10	Wrapped/canned upto 2.5kg
8	9.09	0909.21.90	Other
9	10.05	1005.10.10	Wrapped/canned upto 2.5kg
10	10.06	1006.10.10	Wrapped/canned upto 2.5kg
11	10.06	1006.10.90	Other
12	12.07	1207.10.10	Wrapped/canned upto 2.5kg
13	12.07	1207.10.90	Other
14	12.07	1207.21.10	Wrapped/canned upto 2.5kg
15	12.07	1207.21.90	Other
16	12.09	1209.91.10	Vegetable Seeds Other
17	12.09	1209.99.90	Other
18	15.07	1507.10.00	Soya-bean oil and its fractions, whether or not refined, but not chemically modified. Crude oil, whether or not degummed
19	15.07	1507.90.10	Soya-bean oil and its fractions, whether or not refined, but not chemically modified. Other: Refined
20	15.07	1507.90.90	Soya-bean oil and its fractions, whether or not refined, but not chemically modified. Other: Other
21	15.11	1511.10.00	Crude oil: Imported by VAT registered edible oil refinery industries
22	15.11	1511.10.00	Crude oil: Other
23	15.11	1511.90.90	Other including refined palm oil
24	15.12	1512.19.00	Sunflower-seed or safflower oil and fraction thereof: Other
25	15.15	1515.29.00	Maize (corn) oil and its fractions: Other
26	17.01	1701.12.00	Raw sugar not containing added flavouring or colouring matter: Beet sugar
27	17.01	1701.13.00	Cane sugar specified in Subheading Note 2 to Chapter 17 of FIRST SCHEDULE of Customs Act, 2023
28	17.01	1701.14.00	Raw Sugar not containing added flavouring or colouring matter: Other cane sugar

29	31.01	3101.00.00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products
30	31.02	3102.10.00	Urea, whether or not in aqueous solution
31	31.02	3102.29.00	Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate: Other
32	31.02	3102.30.00	Ammonium nitrate, whether or not in aqueous solution
33	31.02	3102.40.00	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances
34	31.02	3102.50.00	Sodium nitrate
35	31.02	3102.60.00	Double salts and mixtures of calcium nitrate and ammonium nitrate
36	31.02	3102.80.00	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution
37	31.02	3102.90.00	Other including mixtures not specified in the foregoing sub-headings
38	31.03	3103.11.10	Superphosphates: Containing by weight 35% or more of diphosphorus pentaoxide (P2O5): Triple superphosphates
39	31.03	3103.90.00	Mineral or chemical fertilisers, phosphatic. -Other
40	31.04	3104.20.00	Potassium chloride
41	31.05	3105.10.00	Goods of Chapter 31 of FIRST SCHEDULE of Customs Act, 2023 in tablets or similar forms or in packages of a gross weight not exceeding 10 kg
42	31.05	3105.20.00	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium
43	31.05	3105.59.00	Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus: Other
44	31.05	3105.60.00	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium
45	52.01	5201.00.00	Cotton, not carded or combed
46	52.02	5202.99.90	Other
47	53.01	5301.21.00	Broken or scotched Other:
48	53.01	5301.29.10	Flax fibre
49	53.02	5302.10.00	True hemp, raw or retted
50	55.01	5501.30.00	Acrylic or modacrylic: Imported by VAT registered synthetic staple fibre manufacturer
51	55.03	5503.11.00	Synthetic staple fibres, not carded, combed or otherwise processed for spinning. Of nylon or other polyamides: Of aramids

52	55.03	5503.20.00	Of polyesters
53	55.03	5503.30.00	Acrylic or modacrylic
54	55.03	5503.40.00	Of polypropylene
55	55.04	All H.S. code	Artificial staple fibres, not carded, combed or otherwise processed for spinning
56	55.05	All H.S. code	Waste (including noils, yarn waste and garneted stock) of man-made fibres.
57	55.06	5506.10.00	Of nylon or other polyamides
58	55.06	5506.20.00	Of polyesters
59	55.06	5506.30.00	Acrylic or modacrylic
60	55.06	5506.90.00	Other
61	55.07	5507.00.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.
62	84.07	8407.10.00	Aircraft Engine
63	84.07	8407.90.90	Other
64	84.08	8408.90.90	Other
65	84.21	8421.29.20	Haemodialyser (Artificial Kidney)
66	84.21	8421.29.30	Dialysis filter
67	85.04	8504.40.50	Electric Charger or Charging station
68	87.06	8706.00.25	Electric Bus Chassis fitted with battery and motor
69	87.06	8706.00.60	Electric Truck Chassis fitted with battery and motor
70	88.02	8802.20.00	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg
71	88.02	8802.30.00	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg
72	88.02	8802.40.00	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg
73	89.01	8901.20.30	Vessels capacity exceeding 5000 DWT for registration in Bangladesh operating in Ocean for at least three consecutive years and not older than 20 years from the date of commissioning;
74	89.01	8901.90.30	Vessels capacity exceeding 5000 DWT for registration in Bangladesh operating in Ocean for at least three consecutive years and not older than 22 years from the date of commissioning;
75	--	--	Triple super phosphates, DAP fertilizer, MOP fertilizer and NPK fertilizer, ammonium sulfate, potassium sulfate, magnesium sulfate and solubor (boron)
76	90.18	9018.90.20	Hemo dialysis machine/Baby incubator/ Baby warmer
77	--	--	Capital machinery, not imported for commercial purpose.

