

**TDS and VDS Rate**  
**Financial Year 2025-2026**

## TDS Rate for the Financial Year 2025-2026

SL	Particular	Section	RATE
1	Salary	86	Average Rate
2	Deduction from payment of remuneration to members of parliament.	87	Average Rate
3	WPPF (Worker's Profit Participants Fund)	88	10%
4	Procurement provider, service provider etc.	89	Annexure-1
5	TDS on Service	90	Annexure-2
6	Payment for Intangible assets	91	10% on base value
7	Advertisement	92	5%
8	At the time of making payment to Actor, Actress & Producer	93	10%
9	Commission, Discount and Fee	94	10%
10	Travel Agent	95	0.30%
11	LC Commission	96	5%
12	Local LC Commission	97	Annexure-3
13	Payment of fees by tower sharing companies to regulatory companies	98	20%
14	Excess Payment of life Insurance Premium	99	5%
15	Insurance Commission	100	5%
16	Fee from General Insurance Company Surveyor	101	15%
17	Interest on Savings Deposit& Fixed Deposit	102	Trust, Association of person and company-20% In other Cases, @10%
18	Deduction from resident's Interest income	104	10%
19	Interest on Saving Certificate	105	10%
20	Discount or interest or profit on securities of government or any person, responsible for issuing securities approved by BSEC	106	10%
21	Discount on the real value of Bangladesh bank bill	107	Maximum

SL	Particular	Section	RATE
22	International Call	108	<ul style="list-style-type: none"> <li>➤ 1.5% of total revenue received by IGW services operator.</li> <li>➤ 7.5% of revenue paid or credited to ICX, ANS, BTRC and others</li> <li>➤ 7.5% on the whole amount so paid or credited at the time of payment or credit</li> </ul>
23	House Rent	109	10%
24	Conference Center, Convention Hall	110	10%
25	Compensation against Asset acquisition by govt.	111	City Corporation, Poursava, Cantonment Board area-6% Location except City Corporation, Poursava and Cantonment Board-3%
26	Subsidy on cash Export	112	10%
27	Electricity Purchase	114	4%
28	Income By Landowner from real estate Developer	115	15%
29	Paid Commission to Foreign Buyer Agent (example-Buying house commission)	116	7.5%
30	Dividend	117	a) For company @20% b) other than company tax @10% (having TIN) and 15% (haven't TIN)
31	Lottery	118	20%
32	Income of non-residents	119	Annexure-1
33	Import	120	20%
34	Recruiting agents	121	10%
35	C & F Agent	122	10%
36	Deduction of tax from export proceeds	123	1% of the total export proceeds
37	Any income in connection with any service provided to any foreign person by a resident person;	124	1.5%

SL	Particular	Section	RATE
38	Transfer of property	125	a) 12 lakh taka per katha 1.65% b) In the case of any establishment, building, flat, apartment or floor space:1000 Taka per square meter, or; c) Not exceed 10% of deed value whichever is higher.  <i>Please see sub-rule 5 of TDS rule 2024</i>
39	Real estate or land development business	126	(i) Residential purpose - BDT 1,600 per square (ii) Commercial purpose purpose- BDT 6,500 per square (iii) 5% of deed value.
40	Collection of tax from commission paid on Government stamps, court fees, cartridge papers.	127	10%
41	Collection of Tax from lease of property	128	4% No deduction for exempted company
42	Manufacturer of nonmechanical cigarette (Bidi)	129	10% of the value of band roll
43	Brick Manufacturer	130	a) Tk.80,000 for not exceeding 108,000 square feet sized brickfield, b) Tk.120,000/-for exceeding 108,000 - 124,000 square feet sized brickfield, c) Tk.160,000/- for exceeding 124,000 square feet sized brickfield, d) Tk. 220,000/- brickfield not mentioned as above
44	Renewal of trade license by City Corporation or Paurashava	131	a) Tk. 3,000/-for Dhaka North City Corporation, Dhaka South City Corporation & Chittagong City Corporation; b) Tk. 2,000 for any other city corporation, c) Tk. 1,000 for any paurashava of any district headquarters; d) Tk. 500 in any other paurashava
45	Shipping business of a resident	132	5% of total freight. IF DTAA then 3%
46	Sale by public auction	133	10% of sale price
47	Share transfer	134	15% on gain

SL	Particular	Section	RATE
48	Transfer of securities	135	15% on difference between transfer price and acquired price
49	Transfer of shares of any Stock Exchange	136	15% on gain
50	Member of Stock Exchanges	137	a) 0.03% on the value of shares, debentures and mutual funds transacted b) No tax in case of transfer of any listed sukuk and bond
51	Collection of tax from motor vehicles plying commercially	138	Annexure 5
52	Inland ships engaged in carrying passengers in inland water	139	Taka 125 per passenger (carrying capacity of an inland ship shall be the capacity of daytime plying in smooth waters)
	Cargo, container (multipurpose) and coaster engaged in carrying goods in inland water		Taka 170 per gross tonnage
	Dump barge engaged in carrying goods in inland water		Taka 125 per gross tonnage

