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IMPORTANT CHANGES INTRODUCED BY THE FINANCE ACT, 2026

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IMPORTANT CHANGES INTRODUCED BY

THE FINANCE ACT, 2026

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ABOUT ACNABIN

Nomenclature

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ACNABIN was formed in February 1985, with a mission to continually add value by helping clients succeed. The firm is in public practice for more than 41 years. The then largest partnership firm was founded with a vision to build an institution which would foster an environment for leadership, continuous growth, learning and collaborations. Over the past, the firm has become one of the leading and most reputable Chartered Accountancy firms in Bangladesh with global affiliations. At present, ACNABIN has 08 partners whose expertise in audit, accounting, review, business consulting, business process outsourcing, technology solutions and ***taxation*** has established the firm as a multidisciplinary organization. All the partners have many years of experience of working both at home and abroad and with international consultants and organizations operating locally and globally. ACNABIN is regarded as one of the top firms of Chartered Accountants in the country context and has significant exposure in the relative market.

PREFACE

This represents a brief summary of important changes introduced by the Finance Act, 2026 and relevant amendments, both in the fields of ***Direct and Indirect Taxes***. As would be evident from the summary, some of the existing provisions of law have been amended or rationalized. Our aim is to acquaint our clients and prospective investors, home and abroad, with the latest amendments regarding the provisions of the said laws.

The content of this document is intended for general informational purposes and is not tailored to specific individual circumstances. It is recommended that no action be taken based on this information without first seeking professional advice and conducting a detailed assessment of the specific situation.

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1 INCOME TAX

1.1 Tax rates on the level of income for individual (including non-resident Bangladeshi) and Hindu Undivided Family have been changed:

Amount in BDT

Assessment years 2026-2027 & 2027-2028		Assessment years 2028-2029 & 2029-2030		Assessment year 2030-2031	
Level of income	**Tax rate**	**Level of income**	**Tax rate**	**Level of income**	**Tax rate**
Up to 400,000*	Nil	Up to 450,000*	Nil	Up to 500,000*	Nil
Next 300,000	10%	Next 300,000	10%	Next 300,000	10%
Next 400,000	15%	Next 400,000	15%	Next 400,000	15%
Next 500,000	20%	Next 500,000	20%	Next 500,000	20%
Next 2,000,000	25%	Next 2,000,000	25%	Next 2,000,000	25%
On balance	30%	Next 2,63,50,000	30%	Next 2,63,00,000	30%
		On balance	35%	On balance	35%

* Tax-free level of income will be according to point 1.3 below

1.2 Tax rate for non-resident individual remains unchanged:

- 30% (except non-resident Bangladeshi)

1.3 Tax-free levels of income for individual (including non-resident Bangladeshi) and Hindu Undivided Family have been changed:

Amount in BDT

Tax-free level of income for	AYs 2026-2027 & 2027-2028	AYs 2028-2029 & 2029-2030	AY 2030-2031
General taxpayers	400,000	450,000	500,000
Women and senior citizens aged 65 years or above	450,000	500,000	550,000
Third gender taxpayers and physically challenged persons	525,000	575,000	625,000
Gazetted war-wounded freedom fighters	550,000	600,000	650,000
Gazetted "July Warriors" injured in July mass uprising 2024	550,000	600,000	650,000
The tax-free level of income for parents or legal guardians of a physically challenged child or dependent will be increased by BDT 50,000 for each child/dependent. If both the parents of the physically challenged child are taxpayers, either of the parents will be entitled to avail the facility.			

1.4 Calculation of investment tax rebate has been changed:

The amount of investment tax rebate would be lower of the following amounts:

(a) 3% of the total assessed income excluding exempted income, income on which reduced rate is applicable, share of profit from Partnership Firm or Association of Persons (AoP) and income subject to final discharge of tax liability; or

(b) 10% of the total investment and expense made in any income year as per Part 03 of the Sixth Schedule; or

(c) BDT 750,000.

[Ref. Section 78]

1.5 Minimum tax payable by individual has been changed from AY 2026-2027 to 2030-2031:

Instead of minimum tax of BDT 3,000, BDT 4,000 & BDT 5,000 on the basis of location, if the total income of an individual exceeds the tax-free limit, a flat minimum tax of BDT 5,000 will apply regardless of location. However, the minimum tax for the new taxpayers would be BDT 1,000.

1.6 Surcharge on individual's net wealth remains unchanged:

AYs 2026-2027 & 2027-2028		AYs 2028-2029 to 2030-2031
Total net wealth (in BDT)	**Rate**	
Up to 40 million	Nil	Unchanged
Over 40 million up to 100 million	10%	
Individual assessee having more than 01 motor vehicles in his/her own name or having house property exceeding 8000 square feet in total		
Over 100 million up to 200 million	20%	
Over 200 million up to 500 million	30%	
Over 500 million	35%	

1.7 Environmental surcharge from AY 2026-2027 to 2030-2031 remains unchanged:

Sl.	Description of motor vehicle	Rate for each motor vehicle (in BDT)
1	Up to 1500 cc	25,000
2	More than 1500 cc but up to 2000 cc	50,000
3	More than 2000 cc but up to 2500 cc	75,000
4	More than 2500 cc but up to 3000 cc	150,000
5	More than 3000 cc but up to 3500 cc	200,000
6	More than 3500 cc	350,000

(a) Surcharge will apply to individual assessees owning more than one motor vehicle (excluding electric vehicles). Environmental surcharge is applicable in addition to the income tax payable under section 153 at the time of registration/fitness renewal of motor vehicles and cannot be refunded or adjusted with any other tax liability;

(b) Here, motor vehicle excludes bus, minibus, coaster, prime mover, truck, lorry, tank lorry, pick-up van, human hauler, autorickshaw and motorcycle.

1.8 Advance tax from motor vehicle owners:

Table-1

Sl.	Types of Vehicle & Engine Capacity	Advance Tax (BDT)
1	For each such motor vehicle not exceeding 1500 cc	25,000 (twenty-five thousand)
2	For every such motor vehicle exceeding 1500 cc but not exceeding 2000 cc	50,000 (fifty thousand)
3	For every such motor vehicle exceeding 2000 cc but not exceeding 2500 cc	75,000 (seventy-five thousand)
4	For every such motor vehicle exceeding 2500 cc but not exceeding 3000 cc	200,000 (two lakh)
5	For every such motor vehicle exceeding 3000 cc but not exceeding 3500 cc	250,000 (two lakh fifty thousand)
6	For every such motor vehicle exceeding 3500 cc but not exceeding 4500 cc	400,000 (four lakh)
7	For each such motor vehicle exceeding 4500 cc	500,000 (five lakh)
8	For each microbus & double cabin pickup	40,000 (forty thousand)

Table-2

Sl.	Types of Vehicle & Engine Capacity	Advance Tax (BDT)
1	For each such motor vehicle not exceeding 200 KW	25,000 (twenty-five thousand)
2	For every such motor vehicle exceeding 200 KW but not exceeding 300 KW	50,000 (fifty thousand)
3	For every such motor vehicle exceeding 300 KW but not exceeding 400 KW	75,000 (seventy-five thousand)
4	For each such motor vehicle exceeding 400 KW	100,000 (one lakh)

[Ref. Section 153]

1.9 Tax rate for corporate income tax has been changed:

Description	AYs 2026-2027 to 2030-2031	
	Tax rate	Upon compliance with Condition
(a) Publicly traded company that transfers shares worth at least 10% of its paid-up capital through Initial Public Offering (IPO) or Direct Listing	22.5%	20%
(b) All other publicly traded companies	25%	22.5%
(c) Except for (a) and (b), other companies as defined u/s 2(31) of the ITA, 2023	27.5%	25%
Publicly traded bank, insurance and finance companies, except merchant banks	37.5%	Condition N/A
Non-publicly traded bank, insurance and finance companies	40%	Condition N/A
Company and other than company producing all sorts of tobacco items including cigarette, bidi, chewing tobacco and gul	45% + 2.5% (surcharge)	Condition N/A
Publicly traded mobile operator company (10% share of paid-up capital transferred through stock exchange of which maximum 5% must be through pre-initial public offering)	40%	Condition N/A
All other mobile operator company	45%	Condition N/A
All non-resident entities except company, Association of Persons, firm and Bangladeshi non-residents	30%	Condition N/A
Trust and Association of Persons	27.5%	Condition N/A
Firm	27.5%	Condition N/A
Artificial Juridical Persons	27.5%	Condition N/A
Cooperative Society, registered under Cooperative Society Act, 2001	20%	Condition N/A
Private university, private medical college, private dental college, private engineering college or private college solely dedicated to imparting education on ICT	5%	Condition N/A

Condition: If all transactions are made through bank transfer during the income year.

If any school, college, university including all educational institution does not arrange appropriate accessibility for persons with disabilities, a surcharge @ 2.5% will be imposed on the income of such institution.

Description	AY 2026-2027 Tax rate
Capital gain for company, Association of Persons and trust	15%
Capital gain from sales of personal gold, silver, gold ornaments, silver ornaments, gems and diamonds, metallic coins, and precious metals which are not commercial goods	5%
Dividend for	
(a) Individual	15%
(b) Other tax payers except individual	20%
Subject to compliance with a few conditions, entities engaged in export of products *:	
(a) Individual, firm and Hindu Undivided Family	50% exempted
(b) Other tax payers	12%
(c) Other tax payers with LEED Certified Factory	10%

* As per SRO no. 44-Law/Income tax-25/2024 dated 04 March 2024, valid up to 30 June 2028.

1.10 Definitions:

1.10.1 Tax:

Surcharge is included in the definition of "Tax."

[Ref. Section 2(21)]

1.10.2 Tax Day:

"Tax Day" means the national tax day declared by the Government for the purpose of motivating taxpayers, giving awards and increasing public awareness including tax education.

[Ref. Section 2(22Ka)]

1.10.3 Raw material:

Raw material means any material, ingredient, or substance that is directly used in the production, processing, manufacturing, or assembly of any product and is consumed, transformed, or converted, in whole or in part, into the final product.

[Ref. Section 2(30Ka)]

1.10.4 Company:

"Company" means a company as defined in the Companies Act, 1994 (Act No. 18 of 1994), and includes the following entities:

(a) Liaison office or representative office or branch office or permanent establishment of any foreign organization;

(b) Any entity registered by or under the laws of any country other than Bangladesh;

(c) Any institution engaged in banking, insurance, leasing or finance activities;

(d) Any institution registered with the NGO Affairs Bureau or the Microcredit Regulatory Authority;

(e) If any partner of a firm, association of persons, artificial juridical person or any person participating in its formation, is a company incorporated under the Companies Act, 1994 (Act No. 18 of 1994);

(f) Any State-Owned organization, company, corporation, board, statutory or autonomous body or authority having business activities;

(g) Any foreign association or body not incorporated by or under any law, which is declared by the Board, by general or special order, to be a company for the purposes of this Act.

[Ref. Section 2(31)]

1.10.5 Private Institute:

"Private Institute" shall include the following private institutions, namely:

(a) Universities, medical colleges, engineering colleges;

(b) Non-MPO affiliated or non-government Bengali medium, English medium or English version educational institutions;

(c) Nursing or caregiver school, college or institute;

(d) Marine school, college or institute;

(e) Flying school, college or institute;

(f) Technical or vocational school, college or institute;

(g) Training school, college or institute;

(h) Vocational school, college or institute;

(i) Language education school, college or institute;

(j) Hospitality and tourism school, college or institute;

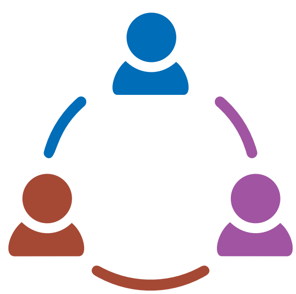
(k) Art, fine art or fashion design school, college or institute;

(l) Driving school, college or institute;

(m) All types of profession, skill, creativity and language education, development or training-based activities or institutions.

[Ref. Section 2(65Ka)]

1.10.6 Person:



"Person" means:

(a) Individual;

(b) Firm;

(c) Company;

(d) Hindu Undivided Family (HUF);

(e) Association of Persons (AOP) formed or registered with or without the purpose of earning income, profit or gain;

(f) Artificial Juridical Person (AJP), not included in any of the preceding sub-clauses:

Explanation: For the purpose of this clause, all types of private institutes, trusts, funds, religious or charitable institutions or endowments, or any property or establishment that earns income, holds assets, receives rights or bears tax liabilities, or is considered a taxpayer shall be included in Artificial Juridical Person (AJP).

[Ref. Section 2(69)]

1.10.7 Capital Asset:

"Capital Asset" means

(a) Property held by a taxpayer, of any nature or description;

(b) Any business or undertaking as a whole or as a unit;

(c) Any securities;

(d) Personal gold, silver, gold ornaments, silver ornaments, gems and diamonds, metal coins, precious metals, artwork, antiques, club memberships, which are not commercial goods.

However, the following matters shall not be included in this, namely:

(a) Any stock of consumable goods or raw materials held for the purposes of the taxpayer's business;

(b) Personal items, such as clothing, furniture, fixtures or crafts, machinery and vehicles, which are used by the taxpayer or any member of his dependent family only for personal needs and are not used for the purpose of his business.

[Ref. Section 2(77)]

1.10.8 Export:

"Export" means the supply of any goods or services from within Bangladesh to outside the geographical boundaries of Bangladesh and shall also include the following business activities, namely:

(a) Supply of locally produced raw materials and other inputs to export-oriented industries under back-to-back LC;

(b) Supply of locally produced raw materials to export-oriented industries under domestic (local) LC in foreign currency.

[Ref. Section 2(80)]

1.10.9 Time limit of filing return:

The term and definition of "Due date for filing return" have been repealed and a new term, "Time limit of filing return," has been introduced by incorporating section 170.

[Ref. Section 2(80Ka)]

1.10.10 Permanent Establishment:

A non-resident entity shall be deemed to have a Permanent Establishment (PE) in Bangladesh through its digital or online activity or presence if it has 100,000 (one lac) or more digital or online customers or subscribers in Bangladesh.

[Ref. Clause (Da) of Section 2(92)]

1.11 Income from employment:

Reimbursement of medical expenses under a group insurance policy paid by the insurance company will not be treated as income from employment in the hands of the recipient.

[Ref. Section 32(2)(Ga)]

1.12 Income from rent:

- Rent from warehouse is included in income from rent;

  [Ref. Section 35(1)(Ga)]

- 10% of the year-end balance of adjustable or refundable security, security deposit or advance received in connection with the lease or rental of property shall be treated as special rental income;

  [Ref. Section 39(3)]

- Selami or Premium refers to any non-refundable or non-adjustable sum of money or loan or advance, or other amount or benefit provided by a tenant in connection with the lease or rental of property, excluding annual value, service charges, and repair & maintenance charges. Such receipts shall be treated as special income from rent;

  [Ref. Section 39(4)]

1.13 Special income from Agriculture:

(a) If the provisions relating to deduction of tax at source are not complied with in accordance with the provisions of Part 7 of this Act, the amount of tax under deducted, collected or paid and an additional 50% (fifty percent) of that tax shall be liable;

(b) Where, pursuant to any action taken under section 143 in consequence of failure to deduct, collect, or otherwise comply with the obligations relating to the provisions of Part 7 of this Act, the amount of tax paid is less than the amount of tax referred to in clause (a), the amount of such shortfall together with an additional amount equal to 50% (fifty percent) of such shortfall shall be payable; and

(c) Disallowed deductions made under section 55 shall be deemed to be income from Agriculture.

[Ref. Section 41(6)]

1.14 Special income from business or profession:

(a) Any accrued interest expense that remains unpaid for a period of three years after the end of the income year in which it was incurred shall be deemed to be income from business or profession in the subsequent assessment year. However, the amount so treated as income shall be allowed as a deduction in the income year in which the interest is subsequently paid;

[Ref. Section 46(6Ka)]

(b) Where a loan is provided to an associated enterprise, except bank, finance and leasing company, out of borrowed funds, the interest expense connected thereto if the lender charges interest at a rate lower than 12% per annum, the deficit between the interest charged and interest computed at 12% shall be deemed to be income from business or profession of the lender.

[Ref. Section 46(11Ka)]

1.15 Allowable expense of business or profession:

Where a loan is provided to an associated enterprise, except bank, finance and leasing company, out of borrowed funds, the interest expense connected thereto shall be allowed as business expenditure to the associated enterprise (loan receiver).

[Ref. Section 52(2)]

1.16 Disallowances under certain cases:

(a) Section 55(Ka), relating to the disallowance of expenses for failure to deduct tax at source under Part 7 of this Act, has been omitted;

(b) Allowable perquisite limit enhanced to 2.5 million from 2 million;

[Ref. Section 55(Gha)]

(c) Admissible entertainment expenses shall be allowable at 4% of the income from business or profession computed before deducting such entertainment expenses and actual expenditure claimed, whichever is lower;

[Ref. Section 55(Ja)]

(d) Allowable deduction for free sample expenses incurred by pharmaceutical industries has been revised and shall be the lower of the following:

- 2% where turnover does not exceed BDT 10 crore;
- 1.5% where turnover exceeds BDT 10 crore but does not exceed Tk. 20 crore;
- 1% where turnover exceeds BDT 20 crore;
- the actual free sample expenses claimed.

[Ref. Section 55(Jha)]

(e) Allowable limit for promotional expenses, except advertisement, has been increased from 0.5% to 1% of the business turnover.

[Ref. Section 55(Neo)]

1.17 Imposition of tax on failure to TDS, TCS or pay tax in case of income from business or profession:

1. Notwithstanding anything contained in the other provisions of this Act, subject to the applicability of sub-section (2) of section 54-

   (a) If the provisions relating to deduction of tax at source are not complied with in accordance with the provisions of Part 7 of this Act, the amount of tax under deducted, collected or paid and an additional 50% (fifty percent) of that tax shall be liable; or

(b) Where, pursuant to any action taken under section 143 in consequence of a failure to deduct, collect, or otherwise comply with the obligations relating to the provisions of Part 7 of this Act, the amount of tax paid is less than the amount of tax referred to in clause (a), the amount of such shortfall together with an additional amount equal to 50% (fifty percent) of such shortfall shall be payable.

2. Disallowed deductions made under section 55 shall be deemed to be income from business or profession.

[Ref. Section 56]

1.18 Imposition of tax on failure to TDS, TCS or pay tax on acquisition of capital assets of business or profession:

Where, in any income year, tax is not deducted or collected at source in accordance with Part 7 of this Act for acquisition of capital assets relating to business or profession, in such cases-

(a) The amount of tax under deducted, collected or paid and an additional 50% (fifty percent) of that amount shall be subject to tax; or

(b) Where, pursuant to any action taken under section 143, the amount of tax paid is less than the amount of tax referred to in clause (a), the amount of such shortfall together with an additional amount equal to 50% (fifty percent) of such shortfall shall be payable.

[Ref. Section 56Ka]

1.19 Income from capital gain:

(a) Where the owner of land and establishment including land receives consideration in the form of cash, any other benefit including flats, from a developer or a real estate developer under the specialized agreement or out of the agreement, the excess of such consideration over the acquisition cost of the land and establishment including land shall be treated as capital gain and taxed at the rate of 15%. Provided that such tax applicable on income from capital gain shall be paid in equal installments during the assessment year to which the income relates and the following two assessment years;

[Ref. Section 58(3)]

(b) Any gain derived from the transfer of personal gold, silver, gold ornaments, silver ornaments, gems and diamonds, metallic coins, precious metals, artwork, antiques, and club membership shall be chargeable to tax under the head "Capital Gains";

[Ref. Section 58(4)]

(c) Capital gains arising from the transfer of capital assets or intangible assets by a partnership firm to a company will be exempt from tax subject to the following conditions:

(i) all assets and liabilities of the firm are transferred to the company;

(ii) all partners become shareholders in proportion to their capital interests;

(iii) no consideration other than shares is received; and

(iv) the former partners collectively hold at least 50% of the voting rights of the company for a minimum period of five years.

[Ref. Section 61(4)]

(d) If any of these conditions are not satisfied, the exemption shall not apply and the successor company shall be liable to pay the applicable tax on capital gains in the respective assessment year.

[Ref. Section 61(5)]

1.20 Special income from other sources:

- Section 67(7), relating to the disallowance of the acquisition cost of fixed assets for failure to deduct tax at source, has been omitted, and a new section 56(Ka) has been inserted;
- Where the value of motor cars or jeeps exceeds 10% of a company's paid-up capital, reserves, and accumulated profits, 50% of the excess amount shall be treated as income from other sources for the income year. This provision does not apply to companies engaged in the vehicle rental business;

  [Ref. Section 67(12)]
- Any advance, loan, or other deposit received by an individual or a number of individual through a crossed cheque or bank transfer during a financial year, whether in a single transaction or multiple transactions, exceeding an aggregate amount of BDT 500,000, shall be treated as income from other sources if it is not paid within subsequent six years after the end of the income year in which it was received.

  [Ref. Proviso of Section 67(13)]

1.21 Imposition of additional tax on profit retention & dividend distribution:

(a) Company incorporated under the Companies Act, 1994 and listed with the Bangladesh Securities and Exchange Commission, other than bank, insurance company, leasing or finance company, that distributes dividends of less than 30% of its net profit after tax shall be liable to pay additional tax at the rate of 10% on the difference between 30% of the net profit after tax and the actual dividend distributed. Where the said tax is not paid, the Deputy Commissioner of Taxes (DCT) may, after issuing a notice and providing the company with an opportunity of hearing, determine the amount of tax;

[Ref. Section 22]

(b) Company incorporated under the Companies Act, 1994 and listed with the Bangladesh Securities and Exchange Commission, other than a bank, insurance company, leasing or finance company, that declares or distributes stock dividend more than cash dividend shall be liable to pay tax at the rate of 10% on the stock dividend declared or distributed by the company. Where the said tax is not paid, the Deputy Commissioner of Taxes (DCT) may, after issuing a notice and providing the company with an opportunity of hearing, determine the amount of tax.