SCHEDULE 2 - 0%

Qualifying imports from Bhutan

SL.	HEADING	H.S. CODE	OFFICIAL DESCRIPTION
1	07.04	All H. S. Code	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
2	07.08	All H. S. Code	Leguminous vegetables, shelled or unshelled, fresh or chilled.
3	07.09	All H. S. Code	Other vegetables, fresh or chilled.
4	08.05	0805.10.10	Oranges: Wrapped/canned upto 2.5 kg
5	08.05	0805.10.90	Oranges: Other
6	08.08	All H. S. Code	Apples, pears and quinces, fresh.
7	09.04	0904.21.10	Fruits of the genus Capsicum or of the genus Pimenta,: dried or neither crushed or ground: Wrapped/canned upto 2.5 kg
8	09.04	0904.21.90	Fruits of the genus Capsicum or of the genus Pimenta,: dried or neither crushed or ground: Other
9	09.08	0908.31.10	Cardamoms: Neither Crushed or ground: Wrapped/ canned upto 2.5 kg
10	09.08	0908.31.90	Cardamoms: Neither Crushed or ground: Other
11	09.08	0908.32.10	Cardamoms: Crushed or ground: Wrapped/canned upto 2.5 kg
12	09.08	0908.32.90	Cardamoms: Crushed or ground: other
13	09.10	0910.11.10	Ginger: Neither Crushed or ground: Wrapped/ canned upto 2.5 kg
14	09.10	0910.11.90	Ginger: Neither Crushed or ground: Other
15	09.10	0910.12.10	Ginger: Crushed or ground: Wrapped/canned upto 2.5 kg
16	09.10	0910.12.90	Ginger: Crushed or ground: Other
17	13.01	1301.90.00	Other
18	20.09	All H. S. Code	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented not containing added spirit, whether or not containing added sugar or other sweetening matter.
19	25.16	2516.90.10	Boulder stone
20	25.18	2518.10.00	Dolomite, not calcined or sintered
21	25.18	2518.20.00	Calcined or sintered dolomite
22	25.18	2518.30.00	Dolomite ramming mix
23	25.20	2520.10.10	Gypsum; anhydrite: Gypsum, imported as fertilizer
24	25.20	2520.10.90	Gypsum; anhydrite: Other
25	25.21	2521.00.10	Boulder limestone
26	25.21	2521.00.90	Other
27	38.16	3816.00.90	Other
28	44.03	All H.S code	Wood in the rough, whether or not stripped of bark or sapwood, or

			roughly squared.
29	44.04	All H.S code	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chip wood and the like
30	44.05	All H.S code	Wood wool; wood flour
31	72.02	7202.21.00	Ferro-silicon: Containing by weight more than 55% of silicon
32	72.07	7207.19.00	Other:

SCHEDULE 3 - 1%
Listed imported goods

SL.	HEADING	H.S. CODE	OFFICIAL DESCRIPTION
1	35.06	3506.91.90	Other (Adhesive Glue)
2	38.01	3801.10.00	Artificial graphite
3	38.10	3810.90.90	Other (Solder Flux)
4	38.12	3812.20.00	Compound plasticisers for rubber of plastics
5	39.20	3920.20.20	Non-Printed cast polypropylene film
6	39.26	3926.90.99	Other (Mobile cover-back/front/ sidecover/upper cap, lower cap)
7	52.03	5203.00.00	Cotton, carded or combed
8	73.20	7320.90.00	Other (Spring)
9	85.04	8504.50.00	Parts: Other inductors
10	85.06	8506.90.10	Separator
11	85.16	8516.80.00	Electric heating resistors
12	85.17	8517.70.00	Loaded Printed Circuit Board/PCB; Assembled/ Mother Board for Cellular Phone; Key; Keypad housing; Keypad Dome; Front Shell; Vibrator; motor; Touch Panel; Touch Panel Glass for mobile phone; Liquid Crystal Module; Camera Module; Input-Output (I/O) Port; Internal Earphone; Microphone; Antenna; Receiver;
13	85.17	8517.79.00	Other (Camera Module, Finger Print Module, Antenna, Simcard Slot, Receiver, Motor, Side Key with FPC, Loaded printed circuit board/PCB, Mother board for cellular phone, SUB-PCBA)
14	85.24	8524.99.00	Others, Proximity Cards and tags, Liquid Crystal Module.
15	85.32	8532.29.90	Other (Capacitor)
16	85.33	8533.29.00	Wirewound variable resistors, including rheostats and potentiometers: Other
17	85.34	8534.00.00	Printed circuits
18	85.36	8536.50.00	Lamp-holders, plugs and sockets: Other switches
19	85.36	8536.90.90	Connector, Terminal and Electrical apparatus.

20	85.41	8541.10.00	Transistors, other than photosensitive transistors: Diodes, other than photosensitive or light-emitting diodes (LED)
21	85.41	8541.29.00	Other (Transistor)
22	85.42	8542.39.90	Other
23	85.44	8544.19.90	Other (Electric cable-not exceeding damitre 5mm, flexible printed cable)
24	85.46	8546.90.00	Other (Shield)
25	87.02	8702.90.11	Built-up, Double Decker bus: Using CNG/LPG/LNG as fuel
26	87.13	8713.10.00	Carriages for disabled persons- Not mechanically propelled
27	87.13	8713.90.00	Wheel Chair
28	90.18	9018.90.30	Angiographic catheter, guide catheter, guide wire, introducer sheath, PTCA dilatation catheter, balloons, stents
29	90.21	9021.29.00	Artificial teeth and dental fittings: Other
30	90.21	9021.31.00	Other artificial parts of the body: Artificial joints
31	90.21	9021.39.00	Other artificial parts of the body: Other
32	90.21	9021.40.00	Hearing aids, excluding parts and accessories
33	91.01	9101.19.10	Specially designed for the use of the blind
34	91.01	9101.29.10	Specially designed for the use of the blind
35	91.01	9101.91.10	Specially designed for the use of the blind
36	91.01	9101.99.10	Specially designed for the use of the blind
37	91.02	9102.11.10	Specially designed for the use of the blind
38	91.02	9102.19.10	Specially designed for the use of the blind
39	91.02	9102.21.10	Specially designed for the use of the blind
40	91.02	9102.29.10	Specially designed for the use of the blind
41	91.02	9102.91.10	Specially designed for the use of the blind
42	91.02	9102.99.10	Specially designed for the use of the blind