## Annexure-1

### Section 89, Rule 3

Particular	RATE
Execution of contract, other than a contract, supply of goods, manufacture, process or conversion, printing, packaging or binding:-	5%
In case of an industrial undertaking engaged in the production of MS Billets and locally procured MS Scrap	0.5%
In case of oil supplied by oil marketing companies engaged in marketing of petroleum oil and lubricant	0.6%
In case of oil supplied by dealer or agent (excluding petrol pump station) of oil marketing companies, on any amount	1%
In case of supply of paddy, rice, wheat, potato, fish, meat, onion, garlic, peas, chickpeas, lentils, ginger, turmeric, dried chillies, pulses, maize, coarse flour, flour, salt, edible oil, sugar, black pepper, cinnamon, cardamom, clove, date, cassia leaf, jute, cotton, yarn and all kinds of fruits	0.5%
In case of supplying of Cotton & Yern	1%
In case of supply of all types of fruites	2%
In case of sub-contractor engaged by 100% export-oriented company	1%
In case of an industrial undertaking engaged in producing cement, iron or iron products, ferro alloy products except MS Billets	2%
In case of supply of oil by any company engaged in oil refinery, on any amount	1.5%
In case of company engaged in gas transmission, on any amount	3%
In case of company engaged in distribution gas, on any amount	0.6%
In case of supply of Extra High Voltage Power Cable 33KV to 500KV by local manufacturers having own Vertical Continuous Vulcanization line	3%
In case of supply of books to a person other than the Government, or any authority, corporation or body of the Government, including all of its attached and sub-ordinate offices	3%
In case of supply of recycled lead	3%
In case of supply of industrial raw materials to a manufacturer	3%
Supply of raw materials used in recycled industry	1.5%
In case of Manufacturing, Process or conversion, Civil work, Construction, Engineering or any other same work	5%
In case of supplying Cigarette, Biri, Jorda, Tobacco Leaf and Gul	10%
Goods supplied in any other cases not mentioned above from serial 1 to 18 and in all other cases per section 89	5%

## Annexure-2

### Section 90, Rule 4

SL No	Particular	RATE
1	Advisory or consultancy service:-	
	Individual person	15%
	Other than Individual person	7.5%
2	Professional service:-	
	Individual person	15%
	Other than Individual person	7.5%
3	(i) technical services fee; (ii) technical know-how or technical assistance fee	10%
4	(i) Catering service; (ii) Cleaning service; (iii) Collection and recovery agency; (iv) Private security service; (v) Manpower supply service; (vi) Creative media service; (vii) Public relations service; (viii) Event management service; (ix) Training, workshop, etc.; (x) Courier service (xi) Packing and shifting service (xii) any other service of similar nature	on commission or fee 10% on gross bill amount 2%
5	Print and electronic media service (a) on commission or fee (b) on gross bill amount	10% 0.65%
6	Indenting commission	7.5%
7	Meeting fees, training fees or honorarium	10%
8	Mobile network operator	12%
9	Credit rating agency	10%
10	Motor garage or workshop	8%
11	Private container port or dockyard service	8%
12	Shipping agency commission	8%
13	Stevedoring/berth operation/terminal operation/ship handling operation- On commission or fee On gross bill amount	10% 5%
14	(i) Transport service, vehicle rental service, carrying service and repair & maintenance service; (ii) Ride sharing service, working space providing service, accommodation providing service and any sharing economic platform service	5%
15	Wheeling charge for electricity transmission	3%
16	Internet service	5%
17	Agent, distributor, agency or channel partner, by any names delivering services engaged in mobile financial services	10%
18	Gross bill excluding commission or gross bill except commission of freight forward agent	1.5%
19	Any other service which is not mentioned in above from serial 1 to 18.	10%

### Annexure-3

#### Section-97

SL	Particulars	Rate
01	If purchase of goods for the purpose of trading or reselling after process or conversion	3%
02	If Payment against the invoice or sale of goods to distributor	1.5%
03	If the payment related to local letter of credit (L/C) and any other financing agreement in respect of purchase or procurement of all kinds of fruits and computer or computer accessories	2%
04	If the payment related to local letter of credit (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, cassia leaf, jute, cotton and yarn.	0.5%