[Ref. Section 23]

1.22 Maintain books of accounts:

Books of accounts and supporting documents, including bills-vouchers and statements are required to be maintained:

(a) In case of company for a period of 12 years in accordance with the Companies Act, 1994, while all other entities are required to retain them for 6 years;

(b) Books of accounts and supporting documents, including bills and vouchers, are required to be maintained either in physical form, digital form, or both.

[Ref. Section 72Ka]

1.23 Submission of audit report and computation of income:

(a) All taxpayers covered by the company and any person deriving income from long-term contracts or all firms, associations of persons, Hindu undivided family or artificial juridical persons created under law having a turnover exceeding 10 (ten) crore or a capital exceeding 5 (five) crore, the financial statements filed with the return for the income year shall be audited and certified by registered Chartered Accountant and the income computation sheet shall be prepared and certified by registered Chartered Accountant or a Cost and Management Accountant or an Income Tax Lawyer;

[Ref. Section 73(1)]

(b) Income Computation Sheet filed with the return of the taxpayers belonging to all firms, associations of person, Hindu undivided family, artificial juridical persons shall be prepared and certified by a Chartered Accountant or Cost and Management Accountant or Income Tax Lawyer;

[Ref. Section 73(2)]

(c) Any person engaged in the business or profession of buying and selling all gold, silver, gold ornaments, silver ornaments, gems and diamonds or platinum mentioned in section 112Ka and all manufacturers, importers, suppliers or distributors or aratdars mentioned in section 130Ka shall file their income tax returns along with income computation sheet shall be prepared and certified by a Chartered Accountant or Cost and Management Accountant or Income Tax Lawyer.

[Ref. Section 73(3)]

1.24 Advance tax, final tax and turnover tax:

(a) Any tax deducted, collected, or deposited on behalf of an assessee shall be treated as advance tax. Where the amount of such tax exceeds the assessed tax liability, the excess amount shall be refundable to the assessee.

(b) An assessee entitled to a refund may opt to:

- apply for a refund of the excess amount;
- adjust the refundable amount against any outstanding tax demand; or
- carry forward the refundable amount to be set off against tax liabilities of subsequent assessment years.

Provided further that where a taxpayer derives income from any source that is wholly exempt from tax or subject to tax at a reduced rate, the turnover tax payable in respect of the receipts attributable to such source shall be determined by applying the turnover tax rate specified in the Table under sub-section (6), after making a proportionate reduction corresponding to the extent of the applicable tax exemption or reduced rate.

Final tax liabilities:

Sl.	Particulars	Sec. Ref.	Applicable for
1	Collection of advance tax from commercially operated motor vehicle	138	Any person
2	Collection of tax from operation of water vessels	139	Any person

Excluded from final tax liabilities:

Sl.	Particulars	Sec. Ref.	Applicable for
1	Profit earned from investments in savings certificates (Sanchayapatra)	105	Any individual
2	Capital gains arising from compensation received for the acquisition of property	111	Any individual
3	Cash subsidy received against exports	112	Any person
4	Capital gains earned from transfer of property	125	Any individual

Turnover tax will not be applicable in some cases:

Turnover tax will not be applicable in the following cases:

(a) Any government body, state-owned enterprise, or corporation engaged in the import, distribution, or sale of fertilizers, seeds, or essential consumer commodities in the open market;

(b) Commission agency business;

(c) Delivery order (DO) business;

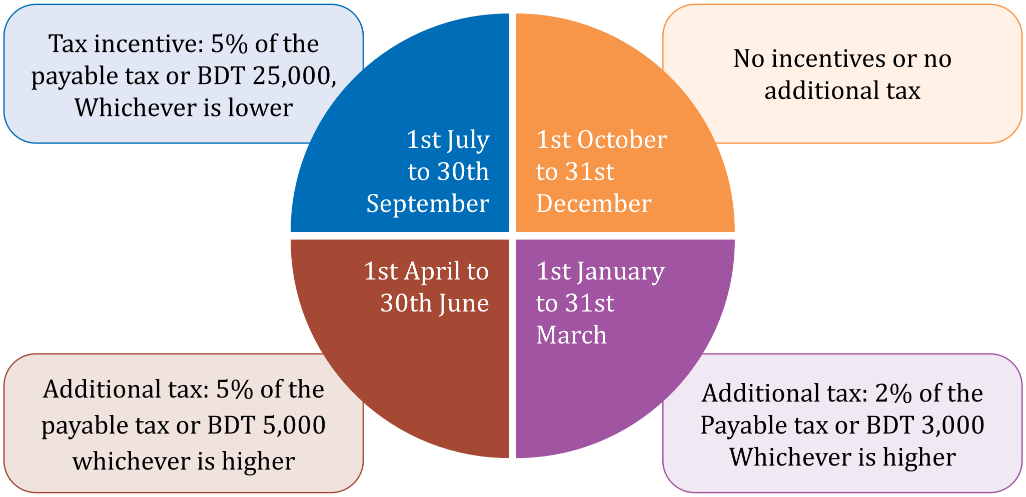
(d) Money exchange commission business; and

(e) The business of buying and selling gold, silver, gold ornaments, silver ornaments, gemstones, diamonds, or platinum.

[Ref. Section 163]

1.25 Time limit of filing return of individual and HUF:

An individual and a Hindu Undivided Family (HUF) shall be entitled to tax incentives or liable to additional tax, as the case may be, in accordance with the applicable provisions of this Act:



[Ref. Section 170(1)]

1.26 Time limit of filing return of other than individual and HUF:

In the case of a taxpayer other than an individual or a Hindu Undivided Family (HUF), the time limit for filing the return shall be the fifteenth day of the ninth month following the end of the income year or, where such fifteenth day of the nine month falls on a date earlier than the fifteenth day of September, the fifteenth day of September following the end of the income year:

Provided that where the return is filed within the period specified in the Table below, the taxpayer shall be entitled to a tax incentive or shall be liable to pay additional tax, as the case may be, at the rates specified therein, namely:

Sl.	Time of submitting Return	Tax Incentive or Additional Tax
1	Where the return is filed at least two months before the expiry of the time limit specified in this sub-section for furnishing the return.	Tax incentive: 5% of the payable tax or BDT 25,000, whichever is lower
2	Where the return is filed after the period specified in serial No. 1 but within the time limit specified in this sub-section.	No incentive or no additional tax
3	Where the return is filed after the expiry of the time limit specified in this sub-section but within the remaining period of the relevant assessment year.	Additional tax: 2% of the payable tax or BDT 25,000, whichever is higher

[Ref. Section 170(2)]

1.27 Method of filing of return:

- All such persons who have an obligation to file a return shall file a return for the settlement of tax case within the time specified in section 170.
- Every individual shall file an income tax return under Section 180 of the Income Tax Act, 2023 under the Self-Assessment.
- Where an individual derives income solely from employment, financial assets, and agriculture, and the return results in a refundable amount, such refund shall be processed automatically and credited to the taxpayer's bank account in accordance with Section 215.
- Persons other than individuals may submit their returns under Section 180 under the Self-Assessment or assessment under Section 183.
- Where an individual derives income from sources other than employment, financial assets, and agriculture, and the return reflects a refundable amount, the return shall automatically be selected for assessment under Section 183 by the Deputy Commissioner of Taxes before the refund is granted.

[Ref. Section 170Ka]

1.28 Time for filing return and payment of income tax:

(a) Every taxpayer will file the income tax return under section 170Ka within the time limit prescribed under section 170;

(b) The taxpayer will have to pay income tax as per the calculation prescribed in sections 170 & 173;

(c) Tax will be paid according to section 174 while submitting the return after the expiry of the time prescribed in section 170.

[Ref. Section 171]

1.29 Filing of return in special circumstances:

In the following cases, the DCT will serve notice to file tax return:

(a) Where the return filed is found to be incomplete;

(b) Where any business has been discontinued or its ownership/title has been wholly transferred (except public limited companies listed in share market);

(c) Where an individual is leaving Bangladesh permanently or for an extended period;

(d) Where there is reason to believed that tax has been evaded or no return has been filed;

(e) Where there is a change in the constitution of a partnership firm or a new firm is established as the successor to an existing partnership firm; and

(f) Where any person succeeds to the business of another person otherwise than by reason of the latter's death.

[Ref. Section 172]

1.30 Delayed filing of tax return:

Voluntary Delayed Return filing after expired the period mentioned-Section 170	Additional Tax: 10% of the payable tax or BDT 5,000 whichever is higher
Upon Notice Issued by tax authority [Section 212 (4) (Ka)]	Additional Tax: 15% of the payable tax or BDT 10,000 whichever is higher

[Ref. Section 174]

1.31 Revised return submission:

(a) A revised return may be filed in accordance with Sections 180(2), 182(5), and 183(4Ka) of the Income Tax Act, 2023;

(b) A revised return may also be submitted in response to a notice issued under Section 212(1) relating to tax evasion;

(c) A revised return may be filed pursuant to a set-aside order issued by the Appellate Authority or the Tax Appeal Tribunal;

(d) Any additional tax payable arising from the revised return shall be paid in accordance with Section 173;

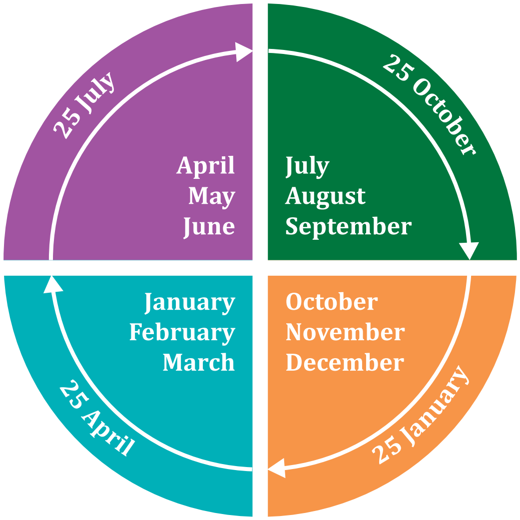
(e) A revised return shall not be used to reduce the tax liability declared in the original return;

(f) The income, assets, liabilities, and expenses disclosed in the original return shall not be altered, omitted, or transferred in the revised return unless supported by appropriate documentary evidence.

[Ref. Section 175]

1.32 Withholding tax return:

(a) Withholding tax returns will have to be submitted quarterly:



(b) The following persons newly included to submit withholding tax return:

- Public-Private Partnerships (PPPs);
- E-commerce platforms or online marketplaces with turnover exceeding BDT 1crore;
- Hotels, resorts, motels, restaurants, convention centers, and transport agencies with turnover exceeding BDT 1 crore;
- Any person (other than a farmer) engaged in the production or manufacture of cigarettes, biri, jorda, gul, or tobacco leaves; and
- Individuals having business turnover exceeding BDT 10 crore.

[Ref. Section 177]

1.33 Spot assessment:

In the case of a spot assessment, the Deputy Commissioner of Taxes (DCT) may allow a benefit of up to four times the initial capital investment where the assessee has business income.

[Ref. Section 195]

1.34 Time limitation in case of assessment:

Particulars	Earlier Allowable Time	Amended Time Limitation
Assessment under Section 181	Respective AY plus 2 years	Respective AY plus 12 months
Audit Assessment under Section 182	Respective AY plus 2 years	Respective AY plus 12 months

Particulars	Earlier Allowable Time	Amended Time Limitation
Normal Assessment under Section 183	Not mentioned	Respective AY plus 12 months
Transfer Pricing (TP) Audit under Section 235	Respective AY plus 3 years	Respective AY plus 5 years
Assessment under Section 212(1)	Respective AY plus 2 years	Respective AY plus 12 months
Assessment/Appeal/Tribunal/ADR, under section 213	30 days	45 days
Assessment pursuant to a Set-Aside Order	60 days	90 days

[Ref. Section 197]

1.35 Mandatory submission of information through digital system:

(a) A new provision has been introduced requiring specified persons, organizations, and entities that hold information relating to any person's assets, liabilities, income, expenses, or transactions to furnish such information to the National Board of Revenue (NBR) or any tax authority through digital systems, in the manner and form prescribed by the NBR;

(b) For the purpose of providing information, the following requirements have been included:

(i) Uploading prescribed data and information to the designated digital system;

(ii) Confirmation Data sharing or API integration of the Respective organization in NBR 's Digital or electronic system;

(iii) Granting access to the relevant digital or electronic database system.

[Ref. Section 200Ka]

1.36 Recovery of revenue evaded:

A voluntary late return may be accepted without assessment, provided that:

(a) The taxpayer's income consists only of salary income and income from financial assets; and

(b) All applicable taxes have been duly paid in compliance with Section 174;

(c) Where these conditions are not satisfied, the return may be subject to a regular assessment under Section 183 or, where applicable, a best judgment assessment under Section 184;

(d) Where any undisclosed income, expenditure, or asset is detected by the tax authority and such item relates to a period beyond the six immediately preceding assessment years, it shall be deemed to have arisen, been incurred, or been acquired in the sixth assessment year.

[Ref. Section 212]

1.37 Direct collection and refund:

(a) An individual assessee deriving income exclusively from employment, financial assets, and agricultural activities, who files an income tax return and claims a refund, shall be entitled to have the return processed by the Deputy Commissioner of Taxes (DCT) within 120 days with the refundable amount being remitted electronically;

(b) In all other cases, where a refund claim is submitted through the online filing system, the DCT shall electronically disburse the refund within 60 days from the date of submission of the refund claim.

[Ref. Section 215]

1.38 Representative of a deceased or missing taxpayer:

In the case of a deceased or missing taxpayer, the representative may be appointed as follows:

(a) The Deputy Commissioner of Taxes (DCT) may appoint one of the legal successors as the representative; or

(b) The legal successors may, by mutual agreement, nominate one among themselves to act as the representative.

[Ref. Section 252]

1.39 Dissolution of partnership firm:

The responsible officer of the RJSC shall issue an order to dissolve a registered partnership firm upon submission of a tax clearance certificate issued by the Deputy Commissioner of Taxes.

[Ref. Section 256]

1.40 Displaying latest PSR in business premises:

Every assessee to whom this requirement applies shall display the latest assessment year's Proof of Submission of Return (PSR) at a conspicuous place within the assessee's business or profession premises.

[Ref. Section 265]

1.41 Disputed tax payment for 1st appeal, 2nd appeal and high court:

1st Appeal	1% of disputed tax liability	[Ref. Section 286(5)]
2nd Appeal (Tribunal)	3% of disputed tax liability	[Ref. Section 291]
High Court	10% of disputed tax liability	[Ref. Section 293]

1.42 Timeframe for depositing demand after alternative dispute resolution (ADR) agreement:

The tax demand arising from an Alternative Dispute Resolution (ADR) agreement must be paid within 6 (six) months from the date of the agreement, whereas previously no specific time limit was prescribed for such payment.

[Ref. Section 304(3)]

1.43 Changes in the schedules as per Finance Act:

Schedule	Particulars
2nd Schedule Part 3	■ Provident Fund: Employer includes- Company, Firm, AoP, AJP, HuF, or any individual having business income. Here, Artificial Juridical Persons (AJP) is included in employer.
3rd Schedule Part 1	■ The depreciation capital for passenger motor vehicles has been increased from BDT 3 million to BDT 6 million; ■ Factories outside the Dhaka and Chattogram City Corporation areas may claim 60% and 40% accelerated depreciation over two years, subject to Board approval within 12 months of commencing operations.
6th Schedule Part 1	■ Income from content creation has been included under the tax exemption facility available to freelancers; ■ Registered SME manufacturers are tax-exempt up to BDT 7 million turnover for women- or Enterprise owned by persons with disabilities and BDT 5 million for others; ■ Money or benefit received by an employee from a group insurance policy that is called whatever name.
6th Schedule Part 2 (Newly inserted)	**Exclusion from total income** ■ Donation made to Center for Zakat Management.
6th Schedule Part 3	**Conditions applied in case of investment allowance in securities:** ■ New investments in unit certificates issued by any finance company, the Investment Corporation of Bangladesh, any asset manager or fund manager, as well as in mutual funds, exchange-traded funds (ETFs), and collective investment schemes, are eligible for investment rebate. Previously, the amount eligible for such rebate was subject to a maximum investment limit of BDT 500,000; ■ Tax rebates on investments in government securities, unit funds, mutual funds, and similar instruments are available only if the investments are held until maturity or the prescribed holding period; ■ Early encashment, redemption, or disposal of such investments will result in repayment of the tax rebate previously claimed.

Schedule	Particulars
7th Schedule	■ A tax rate of 5% (five percent) shall apply to capital gains arising from the sale of personal gold, silver, gold ornaments, silver ornaments, gemstones and diamonds, metallic coins, and precious metals, provided that such assets are not held as trading stock; ■ A tax rate of 15% (fifteen percent) on dividends earned by an individual; ■ A tax rate of 20% (twenty percent) on dividends earned by any taxpayer other than an individual.
8th Schedule	■ The turnover tax rate under section 163(6) shall be 0% for a Startup Business during its growth period. For this purpose, the "growth period" means the nine-year period commencing immediately after the end of the year in which the Startup Business is incorporated.

1.44 Tax exemption on solar plant and tax rebate on solar electricity users:

(a) Tax exemption solar plant:

- Tax Exemption for solar power businesses;
- Income earned from the business of producing and supplying electricity through solar power shall enjoy a full income tax exemption from 1 July 2026 to 30 June 2035.

(b) Tax rebate for solar electricity users:

Individual taxpayers who use solar-generated electricity shall be eligible for a tax rebate amounting to 5% of the total solar electricity bill incurred during the income year.

[Ref. SRO 211/AIN/income tax-2/2026 dated 8 June 2026]

1.45 Tax exemption on edible oil:

A 10-year progressive income tax exemption has been introduced for edible oil manufacturers that utilize locally grown oilseeds as raw materials.

[Ref. SRO 212/AIN/income tax-3/2026 dated 8 June 2026]

1.46 Investment tax rebate on philanthropic institutions:

Any individual taxpayer donations or grants to the following philanthropic institutions, effective from 1st July 2026 and remaining in force until 30 June 2030, shall be eligible for an investment tax rebate:

(a) ASHIC Foundation for childhood cancer;

(b) Bangladesh Cancer Aid Trust (BANCAT);

(c) Al-Markazul Islami;

(d) Disabled child Foundation (DCF);

(e) Sherpur Diabetic Samity;
(f) Maona Diabetic Association;
(g) Bangladesh Thalassemia Samity;
(h) Autism Welfare Foundation;
(i) BRAC;
(j) Ramakrishna Math & Mission, Dhaka;
(k) Chattogram Maa-O-Shishu Hospital.

