গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
অর্থ মন্ত্রণালয়
অভ্যন্তরীণ সম্পদ বিভাগ
জাতীয় রাজস্ব বোর্ড

(আয়কর)

প্রজ্ঞাপন

তারিখ: ০৯ জ্যৈষ্ঠ, ১৪৩০ বঙ্গাব্দ/ ২৩ মে, ২০২৩ খ্রিষ্টাব্দ

এস.আর.ও. নং-১৬৭ আইন/আয়কর/২০২৩।- জাতীয় রাজস্ব বোর্ড, Income-tax Ordinance,1984 (Ordinance No. XXXVI of 1984), অতঃপর উক্ত Ordinance বলিয়া উল্লিখিত, এর section 185 এ প্রদত্ত ক্ষমতাবলে, Income Tax Rules, 1984 এর নিম্নরূপ অধিকতর সংশোধনের প্রস্তাব করিয়া উহা প্রাক্-প্রকাশ করিল, যথা:-

উপরি-উক্ত Rules এর-

(ক) rule 16 এর-

(অ) sub-rule (1) এর clause (a)-তে উল্লিখিত Table-1 এর পর নিম্নরূপ proviso সন্নিবেশিত হইবে, যথা:-

"Provided that the rate of deduction for supply of tobacco leaves in any form and tobacco products including cigarettes, bidi, zarda, gul shall be 10% (ten percent).";

(আ) sub-rule (1) এর clause (b)-তে উল্লিখিত Table-2 এর Sl. No. 5 এবং উহার বিপরীতে কলাম (2) ও (3)-তে উল্লিখিত এন্ট্রিসমূহের পর নিম্নরূপ Sl. No. 5A এবং এন্ট্রিসমূহ সন্নিবেশিত হইবে, যথা:-

"

5A.	In case of supply of Extra High Voltage Power Cable 33KV to 500KV by local manufacturers having own Vertical Continuous Vulcanization line	3%

";

(খ) rule 17A এর sub-rule (1) এর-

(অ) clause (c)-তে উল্লিখিত Table-2 এর Sl. No. 5 এবং উহার বিপরীতে কলাম (2), (3) ও (4) এ উল্লিখিত এন্ট্রিসমূহের পর নিম্নরূপ Sl. No. 5A এবং এন্ট্রিসমূহ সন্নিবেশিত হইবে, যথা:-

"

5A.	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

";

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(আ) clause (e)-তে উল্লিখিত Table-4 এর Sl. No. 143.1 এবং উহার বিপরীতে কলাম (2), (3) ও (4) এ উল্লিখিত এন্ট্রিসমূহের পরিবর্তে নিম্নরূপ Sl. No. 143A ও 143B এবং এন্ট্রিসমূহ প্রতিস্থাপিত হইবে, যথা:-

"

143A	71.08	7108.12.10	Gold dores imported by Industrial IRC holder VAT compliant gold refinery
143B	71.08	7108.12.90	Other

";

(ই) clause (g)-তে উল্লিখিত Table-6 এর Sl. No. 4 এবং উহার বিপরীতে কলাম (2), (3) ও (4) এ উল্লিখিত এন্ট্রিসমূহে বিলুপ্ত হইবে;

(গ) rule 17II এর পরিবর্তে নিম্নরূপ rule 17II প্রতিস্থাপিত হইবে, যথা:-

"**17II. Collection of tax on transfer of property.**— For the purposes of collection of the income tax under section 53H of the Ordinance, any registering officer responsible for registering any document of a person, under the clauses (b), (c) or (e) of sub-section (1) of section 17 of the Registration Act, 1908 (Act No. XVI of 1908), shall collect from the person whose right, title or interest is sought to be transferred, assigned, limited or extinguished thereby, and tax shall be collected at the following rate-

(a) Rate of tax for land or land & building located in the following commercial areas:

