

TDS rate in a accordance with Finance Act 2017
List of some deduction or collection of tax at sources in accordance with the provisions of Chapter VII of the Income Tax Ordinance 1984 updated under FA 2017

SL#	Head of withholding	Withholding authority	Withholding rate/rates of taxes	Limitation																
1	Salaries (section-50)	Any person responsible for making such payment. DDO or who making / signing a bill for Govt Employee	Average of the rates applicable to the estimated total income of the payee under this head.	Deduction from salary may be deposited quarterly with prior permission of DCT. *Government Accounts Office shall issue a tax deduction certificate in prescribed form within the thirty first day of July following the financial year.;																
2	Discount on the real value of Bangladesh Bank Bill (Section 50A)	Any person responsible for making such payment.	Maximum rate	No tax deducted on said bill if it is purchased by an approved SF/PF/GF/RPF/WPF																
2 (b)	Payment of remuneration to Member of Parliament (section-50B)	Any person responsible for making such payment.	Average of the rates applicable to the estimated total remuneration of the payee for that income year.																	
3	Deduction at sources from Interest or profit on securities (section-51)	Any person responsible for issuing or approved by govt. any security.	5% upfront or 5% of Profit at time of payment or credit whichever is earlier	**"Provided that this provision shall not apply to the Treasury bond or Treasury bill issued by the Government."]																
4	Deduction from payment to execution of a contract, other than a contract for providing or rendering a service mentioned in any other section of Chapter VII; (section-52, rule-16) 82C	(a) the deduction on payment shall be at the following case— (a) execution of a contract, (b) supply of goods; (c) manufacture, process or conversion; (d) printing, packaging or binding; Provided that - Tax shall not be deducted in respect of clause (b) supply of goods at the time of purchase of direct materials that constitute cost of sales or cost of goods sold of a trading company or a manufacturing company, as the case may be; Where any imported goods on which tax has been paid at source u/s 53 supplied, tax at source on the said supply shall be B-A, where- A= The amount of tax paid u/s 53; B= The amount of tax applicable under this section if no tax were paid u/s 53	Upto Tk. 15 Lakh/- 2% Exceeds 15 Lakh to 25 Lakh- 3% Exceeds 25 Lakh to 1 Crore-4% Exceeds 1 Crore to 5 Crore-5% Exceeds 5 Crore to 10 Crore-6% Exceeds 10 Crore -7%	Maximum rate of TDS 10% of base amount or 15% if no e-TIN Base amount means contract value/bill or invoice amount/payment. "Contract" includes a sub-contract, any subsequent contract, an agreement or an arrangement, whether written or not; Certified as exempted from tax or subject to a reduced rate of tax in any income year under any provision of this Ordinance, the payment referred to in this rule shall be made without any deduction or with deduction at a lesser rate, as the case may be, for that income year.";																
				<table border="1"> <thead> <tr> <th>SI No</th> <th>Amount</th> <th>Rate of deduction to tax</th> </tr> </thead> <tbody> <tr> <td rowspan="2">1</td> <td>In case of oil supplied by oil marketing companies-</td> <td></td> </tr> <tr> <td>(a) Where the payment does not exceed taka 2 lakh</td> <td>Nil</td> </tr> <tr> <td></td> <td>(b) Where the payment exceeds taka 2 lakh</td> <td>0.60%</td> </tr> <tr> <td>2</td> <td>In case of oil supplied by dealer or agent (excluding petrol pump station) of oil marketing companies, on any amount</td> <td>1%</td> </tr> <tr> <td>3</td> <td>In case of supply of oil by any company engaged in oil refinery, on any amount</td> <td>3%</td> </tr> <tr> <td>4</td> <td>In case of company engaged in gas transmission, on any amount</td> <td>3%</td> </tr> </tbody> </table>	SI No	Amount	Rate of deduction to tax	1	In case of oil supplied by oil marketing companies-		(a) Where the payment does not exceed taka 2 lakh	Nil		(b) Where the payment exceeds taka 2 lakh	0.60%	2	In case of oil supplied by dealer or agent (excluding petrol pump station) of oil marketing companies, on any amount	1%	3	In case of supply of oil by any company engaged in oil refinery, on any amount
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		(b) the rate of deduction from the following classes of persons shall be-																		

