

Corporate Tax Rate 2025-2026

Comprehensive Tax Rate Structure for Different Entity Types

ENTITY TYPE	STANDARD RATE	UPON COMPLIANCE WITH CONDITION
Publicly traded company (IPO shares > 10% of paid-up capital)	22.50%	20%
Publicly traded company (IPO shares ≤ 10% of paid-up capital)	25%	22.50%
One Person Company (OPC)	22.50%	20%
Non-publicly traded company	27.50%	25%
Publicly traded bank, insurance, and finance companies	37.50%	Condition Not Applied
Non-publicly traded bank, insurance, and finance companies	40%	Condition Not Applied
Merchant bank	37.50%	Condition Not Applied
Any company other than tobacco producers	45% + 25% (surcharge)	Condition Not Applied
Publicly traded mobile operator (10% share transferred through stock exchange, min 5% pre-initial)	40%	Condition Not Applied
Non-publicly traded mobile operator company	45%	Condition Not Applied
Trust and Association of persons	27.50%	25%
Fund	27.50%	25%
Cooperative Society (registered under Cooperative Society Act, 2001)	20%	Condition Not Applied
Private universities, medical, dental, engineering, or ICT colleges	15%	Condition Not Applied
Capital gain for company, fund, and trust	15%	Condition Not Applied
Dividend	20%	Condition Not Applied

Condition Requirements

- ✓ All income and receipts must be made through bank transfer
- ✓ Any single transaction exceeding BDT 500,000 must be made through bank transfer
- ✓ Annual transactions exceeding BDT 3,600,000 in expenses and investments must be made through bank transfer