Sl. No.	Name of the commercial area or areas	Proposed Rate of tax per katha (1.65 decimal)
1.	Gulshan, Banani, Motijheel, Dilkhusha, North South Road, Motijheel Expansion areas and Mohakhali of Dhaka	8% of the deed value or taka 20,00,000/- whichever is higher
2.	Karwan Bazar of Dhaka	8% of the deed value or taka 12,00,000/- whichever is higher
3.	Agrabad and CDA Avenue of Chittagong	8% of the deed value or taka 8,00,000/- whichever is higher
4.	Narayanganj, Banga Bandhu Avenue, Badda, Sayedabad, Postogola and Gandaria of Dhaka	8% of the deed value or taka 8,00,000/- whichever is higher
5.	Uttara, Sonargaon, Janapath, Shahbag, Panthapath, Banglamotor, Kakrail of Dhaka	8% of the deed value or taka 12,00,000/- whichever is higher
6.	Nababpur and Fulbaria of	8% of the deed value or taka 6,00,000/- whichever

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Sl. No.	Name of the commercial area or areas	Proposed Rate of tax per katha (1.65 decimal)
	Dhaka,	is higher:

Provided that where any structure, building, flat, apartment or floor space is situated on the land, an additional tax shall be paid at the rate of taka 800 (eight hundred) per square meter or 8% (eight percent) of the deed value of such structure, building, flat, apartment or floor space, whichever is higher;

(b) Rate of tax for land or land & building located in the following areas:

Sl. No.	Name of the area or areas	Rate of tax per katha (1.65 decimal)
1.	Uttara (Sector 1-9), Khilgaon rehabilitation area (beside 100 feet road), Azimpur, Rajarbagh rehabilitation area (beside bishwa road) of Dhaka, Agrabad, Halishohar, Panchlaish, Nasirabad, Mehedibag of Chittagong	8% of the deed value or taka 3,00,000/- whichever is higher
2.	Gulshan, Banani, Dhanmondi, Baridhara DOHS, Banani DOHS, Mohakhali DOHS, Basundhara (Block: A-I), Niketon and Baridhara of Dhaka	8% of the deed value or taka 10,00,000/- whichever is higher
3.	Rajuk Purbachal Residential Model Town, Basundhara (Block: K-P), Jhilmil Residential Area	8% of the deed value or taka 3,00,000/- whichever is higher:
4.	Kakrail, Segunbagicha, Bijoynagar, Eskaton, Green Road, Elephant Road, Fakirapool, Arambagh, Maghbazar (within one hundred feet of main road), Tejgaon Industrial Area, Sher-e-Banglanagar Administrative Area, Agargaon Administrative Area, Lalmatia, Cantonment of Dhaka and Khulshi of Chittagong	8% of the deed value or taka 5,00,000/- ever is higher
5.	Kakrail, Segunbagicha, Bijoynagar, Eskaton,	8% of the deed value or taka 2,50,000/- whichever

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Sl. No.	Name of the area or areas	Rate of tax per katha (1.65 decimal)
	Green Road, Elephant Road area (outside one hundred feet of main road) of Dhaka	is higher
6.	Green Road (from Road 3 to 8 of Dhanmondi Residential Area of Dhaka)	8% of the deed value or taka 5,00,000/- whichever is higher.
7.	Uttara (Sector 10 to 14), Nikunja (South), Nikunja (North), Badda Rehabilitation Area, Ganderia Rehabilitation Area, Syampur Rehabilitation Area, IG Bagan Rehabilitation Area, Tongi Industrial Area of Dhaka	8% of the deed value or taka 1,20,000/- whichever is higher
8.	Syampur Industrial Area, Postagola Industrial Area and Jurain Industrial Area of Dhaka	8% of the deed value or taka 1,00,000/- whichever is higher
9.	Khilgaon Rehabilitation Area (beside less than 100 feet road), Rajarbagh Rehabilitation Area (beside 40 feet and other internal road) of Dhaka	8% of the deed value or taka 1,50,000/- whichever is higher
10.	Goran (beside 40 feet road) and Hajaribagh Tannery Area of Dhaka	8% of the deed value or taka 60,000/- whichever is higher:

Provided that where any structure, building, flat, apartment or floor space is situated on the land, an additional tax shall be paid at the rate of taka 800 (eight hundred) per square meter or 8% (eight percent) of the deed value of such structure, building, flat, apartment or floor space, whichever is higher;