			5	In case of company engaged in gas distribution, on any amount	3%			
5	Deduction from payment of Royalties, etc [section-52A] 82C	Any person responsible for making such payment to a resident on account of royalties, franchise, or the fee for using license, brand name, patent, invention, formula, process, method, design, pattern, knowhow, copyright, trademark, trade name, literary or musical or artistic composition, survey, study, forecast, estimate, customer list or any other intangibles,		10% @ base amount does not exceed taka 25 lakh and 12% @ base amount does not exceed taka 25 lakh but rate of tax increased @50% if no e-TIN				
6	Deduction from the payment of certain services.- (section-52AA)	Any person responsible for making such payment NB. 1. rate of tax increased @50% if no e-TIN 2. Professional service means- (i) services rendered by a doctor; (ii) services rendered by a person carrying on any profession or any other services applying professional knowledge.” Base amount means contract value / bill or invoice amount/payment.			Rate of deduction of tax			
			SI No	Description of service and payment	Where base amount does not exceed Tk. 25 lakh	Where base amount exceeds Tk. 25 lakh		
			1	Advisory or consultancy service	10%	12%		
			2	Professional service, technical services fee, or technical assistance fee	10%	12%		
			3	(i) Catering service; (ii) Cleaning service; (iii) Collection and recovery service; (iv) Private security service; (v) Manpower supply service; (vi) Creative media service; (vii) Public relations service; (viii) Event management service; (ix) Training, workshop, etc. organization and management service; (x) any other service of similar nature- (a) on commission or fee (b) on gross bill amount				
					10%	12%		
			3	1.5%	2%			
				Provided that if the amount for services mentioned in SL No. 3 and\ 4 of the Table shows both commission or fee and gross bill amount tax shall be the higher amount between (i) and (ii) where- (i) tax calculated on commission or fee Ctg- Zone-2 applying the relevant rate in the table; and (ii) B x C x D, where- B = Gross bill amount C = 10% for SI. 3 and 3.5% for SI. 4, and D = rate of tax applicable on commission or fee:	4	Media buying agency service (a) on commission or fee (b) on gross bill amount	10% 0.5%	12% 0.65%
					5	Indenting commission	6%	8%
					6	Meeting fees, training fees or honorarium	10%	12%
					7	Mobile network operator, technical support service provider or service delivery agents engaged in mobile banking operations	10%	12%
					8	Credit rating service	10%	12%
					9	Motor garage or workshop	6%	8%
					10	Private container port or dockyard service	6%	8%
11	Shipping agency commission	6%			8%			
12	Stevedoring/berth operation commission	10%			12%			
13	Transport service, carrying service, vehicle rental service	3%			4%			
14	Any other service which is not mentioned in Chapter VII of this Ordinance and is not a service provided by any bank, insurance or financial	10%	12%					
7	C&F Agency Commission (Section 52AAA) 82C	Commissioner of Customs.		10% on commission at time of import or export				