SCHEDULE 4 - 2%

Listed imported goods

SL.	HEADING	H.S. CODE	OFFICIAL DESCRIPTION
1	07.03	0703.20.90	Garlic: Other
2	07.13	0713.10.90	Peas (Pisum sativum): Other
3	07.13	0713.20.90	Chickpeas (garbanzos): Other
4	07.13	0713.40.90	Lentils: Other
5	10.01	1001.11.90	Durum wheat Seed: Other
6	10.01	1001.19.10	Durum wheat Other: Wrapped/canned upto 2.5 kg
7	10.01	1001.19.90	Durum wheat Other: Other
8	10.01	1001.91.90	Other Wheat Seed: Other
9	10.01	1001.99.90	Other Wheat: Other
10	10.05	1005.10.10	Maize (corn). Seed: Wrapped/canned upto 2.5 kg
11	10.05	1005.10.90	Maize (corn). Seed: Other
12	10.05	1005.90.90	Other Maize, Excluding wrapped/ canned upto 2.5 kg
13	10.06	1006.30.99	Boiled Rice (except aromatic rice)
14	10.16	8517.70.00	Non-Boiled Atap Rice (except aromatic rice)
15	12.01	1201.10.90	Soya beans, whether or not broken. Seed: Other
16	12.01	1201.90.90	Soya beans, whether or not broken. Other: Other
17	12.04	1204.00.90	Linseed, whether or not broken Other
18	12.05	1205.10.90	Low erucic acid rape or colza seeds: Other
19	12.06	1206.00.90	Sunflower seeds, whether or not broken Other
20	12.07	1207.40.90	Sesamum seeds: Other
21	12.07	1207.50.90	Mustard seeds: Other
22	12.09	1209.10.00	Sugar beet seeds
23	12.09	1209.21.00	Seeds of forage plants: Lucerne (alfalfa) seeds
24	12.09	1209.23.00	Seeds of forage plants: Fescue seeds
25	12.09	1209.24.00	Seeds of forage plants: Kentucky blue grass (poa pratensis L.) seeds
26	12.09	1209.25.00	Seeds of forage plants: Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds
27	12.09	1209.29.00	Seeds of forage plants: Other
28	12.09	1209.30.00	Seeds of herbaceous plants cultivated principally for their flowers
29	12.09	1209.91.00	Seeds, fruit and spores, of a kind used for sowing. Other: Vegetable seeds
30	12.09	1209.99.90	Seeds, fruit and spores, of a kind used for sowing. Other: Other

31	23.02	2302.10.00	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants. Of maize (corn)
32	23.02	2302.30.00	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants. Of wheat
33	23.02	2302.40.10	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants. Of other cereals: Rice bran
34	23.02	2302.40.90	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants. Of other cereals: Other
35	23.02	2302.50.00	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants. Of leguminous plants
36	23.03	2303.10.00	Residues of starch manufacture and similar residues
37	23.03	2303.20.00	Beet-pulp, bagasse and other waste of sugar manufacture
38	23.05	2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil
39	23.06	2306.10.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05 of FIRST SCHEDULE to the Customs Act, 2023 Of cotton seeds
40	23.06	2306.20.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05 of FIRST SCHEDULE to the Customs Act, 2023 Of linseed
41	23.06	2306.30.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05 of FIRST SCHEDULE to the Customs Act, 2023 Of sunflower seeds
42	23.06	2306.41.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05 of FIRST SCHEDULE to the Customs Act, 2023 Of rape or colza seeds: Of low erucic acid rape or colza
43	23.06	2306.49.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05 of FIRST SCHEDULE to the Customs Act, 2023 Of rape or colza seeds: Other
44	23.06	2306.50.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05 of FIRST SCHEDULE to the Customs Act, 2023 Of coconut or copra
45	23.06	2306.60.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05 of FIRST SCHEDULE to the Customs Act, 2023 Of palm nuts or kernels

			form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05 of FIRST SCHEDULE to the Customs Act, 2023 Of palm nuts or kernels
46	23.06	2306.90.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05 of FIRST SCHEDULE to the Customs Act, 2023. Other
47	23.08	2308.00.00	Vegetable materials and vegetable waste, vegetable residues and by- products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.
48	23.09	2309.90.11	Vitamin or mineral or amino acid or combination of both (feed grade)
49	23.09	2309.90.12	Vitamin premix or mineral or amino acid premix or combination of both (feed grade)
50	23.09	2309.90.13	Probiotics or Prebiotics or combination of both (feed grade)
51	23.09	2309.90.14	Essential oil or combination of essential oils (feed grade)
52	23.09	2309.90.19	Other
53	23.09	2309.90.90	Preparations of a kind used in animal feeding other: other
54	25.23	2523.10.00	Cement clinkers, imported by vat registered manufacturers of cement
55	26.01	2601.11.00	Iron ores and concentrates, other than roasted iron pyrites: Non-agglomerated
56	26.01	2601.12.00	Iron ores and concentrates, other than roasted iron pyrites: Agglomerated
57	26.01	2601.20.00	Iron ores and concentrates, other than roasted iron pyrites: Roasted iron pyrite
58	26.02	2602.00.00	Manganese ores/concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more calculated on the dry weight
59	27.09	2709.00.00	Petroleum oils and oils obtained from bituminous minerals, crude
60	27.10	2710.12.11	Motor spirit of H.B.O.C Type
61	27.10	2710.12.19	Other motor spirits, including aviation spirts
62	27.10	2710.12.20	spirit type jet fuel
63	27.10	2710.12.31	White spirit
64	27.10	2710.12.32	Naphtha
65	27.10	2710.12.39	Other
66	27.10	2710.12.41	J.P.1 kerosene type jet fuels
67	27.10	2710.12.42	J.P.4 kerosene type jet fuels
68	27.10	2710.12.43	Other kerosene type jet fuels
69	27.10	2710.12.49	Other kerosene