[Ref. SRO 213/AIN/income tax-4/2026 dated 8 June 2026]

1.47 Summary of Tax Deduction at Source (TDS) and Tax Collection at Source (TCS) according to the ITA, 2023:

Sl.	Section & rule	Particulars	Rate*
1	86	Income from employment	Average rate
2	87	Remuneration of Members of the Parliament	Average rate
3	88	Deduction of tax by the Participation Fund, Welfare Fund and Worker's Welfare Foundation Fund	10%
4	89 & rule 3 of TDS Rules, 2026	Contractor, supplier etc.	As per **Annexure-A**
5	90 & rule 4 of TDS Rules, 2026	Service	As per **Annexure-B**
6	91	Intangible assets	10%
7	92	Advertising	5%
8	93	Actor, actress, producer, etc.	10%
9	94	Commission, discount, fee, etc.	(a) 10% on commission, discount, fees, incentive, performance bonus, etc.; (b) 1.5% on payment against distribution or marketing of goods of company or firm;

Sl.	Section & rule	Particulars	Rate*
			(c) Sell of goods to any distributor or any other person under a contract at a price lower than the retail price, shall collect tax from such distributor or such any other person at the rate of 5% on the amount equal to b x c, where: b = selling price of the company or firm to the distributor or any other person; c = 5%. Provided that, the cigarette manufacturing company or firm shall collect tax @ 3% on the difference amount between the selling price to the distributor or any other person and the retail price fixed by the company or firm.
10	95	Travel agent	0.3% on commission
11	96	Commission on letter of credit	5% on commission
12	97	Payment against local letter of credit	0.5%, 1%, 1.5%, 2% and 3% on applicable cases
13	99	Excess of premium paid on life insurance policy	5% on excess amount of premium; Provided that, no deduction of tax shall be made in case of death of such policy holder.
14	100	Commission of insurance	5%
15	101	Fees, etc. of surveyors of general insurance company	15%
16	102	Interest from saving deposits and fixed deposits	(a) Trust, Association of Persons and company @ 20%; (b) In other cases @ 10%.
17	104	Interest income of resident (other than bank and financial institution)	10%

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Sl.	Section & rule	Particulars	Rate*
18	105	Interest on saving instruments	10%
19	106	Interest on securities	10%
20	107	Discount of the real value of Bangladesh Bank bills	Maximum rate
21	108	International phone call	(a) IGW @ 1.5%; (b) ICX, ANS, BTRC and others @ 7.5%.
22	109	Rent	10%
23	110	Services from convention hall, conference centre, etc.	10%
24	111	Compensation against acquisition of property	(a) 6% for City Corporation area, Paurashava or Cantonment board; (b) 3% for outside of the City Corporation area, Paurashava or Cantonment board area.
25	112	Export cash subsidy	5%
26	112Ka	Purchase of gold, silver, gold ornaments, silver ornaments, gems, diamonds, or platinum	0.5%
27	114	Purchase of power	3%
28	115	Any sum paid by real estate developer to land owner	15%
29	116	Commission or remuneration paid to agent of foreign buyer	7.5%
30	117	Dividend (resident)	(a) Individual @ 15%; (b) Other than individual @ 20%.
31	118	Lottery, etc.	25%
32	119 & rule 5 of TDS Rules, 2026	Income of non-resident	As per **Annexure-C**

Sl.	Section & rule	Particulars	Rate*
33	120 & rule 8 of TDS Rules, 2026	Collection from importer	Shall collect tax not exceeding @ 20%. (a) 5% (general rate); (b) 0%, 2%, 3% and 20% on certain imported goods; (c) BDT 600 per ton in case of import of certain items; (d) 0% on imported goods from Bhutan.
34	121	Manpower export	(a) 10% on service charge or fees; (b) BDT 50,000 at the time of issuance and renewal of license.
35	122	C&F agent's commission	10%
36	123	Income from export	1%
37	124	Income remitted from abroad in connection with any service, revenue sharing, etc.	5% for all cases, except: Higher of 10% on commission (if commission amount is mentioned specifically) or 1% on gross bill received from freight forwarder agent or shipping; No deduction against remittance from abroad which is: (i) Excluded from total income by Sixth Schedule, Part-1: (a) Subscription to religious or charitable organizations (para 12); (b) Remittance earned in abroad by Bangladeshi individual (para 17); (c) IT-enabled services (para 21);
			(d) Foreign remittance earned by Bangladeshi flag carrier ocean-going ship (para 33 (ii) Any donation or grant received by any educational or research institution.
38	125 & rule 6 of TDS Rules, 2026	Transfer of property	As per **Annexure-D**

Sl.	Section & rule	Particulars	Rate*
39	126 & rule 7 of TDS Rules, 2026	Developer or real estate developer	As per **Annexure-E**
40	127	Commission and etc. for Government stamp, court fee, cartridge paper	10%
41	128	Lease of property	4%
42	129	Cigarette manufacturer (banderole)	10%
43	130	Brick manufacturer	(a) BDT 100,000 for not more than 01 section or 108000 cubic feet volume of brick field; (b) BDT 150,000 for more than 1.5 section or 108000 but not more than 124000 cubic feet volume of brick field; (c) BDT 200,000 for more than 02 section or 124000 cubic feet volume of brick field; (d) BDT 300,000 for brick fields which are not mentioned in (a), (b) & (c).
44	130Ka	Retailer	0.2%
45	131	For issuance and renewal of trade license	(a) BDT 3,000 in Dhaka South & North City Corporation or Chattogram City Corporation; (b) BDT 2,000 in any other city corporation; (c) BDT 1,000 in any other paurashava at any district headquarter; (d) BDT 500 in any paurashava.
46	132	Shipping business of a resident	5% or 3%
47	133	Sale by public auction	(a) 10% on selling price; (b) 1% in case of sale of tea; (c) No tax in case of sale of plot (land).
48	134	Collection of tax from transfer of share	15%

Sl.	Section & rule	Particulars	Rate*
49	135	Transfer of securities	a = (b-c) X 15%, where, a = amount of tax payable under this section b = transfer price of securities c = acquisition cost of securities
50	136	Transfer of shares by shareholders of stock exchange	15%
51	137	Member of stock exchanges	0.03%
52	137Ka	Member of registered club	10%
53	138	Commercially plying motor vehicles	As per **Annexure-F**
54	138Ka	Civil aircraft	BDT 1,000,000 for Helicopter or Chopper
55	139	Operations from inland ships	Each passenger BDT 125, BDT 170 and BDT 125 on applicable cases.

* This document does not hold any legal validity. It is strongly advised to thoroughly examine the relevant Laws and Regulations for compliance and guidance;

* The TDS rate will apply to the transactions from 01 July 2026;

* **For details, please see the concerned sections and the Tax at Source Rules, 2026.**

⇨ Person responsible for payment of money [Ref. Section 140(1)]:

(a) In the case of any payment considered as income under the category of "Income from employment", the employer or in cases where the employer is a local authority, company or institution, such authority, company or institution and their principal officers shall also be included;

(b) In the case of any payment under the category of "Income from financial assets", the issuing organization, company or any other institution of such financial assets or the principal officers of such organization, company or institution;

(c) In the case of any other payment considered as taxable income under this Act or in the case of any payment where tax deduction or collection at source is applicable under Part 7 of the Act, the payer himself or if the payer is a company or other institution, their principal officer shall also be included.

⇨ Specified person means [Ref. Section 140(3)]:

(a) Any company, firm, Association of Persons, trust or fund;

(b) Public-Private Partnership;

(c) Any foreign contractor, foreign enterprise or association or organization established outside of Bangladesh;

(d) Any hospital, clinic or diagnostic centre;

(e) Any e-commerce platform not being any other specific persons, called by whatever name, having an annual turnover exceeding BDT 10 million;

(f) Hotel, resort, motel, restaurant, convention centre, community centre, transport agency having annual turnover exceeding BDT 10 million;

(g) Any person except a farmer involved in the production and supply of tobacco leaves, cigarettes, bidi, jorda, gul and any other tobacco-related products;

(h) Any individual having yearly business turnover more than BDT 100 million.

Annexure-A

Deduction from the payment to contractor, supplier etc. [Ref. Section 89]:

Where any payment is to be made by a specified person to a resident on account of below mentioned reasons:

(a) Execution of a contract, other than a contract for providing service or supply as mentioned in any other section of Part 7 of the Act;

(b) Supply of goods;

(c) Manufacture, process or conversion;

(d) Printing, packaging or binding.

Then, the person responsible for making the payment shall, at the time of making payment or credit, deduct tax on the base value, not exceeding 10%.

Deduction of tax from payment to contractors, etc. [Ref. Rule 3 of TDS Rules, 2026]:

(1) Under section 89, the tax shall be deducted at source on any amount of the base value at the rate specified in the table below:

Table

Sl.	Description	Rate
1	In case of industrial establishments engaged in the production of MS billet and in case of locally purchased MS scrap	0.5%
2	In case of oil supplied by oil marketing companies engaged in the marketing of petroleum oil and lubricants	0.6%
3	In case of oil supplied by dealers or agents of petroleum oil marketing companies	1%

Sl.	Description	Rate
4	In case of supply of paddy, paddy husk, rice, nutritional rice kernels, wheat, potatoes, cattle, cattle bones, poultry, fish, meat, onion, garlic, peas, chickpeas, lentils, ginger, turmeric, dried chilies, pulses, corn, flour, iodine, salt, edible oil, sugar, seeds, jute, jute sticks, cotton, mustard, sesame, raw tea leaves, pepper, cardamom, cinnamon, cloves, bay leaves, eggs, vegetables, lemon, raw pepper, liquid milk, sawdust, poultry feed, pelleted poultry feed, mushrooms, honey, jaggery, leaves and bark of plants other than tobacco, vine leaves, chitagur, kheil, soybean meal, D-O-R-B (De-oiled Rice Bran), raw hides, In the case of organic fertilizers and organic pesticides or insecticides.	0.5%
5	In case of supply of gold, silver, gold ornaments, gems and diamonds	0.5%
6	In case of supply of yarn	1%
7	In case of supply of all kind of fruits	2%
8	In the case of sub-contracts provided by 100% export-oriented garment industries	1%
9	In case of supply of cement, iron or iron products, ferro alloy products except MS billet	2%
10	In the case of supply of oil by a company engaged in oil refinery operations	1%
11	In the case of companies engaged in gas transmission	3%
12	In case of companies engaged in gas distribution	0.6%
13	In case of supplying 33 kV to 500 kV Extra High Voltage Power Cable manufactured by a company that has its own Vertical Continuous Vulcanization line at the local level	3%
14	In case of supply of books to any person other than the Government, any Government authority, corporation or agency of the Government and all its affiliated and subordinate offices	3%
15	In the supply of recycled plastic, polythene, batteries, lead, electrical, electronics, paper, glass including all recyclable products	1%
16	In case of supplying raw materials used in the recycling industry	1%
17	In the case of supply of raw materials and packing materials used in industrial production	3%
18	In the case of manufacturing, process or conversion, construction work, construction, engineering or any other similar work	5%
19	In case of supply of tobacco-based raw materials to the cigarette, bidi, jarda, and gul industries	10%
20	In case of supply of all goods that were not specified in serial no. 1 to 19 of the table In all other cases mentioned in section 89	5%

Provided that, deduction of tax at source shall not be applicable in respect of supply of oil or gas by petrol pump or CNG station.

(2) Where tax had been paid under section 120 against any imported goods and such imported goods have been supplied, then the tax to be deducted at source would be determined by (b-a), where:

a = the amount of tax paid for the imported goods under section 120;

b = if the tax had not been paid for the imported goods under section 120, then the tax to be deducted at source under section 89.

(3) Where any goods are supplied for which tax had been paid at source under section 94, then the amount of tax to be deducted at source would be determined by (b–a), where:

a = the amount of tax paid under section 94;

b = if the tax had not been paid for the goods under section 94, then the tax is to be deducted at source under section 89.

Provided that, in case of goods supplied by any distributor or any other person under a contract as mentioned in section 94, the term "b" as mentioned in this sub-rule shall be computed as follows:

b = [selling price of the product by a company to the distributor or any other person under section 94] X 5% X 10%

(4) Upon verifying that the payee or the payee's income, subject to tax at source under this rule, is exempted from tax or subject to a reduced tax rate in a given income year, the Board may issue a certificate allowing payments to be made to the payee without any tax deduction or with deduction at a reduced rate, as appropriate.

Annexure-B

Deduction from the payment of service [Ref. Section 90]:

If a specified person pays a specified amount to a resident for any service, the person responsible for making the payment shall deduct tax at the time of making payment at a specified rate that does not exceed 20%.

Deduction from the payment of service [Ref. Rule 4 of TDS Rules, 2026]:

(1) Under section 90, if a specified person pays a specified amount to a resident for any service, the person responsible for making the payment shall deduct tax at the time of making payment at the rate specified in the table below:

Table

Sl.	Description of service and amount of payment		Rate
1	Advisor or consultant fees	Individual Other than individual	15% 7.5%
2	Professional service fees	Individual Other than individual	15% 7.5%
3	Technical services fee, technical know-how or technical assistance fees	Individual Other than individual	15% 10%

Sl.	Description of service and amount of payment		Rate
4	(a) Cleaning (b) Private security (c) Manpower supply (d) Creative media (e) Print and electronic media agency service	On commission On gross bill	10% 1%
5	(a) Catering (b) Public relation (c) Event management (d) Training, workshop etc. management (e) Courier service (f) Packing and shifting (g) Collection and recovery agency (h) Any other service of similar nature	On gross bill	2%
6	Indenting commission		7.5%
7	Meeting fees, training fees or honorarium		20%
8	Mobile network operator		10%
9	Credit rating agency		10%
10	Motor garage or workshop		5%
11	Private container port or dockyard bill		5%
12	Shipping agency	On commission On gross bill	10% 1%
13	Stevedoring/berth operator/terminal operator/ ship handling operator	On commission On gross bill	10% 5%
14	(a) Transport service, vehicle rent, carrying service and repair & maintenance service (b) Ride sharing service, working space providing service, accommodation providing service including any kind of sharing economy platform on gross bill amount		2%
15	Wheeling charge for electricity transmission on gross bill amount		3%
16	Internet service		5%
17	Agent, distributor, agency or channel partner, called by whatever name of mobile financial service provider, on commission		10%

Sl.	Description of service and amount of payment		Rate
18	On gross bill with or without commission paid for freight forwarder	On commission On gross bill	10% 1%
19	Any other service not described in serial no. 1 to 18 which is not deductible of tax under any other section of the act		10%

Provided that,

(a) If any service provided by bank, insurance, financial institution or any institution providing mobile financial service other than those are mentioned in serial no. 1 to 18 of the table, the deduction of tax under this rule shall not be applicable;

(b) If serial numbers 4, 12, 13 and 18 of the table show both commission or fee and gross bill, then the amount of tax shall be paid, the higher of between 'a' and 'b', when:

'a' means the tax calculated on commission by applying the relevant rate as mentioned in the table above;

'b' means the tax calculated on the gross bill by applying the relevant rate as mentioned in the table above;

(2) Upon verifying that the payee or the payee's income, subject to tax at source under this rule, is exempted from tax or subject to a reduced tax rate in a given income year, the Board may issue a certificate allowing payments to be made to the payee without any tax deduction or with deduction at a reduced rate, as appropriate.

Annexure-C

Deduction or collection of tax from income of non-residents [Ref. Section 119 and rule 5 of TDS Rules, 2026]:

(1) Subject to the provision of section 119, where the specified person or any other person responsible for making payment to a non-resident of any amount which constitutes the income of such non-resident chargeable to tax under this Act shall, unless such person is himself liable to pay tax thereon as agent, the payer at the time of making such payment, deduct or collect tax at the rate specified in the table below, namely:

Table

Sl.	Description of payment		Rate
1	Advisor or consultant fees	Individual	20%
		Other than individual	10%
2	Pre-shipment inspection bill		20%
3	Professional service fees	Individual	20%
		Other than individual	10%

Sl.	Description of payment		Rate
4	Technical services fee, technical know-how or technical assistance fees	Individual	20%
		Other than individual	10%
5	On architecture, interior design or landscape design, fashion design or process design bill		15%
6	Certification, rating etc. fees		15%
7	Satellite, airtime or rent bill for use of frequency or any other expense/rent for channel broadcast		20%
8	Legal service		20%
9	On management service bill including event management		20%
10		On commission	15%
11	On royalty, license fee or payment related to intangibles assets		20%
12	On interest payment		10%
13	On advertisement broadcasting bill		15%
14	On advertisement making or digital marketing bill		10%
15	On water transport or air transport bill except the areas mentioned in section 259 and section 260		6%
16	On manufacturing, process or conversion, civil work, construction, engineering or any other similar work bill by the contractor, sub-contractor and sub-sub contractor		6%
17	On supply of goods bill		6%
18	On capital gain		15%
19	Insurance premium fees		5%
20	On rent bill of machinery, equipment etc.		7.5%
21	Dividend	(a) Received by the company, fund and trust	20%
		(b) Received by any other person except for a company, fund and trust	25%
22	On payment to the artist, singer or player		30%
23	On salary or remuneration		30%
24	On exploration or drilling bill in petroleum operations		5.25%
25	On survey bill for coal, oil or gas exploration		15%
26	On payment of fees, etc. of surveyor of general insurance company		5.25%
27	On any service bill for making connectivity between oil or gas field and its export point		5.25%

Sl.	Description of payment	Rate
28	On payment of Bandwidth bill	10%
29	On courier service bill	10%
30	On any other payment	20%

Provided that, when any capital gain arises from the transfer of any share of a company, the person or the authority, as the case may be, responsible for effecting the transfer of shares shall not give any effect in respect of such transfer if tax on such capital gain has not been paid.

(2) Where the Board, being satisfied on the basis of the application received with the necessary documents for this purpose, issues a certificate within 30 days of the receipt of the application to the effect that a non-resident shall not be liable to pay any tax in Bangladesh by reason of tax treaty or otherwise or to pay tax at a reduced rate, in that case, the payment referred to in sub-rule (1) shall be made without deduction of tax or with deduction of tax at a reduced rate.

(3) Deduction of tax under this rule in respect of expense or payment as described below shall not apply, namely:

(a) Any payment to any government authority of a foreign state;

(b) Payment made as subscription fees to any internationally recognized professional body;

(c) Expenses of liaison office or branch office;

(d) Tuition fees verified by the Authorized Dealer (AD) and in accordance with the Bangladesh Bank's Guidelines for Foreign Exchange Transactions;

(e) International marketing expenses and product development expenses;

(f) Security deposit of any kind;

(g) Arbitration fee;

(h) Amount remitted out for Hajj;

(i) Amount related to priority pass.

Annexure-D

Collection of tax on transfer of property [Ref. Section 125 and rule 6 of TDS Rules, 2026]:

(1) In the context of collecting tax under section 125, no registration officer authorized for the registration of deeds under clauses (a), (aa), (aaa), (b), (c) or (e) of sub-section (1) of section 17 of the Registration Act, 1908, shall register any deed document unless the property transferor submits, along with the application for registration, a copy of A challan as evidence of payment of tax at the prescribed rates mentioned in the following table, namely:

Table-1

Sl.	Mouza	Tax rate of Class-A	Tax rate of Class-B	Tax rate of Class-C	Tax rate of Class-D	Tax rate of Class-E	Tax rate of Class-F
1	All mouzas under Gulshan, Banani, Motijheel and Tejgaon police stations of Dhaka district	5% of the deed value or BDT 900,000 per decimal, whichever is higher	5% of the deed value or BDT 350,000 per decimal, whichever is higher	5% of the deed value or BDT 900,000 per decimal, whichever is higher	5% of the deed value or BDT 350,000 per decimal, whichever is higher	5% of the deed value or BDT 500,000 per decimal, whichever is higher	5% of the deed value or BDT 300,000 per decimal, whichever is higher
2	All mouzas under Dhanmondi, Wari, Tejgaon industrial area, Shahbagh, Ramna, Paltan, Bangshal, Newmarket and Kalabagan police stations of Dhaka district	5% of the deed value or BDT 650,000 per decimal, whichever is higher	5% of the deed value or BDT 300,000 per decimal, whichever is higher	5% of the deed value or BDT 650,000 per decimal, whichever is higher	5% of the deed value or BDT 300,000 per decimal, whichever is higher	5% of the deed value or BDT 300,000 per decimal, whichever is higher	5% of the deed value or BDT 200,000 per decimal, whichever is higher
3	All mouzas under Kafrul, Mohammadpur, Sutrapur, Jatrabari, Uttara Model, Cantonment, Chawkbazar, Kotwali, Lalbagh, Khilgaon, Shyampur and Gandaria police stations of Dhaka district	5% of the deed value or BDT 400,000 per decimal, whichever is higher	5% of the deed value or BDT 175,000 per decimal, whichever is higher	5% of the deed value or BDT 400,000 per decimal, whichever is higher	5% of the deed value or BDT 175,000 per decimal, whichever is higher	5% of the deed value or BDT 175,000 per decimal, whichever is higher	5% of the deed value or BDT 85,000 per decimal, whichever is higher
4	All mouzas under Khilkhet, Airport, Uttara West, Mugda, Rupnagar, Bhashantek, Badda, Pallabi, Bhatara, Shahjahanpur, Mirpur Model, Darus Salam, Dakshinkhan, Uttarkhan, Turag, Shah Ali, Sabujbagh, Kadmatali, Kamrangirchar, Hazaribagh, Demra and Adabar police stations of Dhaka district and Sadar police station of Narayanganj district	5% of the deed value or BDT 350,000 per decimal, whichever is higher	5% of the deed value or BDT 150,000 per decimal, whichever is higher	5% of the deed value or BDT 350,000 per decimal, whichever is higher	5% of the deed value or BDT 150,000 per decimal, whichever is higher	5% of the deed value or BDT 150,000 per decimal, whichever is higher	5% of the deed value or BDT 75,000 per decimal, whichever is higher

Sl.	Mouza	Tax rate of Class-A	Tax rate of Class-B	Tax rate of Class-C	Tax rate of Class-D	Tax rate of Class-E	Tax rate of Class-F
5	All mouzas under Khulshi, Panchlaish, Pahartali, Halishahar and Kotwali police stations of Chattogram district; Sonargaon, Fatulla, Siddirganj, Bandar police stations of Narayanganj district and Sadar, Bashan, Konabari, Gacha, Tongi East and Tongi West police stations of Gazipur district	3% of the deed value or BDT 175,000 per decimal, whichever is higher	3% of the deed value or BDT 70,000 per decimal, whichever is higher	3% of the deed value or BDT 175,000 per decimal, whichever is higher	3% of the deed value or BDT 70,000 per decimal, whichever is higher	3% of the deed value or BDT 70,000 per decimal, whichever is higher	3% of the deed value or BDT 35,000 per decimal, whichever is higher
6	All mouzas under Dohar, Nawabganj, Keraniganj, Savar and Dhamrai police stations of Dhaka district; Akbar Shah, EPZ, Karnaphuli, Chawkbazar, Chandgaon, Doublemooring, Potenga, Panchlaish, Bandar, Baklia, Bayezid Bostami and Sadarghat police stations of Chattogram district; Joydevpur and Kaliganj police stations of Gazipur district; Rupganj and Araihajar police stations of Narayanganj district	3% of the deed value or BDT 125,000 per decimal, whichever is higher	3% of the deed value or BDT 60,000 per decimal, whichever is higher	3% of the deed value or BDT 125,000 per decimal, whichever is higher	3% of the deed value or BDT 60,000 per decimal, whichever is higher	3% of the deed value or BDT 60,000 per decimal, whichever is higher	3% of the deed value or BDT 30,000 per decimal, whichever is higher
7	All mouzas not included under serial numbers 1 to 6, but located within all City Corporations except Dhaka South, Dhaka North, Chattogram, Narayanganj, and Gazipur City Corporations, as well as any other development authorities and all municipalities situated in district headquarters	3% of the deed value or BDT 100,000 per decimal, whichever is higher	3% of the deed value or BDT 50,000 per decimal, whichever is higher	3% of the deed value or BDT 100,000 per decimal, whichever is higher	3% of the deed value or BDT 50,000 per decimal, whichever is higher	3% of the deed value or BDT 50,000 per decimal, whichever is higher	3% of the deed value or BDT 25,000 per decimal, whichever is higher

Table-2

Sl.	Mouza	Rate of tax
1	All mouzas under any other municipality not included in Table-1	2% of the deed value or BDT 10,000 per decimal, whichever is higher
2	All mouzas under all Upazilas (except municipality) not included in serial no. 1 of Table-2 and Table-1	2% of the deed value or BDT 500 per decimal, whichever is higher

(2) If there is any establishment, house, flat, apartment or floor space on the land registered under sub-rule (1), additional tax shall be applicable at the rate prescribed in the table below, namely:

Table-3

Sl.	Description	Rate of tax
1	In respect of establishment, house, flat, apartment or floor space situated on land mentioned in Class-A to Class-D	BDT 800 per square meter or 8% of the deed value of the said establishment, house, flat, apartment or floor space, whichever is higher
2	In the case of establishment, house, flat, apartment or floor space situated on land mentioned in Class-E and in respect of establishment, house, flat, apartment or floor space situated on the land of mouzas mentioned in serial no. 1 of Table-2	BDT 500 per square meter or 6% of the deed value of the said establishment, house, flat, apartment or floor space, whichever is higher
3	In any other cases	BDT 300 per square meter or 6% of the deed value of the said establishment, house, flat, apartment or floor space, whichever is higher

(3) In the absence of a clear description of the nature of the land or establishment, house, flat, apartment or floor space, whether residential, commercial or industrial in the remarks column of every document, the tax under this rule shall be deemed not to have been properly collected.