8	Manufacturer of non mechanical Cigarettes (bidi)(section-52B-82C	Any person responsible for selling banderols to any manufacturer of cigarettes.	10% of the value of banderols	"manufacture of cigarettes" means manufacture of cigarettes manually without any
9	Compensation against acquisition of property (Section 52C) 82C	Any person responsible for payment of such compensation.	(a) 2% at City Corp Area, Paurashava or Cantonment board; (b) 1% at outside City Corp Area, Paurashava or Cantonment board;	
10	Interest on saving instruments (section- 10 - 82C	Any person responsible for making such payment.	5% Provided further that no tax shall be deducted under this section where the cumulative investment at the end of the income year in the pensioners' savings certificate or wage earners development bond does not exceed five lakh taka.'	Provided further that no tax shall be deducted from interest or profit arising from Wage earners development bond, US dollar premium bond, US dollar investment bond, Euro premium bond, Euro investment bond or Pound sterling premium bond.
11	Deduction at source from payment to a beneficiary of workers' participation fund.- (section-52DD)	Any person responsible for making such payment.	5%	
12	Collection of tax from Brick manufacturers (section-52F)	Any person responsible at the of permission or renewal	a. tk. 45,000 for 1 section of brick field b. tk. 70,000 for 1.5 section of brick field c. tk. 90,000 for 2 section of brick field d. tk. 150,000 for automatic machine of brick field	"Section meaning as defined in Seasonal Brick Field VAT Rules 2004."
13	Commission of letter of credit (section 52I)	Any person responsible for opening letter of credit.	5% on commission	
14	Collection of tax from travel Agent.- (Section-52JJ)-82C	Any person responsible for paying on behalf of airlines as commission or discount or incentive bonus or any other benefits for selling tickets or caring cargo to a resident	I. 0.3% II. In addition to the amount mentioned in sub-section (1), person responsible for making such payment shall deduct an amount equal to (A/B) x C, where- "A" is the amount of incentive bonus, performance bonus or any other benefits as mentioned in subsection (2), "B" is the amount of commission or discount or any other benefits as mentioned in sub-section (1), and "C" is the amount of source tax on commission or discount or any other	Any payment on by way of commission or incentive bonus, any other benefits or allowing discounts, for selling tickets of an airline, or for carrying cargo by air as advance tax. *Explanation.- For the purpose of computation of value of tickets or charge, any payment made in respect of any embarkation fees, travel tax, flight safety insurance, security tax and airport tax shall not be included in such value or charge."]
15	Collection of tax by City Corporation or Paurashava at the time of renewal of trade license.- (Sec.52K)	Any person responsible for renewal of trade license	(a) Tk. 500 in Dhaka North & South City Corporation or Chittagong City Corporation; (b) Tk. 300 in any city corporation, other than Dhaka and Chittagong city corporation; (c) Tk. 300 in any paurashava at any district headquarter; (d)Tk. 100 in any other paurashava.]	
16	Freight forward agency commission (section-52M)	Any person responsible for making such payment.	15%	
17	Collection of tax on account of rental power.(Sec 52N)-82C	BPDB	6%	
18	Foreign technician serving in diamond cutting industries (section-52O) 82C	Employer	5%	This rate is for 3 years from the appointment of such foreign technician and appointment to be completed by 30th June 2010.
19	Services from convention hall, conference centre etc. (section-52P)	Corporation, body, authority, company, NGO, university, medical college, dental college, engineering college.	5%	No deduction shall be made by a company when such amount is paid directly to the government.
20	Any income in connection with any service provided to any foreign person (section-52Q)	Bank/financial institution	10%	

21	Deduction of tax from receipts in respect of international Phone call (section-52R) - 82C	Bank, BTRC	1.5% on payment of IGW operator. 7.5% on by IGW to the account of ICX, ANS.	No deduction from wage earners' remittance.
22	Collection of tax from manufacturer of soft drink, or mineral or bottled water (section-52S)	SPCBL or any other	4% on the value which determined for VAT	
23	Deduction of tax from any payment in excess of premium paid on life insurance policy(section-52T)	Insurance company	5% on excess amount of premium	Provided that no deduction of tax shall be made in case of death of such policy holder.
24	Deduction from payment on account of local L/C (section-52U)	Bank/ Financial institution	3% on the total proceeds exceeding 5 lakh taka	No tax deducted under this section where Local L/C and any other financing agreement in respect of purchase or procurement of rice, wheat, potato, onion, garlic, peas, chickpeas, lentils, ginger, turmeric, dried chilies, pulses, maize, coarse flour, flour, salt, edible oil, sugar, black pepper, cinnamon, cardamom, clove, date, cassia leaf computer or computer accessories, jute, cotton, yarn"and all kinds of fruits.
25	Deduction from payment by cellular mobile phone operator (section-52V)	Principal Officer of cellular mobile phone operator company	10% at the time of credit or payment whichever is earlier.	On account of any revenue sharing or any license fees or any other fees or charges to the regulatory.
26	Import (section-53)82C	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	Please see Rule 17 for product list
27	House property (section-53A, rule-17B)	The government of 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 engineering college, any college or school or hospital or clinic or diagnostic center as tenant.	5% on gross rent Explanation.- For the purpose of this section, "house rent" means any payment, by whatever name called, under any lease, tenancy or any other agreement or arrangement for the use of any building including any furniture, fittings and the land appurtenant thereto.	This does not apply if the owner of house property is given a certificate by the DCT regarding not having any assessable income during the year or having income otherwise exempted from payment of income tax.
28	Shipping business of a resident (section-53AA) 82C	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.	Tax will not deduct having a certificate is received in prescribed manner from Deputy Commissioner of Taxes concerned
29	Export of manpower (section-53B, rule-17C) 82C	The Director General, Employment & Training.	10%	
30	Export of knit-wear & woven garments, terry towel, jute goods, frozen food, vegetables, leather goods, packed food (section-53BB)82C	Bank	1% of the total export proceeds of all goods (other than Jute Goods) 0.60% of the total export proceeds of Jute goods	
31	Member of stock exchanges (section-53BBB) 82C	The Chief Executive Officer of stock exchange.	0.05% as per govt ordinance from web site	
32	Export of any goods except knit-wear & woven garments, terry towel, jute goods, frozen food, vegetables, leather goods, packed food (section-53BBBB)-82C	Bank	1% of the total export proceeds of all goods except goods mentioned in section 52BB	No deduction or deduction at a reduced rate to be made if an exporter produces certificate from NBR regarding having fully or partly exempted income
33	Goods or property sold by public sold by public auction (section 53C, rule-17D)82C	Any person making Sale	5% of sale price	In case of auction of TEA then 1% of sale price. But property does not include plot of land