70	27.10	2710.12.50	Other medium oils and preparations
71	27.10	2710.12.61	Light diesel oils
72	27.10	2710.12.62	High speed diesel oils
73	27.10	2710.12.69	Other
74	27.10	2710.19.11	Furnace oil
75	27.10	2710.19.19	Other
76	27.11	2711.11.00	Natural gas
77	27.11	2711.12.00	Propane
78	27.11	2711.13.00	Butanes
79	27.13	2713.20.10	Petroleum bitumen-In Drum
80	27.13	2713.20.90	Petroleum bitumen-Other
81	28.21	2821.10.00	Iron oxides and hydroxides
82	28.33	2833.21.00	Other sulphates: Of magnesium
83	28.33	2833.29.10	Zinc sulphate
84	28.4	2840.19.00	Disodium tetraborate (refined borax): Other
85	30.02	3002.41.00	Vaccines for human medicine
86	30.06	3006.60.00	Chemical contraceptive preparations based on hormones on other products of heading 29.37 or on spermicides:
87	31.05	3105.90.00	Other
88	39.07	3907.61.00	Poly (ethylene terephthalate): Having a viscosity number of 78 ml/g or higher-Imported by VAT registered textile yarn manufacturer
89	39.07	3907.61.00	Poly (ethylene terephthalate): Having a viscosity number of 78 ml/g or higher-Other
90	39.07	3907.69.00	Poly (ethylene terephthalate): Other- Imported by VAT registered textile yarn manufacturer
91	41.02	4102.10.00	Raw skins of sheep or lambs-With wool on
92	41.02	4102.21.00	Raw skins of sheep or lambs-Without wool on: Pickled
93	41.02	4102.29.00	Raw skins of sheep or lambs-Without wool on: Other
94	41.03	4103.20.00	Other raw hides and skins-of reptiles
95	41.03	4103.90.00	Other raw hides and skins Other
96	Chapter 47 of the First Schedule to the Customs Act, 2023	All H.S. code	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard
97	49.02	All H.S. code	Newspapers, journals and periodicals, whether or not illustrated or

			containing advertising material.
98	71.02	7102.21.00	Unworked or simply sawn, cleaved or bruted
99	71.08	7108.12.10	Gold dores imported by Industrial IRC holder VAT compliant gold refinery
100	71.08	7108.12.90	Other
101	71.08	7108.13.00	Other semi-manufactured forms]
102	72.13	All H.S. Code	Bars and rods, hot-rolled, in irregularly woun coils, of iron or non-alloy steel
103	72.14	All H.S. Code	Other bars and rods of iron or non- alloy steel, not further worked than forged, hot-rolled, hot- drawn or hot- extruded, but including those twisted after rolling
104	72.15	All H.S. Code	Other bars and rods of iron or non- alloy steel.
105	72.16	All H.S. Code	Angles, shapes and sections of iron or non- alloy steel
106	84.08	8408.90.10	Engines of capacity 3 to 45 HP
107	84.08	8408.90.90	Other
108	84.13	8413.70.00	Other centrifugal pumps; Other pumps; liquid elevators
109	84.37	8437.10.00	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetable; Other machinery
110	84.43	8443.32.10	Computer printer
111	84.43	8443.99.10	Toner cartridge/Inkjet cartridge for Computer Printer
112	84.43	8443.99.20	Other parts for Computer Printer
113	84.67	8467.29.00	Other, Other tools
114	84.71	8471.30.00	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit,a keyboard and a display
115	84.71	8471.41.00	Comprising in the same housing at least a central processing unit and an input and output unit,whether or not combined
116	84.71	8471.49.10	Personal Desktop Computer
117	84.71	8471.50.10	Processing Unit for personal Desktop
118	84.73	8473.30.00	Parts and accessories of the machines of heading No.84.71 of FIRST SCHEDULE to the Customs Act, 2023
119	85.17	8517.62.10	Transmitting and receiving apparatus
120	85.17	8517.62.20	Telephonic or telegraphic switching apparatus
121	85.17	8517.62.30	Modem; Ethernet interface card; network switch; hub; router
122	85.23	8523.29.12	Database; operating systems; development tools; productivity; communication or collaboration software
123	85.23	8523.29.90	Other
124	85.23	8523.49.21	Database; operating systems; development tools; productivity;

			communication or collaboration software
125	85.23	8523.49.90	Other
126	85.23	8523.51.10	Flash memory card or similar media
127	85.23	8523.59.10	Proximity Cards and tags
128	85.25	8525.50.90	Transmission apparatus: Other
129	85.25	8525.60.90	Transmission apparatus incorporating reception apparatus: Other
130	85.28	8528.42.00	Cathode-ray tube monitors: Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71
131	85.28	8528.52.10	Computer monitor size not exceeding 30 inch

SCHEDULE 5 - 3%

Listed goods imported by an Industrial IRC-holder VAT-registered manufacturer

SL.	HEADING	H.S. CODE	OFFICIAL DESCRIPTION
1	04.02	0402.10.90	Milk and cream, concentrated or containing added sugar or other sweetening matter, in powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%- other
2	04.02	0402.21.90	In powder, granules or other solid forms, of a fat content, by weight, exceeding1.5%, not containing added sugar or other sweetening matter
3	10.06	1006.10.90	Rice in the husk (paddy or rough) Excl. wrapped/canned upto 2.5 kg
4	19.01	1901.90.11	Filled Milk powder imported by VAT registered milk products manufacturing industries
5	25.06	2506.10.00	Quartz
6	25.06	2506.20.00	Quartzite
7	25.07	2507.00.10	China clays
8	25.08	2508.40.10	Ball clays
9	25.08	2508.30.00	Fire clay
10	25.17	2517.10.10	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated
11	25.18	2518.10.00	Dolomite not calcined or sintered
12	25.20	2520.20.00	Plasters
13	25.21	2521.00.90	Limestone only used for cement manufacturing
14	25.26	2526.20.10	Talc
15	25.29	2529.10.00	Feldspar
16	26.18	2618.00.00	Slag only used for cement manufacturing
17	26.20	2620.99.10	Fly Ash only used for cement manufacturing
18	27.04	2704.00.00	Coke and semi-coke of coal, of lignite or of peat; retort carbon
19	27.07	2707.50.90	Other Aromatic Hydrocarbon Mixtures of Which >=65% Distils ⍰ At 250 c
20	28.18	2818.20.00	Aluminium oxide, other than artificial corundum
21	28.35	2835.26.00	Other phosphates of calcium
22	28.39	2839.19.00	commercial alkali metal silicates of potassium
23	28.40	2840.20.10	Solubo boron
24	29.03	2903.99.00	Other helogenated aromatic hydrocabons, EXCL. Chlorobenzene ... Hexachlorobenzene
25	29.05	2905.19.90	Other Saturated Monohydric Alcohols, Nes

