

Eligible Area of Investment for Tax rebate in Bangladesh for Individual Assessee and Rebate Calculation Formula:

**1. Applicable for:** Resident and Non-resident (NRB) Bangladeshi.

**2. Types of Investment qualified for the investment rebate:**

Clause & Sub-clause	Area	Limit/Condition	U/S
1	Life insurance premium	Up to 10% of the face/premium Value	Sec-78/ 6th Sch. (Part-3)
3	Amount deducted for future benefit or scholarship by the Govt. of an employee's children or wife	Not more than 1/5 <sup>th</sup> of Salary	
4	Contribution to Provident Fund to which Provident Fund Act, 1925 applies	Any amount	
5	Self-contribution and employer's contribution to Recognized Provident Fund	Any amount	
5	Contribution to Superannuation Fund	Any amount	
6	Contribution to Approved Old age fund	Any amount	
7B	Investment in approved Unit Fund	Not more than 5 Lac	
7A	Investment in government security	Not more than 5 Lac	
7B	Investment in shares of investment companies as board may specify	Any amount	
7C	Contribution up to deposit pension scheme (DPS) sponsored by any scheduled bank or a financial institution	up to Taka 120,000 per year	
8	Investment in approved debenture or debenture stock, Stocks or Shares	Any amount	
9	Donation to charitable hospital approved by National Board of Revenue	Established 1 year before outside City Corporation	
	Donation to ICDDR and Dhaka Ahsania Mission Cancer Hospital	Any amount	



Clause & Sub-clause	Area	Limit/Condition	U/S
10	Donation paid to the institutions which are working for the welfare of retarded people established at least one year before such payment and is approved by the board for this purpose	Any amount	Sec-78/ 6th Sch. (Part-3)
11	Contribution to Zakat Fund	Any amount	
12	Contribution to Benevolent Fund and Group Insurance premium	Any amount	
13	Donation to Government approved public welfare or educational Institution	Any amount	
14	Donation to National level institution set up in memory of liberation war	Any amount	
15	Donation to National level institution set up in memory of Father of the Nation or Donation to Muktijodha Jadughar	Any amount	
16	Any investment by an individual in savings certificate and Bangladesh Government Treasury Bond	Any amount	

### 3. Total Investment allowance to be calculated for rebate as follows:

Now there is no total highest investment amount limit in eligible areas to enjoy rebate like 1 Cr or 25% of total taxable income or actual of earlier years

### 4. Investment Rebate %:

- 3% of total taxable income excluding of all reduced, minimum and exempted income or;
- 15% of total actual investment amount or;
- Highest of Taka 10,00,000 whichever is **lowest**

#### For example,

Mr. X invested Taka 8,00,000 in all eligible areas as stated in serial 2 and his total taxable income reaches taka 25 Lac excluding of all reduced, minimum and exempted income. So, Mr. X's rebate to be calculated as follows:

3% of Taka 25,00,000= 75,000

15% of Taka 8,00,000= 1,20,000

Or Taka 10 Lac, **whichever is lower among a, b and c is Taka 75,000**