34	Deduction or collection of tax at source from courie business of a non-resident (Sec.53CCC.)-82C	Any person being a company working as local agent of a non-resident courier company.	15% on the amount of service charge	"on the amount of service charge accrued from the shipment of goods, documents, parcels or any other things outside Bangladesh."
35(a)	Payment to purchase film, drama, radio-TV prograded actors-actresses (section- 53D)	Person responsible to purchase film, drama, radio-TV programme	10%	
35(b)	Payment to actors, actress, singers, directors of film, drama, advertise and any other programme (section-53D)	The person producing the film	10%	No tax deducted if total payment does not exceed tk. 10,000.
36	Deduction of tax at source from export cash subsidy. (section-53DDD) 82C	Bank	3%	Previously it was 5%.
37	Commission, discount or fee (section-53E (1) & (2)	Any person being a corporation, body including a company making such payment.	(1) 10% (2) 1.5% on payment against promotion, distribution or marketing of goods of a company	Provided that a cigarette manufacturer company shall collect tax at the time of sale of its goods to such distributor or to such other persons at the rate of (3%) three per cent of the difference between the sale price to the distributor or the other persons and the retail price fixed by such company.
38	Commission, discount or fee (section-53E (3)	Any company other than oil marketing company	(3) 5% = selling price to Distributor * 5% [Any company, other than an oil marketing company, which sells goods to (a) any distributor; or (b) any other person under a contract; at a price lower than the retail price fixed by such company, shall collect tax from such distributor or such any other person at the rate of five percent (5%) on the amount equal to B x C, where B = the selling price of the company to the distributor or the other person; C = 5%:]	(4) In this section, "payment" include a transfer, credit, or an adjustment of payment "contract" includes an agreement or an arrangement, whether written or not"
39	Commission or remuneration paid to agent of foreign buyer (section-53EE) - 82C	Bank	10%	
40(a)	Interest on saving deposits & fixed deposits (section-53F(1) -82C	Any person responsible for making such payment.	a. 10% if furnishes e-TIN or balance does not exceed tk. 100,000 at any time in a year. b. Otherwise 15% if fail to furnishes e-TIN. c. 10% where the person receiving such interest or share of profit is a public university, or an educational institution whose teachers are enlisted for Monthly Pay Order following the curriculum approved by the Government and whose governing body is also formed as per Government rules or regulations, or any professional institute established under any law and run by professional body of Chartered Accountants, Cost and Management Accountants or Chartered Secretaries.";	This shall not apply on the amount of interest of 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.
40(b)	Interest on saving deposits & fixed deposits or any term deposit by or in the name of Fund (section-53F(2) -82C	Any person responsible for making such payment.	a. 5%	