26	29.20	2920.90.90	Oth.Ester Of Oth.Inorganic Acids (Exl.Of Hdrgn.Halides), Deriv. (Ex.Erythrit.
27	29.34	2934.99.90	OTH. HETEROCYCLIC COMPOUNDS, NES
28	32.07	3207.30.00	Liquid lustres and similar preparations
29	32.07	3207.40.00	Glass frit and other glass, in the form of granules or flakes
30	32.08	3208.20.91	Cover coat/medium
31	35.06	3506.91.10	Elastic/construction glue
32	38.08	3808.91.10	Insecticides For Dairy, Poultry and Agricultural purposes
33	38.08	3808.92.10	Fungicides For Dairy, Poultry and Agricultural purposes
34	38.08	3808.93.10	Herbi., anti-sprouting prod.& plant-growth regu.:For Dairy, Poultry and Agricul
35	48.04	4804.11.00	Kraftline- Unbleached
36	48.11	4811.90.10	Melamine/Decalcomania Paper
37	53.05	5305.00.10	Coco substrate; coco pellet; growing media
38	72.08	7208.39.00	Hot rolled coil used only for CI sheet manufacturing
39	76.01	7601.10.00	Aluminium ingot
40	76.06	7606.11.00	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm; Rectangular (including square); Of Aluminium, not alloyed
41	76.06	7606.12.00	Of Aluminium, alloys
42	76.07	7607.11.00	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm; Rolled but not further worked
43	76.07	7607.19.10	Aluminium foil lacquered
44	76.07	7607.20.92	Co-polymer coated aluminium tape
45	79.01	7901.11.90	Zink, Not Alloyed, >=99.99% Pure, Nes used only for CI sheet manufacturing
46	85.04	8504.40.10	Mobile and other battery charger (less than 10 VA)
47	85.07	8507.60.00	Other: Lithium-ion
48	85.18	8518.29.00	Other

Provided that, in the case of importation of any goods other than those specified in Table 5, tax shall be collected at source at the rate of 4% (four percent) on the value of the goods imported by a VAT-registered manufacturer holding an Industrial IRC.

SCHEDULE 6 - 20% *Listed imported goods*			
SL.	**HEADING**	**H.S. CODE**	**OFFICIAL DESCRIPTION**
1	22.07	2207.10.00	Undenatured Ethyl Alcohol, Of Alcoholic Strength >=80% By Vol.
2	22.07	2207.20.00	Ethyl Alcohol and Other Denatured Spirits Of Any Strength
3	22.08	2208.20.00	Spirits From Distilled Grape Wine or Grape Marc
4	22.08	2208.30.00	Whiskeys
5	22.08	2208.40.00	Rum And Tafia
6	22.08	2208.50.00	Gin And Geneva
7	22.08	2208.60.00	Vodka
8	22.08	2208.70.00	Liqueurs And Cordials
9	22.08	2208.90.00	Other Spirituous Beverages, Nes
10	33.08	3303.00.00	Perfumes And Toilet Waters
SCHEDULE 7 - TK 600 PER TON *Listed imported goods*			
SL.	**HEADING**	**H.S. CODE**	**OFFICIAL DESCRIPTION**
1	72.03	All H.S Code	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.
2	72.04	All H.S Code	Ferrous waste and scrap; remelting scrap ingots of iron or steel.
3	72.06	7206.10.00	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03)-Ingots
4	72.07	All H.S code	Semi-finished products of iron or non-alloy steel
5	89.08	8908.00.00	Vessels and other floating structures for breaking up:

7.2 Property transfer - section 125 / TDS Rule 6

Classification	Meaning
Class A	Commercial plots situated within areas controlled by the National Housing Authority, the Public Works Department, Cantonment Boards, the Rajdhani Unnayan Kartripakkha (RAJUK), the Chattogram Development Authority, the Gazipur Development Authority, the Khulna Development Authority, the Rajshahi Development Authority, the Cox's Bazar Development Authority, and any other similar development authority under the Ministry of Housing and Public Works.

Classification	Meaning
Class B	Residential plots situated within areas controlled by the National Housing Authority, the Public Works Department, Cantonment Boards, the Rajdhani Unnayan Kartripakkha (RAJUK), the Chattogram Development Authority, the Gazipur Development Authority, the Khulna Development Authority, the Rajshahi Development Authority, the Cox's Bazar Development Authority, and any other similar development authority under the Ministry of Housing and Public Works.
Class C	Commercial plots situated in areas established by a developer or real estate developer, other than areas controlled by the National Housing Authority, the Public Works Department, Cantonment Boards, the Rajdhani Unnayan Kartripakkha (RAJUK), the Chattogram Development Authority, the Gazipur Development Authority, the Khulna Development Authority, the Rajshahi Development Authority, the Cox's Bazar Development Authority, or any other similar development authority under the Ministry of Housing and Public Works.
Class D	Residential plots situated in areas established by a developer or real estate developer, other than areas controlled by the National Housing Authority, the Public Works Department, Cantonment Boards, the Rajdhani Unnayan Kartripakkha (RAJUK), the Chattogram Development Authority, the Gazipur Development Authority, the Khulna Development Authority, the Rajshahi Development Authority, the Cox's Bazar Development Authority, or any other similar development authority under the Ministry of Housing and Public Works.
Class E	All industrial plots.
Class F	All areas other than those falling under Classes A, B, C, D and E.