(c) Rate of tax for land or land & building located in the following areas:

Sl No.	Name of the area or areas	Proposed Rate of tax (1.65 decimal)
1.	Within the jurisdiction of Rajdhani Unnayan Kartripakya (RAJUK) and Chittagong Development Authority (CDA) except areas	8% of deed value

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Sl No.	Name of the area or areas	Proposed Rate of tax (1.65 decimal)
	specified in clauses (a) and (b)	
2.	Within the jurisdiction of Gazipur, Narayanganj, Munshiganj, Manikganj, Narsingdi, Dhaka and Chittagong districts [excluding Rajdhani Unnayan Kartripakya (RAJUK) and Chittagong Development Authority (CDA)], and within any City Corporation (excluding Dhaka South City Corporation and Dhaka North City Corporation) and Cantonment Board	6% of deed value
3.	Areas within the jurisdiction of a Pauroshova of any district headquarter	6% of deed value
4.	Areas of any other Pauroshova	4% of deed value
5.	Any other area not specified in clauses (a), (b) and (c)	2% of deed value.

";

(ঘ) rule 18 এর sub-rule (7) বিলুপ্ত হইবে;

(ঙ) rules 19, 20 এবং 21 বিলুপ্ত হইবে;

(চ) rule 24A এর পরিবর্তে নিম্নরূপ rule 24A প্রতিস্থাপিত হইবে, যথা:-

" 24A. **Return of withholding tax**.- The turn of withholding tax required to be filed under section 75A of the Ordinance shall be in the following form and verified in the manner indicated therein:

National Board of Revenue www.nbr.gov.bd

RETURN OF WITHHOLDING TAXES
under section 75A of the Income-tax Ordinance, 1984 (XXXVI of 1984)

The following schedules shall be integral part of the return-
Schedule 24AA, if tax withheld under section 52AA
Schedule 24AB, if tax withheld under section 56
Schedule 24AC, if tax withheld from salaries under section 50
Schedule 24AD, if tax withheld from payment of interest under section 53F
Schedule 24AE, if tax withheld from payment of dividends under section 54

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PART I
Basic Information

01	Return for the Financial Year **2 0** ☐☐ - ☐☐		02	For the month of ____
03	Name of the Person			
04	Type of the person (tick one)			
	04A	A company ☐	04B	An Association of Person ☐
	04C	A firm ☐	04D	Other ☐
05	TIN		06	TCAN
07	Circle		08	Zone
09	Address		10	Phone(s)
11	Fax		12	E-mail
13	Main business (sector)			
14	If you are a liaison or a branch office:			
	14A	Name of the parent company		
	14B	Tax residence of the parent company		

PART II
Particulars of tax withheld

15	Sources and amount of tax withheld					
	Sl	Sources	Section	No. of persons from which tax withheld	Amount of tax withheld in the month ___ of	Amount of tax withheld upto the month of...
	A.	Salaries (Please visit the attached Schedule 24AC)	50			
	B.	Execution of a contract	52(1)(a)			
	C.	Supply of goods	52(1)(b)			

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	D.	Manufacture, process or conversion	52(1)(c)			
	E.	Printing, packaging or binding	52(1)(d)			
	F.	Deduction from payment of royalties etc.	52A			
	G.	Deduction from the payment of services (Please visit the attached Schedule 24AA)	52AA			
	H.	L/C commission	52I			
	I.	Freight forward agency commission	52M			
	J.	Payment to resident person against services provided to foreign person	52Q			
	K.	Deduction of tax from the service of international gateway service in respect of phone call	52R			
	L.	Deduction from payment on account of local letter of credit	52U			
	M.	House/office rent	53A			
	N.	Collection of tax from export of any good except certain items	53BBBB			
	O.	Payment to actor/actress	53D			
	P.	Payment as commission or discount for distribution of goods	53E			
	Q.	Interest payment (Please visit the attached Schedule 24AD)	53F			
	R.	Insurance commission	53G			
	S.	Rental value of vacant land, plant or machinery	53J			
	T.	Advertising bill of newspaper or magazine	53K			
	U.	Deduction of tax from any sum paid by real estate developer to land owner	53P			