(4) Deduction of tax under this rule shall be applicable in case of registration of deed or transfer of any land or establishment, house, flat, apartment or floor space by the statutory Government authority.

(5) The collection of tax under this rule shall not be applicable in the following cases, namely:

(a) Registration of mortgage deed if any land or establishment, house, flat, apartment or floor space is mortgaged;

(b) Registration of a deed of transfer of any land or establishment, house, flat, apartment or floor space by the United Nations or its offices or any foreign diplomat or mission;

(c) Registration of no-claim deed that does not extinguish ownership;

(d) Registration of deed of partition;

(e) Registration of deed of waqf or endowment donation;

(f) Registration of deed without any consideration in exchange, such as: donation, will, endowment or exchange.

(6) In areas under city corporations, municipalities and cantonment boards, registration of sale or transfer deed or bainanama or power of attorney relating to land, establishment, house, flat, apartment or floor space will not be completed without Proof of Submission of Return (PSR) by both seller and receiver.

(7) Applicable tax under this rule shall be deposited into the Government treasury through separate A-Challan before registration of the deed.

(8) For the purpose of this rule:

(a) "A-Class" means a commercial plot in an area under the jurisdiction of the National Housing Authority, Public Works Department, Cantonment Board, Rajdhani Unnayan Kartripakkha (RAJUK), Chattogram Development Authority (CDA), Gazipur Development Authority, Khulna Development Authority, Rajshahi Development Authority, Cox's Bazar Development Authority, and any other similar development authority under the Ministry of Housing and Public Works;

(b) "B-Class" means a residential plot in an area under the jurisdiction of the National Housing Authority, Public Works Department, Cantonment Board, Rajdhani Unnayan Kartripakkha (RAJUK), Chattogram Development Authority (CDA), Gazipur Development Authority, Khulna Development Authority, Rajshahi Development Authority, Cox's Bazar Development Authority, and any other similar development authority under the Ministry of Housing and Public Works;

(c) "C-Class" means a commercial plot in an area established by a developer or real estate developer, which is not under the jurisdiction of the National Housing Authority, Public Works Department, Cantonment Board, Rajdhani Unnayan Kartripakkha (RAJUK), Chattogram Development Authority (CDA), Gazipur Development Authority, Khulna Development Authority, Rajshahi Development Authority, Cox's Bazar Development Authority, and any other similar development authority under the Ministry of Housing and Public Works;

(d) "D-Class" means a residential plot in an area established by a developer or real estate developer, which is not under the jurisdiction of the National Housing Authority, Public Works Department, Cantonment Board, Rajdhani Unnayan Kartripakkha (RAJUK), Chattogram Development Authority (CDA), Gazipur Development Authority, Khulna Development Authority, Rajshahi Development Authority, Cox's Bazar Development Authority, and any other similar development authority under the Ministry of Housing and Public Works;

(e) "E-Class" means all industrial plots;

(f) "F-Class" means the area other than "A-Class", "B-Class", "C-Class", "D-Class" and "E-Class".

Annexure-E

Collection of tax from real estate or land developer [Ref. Section 126 and rule 7 of TDS Rules, 2026]:

(1) In the context of collecting tax under section 126, no registration officer authorized for the registration of deeds under the provision of the Registration Act, 1908, shall register any deed document unless the developer or real estate developer submits, along with the application for registration, a copy of A Challan as evidence of payment of tax at the prescribed rates mentioned in the following table, namely:

Table-1

Sl.	Mouza	Tax rate (per square meter) applicable to building or apartment of residential purpose	Tax rate (per square meter) applicable to building or apartment of commercial purpose
1	All mouzas under Gulshan, Banani, Motijheel and Tejgaon police stations of Dhaka district	BDT 1,600	BDT 6,500
2	All mouzas under Dhanmondi, Wari, Tejgaon industrial area, Shahbagh, Ramna, Paltan, Bangshal, Newmarket and Kalabagan police stations of Dhaka district	BDT 1,500	BDT 5,000
3	All mouzas under Khilkhet, Kafrul, Mohammadpur, Sutrapur, Jatrabari, Uttara Model, Cantonment, Chawkbazar, Kotwali, Lalbagh, Khilgaon, Shyampur, Gandaria police stations of Dhaka district	BDT 1,400	BDT 4,000
4	All mouzas under Airport, Uttara West, Mugda, Rupnagar, Bhashantek, Badda, Pallabi, Bhatara, Shahjahanpur, Mirpur Model, Darus Salam, Dakshinkhan, Uttarkhan, Turag, Shah Ali, Sabujbagh, Kadmatoli, Chawkbazar, Kamrangirchar, Kotwali, Lalbagh, Hazaribagh, Demra and Adabar police stations of Dhaka district; Khulshi, Panchlaish, Pahartali, Halishahar and Kotwali police stations of Chattogram district; Sadar, Basan, Konabari, Gacha, Tongi East, Tongi West, Joydevpur and Kaliganj police stations of Gazipur district and Sadar, Fatulla, Siddirganj, Bandar, Rupganj and Sonargaon police sations of Narayanganj district	BDT 1,300	BDT 3,500

Sl.	Mouza	Tax rate (per square meter) applicable to building or apartment of residential purpose	Tax rate (per square meter) applicable to building or apartment of commercial purpose
5	All mouzas under Dohar, Nawabganj, Keraniganj, Savar and Dhamrai Upazilas of Dhaka district; Akbar Shah, EPZ, Karnaphuli, Chawkbazar, Chandgaon, Doublemooring, Patenga, Panchlaish, Bandar, Baklia, Bayezid Bostami and Sadarghat police stations of Chattogram district; Araihazar police station of Narayanganj district and City Corporations other than Dhaka South, Dhaka North, Chattogram, Narayanganj and Gazipur City Corporations	BDT 700	BDT 2,000
6	All such areas not mentioned in serial no. 1, 2, 3, 4 and 5	BDT 300	BDT 1,000

(2) Any person responsible for the registration of documents under the provision of the Registration Act, 1908 in respect of the collection of tax at source under section 126, any land belonging to a building or apartment constructed by a developer or real estate developer, shall register any transfer deed of land developed by a developer or real estate developer, unless the developer or real estate developer encloses with the application for registration a copy of A challan as proof of payment of tax at the rates prescribed in the table below, namely:

Sl.	Name of area	Rate of tax
1	Dhaka, Gazipur, Narayanganj, Munshiganj, Manikjang, Narshingdi and Chattogram district	5% of the deed value
2	Any other district	3% of the deed value

(3) Deduction of tax under this rule shall be applicable in case of registration of deed or transfer of any land or establishment, house, flat, apartment or floor space by any statutory Government authority.

(4) In areas under city corporations, municipalities and cantonment boards, registration of sale or transfer deed or bainanama or power of attorney relating to land, establishment, house, flat, apartment or floor space will not be completed without Proof of Submission of Return (PSR) by both seller and receiver.

(5) Under this rule, during the period of income tax collection, tax shall be collected in accordance with sub-rule (1) of rule 6:

Provided that tax shall not be collected under sub-rule (2) of rule 6.

(6) Applicable tax under this rule shall be deposited into the Government treasury through separate A-Challan before registration of the deed.

Annexure-F

Collection of tax from motor vehicles plying commercially [Ref. Section 138]:

Sl.	Type of vehicle	Advance tax
1	Bus having seats exceeding 52	BDT 25,000
2	Bus having seats not exceeding 52	BDT 20,000
3	Air-conditioned bus	BDT 50,000
4	Double-decker bus (Non-AC)	BDT 25,000
5	Air-conditioned double decker bus/ sleeper bus	BDT 50,000
6	Air-conditioned minibus/coaster	BDT 25,000
7	Non-air-conditioned minibus/coaster	BDT 12,500
8	Truck, Dump Truck, Covered Van, Prime Mover, Lorry or Tank Lorry (Payload Capacity more than 5 Ton but less than 20 Ton)	BDT 30,000
9	Truck, Dump Truck, Covered Van, Prime Mover, Lorry or Tank Lorry (Payload Capacity greater than or equal to 20 Ton)	BDT 50,000
10	Truck, Covered Van, Cargo Van, Lorry or Tank Lorry (Payload Capacity more than 1.5 Ton but more than 5 Ton)	BDT 15,000
11	Truck, Lorry or Tank Lorry (Payload Capacity not more than 1.5 Ton)	BDT 7,500
12	Pick up Van, Human Hauler, Tractor, Maxi or Auto Rickshaw	BDT 7,500
13	Heavy motor or special purpose vehicle including crane, Excavator, Dredger, Roller, Concrete Mixer	BDT 50,000
14	Air-conditioned Taxicab	BDT 15,000
15	Non-AC Taxicab	BDT 7,500

1.48 Time limits and procedure for depositing tax deducted at source:

All amounts deducted or collected under the provisions of Part 7 of this Act shall be deposited in the Government exchequer through A challan as per the following table, namely:

Sl.	Time of collection of pay order	Time for depositing through A-Challan
1	In case of any deduction or collection from July to May of the financial year	By the two weeks following the end of the deduction or collection month
2	In case of any deduction or collection from 1st June to 20th June of the financial year	By the seventh day following the deduction or collection

Sl.	Time of collection of pay order	Time for depositing through A-Challan
3	In case of any deduction or collection from any other day of June of the financial year	By the next working day after the day, it was deducted or collected
4	In case of any deduction or collection on the last working day of June of the financial year	By the same working day of June of the financial year

2 VAT AND SUPPLEMENTARY DUTY

2.1 Definitions:

2.1.1 Input :

The definition of 'input' has been amended by removing the word 'labor' from the list of goods and services that are not considered as input under the VAT & SD Act, 2012. With the withdrawal of the word 'labor,' there would no longer be any scope of dispute regarding eligibility of input tax credit on the services of manpower suppliers under service code S072.00.

[Ref. Section 2(8Ka)]

2.1.2 Tax period:

"Tax Period" means one month as specified in the Gregorian calendar.

[Ref. Section 2(30)]

2.1.3 Trader:

A new sub-clause (76ka) has been inserted in Section 2 of the VAT & SD Act, 2012 to define a 'trader'. As per the newly inserted sub-clause, a trader means a person who sells or otherwise transfers goods to another person without altering its nature, character, condition or quality, after acquiring, importing, purchasing, obtaining or otherwise receiving the goods from any source. The earlier definition of 'trader' in the Third Schedule of the VAT & SD Act, 2012 has been deleted.

[Ref. Section 2(76)]

2.2 Mandatory submission of Business Identification Number (BIN) or proof of enlistment:

Submission of Business Identification Number (BIN) or proof of enlistment has been made a mandatory requirement for the following cases–

(a) To open and operate a current or STD account in any bank or NBFI by any business establishment;

(b) To take loan from any bank or NBFI;

(c) To renew trade license;

(d) To open a merchant account on the platform of any Mobile Financial Services (MFS) provider;

(e) To take or renew the membership of a trade organization;

(f) To obtain electricity and gas connections in the name of any business establishment; and

(g) To obtain registration of vehicles in the name of a business establishment from BRTA.

[Ref. Section 4(3)]

2.3 Changes regarding persons required to be enlisted for turnover tax:

A person will be enlisted for turnover tax if the turnover of such person from economic activities exceeds the enlistment threshold any time but does not exceed the registration threshold within a period of 12 months. If it happens, the person shall submit the application through e-VAT system for enlistment in prescribed manner within 30 days of exceeding the enlistment threshold.

[Ref. Section 10]

2.4 Changes regarding cancellation of enlistment:

Provisions regarding cancellation of enlistment have been simplified. An enlisted person may apply to the relevant VAT official in prescribed manner to cancel the enlistment if the person ceases to carry on economic activities.

[Ref. Section 11(1)]

2.5 Changes regarding VAT on import of services:

- All import of services (except the services exempt from VAT under the First Schedule of the VAT & SD Act, 2012) have been considered as taxable supplies and VAT @15% shall be imposable on such imports;
- The value of imported services shall be determined in accordance with Section 32 of the VAT & SD Act, 2012 and the liability to pay VAT on such services shall rest with the recipient of the service which shall constitute an output tax of such recipient;
- Where a person carries on economic activities from within and outside Bangladesh i.e. from more than one location, the establishments located within and outside Bangladesh shall be treated as separate persons. Accordingly, receipt of taxable services by a person inside Bangladesh from its establishment outside Bangladesh shall be deemed to be an import of service;
- Banks, financial institutions and authorized foreign exchange dealers making payment against imported services will deduct applicable VAT at source and deposit the same to the Government treasury through treasury challan against the importer's VAT circle code and economic code and hand over a copy of the same to the importer of service. The treasury challan issued against such payment shall be treated as a tax invoice for the importer of service; and
- If an imported service is considered as an input of a service importer, input tax credit shall be available against the treasury challan referred above, subject to compliance with the provisions of Section 46 of the VAT & SD Act, 2012. Accordingly, service importers will be required to preserve the treasury challan issued against payment of VAT on imported services as the supporting evidence for claiming input tax credit.

[Ref. Section 20]

2.6 Amendments regarding payment of VAT on actual value addition:

(a) If any goods enjoy full or partial VAT exemption at local manufacturing stage through gazette notification, VAT may be paid @15% on the actual value addition at any subsequent stage of supply. Such facility will be available subject to possession of the tax invoice for purchase of the goods; and

(b) Registered and enlisted persons availing this facility will be required to declare input-output co-efficient in VAT form 4.3.1 to the VAT authority concerned.

[Ref. Section 32(6)]

2.7 Changes in provisions regarding input tax credit:

(a) The term "Bill of Entry" has been replaced with "Declaration of Goods" in the provisions related to input tax credit to align with the Customs Act, 2023;

(b) The restriction on claiming input tax credit against inputs or goods not declared in the input-output co-efficient shall not apply in the cases determined by the National Board of Revenue (NBR). In this regard, NBR has issued GO. No. 09/VAT/2026 dated 30 June 2026 allowing exemption from submission of co-efficient by commercial importers and traders paying VAT @15% and ensuring a minimum value addition of 50% or more. Nevertheless, the commercial importers and traders enjoying the above mentioned exemption would also be entitled to input tax credit;

(c) Input tax credit has been debarred for goods supplied under the newly introduced actual value addition mechanism;

(d) If goods or services are supplied at a value lower than the purchase price or the value of inputs used, input tax credit shall not be available to the extent it exceeds the output tax payable;

(e) Input tax credit shall not be available in respect of input tax paid on inputs procured for supplying goods following the actual value addition mechanism as prescribed in Section 32(6) of the VAT & SD Act, 2012;

(f) The restriction on claiming input tax credit in excess of 80% of VAT paid on transportation services has been withdrawn. Accordingly, subject to fulfillment of other applicable conditions, registered persons may claim input tax credit on the full amount of VAT paid on such services; and

(g) In the case of imported services under Section 20(2) of the VAT & SD Act, 2012, the treasury challan evidencing payment of VAT shall be treated as the supporting document for claiming input tax credit.

[Ref. Section 46]

2.8 Changes to the framework of special scheme for imposition of Supplementary Duty (SD) on applicable goods:

(a) The provisions relating to special schemes have been substituted. NBR has been empowered to formulate special schemes for importers, manufacturers and suppliers of Supplementary Duty (SD) imposable goods;

(b) Under such special schemes, NBR may prescribe conditions and limitations relating to supply of such goods and determine the MRP which will be treated as the value for imposition of VAT and SD; and

(c) The special schemes may require use of tax stamps, digital banderoles, QR codes, AR codes, RFID, perforation or other security features on SD applicable goods to improve traceability, reduce tax evasion and facilitate more effective collection of VAT and SD.

[Ref. Section 58]

2.9 Changes to turnover tax provisions:

(a) The Government has been empowered to prescribe sector-specific turnover tax through notification in the official gazette depending on the nature of geographical location-based economic activities. In this case, the amount of turnover tax has been capped at BDT 200,000 and will be payable by enlisted persons or persons eligible for enlistment carrying out such economic activities under the relevant notification; and

(b) Until the Government prescribes sector-specific turnover tax through a notification in the official gazette, enlisted persons shall continue to pay turnover tax @ 4% on their turnover from economic activities.

[Ref. Section 63(1)]

2.10 Changes regarding filing of VAT returns:

(a) VAT returns are to be filed within 15 days after the end of every three tax periods instead of previous monthly filings. In case the 15th day is a public holiday, the return may be filed on the next working day;

(b) Certain entities (i.e. any government, semi-government or autonomous organization, bank and insurance) and the entities who files nil returns may file their return by 20 days following the end of the three tax periods;

(c) Registered or enlisted persons may, if so desire, voluntarily submit a return for each tax period by the end of the subsequent tax period.

[Ref. Section 64]

2.11 Changes in provisions regarding penalties:

Sl.	Particulars	Previous penalty	New penalty
1	Irregularity regarding unlawful increase in decreasing adjustment or making an unlawful decrease in increasing adjustment in VAT return	From 50% to 100% of the evaded amount	From 30% to 50% of the evaded amount

Sl.	Particulars	Previous penalty	New penalty
2	Storing tobacco or tobacco products outside the registered premises, or possessing or supplying such products without valid stamps, banderoles, codes, or marks, or with counterfeit stamps, banderoles, codes, or marks	No specific penalty	From 100% to 200% of the evaded amount
3	VAT evasion or attempted VAT evasion by both VAT software provider and user by data tampering, modification, data sharing, or reporting using software supplied by NBR enlisted software provider	No specific penalty	From 100% to 200% of the evaded amount

[Ref. Section 85(1)]

2.12 Changes in provisions regarding VAT audit:

(a) A person or organization selected for a VAT audit must submit all requested documents to VAT authority within 2 (two) months from the date of the audit notice;

(b) After receiving the documents, the VAT authority concerned is required to complete the audit within 1 (one) year; and

(c) If the taxpayer is unable to submit the documents within the initial 2 (two) month period due to reasonable grounds, s/he may apply for an extension. VAT authority may grant an additional 1 (one) month time for submission of the required documents.

(d) If the taxpayer still fails to provide the documents within the extended period, VAT authority may complete the audit based on best judgment. Before making a best judgment assessment, VAT authority would record the reasons in writing for adopting such an approach.

[Ref. Section 90 (6)]

2.13 Changes in provisions regarding validity of electronic records:

A registered person may preserve tax related documents, accounts and other records in the server with appropriate security through Enterprise Resource Planning (ERP) software or an NBR approved VAT software and such documents shall be considered as legally acceptable evidence and may be presented electronically to VAT Authority.

[Ref. Section 107 (2 A)]

2.14 Changes in deposit requirement for filing appeal:

Sl.	Particulars	Previous percentage	New percentage
1	Filing of appeal before the Commissioner of VAT, Appeals	10% of the demanded amount (excluding penalties)	1% of the demanded amount (excluding penalties)
2	Filing of appeal before the VAT Appellate Tribunal	10% of the demanded amount (excluding penalties)	1% of the demanded amount (excluding penalties)
3	Filing of appeal before the High Court Division of Bangladesh Supreme Court	10% of the demanded amount (excluding penalties)	2% of the demanded amount (excluding penalties)

[Ref. Section 121, Section 122 and Section 124]

2.15 Inclusion of turnover tax in power to allow exemption:

The government may grant exemption from turnover tax in addition to VAT and SD for import or supply of any goods or services by issuing gazette notification.

[Ref. Section 126]

2.16 Changes in imposition of interest on outstanding VAT payables:

A special provision has been introduced allowing registered or withholding VAT entities to settle outstanding VAT liabilities, withholding VAT, penalties, or other dues arising under the repealed VAT Act, 1991 within six months from 1 July 2026 by paying simple interest/ additional tax equivalent to 24 months @2% per month. However, manufacturing entities will not be required to pay any interest/additional tax in respect of liabilities relating to periods prior to 1 July 2010, since interest/additional tax was not applicable during that period. It is pertinent to mention that there was no limitation in time period for imposing penal interest/ additional tax under the VAT Act, 1991.

Furthermore, registered or withholding VAT entities may settle outstanding VAT liabilities, irregular input tax credit or decreasing adjustments, withholding VAT, penalties or other dues arising under the VAT & SD Act, 2012 relating to periods prior to 1 July 2022 within six months from 1 July 2026 by paying simple interest equivalent to 24 months @2% per month. It is pertinent to mention that there was no limitation in time period before 1 July 2022 for imposing penal interest/ additional tax under the VAT & SD Act, 2012.