7.2.1 TDS Rule 6, Table-1 - land, by mouza and plot class

REF.	MOUZA BAND (RULE 6, TABLE-1)	CLASS A / C	CLASS B / D	CLASS E	CLASS F
1	All mouzas under Gulshan, Banani, Motijheel and Tejgaon police stations of Dhaka District. Rate: 5% of the land value stated in the deed, or the amount per decimal shown, whichever is higher.	Tk 9,00,000	Tk 3,50,000	Tk 5,00,000	Tk 3,00,000
2	All mouzas under Dhanmondi, Wari, Tejgaon Industrial Area, Shahbagh, Ramna, Paltan, Bangshal, New Market and Kalabagan police stations of Dhaka District. Rate: 5% or the amount per decimal, whichever is higher.	Tk 6,50,000	Tk 3,00,000	Tk 3,00,000	Tk 2,00,000
3	All mouzas under Kafrul, Mohammadpur, Sutrapur, Jatrabari, Uttara Model, Cantonment, Chawkbazar, Kotwali, Lalbagh, Khilgaon, Shyampur and Gandaria police stations of Dhaka District. Rate: 5% or the amount per decimal, whichever is higher.	Tk 4,00,000	Tk 1,75,000	Tk 1,75,000	Tk 85,000

REF.	MOUZA BAND (RULE 6, TABLE-1)	CLASS A / C	CLASS B / D	CLASS E	CLASS F
4	All mouzas under Khilkhet, Airport, Uttara West, Mugda, Rupnagar, Bhashantek, Badda, Pallabi, Vatara, Shahjahanpur, Mirpur Model, Darus Salam, Dakshinkhan, Uttarkhan, Turag, Shah Ali, Sabujbagh, Kadamtali, Kamrangirchar, Hazaribagh, Demra and Adabar police stations of Dhaka District; and all mouzas under Sadar police station of Narayanganj District. Rate: 5% or the amount per decimal, whichever is higher.	Tk 3,50,000	Tk 1,50,000	Tk 1,50,000	Tk 75,000
5	All mouzas under Khulshi, Panchlaish, Pahartali, Halishahar and Kotwali police stations of Chattogram District; Sonargaon, Fatullah, Siddhirganj and Bandar police stations of Narayanganj District; and Sadar, Basan, Konabari, Gacha, Tongi East and Tongi West police stations of Gazipur District. Rate: 3% or the amount per decimal, whichever is higher.	Tk 1,75,000	Tk 70,000	Tk 70,000	Tk 35,000
6	All mouzas under Dohar, Nawabganj, Keraniganj, Savar and Dhamrai police stations of Dhaka District; Akbar Shah, EPZ, Karnaphuli, Chawkbazar, Chandgaon, Double Mooring, Patenga, Panchlaish, Bandar, Bakalia, Bayezid Bostami and Sadarghat police stations of Chattogram District; Joydebpur and Kaliganj police stations of Gazipur District; and Rupganj and Araihazar police stations of Narayanganj District. Rate: 3% or the amount per decimal, whichever is higher.	Tk 1,25,000	Tk 60,000	Tk 60,000	Tk 30,000
7	All mouzas not falling within serials 1 to 6 which are under any other city corporation (other than Dhaka South, Dhaka North, Chattogram, Narayanganj and Gazipur City Corporations) or any other development authority, and all mouzas under a paurashava situated at a district headquarters. Rate: 3% or the amount per decimal, whichever is higher.	Tk 1,00,000	Tk 50,000	Tk 50,000	Tk 25,000

7.2.2 TDS Rule 6, Table-2 - all remaining mouzas

REF.	MOUZA BAND (RULE 6, TABLE-2)	RATE
1	All mouzas of any other paurashava not covered by Table-1.	2% of the land value stated in the deed, or Tk 10,000 per decimal, whichever is higher.

REF.	MOUZA BAND (RULE 6, TABLE-2)	RATE
2	All mouzas of every upazila (excluding paurashavas) not covered by Table-2 serial 1 or by Table-1.	2% of the land value stated in the deed, or Tk 500 per decimal, whichever is higher.

7.2.3 TDS Rule 6(2) - additional tax where a structure stands on the land

REF.	STRUCTURE, HOUSE, FLAT, APARTMENT OR FLOOR SPACE ON THE REGISTERED LAND	ADDITIONAL TAX
1	Situated on land of Class A to Class D.	Tk 800 per square metre, or 8% of the value stated in the deed, whichever is higher.
2	Situated on land of Class E, and on land of a mouza in Table-2 serial 1.	Tk 500 per square metre, or 6% of the value stated in the deed, whichever is higher.
3	All other cases.	Tk 300 per square metre, or 6% of the value stated in the deed, whichever is higher.

7.3 Developer collections - section 126 / Rule 7

REF.	COMPLETE RULE 7 AREA / PROPERTY	RESIDENTIAL	COMMERCIAL / LAND
1	All mouzas under Gulshan, Banani, Motijheel, and Tejgaon police stations of Dhaka District.	Tk 1,600 per sq. m.	Tk 6,500 per sq. m.
2	All mouzas under Dhanmondi, Wari, Tejgaon Industrial Area Police Station, Shahbagh, Ramna, Paltan, Bangshal, New Market, and Kalabagan police stations of Dhaka District.	Tk 1,500 per sq. m.	Tk 5,000 per sq. m.
3	All mouzas under Khilkhet, Kafrul, Mohammadpur, Sutrapur, Jatrabari, Uttara Model, Cantonment, Chawkbazar, Kotwali, Lalbagh, Khilgaon, Shyampur, and Gandaria police stations of Dhaka District.	Tk 1,400 per sq. m.	Tk 4,000 per sq. m.
4	All mouzas under Airport, Uttara West, Mugda, Rupnagar, Bhashantek, Badda, Pallabi, Vatara, Shahjahanpur, Mirpur Model, Darus Salam, Dakshinkhan, Uttarkhan, Turag, Shah Ali, Sabujbagh, Kadamtali, Chawkbazar, Kamrangirchar, Kotwali, Lalbagh, Hazaribagh, Demra, and Adabar police stations of Dhaka District; all mouzas under Khulshi, Panchlaish, Pahartali, Halishahar, and Kotwali police stations of Chattogram District; all mouzas under Sadar, Basan, Konabari, Gacha, Tongi East, Tongi West, Joydebpur, and Kaliganj police stations of Gazipur District; and all mouzas under Sadar, Fatullah, Siddhirganj, Bandar, Rupganj, and Sonargaon police stations of Narayanganj District.	Tk 1,300 per sq. m.	Tk 3,500 per sq. m.