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	V.	Collection of Tax from motor vehicles plying commercially	53R			
	W.	Dividends (Please visit the attached Schedule 24AE)	54			
	X.	Deduction from payment to non-residents (attach Schedule 24AB)	56			
	Y.	Sources not mentioned above)				

PART III
Particulars of payment of tax withheld

(attach proof of payments)

16	Payment of the tax withheld to the credit of the government		
	16A	Total amount withheld	৳
	16B	Total amount paid to the credit of the Government	৳
	16C	Excess or deficit of payment (if any) 16A-16B	৳

17	Details of payment of the tax withheld to the credit of the government (add lines if necessary)				
	Sl	A Challan No.	Date	Bank	Amount ৳
	(1)				
	(2)				
	(3)				
	(4)				
	(5)				
	(6)				
	(7)				
	(8)				
	(9)				
	(10)				
	(11)				

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	(12)				
	17A	Total payment to the credit of the government			

PART IV
Enclosures and Verification

18.	Other statements, documents, etc. attached (list all)

19.	**Verification** I solemnly declare that- (a) to the best of my knowledge and belief the information given in this return and statements and documents annexed or attached herewith are correct and complete; (b) I am signing this return in my capacity as - and I am competent to sign this return and verify it.	
	Name	Signature
	Designation	
	Date of Signature (DD-MM-YYYY) ☐☐ ☐☐ 2 0 ☐☐	Place of Signature

<u>For official use only</u>

Return Submission Information

Date of Submission (DD-MM-YYYY) ☐☐ ☐☐ 2 0 ☐☐	Tax Office Entry Number ☐☐☐☐☐☐

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Schedule 24AA

Particulars of tax withheld

under section 52AA of the Income-tax Ordinance, 1984 (XXXVI of 1984)

TIN	TCAN
Return for the Financial Year **2 0** ☐☐ - ☐☐	Name of the month

Sl	Sources	No. of persons from which tax withheld	Amount of tax withhold ৳
1	Advisory or consultancy service		
2	Professional service , technical services fee, or technical assistance fee		
3	Catering service		
4	Cleaning service		
5	Collection and recovery agency		
6	Management of events, training, workshops etc.		
7	Private security service		
8	Supply of manpower		
9	Indenting commission		
10	Meeting fees, training fees or honorarium		
11	Mobile network operator, technical support service provider or service delivery agents engaged in mobile banking operations		
12	Credit rating agency		
13	Motor garage or workshop		
14	Private container port or dockyard service		
15	Shipping agency commission		
16	Stevedoring/berth operation commission		
17	Transport service, car rental		

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18	Any other services not mentioned above		
Total			

Name	Signature & Date

Schedule 24AB

Particulars of tax withheld

under section 56 of the Income-tax Ordinance, 1984 (XXXVI of 1984)

TIN	TCAN
Return for the Financial Year **2 0** -	Name of the month

Sl	Sources	No. of persons from which tax withheld	Amount of tax withhold ৳
1	Advisory or consultancy service		
2	Pre-shipment inspection service		
3	Professional service, technical services, technical know-how or technical assistance		
4	Architecture, interior design or landscape design, fashion design or process design		
5	Certification, rating etc.		
6	Charge or rent for satellite, airtime or frequency, rent for channel broadcast		
7	Legal service		
8	Management service including event management		

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9	Commission		
10	Royalty, license fee or payments related to intangibles		
11	Interest		
12	Advertisement broadcasting		
13	Advertisement making		
14	Air transport or water transport		
15	Contact or sub-contract		
16	Supply		
17	Capital gain		
18	Insurance premium		
19	Rental of machinery, equipment etc.		
20	Dividend		
21	Artist, singer or player		
22	Salary or remuneration		
23	Exploration or drilling in petroleum operations		
24	Survey for oil or gas exploration		
25	Any service for making connectivity between oil or gas field and its export point		
26	Any payments against any services not mentioned above		
27	Any other payments		
Total			

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Name	Signature & Date

Schedule 24AC

Statement of Tax Deducted from Salaries

Particulars of the employee from whom tax is deducted			
Sl	Name	Designation	TIN
1	**2**	3	4