41	Real state or land development business (section- 53FF) 82C	Any person responsible for registering any document for transfer or any land or any building or apartment.[in case of building or apartment constructed not for residential purpose] But in Residential Apt, TDS 20% less if less than 70 square meter TDS 40% less if less than 60 square meter	a(i).Tk. 1,600/- per square meter for building or apt. in GMT, B, B, M C/A, D C/A.[6,500/- not for residential purpose] a(ii) Tk. 1,500/- per square meter for building or apt. in DRA,DOHS, M, L, UMT, BRA, DCA, KB C/A, and PRA, KRA, A, N.[5,000/- not for residential purpose] a(iii) A.Tk. 1,000/- per square meter, if the areas within DSCC, DNCC, CCC [3,500/- not for resi purpose] B. Tk. 700/- per square meter, if the areas within other city corp [2,500/- not for resi purpose] C. Tk. 300/- per square meter, if in other ares for building or apt. other than above area. [1,200/- not for resi purpose]	[(b) in case of land to which the document relates and on which stamp duty is chargeable under the Stamp Act, 1899 (Act No. II of 1899) at the rate of- (i) 5% (five percent) for Dhaka, Gazipur, Narayanganj, Munshiganj, Manikganj, Narsingdi and Chittagong districts; (ii) 3% (three percent) for any other district.]
42	Deduction at source from insurance commission.- (Sec- 53G)-82C	Insurance company	5%	
43	Deduction at source from fees, etc. of surveyors of general insurance company.- (Sec-53GG)-82C	Insurance company	15%	
44	Transfer of property (section- 53H) 82C	Any person responsible for registering any document of a person.(Registering Office)	Provided that the rate of tax shall not exceed taka 10,80,000 per katha (1.65 decimal) for land, taka 600 per square meter for any structure, building, flat, apartment or floor space on the land, if any, or 4% of the deed value, whichever is higher.	(2) Nothing in this section shall apply to a document relating to: (a) sale by a bank or any financial institution as a mortgagee empowered to sell; (b) mortgage of any property to any bank or any financial institution against any loan;
45	Collection of tax from lease of property for at least 10 years (section 53HH)	Registering Officer	4%	Any lease of immovable property for not less than 10 years for any authority means RAJUK, CDA, RDA, KDA, or National Housing Authority.
46	Interest on deposit of post office & saving bank account (section-53I)	Any person responsible for making such payment.	10%	This shall not apply if the total amount of interest is paid to such payee or class of payees as specified by the Board.
47	Rental value of vacant land	The Government or any authority, corporation or body including it's units, the activities or any NGO, any university or medical college, dental college, engineering college responsible for making such payment.	5% of the rent	
48	Advertisement bill of newspaper or magazine or private television channel, private radio station, or any web site or any person on of advertisement etc (section-53K)	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.	4%	
49	Collection of tax from transfer of shares or mutual fund units by the sponsor shareholders of a company listed on stock exchange (section-53M) 82C	Securities & Exchange Commission	5%	
50	Collection of tax from transfer of share of shareholder of stock exchange (53N)- 82C	Principal Officer	15% on any gains from such transfer	

