|  |  |  |
| --- | --- | --- |
| National Board of Revenue |  | www.nbr.gov.bd |

#### RETURN OF WITHHOLDING TAXES

#### under section 75A of the Income Tax Ordinance, 1984 (XXXVI of 1984)

*1. 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 certain sources.*

*2. First Return shall be filed by thirty first day of January of the financial year in which the deduction or collection was made;*

*Second Return shall be filed by the thirty first day of July of the next financial year following the year in which the deduction or collection was made.*

#### PART I

#### Basic information

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 01 | Return for the Financial Year  **2**  **0**  **-** | | 02 | First Return |
| Second Return |
| 03 | Name of the Person | | | |
| 04 | Type of the person (tick one) | | | |
| 04A | A company | 04B | A co-operative society |
| 04C | An NGO | 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

|  |  |
| --- | --- |
| TIN | TCAN |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 15 | Sources and amount of tax withheld | | | | |
|  | Sl | Sources | Section | No. of persons from which tax withheld | Amount of tax withheld ৳ |
| A | **Salaries** | 50 |  |  |
| B | **Execution of a contract** | 52(1)(a) |  |  |
| C | **Supply of goods** | 52(1)(b) |  |  |
| 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 (attach 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 knit-wear and woven garments, etc | 53BB |  |  |
| O | Collection of tax from export of any good except certain items | 53BBBB |  |  |
| P | Payment to actor/actress | 53D |  |  |
| Q | Payment as commission or discount for distribution of goods | 53E |  |  |
| R | Interest on savings and fixed deposit | 53F |  |  |
| S | Insurance commission | 53G |  |  |
| T | Rental value of vacant land, plant or machinery | 53J |  |  |
| U | Advertising bill of newspaper or magazine | 53K |  |  |
| V | Deduction of tax from any sum paid by real estate developer to land owner | 53P |  |  |
| W | Dividends | 54 |  |  |
| X | Deduction from payment to non-residents (attach Schedule 24AB) | 56 |  |  |
| Y | Sources not mentioned above  (Attach Schedule 24AC) |  |  |  |

#### PART III

#### Particulars of payment of tax withheld

(attach proof of payments)

|  |  |
| --- | --- |
| TIN | TCAN |

|  |  |  |  |
| --- | --- | --- | --- |
| 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 | Challan\* No. | Date | Bank | Amount ৳ |
| (1) |  |  |  |  |
| (2) |  |  |  |  |
| (3) |  |  |  |  |
| (4) |  |  |  |  |
| (5) |  |  |  |  |
| (6) |  |  |  |  |
| (7) |  |  |  |  |
| (8) |  |  |  |  |
| (9) |  |  |  |  |
| (10) |  |  |  |  |
| (11) |  |  |  |  |
| (12) |  |  |  |  |
| 17A | Total payment to the credit of the government | | |  |

\*if payment is made in any other mode specified by the Board, provide information relevant to that mode.

#### PART IV

#### Enclosures and Verification

|  |  |
| --- | --- |
| TIN | TCAN |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 18 | Schedules annexed  (tick all that are applicable) | 24AA | 24AB | 24AC |
| 19 | Other statements, documents, etc. attached (list all) | | | |

|  |  |  |
| --- | --- | --- |
| 20 | **Verification**  I solemnly declare that-   1. 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; 2. 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 |

For official use only

Return Submission Information

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

**Withholding**

National Board of Revenue

www.nbr.gov.bd

# ACKNOWLEDGEMENT RECEIPT OF

# RETURN OF WITHHOLDING TAX

|  |  |
| --- | --- |
| Return for the Financial Year  **2**  **0**  **-** | First Return |
| Second Return |
| 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 |

#### 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**  **-** | First Return |
| Second Return |

|  |  |  |  |
| --- | --- | --- | --- |
| 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 |  |  |
| 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**  **-** | First Return |
| Second Return |

|  |  |  |  |
| --- | --- | --- | --- |
| 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 |  |  |
| 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 | |  |  |

|  |  |
| --- | --- |
| Name | Signature & Date |

#### Schedule 24AC

#### Particulars of tax withheld under sources not mentioned in serial 15 (A-X) of

#### Part II of the Withholding Tax Return

|  |  |
| --- | --- |
| TIN | TCAN |
| Return for the Financial Year  **2**  **0**  **-** | First Return |
| Second Return |

|  |  |  |  |
| --- | --- | --- | --- |
| Sl | Sources  (provide additional papers if more sources) | No. of persons from which tax is withheld | Amount of tax withhold ৳ |
| 1 |  |  |  |
| 2 |  |  |  |
| 3 |  |  |  |
| 4 |  |  |  |
| 5 |  |  |  |
| 6 |  |  |  |
| 7 |  |  |  |
| 8 |  |  |  |
| -- |  |  |  |
| -- |  |  |  |
| Total | |  |  |