Salary Details					
Basic Pay	Bonus, Arrear, Advance, Leave, Overtime	House Rent Allowance	Conveyance Allowance	Medical Allowance	Other Allowance
5	6	7	8	9	10

Value of Non-cash Benefits: Accommodation	Value of Non-cash Benefits: Conveyance	Value of Non-cash Benefits: Others	Employer's Contribution to RPF/GF/PF	Others (Non-perquisite)	Total
11	12	13	14	15	16

Amount of Tax deducted	Payment of deducted tax to the credit of the Government				Remarks
	Challan No.	Challan Date	Bank Name	Amount	
17	18	19	20	21	22

Signature and Seal

Name:

Designation:

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Date:

Schedule 24AD

Statement of deduction from payment of interest

(Not being interest on securities)

Name of the payer

Sl. No.	Name of payee	Address of payee	Whether the payee is Resident/Non-resident	Date of payment	Amount of interest or aggregate interest	Amount of tax. If any, deducted	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Signature……

Date……Designation…….

Schedule 24AE

Statement of deduction from payment of dividends

Resident Shareholder/Non-resident Shareholders

Sl. No.	Name of Shareholder	Address of Shareholder	Date of declaration of dividends	Nature of dividend Interim/Final
(1)	(2)	(3)	(4)	(5)

Number and description of shares held by the shareholder	Amount of dividend paid or distributed	Amount of tax, if any, deducted from such dividend	Remarks
(6)	(7)	(8)	(9)

Signature……

Date……Designation…….

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NOTE: Separate form should be used for resident and non-resident shareholders.

National Board of Revenue
www.nbr.gov.bd

Withholding

ACKNOWLEDGEMENT RECEIPT OF

RETURN OF WITHHOLDING TAX

(Please submit it in separate page)

Return for the Financial Year **2 0** ☐☐ - ☐☐	Return for the month of---------
Name of the Person	
TIN	TCAN
Circle	Zone
Date of Submission (DD– MM –YYYY) ☐☐ ☐☐ 2 0 ☐☐	Tax Office Entry Number ☐☐☐☐☐
Signature and seal of the official receiving the return	
Date of Signature	Contact Number of Tax Office

";

(ছ) rules 33, 33A, 33B, 33C, 33D, 33E, 33F, 33G, 33H, 33I এবং 33J বিলুপ্ত হইবে;

(জ) rule 64C-তে উল্লিখিত "Tax Collection Account Number:" ও উহার ছকটি বিলুপ্ত হইবে।

২। এই প্রজ্ঞাপন ১ জুলাই, ২০২৩ খ্রিস্টাব্দ তারিখে কার্যকর হইবে।

৩। উপরি-উক্ত সংশোধনী প্রস্তাব সম্পর্কে কাহারও কোনো আপত্তি বা পরামর্শ থাকিলে সংশ্লিষ্ট ব্যক্তিকে উহা, আগামী ২৫ জুন, ২০২৩ খ্রিস্টাব্দ তারিখের মধ্যে, নিম্নস্বাক্ষরকারীর নিকট প্রেরণের জন্য অনুরোধ করা হইল।

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৪। দফা ৩ এ বর্ণিত সময়ের মধ্যে প্রস্তাব সম্পর্কে কাহারও নিকট হইতে কোনো আপত্তি বা পরামর্শ পাওয়া গেলে জাতীয় রাজস্ব বোর্ড উহা বিবেচনাক্রমে প্রস্তাবিত সংশোধনী চূড়ান্ত করিবে এবং উক্ত সময়ের মধ্যে কোনো আপত্তি বা পরামর্শ পাওয়া না গেলে উক্ত Ordinance এর section 185 এর sub-section (4) এর proviso অনুযায়ী এইরূপে প্রাক-প্রকাশিত খসড়া প্রজ্ঞাপনটি চূড়ান্ত প্রকাশ বলিয়া গণ্য হইবে।

জাতীয় রাজস্ব বোর্ডের আদেশক্রমে,

ড. সামস উদ্দিন আহমেদ
সদস্য (কর নীতি)

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