[Ref. Section 137(Ka)]

2.17 Changes in the First Schedule of the VAT & SD Act, 2012 (Schedule of goods and services exempt from VAT):

(a) VAT exemption on exotic liqueur manufactured in Bangladesh has been withdrawn;

(b) VAT exemption on fish, frozen fish, fish fillets; plants and parts of plants; natural gums under heading no. 03.02, 03.03, 03.04, 12.11 and 13.01 has been withdrawn. Therefore, VAT will be imposed on those items. The list of items excluded from VAT exemption mentioning appropriate heading numbers has been provided in Annexure-G;

(c) "Services rendered by content creators and freelancers" have been made exempt from VAT under Clause (cha) of Paragraph 6 (i.e. Personal service) of the Schedule.

Changes in the First Schedule of the VAT and SD Act, 2012 are effective from the date of presenting the Finance Bill, 2026 in the national parliament i.e. 11 June 2026.

2.18 Changes in the Second Schedule of the VAT & SD Act, 2012 (Schedule of Supplementary Duty rates):

Supplementary Duty rates under different heading nos. have been increased, decreased, inserted and withdrawn. Some important items of the same are described below, and the details of the changes are provided in Annexure-H to this summary.

(a) SD on other dried fish under H.S. code 0305.59.90 has been decreased from 20% to 10%;

(b) SD on natural honey (all H.S. codes under heading no. 04.09) has been newly introduced @10%;

(c) SD on woven fabrics (all H.S. codes under heading no. 54.07) has been withdrawn;

(d) SD on nicotine granules, nicotine pouches and other under H.S. code 2404.91.10, 2404.91.20 and 2404.91.90 has significantly been increased from 150% to 350%;

(e) SD on cigarette lighters and other lighters whether mechanical/electrical or not (all H.S. codes under heading 96.13) has been increased from 10% to 20%.

Changes in the Second Schedule of the VAT and SD Act, 2012 are effective from the date of presenting the Finance Bill, 2026 in the national parliament i.e. 11 June 2026.

2.19 Changes in the Third Schedule of the VAT & SD Act, 2012 (Schedule of reduced VAT rate and specific amount of VAT):

Reduced VAT rate/specific amount of VAT under different Heading nos. has been increased, inserted and withdrawn under different tables and paragraphs of the Third Schedule as mentioned below, and the details of the changes are provided in Annexure-I to this summary:

(a) Service Code S012.20 (SIM Card or e-SIM supplier) has been withdrawn from Part-B of Table-4, resulting in abolition of the existing specific VAT amount of BDT 300 per SIM card or E- SIM. As such, this service would attract regular VAT @ 15% onwards;

(b) Explanation of 'Trader' has been deleted from the Third Schedule and added as a statutory definition under Section 2(76)(a) of the VAT & SD Act, 2012.

Changes in the Third Schedule of the VAT and SD Act, 2012 are effective from the date of presenting the Finance Bill, 2026 in the national parliament i.e. 11 June 2026.

2.20 Changes in VAT and SD Rules, 2016 (Ref. SRO no-125/Ain/2026/330-VAT. dated 7 June 2026 & SRO no-254/Ain/2026/354-VAT. dated 30 June 2026)

Sl.	Title	Rule	Particulars
1	Determination of limit for VAT registration	Rule 3	Subject to the provisions of Section 2(57) of the VAT & SD Act, 2012, the matter of exceeding the registration threshold of a person is to be determined considering the overall economic activities of the person.
2	Application for registration and issue of VAT registration certificate	Rule 4	VAT registration application can now also be filed through e-VAT system. The system will automatically verify the application and immediately email the BIN/ VAT registration number if the submitted application is found valid in accordance with the criteria set out in the system. In this regard, a valid application would mean an application submitted providing all the mandatory information and attaching all the documents in the format prescribed by e-VAT system.
3	Application for enlistment and issue of enlistment certificate	Rule 5	Turnover tax enlistment application can now also be filed through e-VAT system. The system will automatically verify the application and immediately email the BIN/ turnover tax enlistment certificate if the submitted application is found valid in accordance with the criteria set out in the system.
4	Forced registration/ enlistment	Rule 7	Divisional VAT Officer may, on his or her own initiative, register or enlist eligible taxpayers through e-VAT system and issue a VAT registration or enlistment certificate in form VAT 2.3. Such registration or enlistment shall be effective from the date any person is eligible for VAT registration or turnover tax enlistment. However, if the tax officer finds that the said person does not comply with the rules and regulation appropriately, he/she will issue show cause notice and send the same to the taxpayer vide e-VAT system.
5	Cancellation of VAT registration	Rule 8	Simplified procedure for cancellation of VAT registration has been introduced in e-VAT system.
6	Informing changed information to VAT authority	Rule 12	The process of informing changes relating to economic activities and business to VAT authority has been digitalized. Submissions can now be made through the e-VAT system, which will automatically notify the VAT Divisional Officer concerned. Upon verification by the VAT Divisional Officer, e-VAT system will automatically issue revised VAT registration or turnover tax enlistment certificate, if required and email the same to the VAT payer.

Sl.	Title	Rule	Particulars
7	Deemed export facility to backward linkage industries	Rule 18(Ga)	Backward linkage industries can now avail deemed export facility against local LC. Previously, the facility could only be availed against back-to-back LC.
8	Declaration of input-output co-efficient	Rule 21	VAT form 4.3 (Input-Output co-efficient) can now be submitted through e-VAT system and in hardcopy as well. Previously, hardcopy of VAT form 4.3 was required to be submitted to the VAT Divisional Office. In addition, as required under Section 32(6) of the VAT & SD Act 2012, new VAT form 4.3.1 (declaration of Input-Output co-efficient) must be submitted to the VAT Divisional Officer or through e-VAT system prior to subsequent supplies of goods that are fully or partially exempt at manufacturing stage.
9	VAT documentation	Rule 40	VAT registered persons can now preserve tax invoice (i.e. form VAT 6.3) in their Enterprise Resource Planning (ERP) software. In addition, form VAT 6.3 can be generated electronically or in hardcopy. Further, notification or statement from mobile financial service providers are now accepted as tax invoices (form VAT 6.3).
10	Submission of return	Rule 47	Previously, there was no separate VAT forms for filing VAT return by registered traders who are not allowed to claim input tax credit, commercial importers supplying goods adopting the final settlement method and local traders supplying goods at reduced rates. New form VAT 9.1.1 has been introduced for filing VAT return by the aforementioned registered persons. For turnover tax enlisted commercial importers, traders supplying goods at reduced VAT rates and distributors or dealers having enlistment for turnover tax may submit turnover tax return in simplified form VAT 9.2.1.
11	Issuing VAT refund certificate to foreign tourists	Rule 57	The authority to select and approve VAT refund certificates to foreign tourists has been extended to the Director Generals of VAT.

Sl.	Title	Rule	Particulars
12	Alternative dispute resolution	Rule 99	Previously, disputes pending at the VAT Commissionerate level could also be settled through Alternative Dispute Resolution (ADR). This option has been removed. Now, ADR can only be initiated for the disputes pending before the Commissioner of VAT (Appeals), VAT Appellate Tribunal or the Bangladesh Supreme Court.
13	Appearing in VAT consultant exam	Rule 111	Application fee for appearing in VAT consultant examination has been reduced from BDT 5,000 to BDT 1,000.
14	Change in forms	N/A	A number of VAT forms have been amended. Particulars of amendments in some important forms have been presented as below: • VAT/Turnover tax registration form (form VAT 2.1) • VAT registration certificate/Turnover tax enlistment certificate (form VAT 2.3) • Input-output co-efficient (form VAT 4.3) has incorporated the requirement of declaration of output price and MRP for per unit of supply. • Specific turnover tax return (form VAT 9.2) The following forms have been introduced: • Declaration of input-output co-efficient (form VAT 4.3.1) by traders willing to pay VAT on actual value addition under Section 32(6) of VAT & SD Act, 2012. • VAT Return (form VAT 9.1.1) for registered traders who are not allowed to claim input tax credit, commercial importers making supplies adopting the final settlement method and local traders supplying goods at reduced VAT rates. (a) Simplified Turnover Tax Return (form VAT 9.2.1) for commercial importers, suppliers supplying goods at reduced rates and distributors or dealers.

2.21 Guidelines for VAT deduction and collection at source:

VAT Deduction and Collection at Source Guidelines, 2025 have been amended by S.R.O no-258-Ain/2026/358-VAT dated 30 June 2026 and 262-Ain/2026/362-VAT dated 30 June 2026

Following services have been included in the list of services under mandatory VAT deduction at source:

Sl.	Service Code	Description	New Rate
1	S007.10	Advertising agency [excluding the publication of a death notice in the newspaper]	15%
	S007.20	Online advertisement	5%
2	S083.00	Semiconductor assembly, testing and packaging services	15%

(a) In the case of import of services, the liability to pay VAT remains with the service recipient in Bangladesh. At the time of partial or final settlement of the consideration for the imported service, the authorized dealer bank, financial institution, or other approved dealer shall, on behalf of the importer, collect the applicable VAT and deposit it into the Government treasury under the importer's VAT circle or economic code. The treasury challan evidencing such payment shall be deemed as tax invoice (form VAT-6.3) for the importer.

(b) The importer would report the VAT payable on the imported service in Part 3 (Supply–Output Tax) of the VAT return and disclose the amount deposited by the bank in note 58 of Part 9 (Treasury Deposit) of the VAT return. In addition, the importer may claim the applicable amount as input tax credit in Part 4 (Purchase–Input Tax) of VAT return, subject to eligibility of input tax credit under Section 46 of the VAT and SD Act, 2012. The bank, acting solely as a collecting agent, is not required to report the treasury deposit in its own VAT return. However, it must account for any fee or commission earned for providing the remittance service and report the applicable VAT on such charges in Part 3 (Supply–Output Tax) of its own VAT return.

(c) All tenants are required to make necessary increasing adjustment in VAT return, pay VAT @ 15% on rent by A-Challan or e-Payment and report the treasury payment details in the relevant part of the VAT return.

(d) Traders issuing tax invoice (form VAT-6.3) @ 15% will not be considered as procurement provider.

(e) The followings will not be exposed to VAT Deduction at Source (VDS) on their supplies:

(i) Startups registered with NBR;

(ii) Contract manufacturers presenting tax invoice (i.e. form VAT-6.3) mentioning VAT @ 15%;

(iii) Any other service not falling within the list of services under mandatory VAT deduction at source.

(f) VAT is not required to be deducted at sources at the time of sharing revenue with Bangladesh Telecommunication Regulatory Commission (BTRC) under a revenue-sharing arrangement, provided that the revenue has already suffered VAT @ 15% before sharing the same with BTRC.

All the changes regarding VAT deduction or collection at source are effective from 1st July 2026.

2.22 Inclusion/exclusion from VAT exemption at various stages:

Exemption from VAT under different stages has been allowed on additional goods and services and some goods and services have also been deleted from the list of exemption at different stages. In this regard, previous SRO. No-160-Ain/2025/288-VAT dated 27 May 2025 has been replaced by new SRO. No-127-Ain/2026/332-VAT dated 07 June 2026 which was further amended by SRO No-255-Ain/2026/355-VAT dated 30 June 2026. Details of the changes have been illustrated in Annexure-J to this summary.

2.23 Additional exemption/reduction in rate of previous exemption in VAT/SD/AT:

Additional exemptions have been allowed and rates of existing exemption from VAT/SD/AT have been reduced by contemporarily issued Statutory Regulatory Orders. Some important items of the same are described as below and detailed of the changes have been illustrated in Annexure-K to this summary.

- VAT exemptions and concessional rates have been expanded or extended for several manufacturing sectors, including computers and accessories, mobile phones, household electrical appliances (e.g., cookers, water purifiers, geysers), refrigerators, freezers, air conditioners, and compressors.
- Significant tax incentives have been introduced for the automotive industry, including exemptions on inputs used in the production of conventional vehicles, hybrid vehicles, ambulances, electric vehicles, electric buses, and electric trucks up to 30 June 2030.
- Advance Tax (AT) exemptions have been broadened to cover additional imported goods, including certain fibers, capital machinery-related imports, agricultural chemical inputs, medical equipment, EV charging infrastructure, and ocean-going vessels.
- VAT exemption facilities for Metro Rail services, LP Gas imports, and ocean-going vessels have been extended beyond their previous expiry dates to support key infrastructure and energy sectors.
- New VAT exemptions have been granted on natural gas supplied to captive power plants generating electricity exclusively for 100% export-oriented industries, as well as on water used for manufacturing activities within EPZs.
- Tax incentives for industries operating in Economic Zones and High-Tech Parks have been rationalized, with continued benefits for existing industries while limiting certain exemptions for new establishments.
- Comprehensive VAT relief has been introduced for NBR-registered startups, including exemptions on local supplies, imported services, rental expenses, and VAT deduction at source, along with recognition of electronic records for VAT compliance

2.24 Scope of different goods/services:

Sl.	SRO No.	Subject matter	Particulars
1	132-Ain/2026/ 337-VAT dated 07 June 2026 and 266-Ain/2026/ 366- VAT dated 30 June 2026	Amendment of SRO no. 186-Ain/2019/ 43- VAT dated 13 June 2019 providing scope of different services	(a) Sale of immovable properties would not come under service code S060.00: "Purchaser of auctioned goods." As a result, there would no longer be any confusion on availability of VAT exemption allowed by the second part of the First Schedule of the VAT & SD Act, 2012 on sale or transfer of land and building or its registration. It is pertinent to mention that exemption is not applicable for land developers and real estate developers. (b) The definition of "Tour Operator" has been modified to explicitly include the provision of travel-related services in exchange for commission or other consideration. (c) A new service code S083.00 titled "Semiconductor Assembly, Testing and Packaging Services" has been introduced. (d) The definition of "Advertising Agency" under service code S007.00 has been bifurcated into "Advertising Agency and Online Advertisement" by SRO No. 226-Ain/2026/366-VAT dated 30 June 2026. Accordingly, "Advertising Agency" has been classified under service code S007.10 while "Online Advertisement" has been classified under service code S007.20. "Online advertisement" has been defined as the service of displaying, broadcasting, or promoting advertisements, promotional campaigns, or other promotional content through any social media platform, OTT platform, search engine, online marketplace, other online platform, or the online version of any newspaper, periodical, or magazine, using internet or a similar digital network. If the above-mentioned services are rendered on behalf of any person or organization, it will also be considered as online advertisement. The SROs are effective from their respective dates of issue.

Sl.	SRO No.	Subject matter	Particulars
2	148-Ain/ 2026/ 353-VAT dated 07 June 2026	Amendment of Health Development Surcharge Rules, 2017	The definition of tobacco products has been expanded by including "Nicotine Pouch" and "Heated Tobacco". As a result, these products will now be subject to health development surcharge. This SRO is effective from 11 June 2026.

2.25 Fixation of Maximum Retail Price (MRP) of tobacco products:

The previous SRO No. 147-Ain/2020/108-VAT dated 11 June 2020 regarding fixation of Maximum Retail Price (MRP) and Supplementary Duty (SD) rates on cigarettes, jorda, gul has been repealed. The new SRO No. 129-Ain/2026/334-VAT dated 07 June 2026 and SRO No. 256-Ain/2026/356-VAT dated 30 June 2026 have increased the MRP but retained the existing SD rates for cigarettes. The SROs have also introduced SD rates for nicotine pouches and heated tobacco products and revised the MRP slabs for jorda and gul. Manufacturers are required to promptly collect the corresponding banderoles from the Bangladesh Security Printing Press and ensure compliance with the provisions of GO. No. 02/VAT/2026 dated 07 June 2026.

H.S. Code	Description of goods	Stage	Previous MRP in BDT	New MRP in BDT	SD
2402.20.00	Cigarettes containing tobacco, manufactured mechanically	Low	60 and above	62 and above	67%
		Medium	80 and above	92 and above	67%
		High	140 and above	160 and above	67%
		Top	180 and above	210 and above	67%

H.S. Code	Description of goods	MRP in BDT	SD
2403.99.00	Jorda	48 Taka and above (per 10 gram)	55%
	Gul	25 Taka and above (per 10 gram)	55%

H.S. Code	Description of goods	New MRP in BDT	Previous SD	New SD
2404.91.20	Nicotine Pouch	500 Taka and above (per 10 gram)	40%	35%
2404.11.10	Heated Tobacco	210 Taka and above (per 10 stick)	67%	67%

However, the provisions relating to handmade bidi with-filter have remained unchanged. The SRO No. 129-Ain/2026/334-VAT is effective from 11 June 2026.

2.26 Amendments in existing provisions and introduction of new provisions by General Order (GO.):

Sl.	GO No.	Subject matter	Particulars
1	GO No. 04/ VAT/ 2026 07 June 2026	Amendment of General Order no. 10/VAT/2020 11 June 2020	The rate of 2% Advance Tax (AT) for registered manufacturers has been inserted to align with the rate mentioned in Section 31(2) of the VAT & SD Act, 2012.
2	GO. No. 05/ VAT/ 2026 dated 07 June 2026	Introduction of guidelines regarding collection of VAT in the case of sale of goods online	This General Order provides comprehensive guidelines on VAT calculation mechanism for retail products sold through online platforms and marketplaces. It also addresses the waiver of Input-Output Coefficient Declaration (form VAT 4.3) requirements and provides insights regarding resolution of double taxation disputes in the field level.
3	GO. No. 06/ VAT/ 2026 dated 07 June 2026	VAT exemption to industries in Export Processing Zones (Amendment of GO No. 20/VAT/2019 dated 26 September 2019)	The Commissioner of VAT could previously issue the exemption order against "the specific meter" upon receipt of satisfactory inspection report. The new amendments allow the 100% exporters, deemed exporters and establishments located in Export Processing Zones (EPZs) to claim VAT exemptions on natural gas, WASA and electricity distribution services using "the specific meter number/account number/customer identification number".
4	GO. No. 07/ VAT/ 2026 dated 07 June 2026	Introduction of guidelines regarding collection, deposit and adjustment of VAT & SD in the case of direct payment through DOB	The newly issued General Order explicitly sets out detailed guidelines regarding the mechanism for VAT calculation, collection, treasury deposit and return filing for mobile operators, resident and non-resident service providers through Direct Operators Billing (DOB) mechanism.
5	GO. No. 09/ VAT/ 2026 dated 30 June 2026	Introduction of guidelines regarding non-submission of input-output co-efficient (from VAT-4.3) in the case of commercial importers and traders	NBR has issued detailed guidelines allowing exemption from submission of form VAT-4.3 by commercial importers and traders paying VAT @ 15% and ensuring a minimum value addition of 50% or more. Commercial importers and traders availing the above mentioned facility would also be eligible for input tax credit subject to fulfillment of other related conditions as mentioned in Section 46 of the VAT & SD Act, 2012.

Sl.	GO No.	Subject matter	Particulars
6	GO. No. 10/ VAT/ 2026 dated 30 June 2026	Use of Bangla and English Format in VAT Forms	All forms issued under the Value Added Tax and Supplementary Duty Rules, 2016 may be used either in Bangla or in English format. However, in the case of any conflict between Bangla and English formats, the Bangla formats shall prevail.

Annexure- G

Changes in the First Schedule of the VAT & SD Act, 2012 (Schedule of goods and services exempt from VAT):

List of items omitted from the First Schedule of the VAT & SD Act, 2012:

Sl.	Heading	H.S. Code	Description	Remarks
1	03.02	All H.S. Codes	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading.03.04 (except wrapped and canned up to 2.5kg)	Omitted
	03.03		(except wrapped and canned up to 2.5kg) Fish, frozen, excluding fish fillets and other fish meat of heading 03.04	
	03.04		Fish fillets and other fish meat, (whether or not minced), fresh, chilled or frozen (except wrapped and canned up to 2.5kg)	
2	12.11	All H.S. Codes	Plants and parts of plants (including seeds and fruits) of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not crushed or powdered (except wrapped and canned up to 2.5kg)	Omitted
3	13.01	All H.S. Codes	Lac; natural gums, resins, gum-resins and oleoresins	Omitted

Annexure- H

Changes in the Second Schedule of the VAT & SD Act, 2012 (schedule of supplementary duty rates):

Supplementary Duty rates under different heading nos. have been increased, decreased, inserted and withdrawn.