51	Deduction of tax from any sum paid by real estate developer to land owner.- [U/S 53P]	Any person engaged in real estate or land development business	the rate of fifteen per cent (15%) on the sum so paid at the time of such payment.	Any sum to the land owner on account of signing money, subsistence money, house rent or in any other form called by whatever name for the purpose of development of the land of such owner in accordance with any power of attorney or any agreement or any written contract,																																																																																					
52	Deduction of tax from Dividends (section- 54)	The principal officer of a company	Resident/non-Resident Bangladeshi company-20%. Resident/non-Resident Bangladeshi person other than company 10% having e-TIN or 15% no e-TIN.																																																																																						
53	Income from lottery (section-55)82C	Any person responsible for making such payment	20%																																																																																						
54	Income of non- residents (section- 56) sub section -1	Any person responsible for making such payment		<table border="1"> <thead> <tr> <th>SL. No</th> <th>Description of services or payments</th> <th>Rate of deduction of tax</th> </tr> </thead> <tbody> <tr><td>1</td><td>Advisory or consultancy service</td><td>20%</td></tr> <tr><td>2</td><td>Pre-shipment inspection service</td><td>20%</td></tr> <tr><td>3</td><td>Professional service, technical services, technical know-how or technical assistance</td><td>20%</td></tr> <tr><td>4</td><td>Architecture, interior design or landscape design, fashion design or process design</td><td>20%</td></tr> <tr><td>5</td><td>Certification, rating etc.</td><td>20%</td></tr> <tr><td>6</td><td>Charge or rent for satellite, airtime or frequency, rent for channel broadcast</td><td>20%</td></tr> <tr><td>7</td><td>Legal service</td><td>20%</td></tr> <tr><td>8</td><td>Management service including event management</td><td>20%</td></tr> <tr><td>9</td><td>Commission</td><td>20%</td></tr> <tr><td>10</td><td>Royalty, license fee or payments related to intangibles</td><td>20%</td></tr> <tr><td>11</td><td>Interest</td><td>20%</td></tr> <tr><td>12</td><td>Advertisement broadcasting</td><td>20%</td></tr> <tr><td>13</td><td>Advertisement making or Digital marketing</td><td>15%</td></tr> <tr><td>14</td><td>Air transport or water transport</td><td>7.5%</td></tr> <tr><td>15</td><td>Contractor or sub-contractor of manufacturing, process or conversion, civil work, construction, engineering or works of similar nature</td><td>7.5%</td></tr> <tr><td>16</td><td>Supplier</td><td>7.5%</td></tr> <tr><td>17</td><td>Capital gain</td><td>15%</td></tr> <tr><td>18</td><td>Insurance premium</td><td>10%</td></tr> <tr><td>19</td><td>Rental of machinery, equipment etc.</td><td>15%</td></tr> <tr><td>20</td><td>Dividend- (a) company-- (b) any other person, not being a company-</td><td>20% 30%</td></tr> <tr><td>21</td><td>Artist, singer or player</td><td>30%</td></tr> <tr><td>22</td><td>Salary or remuneration</td><td>30%</td></tr> <tr><td>23</td><td>Exploration or drilling in petroleum operations</td><td>5.25%</td></tr> <tr><td>24</td><td>Survey for oil or gas exploration</td><td>5.25%</td></tr> <tr><td>25</td><td>Any service for making connectivity between oil or gas field and its export point</td><td>5.25%</td></tr> <tr><td>26</td><td>Any payments against any services not mentioned above</td><td>20%</td></tr> <tr><td>27</td><td>Any other payments</td><td>30%</td></tr> </tbody> </table>	SL. No	Description of services or payments	Rate of deduction of tax	1	Advisory or consultancy service	20%	2	Pre-shipment inspection service	20%	3	Professional service, technical services, technical know-how or technical assistance	20%	4	Architecture, interior design or landscape design, fashion design or process design	20%	5	Certification, rating etc.	20%	6	Charge or rent for satellite, airtime or frequency, rent for channel broadcast	20%	7	Legal service	20%	8	Management service including event management	20%	9	Commission	20%	10	Royalty, license fee or payments related to intangibles	20%	11	Interest	20%	12	Advertisement broadcasting	20%	13	Advertisement making or Digital marketing	15%	14	Air transport or water transport	7.5%	15	Contractor or sub-contractor of manufacturing, process or conversion, civil work, construction, engineering or works of similar nature	7.5%	16	Supplier	7.5%	17	Capital gain	15%	18	Insurance premium	10%	19	Rental of machinery, equipment etc.	15%	20	Dividend- (a) company-- (b) any other person, not being a company-	20% 30%	21	Artist, singer or player	30%	22	Salary or remuneration	30%	23	Exploration or drilling in petroleum operations	5.25%	24	Survey for oil or gas exploration	5.25%	25	Any service for making connectivity between oil or gas field and its export point	5.25%	26	Any payments against any services not mentioned above	20%	27	Any other payments	30%	
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21	Artist, singer or player	30%																																																																																							
22	Salary or remuneration	30%																																																																																							
23	Exploration or drilling in petroleum operations	5.25%																																																																																							
24	Survey for oil or gas exploration	5.25%																																																																																							
25	Any service for making connectivity between oil or gas field and its export point	5.25%																																																																																							
26	Any payments against any services not mentioned above	20%																																																																																							
27	Any other payments	30%																																																																																							