REF.	COMPLETE RULE 7 AREA / PROPERTY	RESIDENTIAL	COMMERCIAL / LAND
5	All mouzas under Dohar, Nawabganj, Keraniganj, Savar, and Dhamrai upazilas of Dhaka District; all mouzas under Akbar Shah, EPZ, Karnaphuli, Chawkbazar, Chandgaon, Double Mooring, Patenga, Panchlaish, Bandar, Bakalia, Bayezid Bostami, and Sadarghat police stations of Chattogram District; all mouzas under Araihazar police station of Narayanganj District; and all mouzas situated in city corporations other than Dhaka South, Dhaka North, Chattogram, Narayanganj, and Gazipur City Corporations.	Tk 700 per sq. m.	Tk 2,000 per sq. m.
6	All areas not described in serials 1, 2, 3, 4, and 5.	Tk 300 per sq. m.	Tk 1,000 per sq. m.
Land-1	Land related to a building or apartment constructed by a developer or real-estate developer, or land developed by a developer or real-estate developer, in Dhaka, Gazipur, Narayanganj, Munshiganj, Manikganj, Narsingdi, and Chattogram districts.	5% of deed value	5% of deed value
Land-2	Such land in any other district.	3% of deed value	3% of deed value

SECTION 138 - COMMERCIALLY PLYING MOTOR VEHICLES

Complete comparative fixed-tax schedule for registration or fitness renewal.

COMPLETE VEHICLE CLASS	FY 2025-26	FY 2026-27
1. Bus with more than 52 seats	Tk 25,000	Tk 25,000
2. Bus with not more than 52 seats	Tk 20,000	Tk 20,000
3. Air-conditioned bus	Tk 50,000	Tk 50,000
4. Double-decker bus (non air-conditioned)	Tk 25,000	Tk 25,000
5. Air-conditioned double-decker or sleeper bus	Within the single "double-decker bus" serial at Tk 25,000; sleeper not separately stated	Tk 50,000
6. Air-conditioned minibus or coaster	Tk 25,000	Tk 25,000
7. Minibus or coaster which is not air-conditioned	Tk 12,500	Tk 12,500
8. Truck, dump truck, covered van, prime mover, lorry or tank lorry with payload capacity of more than 5 tons but less than 20 tons	Truck, lorry or tank lorry above 5 tons Tk 30,000; prime mover Tk 35,000; dump truck and covered van not separately stated	Tk 30,000
9. Truck, dump truck, covered van, prime mover, lorry or tank lorry with payload capacity of 20 tons or more	Within the "above 5 tons" serial at Tk 30,000; prime mover Tk 35,000	Tk 50,000
10. Truck, covered van, cargo van, lorry or tank lorry with payload capacity of more than 1.5 tons but not more than 5 tons	Truck, lorry or tank lorry Tk 15,000; covered van and cargo van not separately stated	Tk 15,000
11. Truck, lorry or tank lorry with payload capacity of not more than 1.5 tons	Tk 7,500	Tk 7,500
12. Pickup van, human hauler, tractor, maxi or auto-rickshaw	Tk 7,500; tractor not separately stated	Tk 7,500

13. Crane, excavator, grader, roller and concrete mixer, including all heavy motor vehicles and special-purpose vehicles	Not separately stated	Tk 50,000
14. Air-conditioned taxicab	Tk 15,000	Tk 15,000
15. Taxicab which is not air-conditioned	Tk 7,500	Tk 7,500

SECTION 139 - INLAND SHIPS

Complete comparative passenger and gross-tonnage schedule.

SEC.	COMPLETE VESSEL / OPERATION	FY 2025-26	FY 2026-27
139	Inland ship carrying passengers in inland water	Tk 125 per passenger	Tk 125 per passenger
139	Cargo, container(multipurpose), coaster, vessel carrying goods in inland water	Tk 170 per gross tonnage	Tk 170 per gross tonnage
139	Dump barge carrying goods in inland water	Tk 125 per gross tonnage	Tk 125 per gross tonnage

08 SECTIONS 140-151 - GENERAL WITHHOLDING PROVISIONS

Definitions, gross-up, higher-rate tests, default consequences, certificates, deposit, verification and tax credit.

SEC.	WHAT THE SECTION COVERS	WHAT IT MEANS IN PRACTICE
140	Definition	**Specified person include:** (a) any company, firm, association of persons, trust or fund; (b) any public-private partnership; (c) any foreign contractor, foreign enterprise, or any association or organisation established outside Bangladesh; (d) any hospital, clinic or diagnostic centre; (e) any e-commerce platform having an annual turnover exceeding Taka 1 crore, which is not otherwise a specified person, by whatever name called; (f) any hotel, resort, motel, restaurant, convention centre, community centre or transport agency having an annual turnover exceeding Taka 1 crore; (g) any person, other than a farmer, who is engaged in the production and supply of tobacco leaves, cigarettes, bidis, zarda, gul and other tobacco products; and (h) any natural person having an annual business turnover exceeding Taka 10 crore.
141	Gross-up where payment is exclusive of tax.	C = (100 x A) / (100 - B), where A is the tax-exclusive amount and B is the applicable rate after section 142 adjustments.

