

SL No	Particulars	Source Tax	Section
1	Income from Employment	Average	86
2	Honarium to Member of Parliament	Average	87
3	Workers participation fund	10%	88
4	Payment to Contractor etc	<a href="#">Find Details Here</a>	89
5	Payment of Certain Services	<a href="#">Find Details Here</a>	90
6	Payment for intangible assets (Royalty, Franchise, Licence, Trademark, Patent, Copyright, Design, Plant variety, GI product, intellectual property)	10% & 12% (Base value 25 lac or more)	91
7	Advertising bill of media broadcasting	5%	92
8	Payment to actors, actresses, producers etc	10%	93
9	Payment of commission, discount, fees, incentive or performance bonus or any other payment or benefit of a similar nature etc. to any distributor (called by whatever name) by a company or a firm	10%	94
10	Payment to any person engaged in the distribution or marketing of the goods of the company or the firm	1.50%	94
11	Collection of tax at the time of sales by a cigarette manufacturer company of its goods to a distributor or to such other person on the difference between the sales price and the retail price	3%	94
12	Travel Agent	0.30%	95
13	Commission of Letter of Credit	5%	96
14	Payment on account of Local LC	3%, 2%, 1%	97
15	Payment by cellular mobile phone operator	20%	98
16	Insurance commission	5%	100
17	Fees of surveyers of general insurance company	15%	101
18	Interest of savings deposit and fixed deposit	20%, 10% <a href="#">Find Details Here</a>	102
19	Interest on deposit of post office savings bank account	10%	103
20	Interest income of resident	10%	104
21	Interest on Saving Instruments	10%	105
22	Interest on securities	5%	106
23	Discount on the real value of Bangaldesh Bank Bills	Higher Rate	107
24	Receipts in respect of international phone call	1.5%, 7.5%	108

25	Rent	5%	109
26	Rendering service from convention hall, conference centre etc.	5%	110
27	Compensation against acquisition of property	6%, 3%	111
28	Export cash subsidy	10%	112
29	Freight Forward Agency commission	15%	113
30	Purchase of power	6%	114
31	Income received from real estate developer to land owner	15%	115
32	Commission or remuneration paid to agent of foreign buyer	10%	116
33	Dividend: Company Individual having TIN Individual having no TIN	Applicable Rate 10% 15%	117
34	Income from Lottery	20%	118
35	Income of non-resident	<a href="#">Find Details Here</a>	119
36	Importer	various rate	120
37	Export manpower	10%	121
38	Clearing and forwarding agents	10%	122
39	Export Income	1%	123
40	Deduction of Tax from any income remitted from abroad in connection with any service, revenue sharing, etc. Payment received by Freight Forward Agent: (i) if the bill contains only commission (ii) if the bill contains both gross bill & commission, then on gross bill	7.50%  (i) 10% on commission (ii) 2.5% on gross bill	124
41	Transfer of property	Rules 6	125
42	Real estate or land developer	Rules 7	126
43	Commission on Govt. stamp, court fees and cartridge paper	10%	127
44	Lease of property	4%	128
45	Cigarette manufacturing	10%	129
46	Collection of tax from brick manufacturing	Tk. 80K-160K	130
	Trade License renewal:		

47	(i) DNCC, DSCC, CCC	(i) 3000/-	131
	(ii) Any other city corporation	(ii) 2000/-	
	(iii) Any paurashava at district headquarter	(iii) 1000/-	
	(iv) Any other paurashava	(iv) 500/-	
48	Shipping business of a resident	5%, 3%	132
49	Sales by public auction	10%, 1% (tea)	133
50	Transfer of share	15% on face value or Fair value	134
51	Transfer of securities	10%	135
52	Transfer of share of shareholder of stock exchange	15%	136
53	Member of stock exchange	.05% on transaction value	137
54	Motor vehicle plying commercially	<a href="#">Find Details Here</a>	138
55	Inland Ships:		139
	(a) Inland ships engaged in carrying passengers in inland water	(a) 125/- per gross tonnage	
	(b) Cargo, container (Multipurpose) and coaster engaged in carrying goods in inland water	(b) 170/- per gross tonnage	
	(c) Dump barge engaged in carrying goods in inland water	(c) 125/- per gross tonnage	

If any information mentioned here conflicts with laws, regulations, notifications, or orders issued by the government, the issued laws, regulations, notifications, and orders will take precedence.

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