			ক্রমিক নং	গাড়ীর ধরণ ও ইঞ্জিন ক্যাপাসিটি	অগ্রিম কর (টাকা)
			(১)	১৫০০ সিসি পর্যন্ত প্রতিটি মোটরকার বা জীপ এর জন্য	১৫,০০০/-
			(২)	২০০০ সিসি পর্যন্ত প্রতিটি মোটরকার বা জীপ এর জন্য	৩০,০০০/-
			(৩)	২৫০০ সিসি পর্যন্ত প্রতিটি মোটরকার বা জীপ এর জন্য	৫০,০০০/-
			(৪)	৩০০০ সিসি পর্যন্ত প্রতিটি মোটরকার বা জীপ এর জন্য	৭৫,০০০/-
			(৫)	৩৫০০ সিসি পর্যন্ত প্রতিটি মোটরকার বা জীপ এর জন্য	১০০,০০০/-
			(৬)	৩৫০০ সিসি উপর প্রতিটি মোটরকার বা জীপ এর জন্য	১২৫,০০০/-
			(৭)	মাইক্রোবাস প্রতিটির জন্য	২০,০০০/-
			তবে, কোন ব্যক্তির একক বা যৌথ মালিকানায় একের অধিক মোটর কার (জীপ বা মাইক্রোবাসসহ) থাকলে পরবর্তী প্রতিটির ক্ষেত্রে উপর্যুক্ত হার অপেক্ষা ৫০% বেশি হারে অগ্রিম কর প্রদেয় হবে।		
55	Advance tax for private motor car (sec 68B)	BRTA			
56	Motor Vehicle presumptive tax, SRO 160/2014	BRTA		Rate specified in SRO 160/2014	
57	Cargo/Launch presumptive tax SRO: 162/2014	Authority who issue Certificate for Reg or renewal for Water Boat, cargo, Coaster, Dumpbage		Rate specified in SRO 162/2014	

Time limit for the credit to the Government Exchequer in case of deduction or collection made:

(a) in any month from July to May of a year within two weeks from the end of the month in which the deduction or collection was made

(b) in any day from the first to the twentieth day of June of a year within seven days from the date in which the deduction or collection

(c) in any other dates of the month of June of a year the next following day in which the deduction or collection was made:

Provided that where the deduction or collection was made in the last two working days of the month of June of a year, the payment shall be made to the credit of the Government on the same day on which the deduction or collection was made.”;

Updated VDS rate in accordance with Finance Act 2017
A comparative picture of the newly introduced VDS Rate and previous rate; U/S 6 [Ka Ka] VAT Act 1991 and VAT Rule 18 [Ka,Kha,Umo]:

Sl No.	Service Code	Description	VAT Rate				
			FA-2017 New	FA-2016	FA-2015	FA-2014	FA- 2013
1	S002.00	Decorators and caterers	15%	15%	15%	15%	15%
2	S003.10	Motor vehicles garage and workshop	10%	10%	7.50%	7.50%	4.50%
3	S003.20	Dockyard	10%	10%	7.50%	7.50%	4.50%
4	S004.00	Construction contractor	6%	6%	5.50%	5.50%	5.50%
5	S004.00	Advertisement agency (Except Death news)	15%				
6	S008.10	Printing press (Except books,Megazine, Educational goods print)	15%	15%	15%	15%	15%
7	S009.00	Auctioneers	15%	15%	15%	15%	15%
8	S010.10	Land Development Organization	3%	3%	3%	3%	1.50%
9	S010.20	Building Construction Organization: Total receipt from sale or receipt of:				3%	1.50%
		1-1,1100 sq. feet	1.50%	1.50%	1.50%		
		1,101-1600 sq. feet	2.50%	2.50%	2.50%		
		Over 1,600 sq. feet	4.50%	4.50%	4.50%		
10	S014.00	Indenting organization	15%	15%	15%	15%	15%
11	S020.00	Survey firm	15%	15%	15%	15%	15%
12	S021.00	Plant and Capital Equipment rent Provider	15%	15%	15%	15%	15%
13	S024.00	Furniture Sales at manufacturing level	6%	6%	6%	6%	4%
		Furniture Sales at showroom level	4%	4%	4%	4%	4%
14	S028.00	Courier and Express Mail Service	15%	15%	15%	15%	
15	S031.00	Repairing or servicing of Taxable goods in exchange of goods	15%	15%	15%	15%	15%
16	S032.00	Consultancy and supervisory firm	15%	15%	15%	15%	15%
17	S033.00	Lessor (Izaradar)	15%	15%	15%	15%	15%
18	S034.00	Audit and accounting firm	15%	15%	15%	15%	15%
19	S037.00	Procurement provider	5%	5%	5%	4%	4%
20	S040.00	Security Services	15%	15%	15%	15%	15%
21	S045.00	Legal Advisors	15%	15%	15%	15%	15%
22	S048.00	Transport contractor:					
		Carrying general product	10%	10%	7.50%	7.50%	4.50%
		Carrying petroleum product	0%	4.50%	2.25%	2.25%	2.25%
23	S049.00	Rent-A-Vehicle (except taxi c	15%	15%	15%	15%	15%
24	S050.10	Architect, Interior Designers	15%	15%	15%	225%	15%
25	S050.20	Graphic Designer	15%	15%	15%	15%	15%
26	S051.00	Engineering firms	15%	15%	15%	15%	15%
27	S052.00	Sound and Lighting instrument rentor	15%	15%	15%	15%	15%
28	S053.00	Participants in board meetings	15%	15%	15%	15%	15%
29	S054.00	Advertisement Broadcasting agency through Satellite channel	15%	15%	15%	15%	15%
30	S058.00	Rentor of chartered planes or helicopters	15%	15%	15%	15%	15%
31	S060.00	Purchaser of auctioned goods	4%	4%	4%	4%	4%
32	S065.00	Clearing and maintaining agencies of Building, Floor and Premises	15%	15%	15%	15%	15%
33	S066.00	Lottery Ticket Seller	15%	15%	15%	15%	15%
34	S071.00	Program organizer	15%	15%	15%	15%	15%

