

## TDS Rates

Applicable For The Financial year 2024-2025

SL	Goods / Services	TDS Rates	Remarks	Reference
1	Salary	Average rate	Depends on yearly gross salary and Tax calculation	Section-86
2	Execution of contract for Manufacturing, process or conversion, construction, engineering or similar work	7.0%	On the base value of the supply	Rule-3(1)kha
3	Supply of Tobacco Products	10.0%	On the base value of the supply	Rule-3(1)ka
4	MS Billets Producing by Industry and MS Scrap when locally procured	0.5%	on the base value of the supply	Rule-3(Table serial-1)
5	Petroleum Oil supplied by Oil marketing companies engaged in marketing of petroleum oil & lubricant	0.6%	on the base value of the supply	Rule-3(Table serial-2)
6	Petroleum Oil supplied by Dealer or Agent of petroleum oil marketing company	1.0%	on the base value of the supply-No TDS from the supply of oil/gas from Petrol Pump/CNG station	Rule-3(Table serial-3)
7	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, bay leaf, Jute, Cotton, Yarn and all kinds of Fruits	1.0%	on the base value of the supply	Rule-3(Table serial-4)
8	Cement, Iron or Iron products, ferro alloy products Producing Industry except MS Billets	2.0%	on the base value of the supply	Rule-3(Table serial-5)
9	Oil supplied by any company engaged in Oil refinery	2.0%	See section for full details	Rule-3(Table serial-6)
10	Gas supplied by Gas transmission/ Distribution company	3.0%	on the base value of the supply	Rule-3(Table serial-7-8)
11	Supply of self made 33KV to 500KV extra high voltage power cable by Companies who have self Vertical Continuous Vulcanization line locally.	3.0%	on the base value of the supply	Rule-3(Table serial-9)
12	Supply of books other than supply to Govt. Organisation, Corporation, Authority and Govt related office.	3.0%	on the base value of the supply	Rule-3(Table serial-10)
13	Supply of Recycled lead	3.0%	on the base value of the supply	Rule-3(Table serial-11)
14	Supply of Industrial raw materials to a manufacturer	3.0%	on the base value of the supply	Rule-3(Table serial-12)
15	Advisory/ Consultancy	10.0%	on the base value of the supply/Invoice	Rule-4(table serial-1)
16	Professional service, technical services & technical assistant fee	10.0%	on the base value of the supply/Invoice	Rule-4(table serial-2)
17	Catering service	10%/2%	10% on commission or fee or 2% on Total bill	Rule-4(table serial-3)

18	Cleaning service	10%/2%	10% on commission or fee or 2% on Total bill	Rule-4(table serial-3)
19	Collection and recovery service	10%/2%	10% on commission or fee or 2% on Total bill	Rule-4(table serial-3)
20	Private security service	10%/2%	10% on commission or fee or 2% on Total bill	Rule-4(table serial-3)
21	Manpower supply service	10%/2%	10% on commission or fee or 2% on Total bill	Rule-4(table serial-3)
22	Creative media service	10%/2%	10% on commission or fee or 2% on Total bill	Rule-4(table serial-3)
23	Public relations service	10%/2%	10% on commission or fee or 2% on Total bill	Rule-4(table serial-3)
24	Event management service	10%/2%	10% on commission or fee or 2% on Total bill	Rule-4(table serial-3)
25	Training, workshop etc. organization and management service;	10%/2%	10% on commission or fee or 2% on Total bill	Rule-4(table serial-3)
26	Courier service	10%/2%	10% on commission or fee or 2% on Total bill	Rule-4(table serial-3)
27	Packing and Shifting service	10%/2%	10% on commission or fee or 2% on Total bill	Rule-4(table serial-3)
28	Any other service of similar nature	10%/2%	10% on commission or fee or 2% on Total bill	Rule-4(table serial-3)
29	Media buying agency service	10%/0.65 %	10% on commission or fee or 0.65% on Total bill	Rule-4(table serial-4)
30	Indenting commission	8.0%	On Commission	Rule-4(table serial-5)
31	Meeting fees, Training fees or Honorarium	10.0%	On fees	Rule-4(table serial-6)
32	Mobile network operator, technical support service provider	12.0%	On base value of supply/ Invoice/ Payment	Rule-4(table serial-7)
33	Credit rating service	10.0%	On base value of supply/ Invoice/ Payment	Rule-4(table serial-8)
34	Motor Garage or workshop	8.0%	On base value of supply/ Invoice/ Payment	Rule-4(table serial-9)
35	Private container port or dockyard service	8.0%	On base value of supply/ Invoice/ Payment	Rule-4(table serial-10)
36	Shipping agency commission	8.0%	On Commission	Rule-4(table serial-11)
37	Stevedoring/ berth operator, Terminal operator, Ship handling operator	10%/5%	10% on commission or fee or 5% of total bill	Rule-4(table serial-12)
38	Transport service, carrying service, vehicle rental service ,Repair & maintenance service	5.0%	On base value of supply/ Invoice/ Payment	Rule-4(table serial-13)
39	Ride shareing, coworking space providing , accomodation service and any other shareing economic platform service	5.0%	On base value of supply/ Invoice/ Payment	Rule-4(table serial-13)
40	wheeling charge for electricity transmission	3.0%	On base value of supply/ Invoice/ Payment	Rule-4(table serial-14)
41	Internet service	10.0%	On base value of supply/ Invoice/ Payment	Rule-4(table serial-15)
42	Agent, Distributor, Agency or channel partner of Mobile financial service provider	10.0%	On base value of supply/ Invoice/ Payment	Rule-4(table serial-16)