## Annexure-4

### Section 119- Rule 5

SL	Particulars	Rate
1	Advisory or consultancy service:-	
	For Individuals	20%
	Other Then Individuals	10%
2	Pre-shipment inspection service	20%
3	Professional service:-	
	For Individuals	20%
	Other Then Individuals	10%
4	Technical services, technical know-how or technical assistance	20%
5	Architecture interior design or landscape design fashion design or process design	20%
6	Certification rating etc.	20%
7	Charge or rent for satellite airtime or frequency rent for channel broadcast	20%
8	Legal service	20%
9	Event management service	20%
10	Commission	20%
11	Royalty license fee or payments related to intangibles	20%
12	Interest	20%
13	Advertisement broadcasting	20%
14	Advertisement making or Digital marketing	15%
15	Air transport or water transport not being the carrying services mentioned in section 259 and 260	7.50%
16	Contractor sub-contractor sub-sub contractor of manufacturing process or conversion civil work construction engineering or works of similar nature	7.50%
17	Supply of goods	7.50%
18	Capital gain	15%
19	Insurance premium	10%
20	Rental of machinery equipment etc.	15%
21	Dividend-	
	(a) company fund and trust	20%
	(b) any other person not being a company fund and trust	30%
22	Amount received by Artist singer or player	30%
23	Salary or remuneration	30%
24	Exploration or drilling in petroleum operations	5.25%
25	Survey for Coal oil or gas exploration	20%
26	Fees etc. of surveyors of general insurance company	5.25%
27	Survey for Coal oil or gas exploration	20%
28	Fees etc of surveyors of general insurance company	5.25%
29	Any service for making connectivity between oil or gas field and its export point	5.25%
30	Bandwidth payment	10%
31	Courier Services	15%
32	Any other payments	20%

## Annexure 5

### Section 138

SI No.	Description of the vehicle	Rate (Tk)
1	Bus having seats exceeding 52	25,000
2	Bus having seats not exceeding 52	20,000
3	Air-conditioned bus	50,000
4	Double decker bus	25,000
5	Air-conditioned (AC) minibus/coaster	25,000
6	Non-AC minibus/coaster	12,500
7	Prime mover	35,000
8	Truck, lorry or tank lorry having payload capacity exceeding five tons	30,000
9	Truck, lorry or tank lorry having payload capacity exceeding one and half tons but not exceeding five tons	15,000
10	Truck, lorry or tank lorry having payload capacity not exceeding one and half tons	7,500
11	Pickup van, human hauler, maxi or auto rickshaw	7,500
12	Air-conditioned taxicab	15,000
13	Non-AC taxicab	7,500

## VDS Rate for the financial year 2025-2026

SL	Service Code	Service Description		VDS Rate
1	S001.10	AC Hotel		15.0%
	S001.10	Non-AC Hotel		10.0%
	S001.20	Restaurant		5.0%
2	S002.00	Decorators and Caterers		15.0%
3	S003.10	Motor Garage and Workshop		10.0%
4	S003.20	Dockyard		15.0%
5	S004.00	Construction Firm		10.0%
6	S007.00	Advertising Agency		15.0%
7	S008.10	Printing Press		15.0%
8	S009.00	Auction Firm		15.0%
9	S010.10	Land Development Organization		2%
10	S010.20	Building Construction Organization	A. 1-1600 square feet	2%
			B. 1601 square feet and above	4.5%
			C. Re-registration (any size)	2%
11	S014.00	Indenting Organization		15.0%
12	S015.10	Freight Forwarders		15.0%
13	S017.00	Community Center		15.0%
14	S020.00	Survey Agency		15.0%
15	S021.00	Plant or Capital Machinery Rental Agency		15.0%
16	S024.00	Furniture (see note)	Furniture Manufacturer (VAT shall be @ 15%, If manufacturer directly sells to customer)	7.5%
			Furniture Sales Centre (Subject to having challan for VAT paid @ 7.5% at the manufacturing stage, otherwise VAT shall be @ 15%)	7.5%
17	S028.00	Courier and Express Mail Service Provider		15%
18	S031.00	Repair and maintenance		15%
19	S032.00	Consultancy and Supervisory Firm		15%
20	S033.00	Izaradar (Lessor)		15%
21	S034.00	Audit and Accounting Firm		15%
22	S037.00	Procurement Provider		10%
23	S040.00	Security Service		15%
24	S043.00	Television and Online Broadcasting Media Program Supplier		15%

SL	Service Code	Service Description		VDS Rate
25	S045.00	Legal Advisor		15%
26	S048.00	Transport Contractor:	A. Petroleum Goods	5%
			B. Except Petroleum Goods	15%
27	S049.00	Rent-a-Car Provider		15%
28	S050.10	Architect Interior Designer or Interior Decorator		15%
29	S050.20	Graphic Designer		15%
30	S051.00	Engineering Firm		15%
31	S052.00	Sound and Lighting Equipment Rent Provider		15%
32	S053.00	Participant in Board Meetings		15%
33	S054.00	Advertisements In Satellite Channel Programs		15%
34	S058.00	Chartered Aeroplan or Helicopter Rent Provider		15%
35	S060.00	Purchaser of Auction Goods		15%
36	S065.00	Building Floor and premises Cleaning or Maintenance Agency		15%
37	S066.00	Lottery Ticket Seller		15%
38	S067.00	Immigration Advisor		15%
39	S071.00	Event Management		15%
40	S072.00	Man Power Supply or Management Organization		15%
41	S074.00	House rent, Office rent		15%
42	S099.10	Information Technology Enabled Services		5%
43	S099.20	Other Miscellaneous Services		15%
44	S099.30	Sponsorship Services		15%
45	S099.50	Credit Rating Agency		15%
46	S099.60	Product sale on online marketplace		15%