35	S072.00	Human resource supplier or management organization	15%	15%	15%	15%	15%
36	S099.10	Information Technology Enabled Services	4.50%	4.50%	4.50%	4.50%	4.50%
37	S099.20	Other Miscellaneous services	15%	15%	15%	15%	15%
38	S099.30	Sponsorship services	15%	7.50%	7.50%	7.50%	7.50%
39	S099.60	Credit rating agency	15%	15%	nil	nil	nil
40	S001.20	Restaurant:-					
		Air conditioned	15%	15%	15%	15%	15%
		Non Air conditioned	7.50%	7.50%	6%	6%	6%
41	S019.00	Photo Studio	4.50%	4.50%	5%	5%	5%
42	S022.00	Mistanno Bhandar	15%	15%	15%	15%	15%
43	S026.00	Goldsmith	5%	5%	5%	3%	Nil
44	S036.10	AC Bus service	10%	10%	10%	10%	10%
45	S036.20	AC Launch service	10%	10%	10%	10%	10%
46	S036.30	AC Railway service	10%	10%	10%	10%	10%
47	S057.00	Electricity distributor	5%	5%	5%	5%	5%
48	S067.00	Immigration Advisor	4.50%	4.50%	4.50%	4.50%	4.50%
49	S069.00	English Medium School	7.50%	7.50%	4.50%	4.50%	4.50%
50	S070.10	Private University	Nil	Nil	Nil	Nil	Nil
51	S070.20	Private medical and engin	Nil	Nil	Nil	Nil	Nil
52	S074.00	Place and establishment rantee except ITES premises, Rental space upto 150Sft, Manufacturing plant space (As per SRO-09/Ain/2011/583/Mushok dated 10.01.2011)	15%	15%	9%	9%	9%
53	S078.00	Seller of readymade garments of own brand	4%	4%	5%	5%	5%
54	S099.40	Meditation services	7.50%	7.50%	7.50%	7.50%	7.50%
55	VAT rule 18(umo)	License issued or renewed by Govt/ Semi Govt/ Autonomous body/ local Authority on account of revenue sharing/ royalty/ commission/ charge/ fee or all receive amount	15%	15%			
56	VAT rule 18Ko(3)	At the time of connection of water/ Electricity/ Gas/ Telephone line and payment against service received from abroad and issuance of diventure by bank/payment authority.	15%	15%			

Notes:

1. The VAT deduction at source rate (SI # 1-39) has been cited vide GO No. 14/Mushak/2017, Dt: 01.07. 2017 & SRO 224/Ain/2017/774-Mushak and previous GO No. dated 05 June 2014 [SI : 1-36] and SRO # 169-Ain/2013/673- Mushak dated 06 June 2013 and others.06/Mushak/2016, Dt: 02.06.2016, and SRO 180/Ain/2016/756-Mushak & Others i.e. GO # 03/ Mushak/ 2014
2. If goods supply with with payment of 15% VAT through Mushak-11, turnover tax, small and cottage industry also Land seller, Stock & Security Broker, Meditation, and Goods Sales through Online then VDS is not require to apply.
3. In case of any default,an additional amount at the rate of 2% per month of such tax deduction will be pay able by organization.
4. The CEO & person responsible for such deduction or deposits shall personally liable formaximum tk. 25,000 as penalty.