SEC.	WHAT THE SECTION COVERS	WHAT IT MEANS IN PRACTICE
142	(a) Proof of Submission of Return not furnished. (b) Required bank transfer not used.	(a) Subject to statutory exceptions, rate is 50% higher than the applicable rate. (b) Subject to statutory exceptions, rate is also 50% higher than the applicable rate.
143	(a) Failure to deduct or collect. (b) Short deduction or collection. (c) Non-deposit or under-deposit. (d) Failure to comply with another Part 7 requirement. (e) Additional amount.	(a) Payer becomes assessee-in-default for the undeducted or uncollected amount plus additional amount. (b) Payer becomes liable for the shortfall plus additional amount. (c) Payer becomes liable for the unpaid amount plus additional amount. (d) Amount up to Tk 1,000,000, in addition to other consequences. (e) 2% per month on the relevant shortfall or non-deposit, calculated for not more than 24 months.
144	Certificate issued without actual deduction, collection or deposit.	Issuer is personally liable for the amount falsely certified.
145	Certificate of deduction or collection.	Must state payee name and TIN, amount, section, Government-deposit particulars and prescribed information.
146	Deposit to Government.	All sums deducted or collected must be deposited within prescribed time or Board directions.
147	Verification and enforcement.	Authorised tax authority may inspect premises, records and systems, copy or seize records, and enforce compliance for the current income year and previous 2 years.
148	Other methods preserved.	Source deduction or collection does not prejudice tax levied by another lawful method.
149	Effect after lawful deduction or collection and deposit.	Tax is deemed paid by the payee; the deductor or collector is protected from liability for the lawful deduction or collection.
150	Credit of tax deducted or collected.	Credit is allowed in the income year in which tax is deducted or collected; tax paid for another person is credited to that other person.
151	Direct payment where no or short deduction or collection occurred.	The assessee remains directly liable where tax was not deducted or collected, was insufficient, or no source provision applies.

09 DEPOSIT, CERTIFICATES AND WITHHOLDING-RETURN PROCEDURES

Complete the compliance cycle only when books, challans, certificates and returns agree.

9.1 Deposit deadlines under Rule 9

WHEN TAX IS DEDUCTED / COLLECTED	DEPOSIT DEADLINE
Any month from July to May	Within two weeks after the end of the month.
1 June to 20 June	Within seven days from the date of deduction or collection.
Any other day in June except the last working day	On the next day.
Last working day of June	On the same day.

9.2 Quarterly withholding return - section 177 / TDS Rule 13

QUARTER	PERIOD	FILING DEADLINE
Q1	July-September	25 October
Q2	October-December	25 January
Q3	January-March	25 April
Q4	April-June	25 July
All quarters	Statutory proviso	Where a filing date falls on a weekly holiday or a Government holiday, the return is filed on the next working day.

9.3 Persons required to file the withholding return

- Company, other than a Government ministry, division, directorate or department, and an MPO-listed educational institution
- Firm
- Association of persons
- Private hospital
- Private clinic
- Private diagnostic centre
- Public-private partnership
- E-commerce platform or online marketplace with annual turnover exceeding Tk 1 crore
- Hotel, resort, motel, restaurant, convention centre, community centre or transport agency with annual turnover exceeding Tk 1 crore
- Person in the tobacco sector who is not a farmer and is engaged in producing tobacco leaf, cigarette, bidi, jarda, gul or other tobacco products
- Natural person carrying on business with turnover exceeding Tk 10 crore

10 CONSEQUENCES, CONTROLS AND COMPLIANCE CALENDAR

Use these controls after the rate and procedure have been determined.

FAILURE	CURRENT CONSEQUENCE	REFERENCE
No deduction or short deduction	Recovery of the withholding shortfall and the additional 50% amount under the applicable recovery framework.	Sections 56 and 143
Required PSR not obtained	A 50% higher withholding rate may apply, subject to statutory scope and exceptions.	Section 142
Required bank transfer not used	A separate 50% higher withholding rate may apply, subject to statutory scope and exceptions.	Section 142
Late deposit	Interest at 2% per month or part of a month, subject to the applicable provision.	Section 143
Withholding return not filed	Penalty and assessment exposure under section 177 and applicable penalty provisions.	Section 177
Certificate issued without actual deduction, collection or deposit	Personal liability for the falsely certified amount, in addition to other consequences.	Section 144

OUR SERVICES

FMG Chartered Accountants provides an integrated suite of professional services across audit and assurance, taxation, advisory, accounting and corporate support, delivered with integrity, insight and impact.

01 AUDIT & ASSURANCE

- Statutory audits under IAS, IFRS & ISA frameworks
- Internal, risk-based & internal-control reviews
- Process, compliance & operational performance audits
- Financial due diligence & forensic / special audits
- Valuation services

02 ACCOUNTING SERVICES

- End-to-end bookkeeping, transaction processing & ERP integration
- Accounts payable / receivable & general-ledger accounting
- Bank reconciliation, fund management & cash-flow forecasting
- IAS/IFRS financial statements & management reports
- Budgeting, forecasting & variance analysis

03 INCOME TAX

- Corporate & individual tax computation & return filing
- Withholding (TDS) compliance & quarterly reporting
- Tax planning, compliance monitoring & health checks
- Assessment, appeal & tribunal representation
- Expatriate taxation, residency & DTAA compliance

04 VAT, CUSTOMS & SD

- VAT registration, implementation & process automation
- Monthly VAT returns (Mushak-9.1) & input-output co-efficient (Mushak-4.3)
- VAT bookkeeping outsourcing & compliance health checks
- VAT audit, investigation & appellate representation
- Customs valuation, HS classification & duty optimization

05 INTERNATIONAL TAX & TRANSFER PRICING

- Transfer-pricing statement, documentation & benchmarking
- Transfer-pricing policy design & intercompany pricing review
- Cross-border structuring & permanent-establishment advisory
- Global compliance reporting & DTAA advisory

06 SECRETARIAL & LICENSING

- Local & foreign company / branch / liaison / JV incorporation
- BIDA & regulator registration; annual returns & AGM/EGM
- Trade, fire, environment & IRC/ERC licensing support
- Expatriate work permit, e-visa & immigration compliance
- Corporate restructuring, merger, amalgamation & liquidation

07 BUSINESS ADVISORY

- Business setup & investment advisory (local & foreign)
- Due diligence, feasibility studies & business valuations
- Project profiles for loans, investment & expansion
- ERP & accounting-system implementation & migration
- Financial modelling, SOPs, internal control & cost optimization

08 BUSINESS PROCESS OUTSOURCING & SET-UP

- Business setup & regulatory-approval support
- Accounting, bookkeeping, AP/AR & MIS outsourcing
- Payroll, employee taxation & HR compliance
- Provident & gratuity fund setup, accounting & filing
- Outsourcing for finance, HR, legal & IT functions

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GET IN TOUCH

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We would be glad to discuss how FMG Chartered Accountants can support your audit, tax, advisory and compliance needs. Reach us through any of the channels below.

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