43	Freight Forward agency's commission	10.0%	On Commission	Rule-4(table serial-17)
44	As freight forward service payment, Including commission or except commission on gross bill	2.5%	On base value of supply/ Invoice/ Payment	Rule-4(table serial-18)
45	Any other service which is not mentioned above (i.e not mentioned in the Table SL 1 to SL 18 of Rule-4	10.0%	On base value of supply/ Invoice/ Payment	Rule-4(table serial-19)
46	TDS when payment from Wages welfare fund	10.0%	On Payment	Section-88
47	TDS when payment for Royalty, franchise, Trademark, Patent, Copyright, Industrial design, Plant species, Geographical Indication product or Intellectual property.	10%/12%	When base value does not exceed 25 lac then TDS 10%, when exceed 25 Lac then TDS 12%	Section-91
48	TDS when payment for Advertisement	5%	Except media buying agent	Section-92
49	TDS when payment to Actor, Actress, Producers	10%	On base value of supply/ Invoice/ Payment/Payment	Section-93
50	TDS when payment Commission, discount, incentive, to a Distributor for distribution/ marketing of Goods	10%	On base value of supply/ Invoice/ Payment/Payment	Section-94(1)
51	TDS when payment to a individual for promotion/marketing of a company's/firm's Goods.	1.5%	On base value of supply/ Invoice/ Payment/Payment	Section-94(2)
52	TDS when payment to a Distributor or to an Individual by contract, by a Company/Firm when sale goods at reduced rate.	5.0%	Except goods sold by Oil marketing Company/Firm	Section-94(3)
53	TDS when payment to a Distributor or to an Individual by contract, by a Cigarette manufacturing Company/Firm when goods at reduced rate.	3.0%	On the difference between retail price and selling price to Distributor/Individual	Section-94(3) provision
54	TDS when payment to a Travel agent for commission/discount/any other benefit against Passenger ticket sale/goods transport in Cargo Biman service	0.3%	On base value of supply/ Invoice/ Payment/Payment	Section-95(1)
55	TDS when collection of Commission for opening a Letter of Credit	5.0%	Will deduct who will collect the commission	Section-96
56	TDS from payment against Local LC	3%/1%/2 %	See section for full details	Section-97
57	TDS by Cellular Mobile phone operator	20.0%	See section for full details	Section-98
58	Life Insurance premium ,payment to policy holder addition of premium	5.0%	No deduction if policy holder is dead	Section-99
59	TDS from Insurance Commission	5.0%	See section for full details	Section-100
60	TDS from fees to Surveyor of General Insurance Company	15.0%	See section for full details	Section-101
61	TDS from profit/Interest of Saving Deposit, Fixed Deposit (FDR)	20.0%	For Company, Trust , Association of person	Section-102
62	TDS from profit/Interest of Saving Deposit, Fixed Deposit (FDR)	10.0%	Other Than Company	Section-102

63	TDS from profit/Interest of Saving Deposit, Fixed Deposit (FDR)	5.0%	For RPF, Approved Gratuity Fund, Pension fund	Section-102
65	TDS from Interest Income of Loan from a resident person	10.0%	other than Bank or financial institution	Section-104
66	TDS from profit/Interest of Saving certificate purchased by Approved Funds	10.0%	Funds of Superannuation, Pension, Gratuity, RPF, WPF	Section-105(1)
67	TDS from profit/Interest of Govt. Securities	5.0%	See section for full details	Section-106
68	TDS from Rent of House property, Hotel or Guest House, Vacant place or Plant or Machinery, Joladhar except Govt.	5.0%	See section for full details	Section-109
69	TDS from Rent of Convention hall, Conference Center, Community center, Room, Hall, Restaurant	5.0%	See section for full details	Section-110
70	TDS from Compensation for Land acquisition	6%/3%	6% if land situated in Pourashava, City corporation, Cantonment board	Section-111
71	TDS from Cash incentive against export	10.0%	See section for full details	Section-112
73	TDS from Payment for purchase of Electricity	6.0%	See section for full details	Section-114
74	TDS from payment to land owner by Land developer/real state	15.00%	See section for full details	Section-115
75	TDS from payment to Agent of Foreign Buyer	10.0%	On commission, charge or remuneration	Section-116
76	TDS from payment Dividend to a Company		As per applicable rate for company	Section-117
77	TDS from payment Dividend to other than company	10%	to resident or non resident Bangladeshi shareholder	Section-117
78	TDS from payment for Lottery win	20%	See section for full details	Section-118
79	TDS Clearing & Forwarding Agent (C&F)	10%	Will be deducted by Commissioner of Customs	Section-122
80	TDS from Export (If show exemption certificate then no deduction)	1%	Will be deducted by related Bank	Section-123
81	TDS from Foreign Income regarding any service, revenue sharing, fees, etc.	7.5%	Except mentioned in SL 12, 17, 21, 33 of Sixth Schedule Part-A. Also except	Section-124
82	TDS from Foreign Income regarding Freight Forwarding agency commission	10%/2.5%	10% on commission or 2.5% on gross bill	Section-124

Prepared by  
[Shadhin Mohammad Joy-MBA,LLB,CA\(cc\),VC](#)  
 Certified VAT Consultant of The National Board of revenue,  
 Consultant: Income Tax, VAT, Accounts & Company Affairs  
 Cell: 01515-676740  
 Partner, Taxteam  
 Web: [www.taxteambd.com](http://www.taxteambd.com)