Heading	H.S Code	Description of Goods	Table	Type	Stage	FY 2026-2027	FY 2025-2026	Insertion/ Increase/ Decrease/ Withdrawal
02.06	0206.10.90, 0206.21.90, 0206.22.90, 0206.29.90	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.	Table-1	Goods	Import	-	10%	Withdrawal
02.07	0207.41.90, 0207.42.10	Meat, and edible offal, of the poultry of heading. 01.05, fresh, chilled or frozen.	Table-1	Goods	Import	-	10%	Withdrawal
03.04	0304.62.10 0304.62.90	Catfish fillet	Table-1	Goods	Import	20%	-	Insertion
03.05	0305.59.90	Other dried fish (whether salted or not), not smoked (Up to 2.5 kg excluding canned or packaged)	Table-1	Goods	Import	10%	20%	Decrease
04.09	All H.S codes	Natural honey	Table-1	Goods	Import	10%	-	Insertion
23.09	2309.10.00	Dog or cat food, put up for retail sale	Table-1	Goods	Import	10%	-	Insertion
24.04	2404.91.10	Nicotine granules	Table-1	Goods	Import	350%	150%	Increase
	2404.91.20	Nicotine pouches	Table-1	Goods	Import	350%	150%	Increase
	2404.91.90	Other	Table-1	Goods	Import	350%	150%	Increase
32.08	3208.10.20	Insulating varnish for copper wire	Table-1	Goods	Import	30%	-	Insertion
	3208.20.91	Cover coat/medium	Table-1	Goods	Import	30%	-	Insertion
	3208.90.30	Coating materials	Table-1	Goods	Import	30%	-	Insertion
32.09	3209.90.30	Coating materials	Table-1	Goods	Import	30%	-	Insertion
40.11	4011.20.10	Tyre of a kind used on buses or lorries of rim size up to 16 inch	Table-1	Goods	Import	20%	-	Insertion

Heading	H.S Code	Description of Goods	Table	Type	Stage	FY 2026-2027	FY 2025-2026	Insertion/ Increase/ Decrease/ Withdrawal
54.07	All H.S codes	Woven fabrics	Table-1	Goods	Import	-	10%	Withdrawal
55.02	5502.10.00	Acetate Tow	Table-1	Goods	Import	300%	-	Insertion
56.01	5601.22.00	Filter Rod	Table-1	Goods	Import	300%	-	Insertion
60.05	6005.41.00	Warp knit fabrics (including those made on galloon knitting machines),	Table-1	Goods	Import	-	10%	Withdrawal
62.14	6214.10.00	Shawls, scarves, mufflers, mantillas, veils and the like: Of silk or silk waste	Table-1	Goods	Import	40%	30%	Increase
	6214.20.00	Shawls, scarves, mufflers, mantillas, veils and the like: Of wool or fine animal hair	Table-1	Goods	Import	40%	30%	Increase
	6214.40.00	Shawls, scarves, mufflers, mantillas, veils and the like: Of artificial fibres	Table-1	Goods	Import	40%	30%	Increase
64.06	All H.S codes	Upper and outer soles and heels	Table-1	Goods	Import	10%	10%	Increase in no. of HS code
84.50	All H.S. Codes (Except 8450.20.90, 8450.90.00)	Washing Machine	Table-1	Goods	Import	20%	_	Insertion
85.27	8527.21.00	Radio broadcast receivers not capable of operating without as external source of power, of a kind used in motor vehicles combined with sound recording or reproducing apparatus.	Table-1	Goods	Import	-	10%	Withdrawal

Heading	H.S Code	Description of Goods	Table	Type	Stage	FY 2026-2027	FY 2025-2026	Insertion/ Increase/ Decrease/ Withdrawal
	8527.91.00	Radio broadcast receivers capable of operating without as external source of power, of a kind used in motor vehicles combined with sound recording or reproducing apparatus.	Table-1	Goods	Import	-	10%	Withdrawal
85.39	8539.21.90	Tungsten halogen	Table-1	Goods	Import	-	10%	Withdrawal
87.03	Related H.S. Codes	**Motor cars and other motor vehicles, including wagons (excluding ambulances):**						
		(c) Completely built electric three-wheeler	Table-1	Goods	Import	10%	20%	Decreased and Redefined
		(d) Completely Built-Up (CBU) motor cars and other motor vehicles, including station wagons (excluding hybrid vehicles, ambulances, and battery-operated electric vehicles):						
		(i) Cylinder capacity not exceeding 1,200 cc (excluding microbuses)	Table-1	Goods	Import	45%	-	Insertion
		(ii) Cylinder capacity from 1,201 cc to 1,600 cc (excluding microbuses)	Table-1	Goods	Import	60%	-	Insertion
87.03	All H.S codes	Cylinder capacity not exceeding 1,600 cc (excluding microbuses)	Table-1	Goods	Import	-	45%	Withdrawal
		Completely Built-Up (CBU) hybrid motor cars and other motor vehicles, including station wagons (excluding ambulances):						
87.03	Related H.S. Codes	(b) Plug-in hybrid vehicles with a cylinder capacity not exceeding 1,800 cc (excluding microbuses)	Table-1	Goods	Import	10%	-	Insertion

Heading	H.S Code	Description of Goods	Table	Type	Stage	FY 2026-2027	FY 2025-2026	Insertion/ Increase/ Decrease/ Withdrawal
	Related H.S. Codes	(d) Plug-in hybrid vehicles with a cylinder capacity from 1,801 cc to 2,000 cc (excluding microbuses)	Table-1	Goods	Import	20%	-	Insertion
		(k) Plug-in hybrid microbuses with a cylinder capacity from 1,801 cc to 2,000 cc	Table-1	Goods	Import	10%	-	Insertion
87.03	Related H.S. Codes	**Completely built-up electric vehicles and other motor vehicles (except ambulances):**						
		a) Value up to USD 25,000	Table-1	Goods	Import	0%	-	Insertion
		b) Value above USD 25,000 to USD 50,000	Table-1	Goods	Import	10%	-	Insertion
		c) Value above USD 50,000 up to USD 100,000	Table-1	Goods	Import	45%	-	Insertion
		d) Value above USD 100,000 up to USD 200,000	Table-1	Goods	Import	60%	-	Insertion
		e) Value above USD 200,000	Table-1	Goods	Import	100%	-	Insertion
	8703.80.99	Other electric motor vehicles	Table-1	Goods	Import	100%	-	Insertion
	Related H.S. Codes	**Disassembled (CKD) electric vehicles and other motor vehicles (except ambulances):**						
		a) Value up to USD 25,000	Table-1	Goods	Import	0%	-	Insertion
		b) Value above USD 25,000 up to USD 50,000	Table-1	Goods	Import	0%	-	Insertion
		c) Value above USD 50,000 up to USD 100,000	Table-1	Goods	Import	20%	-	Insertion
		d) Value above USD 100,000 up to USD 200,000	Table-1	Goods	Import	45%	-	Insertion
		e) Value above USD 200,000	Table-1	Goods	Import	60%	-	Insertion

Heading	H.S Code	Description of Goods	Table	Type	Stage	FY 2026-2027	FY 2025-2026	Insertion/ Increase/ Decrease/ Withdrawal
94.04	All H.S Codes (Except 9404.21.00)	Mattresses	Table-1	Goods	Import	10%	-	Insertion
96.13	All H.S Codes	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	Table-1	Goods	Import	20%	10%	Description of goods redefined, No. of H.S code increased and Rate of SD increased
24.04	Related H.S. Codes	Nicotine Pouch (The retail price is Tk. 500 for 10 grams, i.e., Tk. 50 per gram)	Table-1	Goods	Supply	35%	-	Insertion
24.04	Related H.S. Codes	Heated Tobacco	Table-2	Goods	Supply	67%	-	Insertion
33.04		**Beauty or cosmetic preparations and preparations for skin care [other than medicaments and dermatological preparations used by the advice of a physician], including sunscreen or suntan preparations; manicure or pedicure preparations:**						
	3304.10.00	Lip make-up preparation	Table-2	Goods	Supply	5%	10%	Decrease
	3304.20.00	Eye make-up preparations	Table-2	Goods	Supply	5%	10%	Decrease
	3304.30.00	Manicure or pedicure preparations	Table-2	Goods	Supply	5%	10%	Decrease
	3304.91.00	Powders, compressed or not	Table-2	Goods	Supply	5%	10%	Decrease

Annexure- I

Changes in the Third Schedule of the VAT & SD Act, 2012(schedule of reduced VAT rate and specific amount of VAT):

Heading	H.S/Service Code	Description of Goods	Table/ Part	FY 2026-2027	FY 2025-2026	Insertion/ withdrawal/ increase/Replace
S026	S026.00	Goldsmith, silversmith and gold or silver trader	Table-1, Part 2	BDT 2,500 (per Bhori)	5%	Withdrawn from Table-1, Part-2 and inserted in Table-04, Part-2.
22.08	H.S. Code Concerned	Exotic liqueur manufactured in Bangladesh	Table-4, Part-1	BDT 500 (per liter)	Exempted	Newly inserted
24.01	H.S. Code Concerned	Unprocessed tobacco (supplied from a processing unit to any other person or entity in exchange of consideration except for exports and use in the entity's own processing activities)	Table-4, Part-1	BDT 50 (per KG)	15%	Newly inserted
72.04	H.S. Code Concerned	Scrap/ Ship scrap	Table-4, Part-1	BDT 1,500	BDT 1,200	Increased
72.13 to 72.16	All H.S. Codes	a) M.S. products manufactured from imported or locally collected re-rollable scrap	Table-4, Part-1	BDT 2,100 (per m. ton)	BDT 1,700 (per m. ton)	Replaced
		b) All types of billets and ingots manufactured from imported or locally collected meltable scrap		BDT 1,900 (per m. ton)	BDT 1,500 (per m. ton)	Replaced
		c) M.S. products manufactured from finished billets or ingots		BDT 2,000 (per m. ton)	BDT 1,600 (per m. ton)	Replaced

Heading	H.S/Service Code	Description of Goods	Table/ Part	FY 2026-2027	FY 2025-2026	Insertion/ withdrawal/ increase/Replace
		d) Ingots/billets produced from scrap/ meltable scrap and M.S. products manufactured from Ingots/billets		BDT 3,400 (per m. ton)	BDT 2,700 (per m. ton)	Replaced
S026	S026.00	a) Gold or gold ornaments	Table-4, Part-B	5%	BDT 2,500 (per bhori)	Inserted
		b) Silver or silver jewelry		5%	BDT 100 (per bhori)	Inserted
		c) Platinum or jewelry made of platinum		5%	BDT 2,500 (per bhori)	Inserted
		d) Diamond or jewelry made of diamonds		5%	BDT 2,500 (per gram)	Inserted

Annexure- J

Inclusion/exclusion from VAT exemption at various stages (Ref. previous SRO No-160-Ain/2025/288-VAT dated 27 May 2025 has been replaced by new SRO No-127-Ain/2026/332-VAT dated 07 June 2026 and further amended by SRO No-255-Ain/2026/355-VAT dated 30 June 2026):

Heading number	H.S. code	Description of goods	Stage	Excluded/ Included
69.02	6902.10.00	Refractory bricks, blocks, tiles and similar refractory ceramic: Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr2O3	Import stage	Included
	69.02.2020	Refractory bricks, blocks, tiles and similar refractory ceramic: Containing by weight more than 50% of alumina (A12O3), of silica (SiO2) or of a mixture or compound of these products		
84.21	8421.29.30	Dialysis filter		
84.43	8443.32.10	Computer printer		
84.71	8471.30.00	Portable automatic data processing machines, weighing not more than 10 Kg, consisting of at least a central processing unit, a keyboard and a display		
	8471.41.00	Comprising in the same housing at least a central processing unit and an input output unit, whether or not combines		
85.04	8504.40.50	Electric charger or charging station		
85.23	8523.51.10	Flash memory card or similar media, unrecorded		
85.28	8528.52.10	Computer monitor size not exceeding 30 inch		
96.08	9608.99.10	Ball points for ball point pen		
07.09	0709.99.90	Other: Sweet corn	Import stage	Excluded
07.12	0712.90.10	Other vegetables; mixtures of vegetables: sweet corn		
08.01	0801.31.90	Other Cashew nuts in shell		
26.01	2601.11.00	Iron Ore		
26.01	2601.12.00 2601.20.00	Iron Ore		

Heading number	H.S. code	Description of goods	Stage	Excluded/ Included
27.11	2711.12.00 2711.13.00	LP Gas	Import stage	Excluded
39.14	3914.00.00	Ion-exchangers based on polymers of 39.01 to 39.13, in primary forms		
39.16	3916.90.20	Fibre re-inforced polymer (FRP) sticks and profile shapes		
39.17	3917.29.10	Other: hoses for gas cylinder		
39.26	3926.90.92	Composite LPG gas cylinder		
40.11	4011.70.10	Tyre used on agricultural tractors		
40.13	4013.90.10	Inner tubes or rubber used on tractors		
40.16	4016.99.20	Rubber bearing		
47.03	4703.29.00	Wood pulp		
70.19	7019.90.20	Composite LPG gas cylinder		
71.02	7102.21.00	Unworked or simply sawn, cleaved or bruted		
84.18	8418.69.97	Chiller, capacity 50 tons or above		
85.17	8517.62.40	Grandmaster clock; modulator; multiplexer; optical fibre platform		
85.27	8527.12.00	Two-in-one (fully assembled) Applicable only to imports under the existing Unchecked Passenger Baggage Rules, 2024.		
85.28	8528.52.10	Computer monitor size not exceeding 22 inch		
86.09	8609.00.10	Insulated or refer container		
86.09	8609.00.90	Other container		
96.12	9612.10.10	Computer printer ribbon	Import & Production stage	Excluded
03.02	Certain H.S codes mentioned in the SRO	Fresh or chilled fish, not packed or canned, up to 2.5 kg (excluding boneless fish and other fish meat under heading 03.04)	Production stage	Included
03.03	Certain H.S codes mentioned in the SRO	Frozen fish, not packed or canned, weighing up to 2.5 kg (excluding boneless fish and other parts of fish under heading 03.04)		
03.04	Certain H.S codes mentioned in the SRO	Fish and other fish meat (whether or not minced), fresh, chilled or frozen, not packed or canned, weighing up to 2.5 kg		

Heading number	H.S. code	Description of goods	Stage	Excluded/ Included
12.11	Certain H.S codes mentioned in the SRO	Trees or parts of trees (including seeds and fruits), used primarily in perfumery, in medicine or for insecticidal or fungicidal purposes or similar purposes, fresh or dried, whether or not cut, crushed or powdered (excluding packaged or canned up to 2.5 kg)	Production stage	Included
13.01	All related H.S codes	Lacquer; natural gums, resins, gum-resins and aromatic tree extracts		
28.40	2840.20.10	Solubor boron	Production stage	Excluded
15.14	1514.19.00	Rapeseed oil, colza seed oil, canola oil (until 30 June 2025)		
S004	S004.00	Construction Contractor: (c) 7.5 percent for contracts signed before 30 June 2025	Service stage	Included
S007	S007.10	Advertising agency: publication of a death notice in the newspaper		
S037	S037.00	Procurement Provider: (l) Supply of sorted and unsorted garment waste or scraps (m) Supply of heart rings/stents and intraocular lenses for the eyes (n) Supply of all types of fish.		
S099	S099.20	Other miscellaneous services: (c) Services provided by content creators and freelancers (till 30 June 2029)		
03.02	Certain H.S codes mentioned in the SRO	Fresh or chilled fish, not packed or canned, up to 2.5 kg (excluding boneless fish and other fish meat under heading 03.04)	Trading stage	Included
03.03	Certain H.S codes mentioned in the SRO	Frozen fish, not packed or canned, weighing up to 2.5 kg (excluding boneless fish and other parts of fish under heading 03.04)		
03.04	Certain H.S codes mentioned in the SRO	Fish and other fish meat (whether or not minced), fresh, chilled or frozen, not packed or canned, weighing up to 2.5 kg		

Heading number	H.S. code	Description of goods	Stage	Excluded/ Included
12.11	Certain H.S codes mentioned in the SRO	Trees or parts of trees (including seeds and fruits), used primarily in perfumery, in medicine or for insecticidal or fungicidal purposes or similar purposes, fresh or dried, whether or not cut, crushed or powdered (excluding packaged or canned up to 2.5 kg)	Trading stage	Included
28.33	2833.21.00	Magnesium Sulphates (Fertilizer)		
	2833.29.10	Zinc Sulphates (Fertilizer)		
28.40	2840.19.00	Disodium Tetraborates (Fertilizer)		
	2840.20.10	Solubor boron		

Annexure- K

Modification of VAT collection process and additional exemption/reduction in rates of existing exemption in VAT/SD/AT:

A. Modification of VAT collection process:

Sl.	SRO No.	Subject matter	Particulars
1	128-Ain/2026/333-VAT dated 07 June 2026	Amendment of SRO No. 182-Ain/2019/39-VAT dated 30 June 2026	The nature, design and applicability of stamp or banderole on packets of cigarettes have been redefined. The SRO is effective from 11 June 2026.
2	130-Ain/2026/335-VAT dated 07 June 2026	Amendment of SRO No. 182-Ain/2019/39-VAT dated 30 June 2026	The rules and procedures regarding collection of taxes on 'bidi' have been updated with regard to the revised MRP fixed for the same. The SRO is effective from 11 June 2026.
3	131-Ain/2026/336-VAT dated 07 June 2026	Amendment of SRO No. 155-Ain/2020/116-VAT dated 11 June 2020	Manufacturers of bidis will be eligible for exemption from Supplementary Duty (SD) exceeding 30% for manually produced, non-filtered 10-stick bidi packets. The exemption facility for remaining categories of manually produced non-filtered and filtered bidi packets has been kept unchanged. The SRO is effective from 11 June 2026.

B. Additional exemption/reduction in rates of existing exemption in VAT/SD/AT:

Sl.	SRO No.	Subject matter	Particulars
1	133-Ain/2026/ 338-VAT dated 07 June 2026	Amendment of SRO No. 188-Ain/2019/ 45-VAT dated 13 June 2019	VAT exemption has been allowed on supply of water required for carrying out manufacturing activities in Export Processing Zones (EPZs). This SRO is effective from 11 June 2026.
2	135-Ain/2026/ 340-VAT dated 07 June 2026	Amendment of SRO No. 149-Ain/2021/ 146-VAT dated 03 June 2021	The VAT exemption facilities at manufacturing stage have been extended to electric cooker, induction cooker, infrared cooker, water purifier and water heater/geyser. This SRO is effective from 01 July 2026.
3	136-Ain/ 2026/ 341-VAT dated 07 June 2026	Amendment of SRO No. 150-Ain/2021/ 147-VAT dated 03 June 2021	The period of VAT exemption facility to locally manufactured computer and computer related accessories and import of raw materials and local procurement of inputs and spare parts for manufacturing the same has been extended from 30 June 2026 to 30 June 2030. This SRO is effective from 01 July 2026.
4	134-Ain/ 2026/ 339-VAT dated 07 June 2026	Amendment of SRO No. 229-Ain/ 2019/ 65-VAT dated 30 June 2019	Conditions for availing existing VAT exemption benefits have been updated for mobile phone or cellular phone manufacturers. The key change is the alternative conditions introduced in Table 1 of the SRO for availing the reduced VAT rate of 4%. The conditions are production of 100% Printed Circuit Board Assembly (PCBA), 50% of Printed Circuit Board (PCB) and 50% of chargers of total quantity of cellular phone produced during each financial year. Manufacturers may qualify for availing the reduced VAT rate of 7.5% by fulfilling the alternative condition introduced in Table 2 of the SRO. The condition is 100% production of PCBA during each financial year. The condition introduced in Table 3 for availing the reduced VAT rate of 10% has been changed from the previous requirement of 50% assembly of PCB to at least 50% assembly of PCBA in each financial year. The SRO is effective from 11 June 2026 and will remain valid until 30 June 2030, extending the previous expiry date of 30 June 2027 by three years.
5	137-AIN/ 2026/ 342-VAT dated 07 June 2026 and 257-AIN/2026/357-VAT dated 30 June 2026	Exemption on motor cars, ICU ambulances, electric bus, etc.	VAT (including AT) and SD applicable on import and local purchase of necessary materials and inputs to be used in production of motor cars up to 3000 CC, motor vehicles, hybrid vehicles, plug-in hybrid vehicles, PHEV, double cabin pickup, microbus, general and ICU ambulances and four-wheeler general and ICU ambulances, other three-wheeler and four-wheeler electric vehicles, electric buses and electric trucks have been exempted until 30 June 2030 subject to compliance with the conditions mentioned in the SRO.

Sl.	SRO No.	Subject matter	Particulars
6	138-Ain/ 2026/ 343-VAT dated 07 June 2026	Amendment of SRO No. 164-Ain/ 2025/ 292-VAT dated 27 May 2025	The VAT exemption threshold at manufacturing stage has been revised for certain ferro-alloys. For Ferro-Manganese and Ferro -Silico-Manganese Alloy, the exemption from VAT has been allowed in excess of BDT 1,500 per metric ton instead of the current BDT 1,200 per metric ton. Similarly, for Ferro-Silicon Alloy, the exemption from VAT has been allowed in excess of BDT 1,900 per metric ton instead of the current BDT 1,500 per metric ton. This SRO is effective from 11 June 2026.
7	139-AIN/2026/ 344-VAT dated 07 June 2026 and 267-AIN/ 2026/ 367-VAT dated 30 June 2026	Amendment of SRO No. 181-AIN/ 2025/ 309-VAT dated 27 May 2025	Exemption from Advance Tax (AT) benefit has been extended to import of certain additional goods namely: Broken or Sclotched Flax Fiber (5301.21.00), Flax Fiber (5301.29.10), Hemp Fiber (5302.10.00). Equipment and spare parts imported by registered manufacturers and service providers mentioned in the notification related to import of capital machineries availing concessionary duty rates; Inputs used by agro-based industries e.g. (H.S Code 3808.61.00, 3808.62.00, 3808.69.00) for production of pesticide, fungicide and herbicide; Certain import of goods by inbound passengers under the Baggage Rules, 2025 formulated under the Customs Act, 2023. Ocean going ships having capacity exceeding 5000 DWT for registration in Bangladesh; Blood Tubing Set for Hemodialysis imported under H.S. Code 9018.39.18 used for treatment of kidney disease; and Import of Point of Sale (POS) machine (H.S Code 8470.50.10), Electric Charger or Charging station (H.S Code 8504.40.50), Electric Bus Chassis fitted with battery and motor (H.S Code 8706.00.25) and Electric Truck Chassis fitted with battery and motor (H.S Code 8706.00.60). Import of refractory bricks, blocks, tiles and similar refractory ceramic under H.S Code 6902.10.00 containing by weight, singly or together, more than 50% of Mg, Ca or Cr expressed as MgO, CaO or Cr_2O_3; and under H.S Code 6902.20.00 containing by weight more than 50% of alumina (Al_2O_3), silica (SiO_2) or of a mixture or compound of these products. The changes are effective from 11 June 2026.
8	141-Ain/ 2026/ 346-VAT dated 07 June 2026	Amendment of SRO No. 371-Ain/ 2025/ 324-VAT dated 18 September 2025	To avail exemption from VAT and advance tax on import of ocean-going vessels, the maximum age of imported vessels has been reduced from 25 years to 10 years and minimum use under Bangladesh flag before sale/transfer of the same has been increased from 03 years to 05 years. The validity period of exemption facility has been extended from 30 June 2026 to 30 June 2028. This SRO is effective from 01 July 2026.

Sl.	SRO No.	Subject matter	Particulars
9	142-Ain/ 2026/ 347-VAT dated 07 June 2026	Amendment of SRO No. 480-Ain/ 2025/ VAT dated 23 December 2025	The period of VAT exemption benefit on metro rail service has been extended up to 30 June, 2028. This SRO is effective from 01 July 2026.
10	143-Ain/ 2026/ 348-VAT dated 07 June 2026	Amendment of SRO No. 52-Ain/ 2026/ VAT dated 15 February 2026	The period of VAT exemption in excess of 7.5% and advance tax for import of LP Gas will remain valid until 30 June 2028, extending the previous expiry date of 30 June 2026 by two years. This SRO is effective from 01 July 2026.
11	144-Ain/ 2026/ 349-VAT dated 07 June 2026	SRO regarding VAT exemption on natural gas	Exemption from VAT has been allowed on supply of natural gas for generating electricity by captive power plants. The electricity so generated shall only be supplied to 100% exporters. The exemption benefit is also subject to compliance with some other conditions mentioned in the SRO. This SRO shall be effective for the period from 01 July 2026 to 30 June 2027.
12	145-Ain/ 2026/ 350-VAT dated 07 June 2026	Repeal of SRO No.-190-Ain/2019/47-VAT dated 13 June 2019 and SRO No.-191-Ain/2019/48-VAT dated 13 June 2019	Exemption from VAT on different inputs like natural gas, procurement provider (except petroleum products) and electricity has been retained for industries establish in economic zones before 01 July 2026. In the case of industries setup in high-tech parks before 01 July 2026, the exemption from VAT has also been allowed on natural gas in addition to currently allowed exemption on procurement provider (except petroleum products) and electricity. For industries setup in high-tech parks and economic zones after 01 July 2026, exemption facility has been restricted to procurement provider (except petroleum products) and electricity only. This SRO shall be effective for the period from 01 July 2026 to 30 June 2030.
13	146-AIN/ 2026/ 351-VAT dated 07 June 2026	Exemption on refrigerators, freezers, air conditioners, etc.	Value added tax exceeding 7.5 percent at the local manufacturing stage of refrigerators, freezers, air conditioners and compressors under the heading numbers 84.14, 84.15 and 84.18 of the First Schedule of the Customs Act, 2023 and the VAT (excluding AT) applicable on import and local purchase of necessary materials and inputs to be used in the production of the said goods have been exempted until 30 June 2030 subject to compliance with the conditions mentioned in the SRO.
14	147-Ain/ 2026/ 352-VAT dated 07 June 2026	SRO allowing VAT exemption to NBR registered startups.	NBR-registered startups will be exempt from VAT at local stages, on import of services from abroad and on rent of place and establishments. The startups will also be exempt from VAT Deduction at Source (VDS) on supply made to withholding entities. Furthermore, electronic documents stored in ERP or NBR approved VAT software will be recognized as legal document by VAT authority and such documents may be presented to VAT authority in electronic form. The SRO is effective from 1 July 2026 and shall remain valid till 30 June 2035.

Sl.	SRO No.	Subject matter	Particulars
15	259-Ain/ 2026/ 359-VAT dated 30 June 2026	Amendment of SRO No. 149-Ain/ 2021/ 146-VAT dated 03 June 2021	To avail of the existing VAT, AT, and SD exemption facilities applicable to production of electric cookers, induction cookers, infrared cookers, water purifiers, water heaters, and geysers, it has been made mandatory to have certain additional production capacities for manufacturing accessories and components used in these products. The additional production capacities are as follows: **For production of electric cookers, induction cookers, infrared cookers:** Metal Frame/Body, Heating Coil and Plastic Accessories etc. **For production of water purifiers:** PP Filter, Wall Mount with power coating, Silicon gasket (IC), EPS foam (IC) and Plastic Accessories etc. **For production of water heaters, and geysers:** Outer body, Inner tank, Hanging clamp, Cork sheet and Element cover etc. This SRO is effective from 01 July 2026.
16	260-Ain/ 2026/ 360-VAT dated 30 June 2026	Amendment of SRO No. 174-Ain/ 2025/ 302-VAT dated 27 May 2025	The VAT, AT and SD exemption facilities now apply to production of "Lithium batteries" only. The exemption facilities for production of Graphene batteries have been withdrawn. To avail VAT exemption facility on production of lithium batteries, some of the earlier conditions (e.g. maintenance of regular VAT accounts, regular inspection etc.) have been withdrawn. This SRO is effective from 01 July 2026.
17	261-Ain/ 2026/ 361-VAT dated 30 June 2026	Amendment of SRO No. 175-Ain/ 2025/ 303-VAT dated 27 May 2025	The condition for availing exemption from VAT and supplementary duty on production of e-bikes have been relaxed. In this case, the mandatory requirement of in-house production of Printed Circuit Boards (PCB) and the installation of on-site production facilities equipped with machinery such as Cutting Machines, V-Cut Machine, Drilling Machine, Routing Machine, Cleaning & Brushing, DES line, SM Developing Machine, Surface Finishing Machines, Electrical Test Machines, and in-house production of Printed Circuit Board Assembly (PCBA) and the installation of on-site production facilities equipped with Surface Mount Technology (SMT) comprising from machinery such as Automatic Soldering, Reflow Wave Soldering, Inspection Machine, Functional Machines have been withdrawn. The new SRO is effective from 1 July 2026.
18	263-Ain/ 2026/ 363-VAT dated 30 June 2026	VAT exemption on establishment of ports under Public-Private Partnership	Ports to be established as new projects under Public-Private Partnership (PPP) entirely on vacant land after 01 July 2026 will be eligible for VAT exemption on all imported services and exemption from advance tax on import of capital machineries under the relevant notification issued pursuant to the Customs Act, 2023. The SRO is effective from 01 July 2026 and would remain valid up to 30 June 2028.

Sl.	SRO No.	Subject matter	Particulars
19	264-Ain/ 2026/ 364-VAT dated 30 June 2026	Rules and guidelines for tobacco products	New rules and guidelines have been formulated for the purpose of control, monitoring and protection of revenue on import, local manufacturing, sales and marketing of tobacco products. The SRO has immediate effect.
20	265-Ain/ 2026/ 365-VAT dated 30 June 2026	VAT exemption on online advertisement	VAT exemption has been allowed in excess of 05 percent in the case of advertising on social media platforms, OTT platforms, online marketplaces, search engines or any other similar online media under service code S007.20 "Online advertisement". The SRO has immediate effect.
21	272-Ain/ 2026/ 368-VAT dated 02 July 2026	VAT exemption on watching FIFA World Cup 2026	VAT exemption has been provided to Bangladesh Television (BTV) against purchase of all media rights for broadcasting the FIFA World Cup 2026 under some conditions. This benefit would not be applicable to any sub-licensed media partners. The SRO is effective from 23 June 2026.

3 EXCISE DUTY

3.1 Changes in excise duty:

The slabs of excise duty have been amended by SRO No. 126-AIN/2026/331-Excise dated 07 June 2026.

Amounts in BDT

Description of service	FY 2025-2026		FY 2026-2027	
	Balance	Rate of duty	Balance	Rate of duty
In cases where the balance, whether credit or debit, at any time during a year	Up to 300,000	-	Up to 400,000	-
	Above 300,001 but up to 500,000	150	Above 400,001 but up to 500,000	150
	Above 500,001 but up to 1,000,000	500	Above 500,001 but up to 1,000,000	500
	Above 1,000,001 but up to 5,000,000	3,000	Above 1,000,001 but up to 5,000,000	3,000
	Above 5,000,001 but up to 10,000,000	5,000	Above 5,000,001 but up to 10,000,000	5,000
	Above 10,000,001 but up to 20,000,000	10,000	Above 10,000,001 but up to 20,000,000	10,000
	Above 20,000,001 but up to 50,000,000	20,000	Above 20,000,001 but up to 50,000,000	20,000
	Above 50,000,000	50,000	Above 50,000,000	50,000

In the case of Islami banking system, where one or more deal accounts are opened or created against a single loan account, excise duty shall be applicable only once per year against the principal loan account. The new provisions of excise duty will be applicable from 01 July 2026.

4 CUSTOMS DUTY

4.1 Inclusion of New Definitions:

Importer on Record
Imports on behalf of others.

Free Trade Zone
Area declared by Board with duty benefits.

Free Trade Zone Operator
Any licensed Public, Autonomous or Private Institute.

4.2 Final Assessment of Provisionally Assessed Goods:

Final Assessment must be completed within:

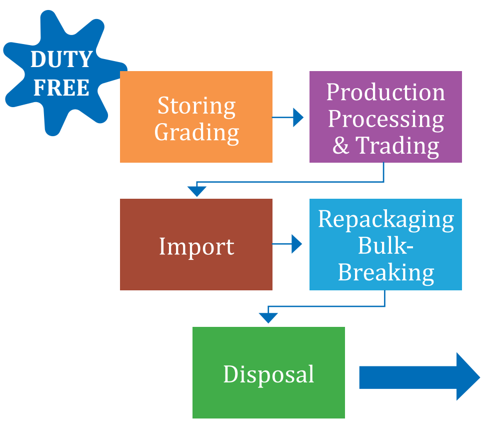
OLD

- 120 working days after Provisional Assessment.
- 120 working days after Appeal, tribunal or HCD order.

NEW

- 120 working days after Provisional Assessment.
- 120 working days after Appeal, tribunal or HCD order.
- 120 working days after compliance with any obligation of the law.

4.3 Free Trade Zone – Activities:



Export	Duty free
Sell as RM of Exportable Goods to Warehouse License holder	Duty free
Sell within same FTZ	Duty free/ Required Permission
Sell for Final Consumption in FTZ/any area in BD	Taxable

4.4 Free Trade Zone – Licensing & Approval:

Warehouse License Required:

Customers buying RM for Exportable Goods outside FTZ → Agency License → Logistics Service License → Approval for Retailing

Warehouse License Not Required:

IOR/MFG of FTZ.

4.5 Free Trade Zone – Miscellaneous:

Sell from EPZ, EZ, HTP, DTA to FTZ against FC will be considered as exports → Documents should be maintained like Import if supplied between/within the FTZ → Penalty shall be imposed if goods are disposed of violating law or not disposed within time limit.

4.6 Operation of Single Window:

Performing Activities of Single Window:

A Sub-ordinate Department of the Board will be Assigned “now”. → Bangladesh Single Window Commissionerate “will be” established.

4.7 Payment for Appeal Filing:

Eliminated bank guarantee or exemption facility for such payment u/s 223.

Current

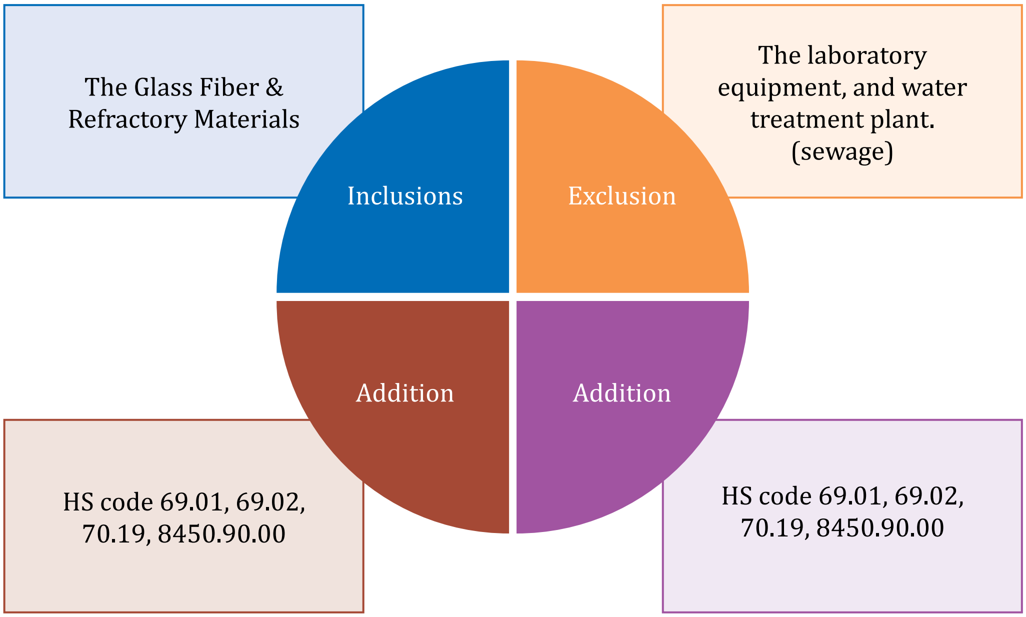
- Appeal to Commissioner of Customs (Appeal) & Appeal Tribunal: **10% of Demanded Duty or 10% of Penalty if Demanded Duty is Nil.**
- Appeal to High Court Division: Not Specified

Proposed

- Appeal to Commissioner of Customs (Appeal) & Appeal Tribunal: **1% of Demanded Duty & Penalty.**
- Appeal to High Court Division: **2% of Demanded Duty & Penalty.**

4.8 Fiscal Realignment for Capital Machinery Imports (Excess of 1% CD, Full VAT & Exemption):

Continued fiscal support through excess of 1% CD, full amount of VAT and SD exemptions on specific capital machinery. (Previous SRO: 191/ AIN/2025/13/Customs)



4.9 Inclusion of Medicine Raw Materials Under Reduction:

Reduction of Customs Duty (CD) on 2 New Raw Materials for the Production Medicines to List of newly included raw material for medicine

Sl.	H.S. Code	Description	Earlier		Current	
			CD	SD	CD	SD
1	3205.00.00	Colour Lakes (Opadry, wincoat, readycost, D&C yellow, Nyomix, Instacoat Aqua)	5	0	10	0
2	1516.20.00	Hard fat suppository base	10	0		
3	9406.90.10	Sandwich Panel Room with or without cold room facility	5	0	10	0

Rate: CD-10% & 1%

4.10 Inclusion of RM in SRO of Anti-Cancer Medicine:

Sl.	H.S. Code	Description	Earlier		Current	
			CD	SD	CD	SD
1	3002.90.00	Etancercept	0	0	0	0
2	2937.90.00	Erythropoietin	5	0	0	0
3	3004.90.91	Darbepoetin	0	0	0	0
4	3002.90.10	Tenecteplase	0	0	0	0
5	3002.90.10	Peg-Interferon	0	0	0	0
6	3004.90.99	Aflibercept	5	0	0	0
7	3002.90.00	Datopotamab Deruxtecan	0	0	0	0
8	3004.90.99	Depemokimab	5	0	0	0
9	3004.90.99	Sotatercept	5	0	0	0
10	3002.90.00	Etancercept	0	0	0	0

Previous SRO: 176/AIN/2024/28/Customs

New SRO: 153/AIN/2026/08/Customs

4.11 List of H.S. codes for which Customs Duty (CD) rates have been increased:

Sl.	H.S. Code	Description	Existing Rate	New Rate
1	0508.00.00	Coral and similar materials	0%	5%
2	0602.10.00	Unrooted cuttings and slips	5%	15%
3	0602.20.00	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	5%	15%
4	0602.30.00	Rhododendrons and azaleas, grafted or not	5%	15%
5	0602.40.00	Roses, grafted or not	5%	15%
6	0602.90.90	Other	5%	15%
7	0801.31.90	Cashew nuts: in shell Other	1%	25%
8	0801.32.90	Cashew nuts: shelled Other	5%	25%
9	1108.12.00	Maize (corn) starch	15%	25%
10	1108.20.00	Inulin	10%	15%
11	2520.20.00	Gypsum Plasters	5%	10%
12	2902.30.00	Toluene	5%	10%
13	3403.11.00	Preparations for the treatment of textile materials, leather, furskins or other materials	5%	15%

Sl.	H.S. Code	Description	Existing Rate	New Rate
14	3403.19.00	Other	10%	15%
15	3403.91.00	Preparation for the treatment of textile materials, leather, furskins or other materials	5%	15%
16	3403.99.10	Compressor oil	10%	15%
17	3403.99.90	Other	10%	15%
18	3505.10.00	Dextrin and other modified starches	5%	15%
19	3812.10.00	Prepared rubber accelerators	5%	10%
20	3812.20.00	Compound plasticisers for rubber or plastics	5%	10%
21	3814.00.10	Organic composite solvent	15%	25%
22	3814.00.90	Other	15%	25%
23	3824.89.00	Containing shortchain chlorinated paraffins	15%	25%
24	3904.10.00	Poly (vinyl chloride), not mixed with any other substances	5%	10%
25	3907.61.00	Having a viscosity number of 78 ml/g or higher	5%	10%
26	3907.69.00	Other	5%	10%
27	4010.12.00	Rubber Conveyor belts	5%	15%
28	4411.12.00	MDF of a thickness not exceeding 5 mm	25%	15%
29	4411.13.00	MDF of a thickness exceeding 5 mm but not exceeding 9 mm	15%	25%
30	4411.14.00	MDF of a thickness exceeding 9 mm	15%	25%
31	4420.90.00	Other	10%	25%
32	4806.20.00	Grease proof papers	10%	25%
33	4806.40.00	Glassine and other glazed transparent or translucent papers	10%	25%
34	4811.90.30	Base paper for melamine	5%	10%
35	6901.00.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	1%	5%
36	6902.10.00	Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr2O3	1%	5%

Sl.	H.S. Code	Description	Existing Rate	New Rate
37	6902.20.00	Containing by weight more than 50% of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products	1%	5%
38	7019.61.10	Fibre glass filter/strainers for deep tubewell	5%	10%
39	7019.62.10	Fibre glass filter/strainers for deep tubewell	5%	10%
40	7019.65.10	Fibre glass filter/strainers for deep tubewell	5%	10%
41	7019.66.10	Fibre glass filter/strainers for deep tubewell	5%	10%
42	7019.69.10	Fibre glass filter/strainers for deep tubewell	5%	10%
43	7019.90.20	LP gas cylinder capacity below 5000 litres	5%	10%
44	7019.90.30	Biogas digester	1%	10%
45	7411.10.00	Copper tubes and pipes of refined copper	15%	25%
46	8402.11.00	Water tube boilers with a steam production exceeding 45 t per hour	0%	1%
47	8402.12.00	Water tube boilers with a steam production not exceeding 45 t per hour	0%	1%
48	8450.90.00	Parts of washing machine	1%	10%
49	8504.31.00	Having a power handling capacity not exceeding 1 kVA	10%	25%
50	8517.62.70	Smart watch	-	25%
51	8546.10.00	Of glass	10%	25%
52	8546.90.00	Other	10%	25%
53	8714.93.11	Freewheel sprocketwheels of bicycle	15%	25%
54	9612.10.00	Ribbons	5%	10%
55	9801.00.29	Gold bar (upto 117 gm)	BDT 4000.00 per 11.664 gm	BDT 5000.00 per 11.664 gm

4.12 List of H.S. codes for which Customs Duty (CD) rates have been decreased:

Sl.	H.S. Code	Description	Existing Rate	New Rate
1	4807.00.00	Composite paper and paperboard	10%	5%
2	6902.90.00	Other	10%	5%

Sl.	H.S. Code	Description	Existing Rate	New Rate
3	8414.70.00	Gas-tight biological safety cabinets	25%	1%
4	8418.69.94	Mortuary	25%	1%
5	8421.21.95	Sewage treatment plant (STP)	5%	1%
6	8426.41.10	Works trucks fitted with crane	25%	5%
7	8443.32.10	Computer printer	5%	0%
8	8470.50.10	Point of sales (POS)	10%	5%
9	8471.30.00	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	10%	0%
10	8471.41.00	Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	5%	0%
11	8504.40.50	Electric Charger or Charging station	10%	0%
12	8523.51.10	Flash memory card or similar media, unrecorded	15%	5%
13	8528.52.10	Computer monitor size not exceeding 30 inch	25%	0%
14	8706.00.25	Electric Bus Chassis fitted with battery and motor	10%	0%
15	8706.00.60	Electric Truck Chassis fitted with battery and motor	10%	0%
16	8904.00.00	Tugs and pusher craft	10%	5%
17	0105.11.90	Live Fowls Gallus, Domesticus <=185g, Excl. Parent Stock of One Day Chick	25%	15%
18	0105.12.90	Live Turkeys Weighing <=185g, (Excl. Parent Stock Of One Day Chick)	25%	15%
19	0105.13.90	Other ducks	25%	15%
20	0105.14.90	Other Geese	25%	15%
21	0105.94.00	Fowls of the species Gallus domesticus	25%	15%
22	0105.99.00	Live Ducks, Geese, Turkeys And Guinea Fowls Weighing >185g	25%	15%
23	0106.33.00	Ostriches; emus (Dromaius novaehollandiae)	25%	15%
24	0206.10.90	Fresh Or Chilled Edible Offal Of Bovine Animals, Nes	25%	15%

Sl.	H.S. Code	Description	Existing Rate	New Rate
25	0206.21.90	Frozen Bovine Tongue, Nes	25%	15%
26	0206.22.90	Frozen Bovine Livers, Nes	25%	15%
27	0206.29.90	Frozen Edible Bovine Offal (Excl. Tongues And Livers), Nes	25%	15%
28	0207.13.90	Fresh Or Chilled Cuts And Offal Of Chickens, Nes	25%	15%
29	0207.14.10	Frozen Cuts And Offal Of Chicken, Wrapped/ Canned upto 2.5 kg	25%	15%
30	0210.99.90	Meat And Edible Meat Offal, Salted, In Brine, Dried Or Smoked, Other, Nes	25%	15%
31	0302.11.90	Fresh Or Chill. Trout (Excl. Livers & Roes), Nes	25%	15%
32	0302.21.90	Fresh Or Chilled Halibut (Excl. Livers & Roes), Nes	25%	15%
33	0302.24.90	Other Turbots (Psetta maxima)	25%	15%
34	0303.31.90	Frozen Halibut (Excl. Livers & Roes), Nes	25%	15%
35	0303.65.90	Coalfish (Pollachius virens), EXCL. Wrapped/ canned upto 2.5 Kg	25%	15%
36	0303.67.10	Alaska Pollack (Theraga chalcogramma) Wrapped/canned upto 2.5 Kg	25%	15%
37	0303.67.90 0303.89.90	Other Alaska Pollack (Theraga chalcogramma) / Other fish, excluding livers and roes: Other	25%	15%
38	0303.91.90	Livers, roes and milt: Other	25%	15%
39	0305.20.90	Livers And Roed, Dried, Smoked, Salted Or In Brine, Nes	25%	15%
40	0305.32.90	Fish of the families Bregmacerotidae, Euclichthyidae,.., EXCL. Wrapped	25%	15%
41	0305.53.90	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrou	25%	15%
42	0305.69.90	Other Fish, Nes, Salted Salted Or In Brine But Not Dried Or Smoked, Nes	25%	15%
43	0305.71.90	Other Shark fins	25%	15%
44	0305.72.10	Fish heads, tails and maws Wrapped/ canned upto 2.5 Kg	25%	15%
45	0305.72.90	Other Fish heads, tails and maws	25%	15%
46	0305.79.90	Other edible fish offal:	25%	15%

Sl.	H.S. Code	Description	Existing Rate	New Rate
47	0306.14.00	Frozen Crabs	25%	15%
48	0306.19.00	Frozen Crustaceans, Nes (Incl. Flours/ Meals/ Pellets) fit for Human Consumption	25%	15%
49	0306.99.90	Other, including flours, meals and pellets of crustaceans, fit For Human Consumption	25%	15%
50	0307.11.10	Oysters, Live, fresh or chilled, Wrapped/ canned upto 2.5 Kg	25%	15%
51	0307.11.90	Oysters, Live, fresh or chilled, EXCL. Wrapped/ canned upto 2.5 Kg	25%	15%
52	0307.12.10	Oysters, Frozen, Wrapped/canned upto 2.5 kg	25%	15%
53	0307.12.90	Oysters, Frozen, Excl. Wrapped/ canned upto 2.5 kg	25%	15%
54	0307.21.10 0307.21.90 0307.22.10 0307.29.90 0307.31.10	Scallops, Live, Fresh Or Chilled Wrapped/ Canned Upto 2.5kg / Scallops, Live, Fresh Or Chilled, Nes / Scallops, including queen scallops, .. frozen Wrapped/canned upto 2.5 / Other Live, Fresh Or Chilled, Nes / Chilled Mussels, Live, Fresh Or Wrapped/Canned upto 2.5kg	25%	15%
55	0307.31.90	Mussels, Live, Fresh Or Chilled, Nes	25%	15%
56	0307.39.90	Other live, fresh or chilled mussels (excl. mytilus spp., perna spp.), nes	25%	15%
57	0307.49.90	Other cuttle fish (excl. sepia officinalis, rossia macrosoma, sepiola..), Nes	25%	15%
58	0307.60.90	Snails, Other Than Sea Snails, Nes	25%	15%
59	0307.71.90	Live, fresh or chilled Clams, cockles and ark shells.., Solecurtid	25%	15%
60	0307.72.10 0307.79.90	Clams, cockles and ark shells....... Donacidae, Hi, Frozen, Wrapped/c / Other Clams, cockles and ark shells (Families Arcidae and Veneri)	25%	15%
61	0307.82.10	Live, fresh or chilled stromboid conchs (Strombus spp.)	25%	15%
62	0307.84.10	Frozen stromboid conchs (Strombus spp.) Wrapped/canned upto 2.5 kg	25%	15%
63	0307.91.90	Aquantic Invert. (Excl. Crustaceans), Live, Fresh Or Chilled, Nes	25%	15%
64	0307.99.10	Oth., incl. flours, meals and pellets of aquatic., not fresh or chilled, w	25%	15%

Sl.	H.S. Code	Description	Existing Rate	New Rate
65	0307.99.90	Oth., incl. Flours, meals and pellets of aquatic... not fresh or chille	25%	15%
66	3703.10.00	Photographic paper, paperboard and textiles.., in rolls of a width exc	25%	5%
67	3703.20.00	Color Photography Paper	10%	5%
68	3703.90.00	Other photographic paper.., (excl. in rolls...for colour photography (po	25%	5%
69	3706.10.90	Other Cinematograph Film, Exposed And Developed, Width >=35mm	25%	5%
70	3706.90.90	Other Cinematograph Film, Exposed And Developed, Width <35mm	25%	5%
71	3806.20.00	Salts Of Resin/Res.Acids Or Of Deriv'S Rosin/ Resin Acids, Excl. Rosin A	25%	15%
72	4421.20.00	Statuettes and other ornaments: Coffins	25%	10%
73	7011.10.00	Glass envelopes (incl. bulbs and tubes), open and glass parts.., for ele	25%	10%
74	8528.42.00	Capable of directly connecting to and designed for use with an automa	25%	5%
75	8539.21.90	Other Tungsten Halogen Filament Lamps (Excl. Ultra-Violet Or Infra-Red)	25%	5%
76	8545.19.90	Carbon electrodes (excl. for furnaces), nes	25%	10%
77	8545.20.00	Carbon Brushes	25%	10%
78	8545.90.90	Articles Of Graphite Or Other Carbon, Nes, For Electrical Purposes, N	25%	10%

4.13 List of H.S. codes for which regulatory duty(RD) for exports rates have been reduced:

Sl.	H.S. Code	Description	Existing Rate	New Rate
1	1515.90.00	Rice Bran Oil and its fractions whether or not refined	20%	10%

4.14 List of H.S. codes for which regulatory duty(RD) for imports rates have been reduced/ increased:

Sl.	H.S. Code	Description	Existing Rate	New Rate
1	0804.10.11	Fresh Dates Wrapped/canned upto 2.5 kg	3%	0%
2	0804.10.19	Fresh Dates Other	3%	0%
3	0804.10.21	Dry Dates Wrapped/canned upto 2.5 kg	3%	0%
4	0804.10.29	Dry Dates Other	3%	0%
5	0804.10.29	Crushed or ground	3%	0%
6	0904.11.10	Wrapped/canned upto 2.5 kg	3%	0%
7	0904.21.10	Wrapped/canned upto 2.5 kg	3%	0%
8	0904.22.10	Wrapped/canned upto 2.5 kg	3%	0%
9	0904.11.90	Other	3%	0%
10	0904.22.90	Other	3%	0%
11	0905.10.10	Wrapped/canned upto 2.5 kg	3%	0%
12	0905.20.10	Wrapped/canned upto 2.5 kg	3%	0%
13	0905.10.90	Other	3%	0%
14	0905.20.90	Other	3%	0%
15	0906.20.00	Crushed or ground	3%	0%
16	0906.11.10	Wrapped/canned upto 2.5 kg	3%	0%
17	0906.11.90	Other	3%	0%
18	0907.10.10	Wrapped/canned upto 2.5 kg	3%	0%
19	0907.20.10	Wrapped/canned upto 2.5 kg	3%	0%
20	0907.10.90	Other	3%	0%
21	0907.20.90	Other	3%	0%
22	0908.11.10	Wrapped/canned upto 2.5 kg	3%	0%
23	0908.12.10	Wrapped/canned upto 2.5 kg	3%	0%
24	0908.21.10	Wrapped/canned upto 2.5 kg	3%	0%
25	0908.22.10	Wrapped/canned upto 2.5 kg	3%	0%
26	0908.31.10	Wrapped/canned upto 2.5 kg	3%	0%
27	0908.32.10	Wrapped/canned upto 2.5 kg	3%	0%
28	0908.11.90	Other	3%	0%
29	0908.12.90	Other	3%	0%

Sl.	H.S. Code	Description	Existing Rate	New Rate
30	0908.21.90	Other	3%	0%
31	0908.22.90	Other	3%	0%
32	0908.31.90	Other	3%	0%
33	0908.32.90	Other	3%	0%
34	0909.21.10	Wrapped/canned upto 2.5 kg	3%	0%
35	0909.22.10	Wrapped/canned upto 2.5 kg	3%	0%
36	0909.31.10	Wrapped/canned upto 2.5 kg	3%	0%
37	0909.32.10	Wrapped/canned upto 2.5 kg	3%	0%
38	0909.61.10	Wrapped/canned upto 2.5 kg	3%	0%
39	0909.62.10	Wrapped/canned upto 2.5 kg	3%	0%
40	0909.21.90	Other	3%	0%
41	0909.22.90	Other	3%	0%
42	0909.31.90	Other	3%	0%
43	0909.32.90	Other	3%	0%
44	0910.12.10	Wrapped/canned upto 2.5 kg	3%	0%
45	0910.20.10	Wrapped/canned upto 2.5 kg	3%	0%
46	0909.61.90	Other	3%	0%
47	0909.62.90	Other	3%	0%
48	0910.91.10	Wrapped/canned upto 2.5 kg	3%	0%
49	0910.12.90	Other	3%	0%
50	0910.99.10	Wrapped/canned upto 2.5 kg	3%	0%
51	0910.20.90	Other	3%	0%
52	0910.91.90	Other	3%	0%
53	0910.99.90	Other	3%	0%
54	2804.30.00	Nitrogen	15%	20%
55	2804.40.00	Oxygen	15%	20%
56	2811.21.00	Carbon dioxide	5%	20%
57	3214.90.00	Other	3%	15%
58	3403.11.00	Preparations for the treatment of textile materials, leather, furskins or other materials	0%	5%
59	3403.19.00	Other	0%	5%

Sl.	H.S. Code	Description	Existing Rate	New Rate
60	3403.91.00	Preparations for the treatment of textile materials, leather, furskins or other materials	0%	5%
61	3403.99.10	Compressor oil	0%	5%
62	3403.99.90	Other	0%	5%
63	3920.62.90	Not-printed poly(ethylene terephthalate)	0%	5%
64	6808.00.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders	3%	20%
65	6809.11.00	Faced or reinforced with paper or paperboard only	3%	20%
66	6809.19.00	Other	3%	20%
67	6809.90.00	Other articles	3%	20%
68	7209.15.00	C.R. Coil of a thickness of 3 mm or more	0%	10%
69	7209.25.00	Of a thickness of 3 mm or more	0%	10%
70	7209.16.10	Cold rolled steel sheet	0%	10%
71	7209.26.00	Of a thickness exceeding 1 mm but less than 3 mm	0%	10%
72	7209.17.10	Cold rolled steel sheet	0%	10%
73	7209.27.00	Of a thickness of 0.5 mm or more but not exceeding 1 mm	0%	10%
74	7209.28.00	Of a thickness of less than 0.5 mm	0%	10%
75	7209.90.00	Other	0%	10%
76	7209.16.90	Other	0%	10%
77	7209.17.90	Other	0%	10%
78	7210.11.00	Of a thickness of 0.5 mm or more	10%	20%
79	7210.12.00	Of a thickness of less than 0.5 mm	0%	10%
80	7210.20.00	Plated or coated with lead, including terne plate	10%	20%
81	7210.30.00	Electrolytically plated or coated with zinc	10%	20%
82	7210.41.00	Corrugated	3%	15%
83	7210.50.00	Plated or coated with chromium oxides or with chromium and chromium oxides	0%	10%

Sl.	H.S. Code	Description	Existing Rate	New Rate
84	7210.49.10	Of a thickness of 0.4 mm or more	3%	15%
85	7210.61.10	Of a thickness of 0.25 mm or more	3%	15%
86	7210.69.10	Of a thickness of 0.4 mm or more	3%	15%
87	7210.70.10	Of a thickness of 0.3 mm or more	3%	15%
88	7210.61.20	Of a thickness of 1.0 mm or more	3%	15%
89	7210.69.20	Of a thickness of 1.0 mm or more	3%	15%
90	7210.70.20	Of a thickness of 1.0 mm or more	3%	15%
91	7210.90.00	Other	10%	20%
92	7210.70.30	Of a thickness of more than 1.0 mm	10%	20%
93	7210.49.90	Other	10%	20%
94	7210.61.90	Other	3%	15%
95	7210.69.90	Other	10%	20%
96	7210.70.91	Printed sheet	3%	15%
97	7210.70.99	Other	3%	15%
98	7217.10.00	Wire of iron or nonalloy steel: Not plated or coated, whether or not polished	0%	5%
99	7217.20.00	Plated or coated with zinc	0%	5%
100	7217.30.00	Plated or coated with other base metals	0%	5%
101	7318.21.00	Spring washers and other lock washers	0%	5%
102	7318.23.10	Stapple pin for TV cabinet and Rivets for TV/ Radio	0%	5%
103	7318.29.10	M.S. Nipple	0%	5%
104	7408.11.00	Copper wire Of which the maximum crosssectional dimension exceeds 6 mm	0%	10%
105	8309.90.10	Lug caps	3%	10%
106	8311.30.00	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	3%	5%
107	8311.90.00	Other	3%	5%
108	8703.24.31 8703.24.41 8703.33.51 8703.33.61	Motor cars and other vehicles, including station wagons, CBU	3%	25%

Sl.	H.S. Code	Description	Existing Rate	New Rate
109	8703.24.32 8703.24.42 8703.33.52 8703.33.62	Motor cars and other vehicles, including station wagons, CKD	30%	5%
110	8703.80.12	Electric motor vehicle: Value not exceeding USD 25000: in CKD	0%	5%
111	8501.31.00	Other DC motors; Of a output not exceeding 1200 W	0%	10%
112	0105.11.90	Live Fowls Gallus, Domesticus <=185g, Excl. Parent Stock Of One Day Chick	3%	0%
113	0105.12.90	Live Turkeys Weighing <=185g, (Excl. Parent Stock Of One Day Chick)	3%	0%
114	0105.13.90	Other ducks	3%	0%
115	0105.14.90	Other Geese	3%	0%
116	0105.94.00	Fowls of the species Gallus domesticus	3%	0%
117	0105.99.00	Live Ducks, Geese, Turkeys And Guinea Fowls Weighing >185g	3%	0%
118	0106.33.00	Ostriches; emus (Dromaius novaehollandiae)	3%	0%
119	0206.10.90	Fresh Or Chilled Edible Offal Of Bovine Animals, Nes	3%	0%
120	0206.21.90	Frozen Bovine Tongue, Nes	3%	0%
121	0206.22.90	Frozen Bovine Livers, Nes	3%	0%
122	0206.29.90	Frozen Edible Bovine Offal (Excl. Tongues And Livers), Nes	3%	0%
123	0210.99.90	Meat and Edible meat offal, salted, in brine, dried or smoked, other. Nes	3%	0%
124	0302.11.90	Fresh Or Chill. Trout (Excl. Livers & Roes), Nes	3%	0%
125	0302.21.90	Fresh Or Chilled Halibut (Excl. Livers & Roes), NES	3%	0%
126	0302.24.90	Other Turbots (Psetta maxima)	3%	0%
127	0303.31.90	Frozen Halibut (Excl. Livers & Roes), nes	3%	0%
128	0303.65.90	Coalfish (Pollachius virens), EXCL. Wrapped/ canned upto 2.5 Kg	3%	0%
129	0303.67.10	Alaska Pollack (Theraga chalcogramma) Wrapped/canned upto 2.5 Kg	3%	0%
130	0303.67.90	Other Alaska Pollack (Theraga chalcogramma)	3%	0%

Sl.	H.S. Code	Description	Existing Rate	New Rate
131	0303.89.90	Other fish, excluding livers and roes: Wrapped/ canned upto 2.5 Kg	3%	0%
132	0303.91.90	Livers, roes and milt Wrapped/canned upto 2.5 kg	3%	0%
133	0305.32.90	Fish of the families Bregmacerotidae, Euclichthyidae, .., EXCL. Wrapped	3%	0%
134	0305.53.90	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrou	3%	0%
135	0305.71.90	Other Shark fins	3%	0%
136	0305.72.10	Fish heads, tails and maws Wrapped/canned upto 2.5 Kg	3%	0%
137	0305.72.90	Other Fish heads, tails and maws	3%	0%
138	0305.79.90	Other edible fish offal:	3%	0%
139	0306.14.00	Frozen Crabs	3%	0%
140	0306.19.00	Frozen Crustaceans, Nes (Incl. Flours/ Meals/ Pellets) Fit For Human Consumption	3%	0%
141	0306.99.90	Other, including flours, meals and pellets of crustaceans, fit for human consumption	3%	0%
142	0307.11.10	Oysters, Live, fresh or chilled, Wrapped/ canned upto 2.5 Kg	3%	0%
143	0307.11.90	Oysters, Live, fresh or chilled, EXCL. Wrapped/ canned upto 2.5 Kg	3%	0%
144	0307.12.10	Oysters, Frozen, Wrapped/canned upto 2.5 kg	3%	0%
145	0307.12.90	Oysters, Frozen, Excl. Wrapped/ canned upto 2.5 kg	3%	0%
146	0307.21.10	Scallops, Live, Fresh Or Chilled Wrapped/ Canned Upto 2.5kg	3%	0%
147	0307.21.90	Scallops, Live, Fresh Or Chilled, Nes	3%	0%
148	0307.22.10	Scallops, including queen scallops, .. frozen Wrapped/canned upto 2.5	3%	0%
149	0307.29.90	Other live, fresh or chilled, nes	3%	0%
150	0307.31.10	Mussels, Live, Fresh Or Chilled Wrapped/ Canned upto 2.5kg	3%	0%
151	0307.31.90	Mussels, Live, Fresh Or Chilled, Nes	3%	0%
152	0307.39.90	Other live, fresh or chilled mussels (excl. mytilus spp., perna spp.), nes	3%	0%

Sl.	H.S. Code	Description	Existing Rate	New Rate
153	0307.49.90	Oth. cuttle fish (excl. sepia officinalis, rossia macrosoma, sepiola..), nes	3%	0%
154	0307.60.90	Snails, other than sea snails, nes	3%	0%
155	0307.71.90	Live, fresh or chilled Clams, cockles and ark shells.., Solecurtid	3%	0%
156	0307.72.10	Clams, cockles and ark shells....... Donacidae, Hi, Frozen, Wrapped/c	3%	0%
157	0307.79.90	Other Clams, cockles and ark shells (families Arcidae, and Veneri)	3%	0%
158	0307.82.10	Live, fresh or chilled stromboid conchs (Strombus spp.)	3%	0%
159	0307.84.10	Frozen stromboid conchs (Strombus spp.) Wrapped/canned upto 2.5 kg	3%	0%
160	0307.91.90	Aquatic Invert. (Excl. Crustaceans), Live, Fresh Or Chilled, Nes(Excl.Wr	3%	0%
161	0307.99.10	Oth., incl. flours, meals and pellets of aquatic., not fresh or chilled, w	3%	0%
162	0307.99.90	Oth. incl. flours, meals and pellets of aquatic.., not fresh or chilled	3%	0%
163	3703.10.00	Photographic paper, paperboard and textiles.., in rolls of a width exc	3%	0%
164	3703.90.00	other photographic paper.. (excl. in rolls.., for colour photography (po	3%	0%
165	3706.10.90	Other Cinematograph Film, Exposed And Developed, Width >=35mm	3%	0%
166	3706.90.90	Other Cinematograph Film, Exposed And Developed, Width <35mm	3%	0%
167	3806.20.00	Salts Of Resin/Res.Acids Or Of Deriv'S Rosin/ Resin Acids, Excl. Rosin A	3%	0%
168	4421.20.00	Statuettes and other ornaments: Coffins	3%	0%
169	7011.10.00	Glass envelopes (incl. bulbs and tubes), open and glass parts.., for ele	3%	0%
170	8528.42.00	Capable of directly connecting to and designed for use with an automa	3%	0%
171	8539.21.90	Other Tungsten Halogen Filament Lamps (Excl. Ultra-Violet Or Infra-Red)	3%	0%
172	8545.19.90	Carbon electrodes (excl. for furnaces), nes	3%	0%

Sl.	H.S. Code	Description	Existing Rate	New Rate
173	8545.20.00	Carbon Brushes	3%	0%
174	8545.90.90	Articles Of Graphite Or Other Carbon, Nes, For Electrical Purposes, N	3%	0%
175	8706.00.39	Chassis fitted with engines, ...For vehicle of a cylinder capacity >4000cc	3%	0%
176	8806.10.00	Unmanned aircraft: Designed for the carriage of passengers	3%	0%
177	8806.22.00	Oth, for rmt-ctrl.flight only: With maximum take-off weight>250g but <	3%	0%
178	8806.23.00	Oth,for rmt-ctrl.flight only: With maximum take-off weight >7 kg but <	3%	0%
179	8806.24.00	Oth, for rmt-ctrl.flight only: With maximum take-off weight>25 kg but <	3%	0%
180	8806.29.00	Other, for remote-controlled flight only: OTHER	3%	0%
181	8806.92.00	OTHER: With maximum take-off weight>250g but <7 kg	3%	0%
182	8806.94.00	OTHER: With maximum take-off weight >7 kg but <150 kg	3%	0%
183	8806.99.00	OTHERS: NES	3%	0%
184	8901.10.10	Vessels capa. <=3000 DWT for regi. Bangladesh oper. in ocean at least	3%	0%
185	8901.20.10	Vessels capa.<=3000 DWT for regi. BD operating in ocean at least 3	3%	0%
186	8901.90.10	Vessels capa. <=3000 DWT for regi. BD operating in ocean at least 3	3%	0%
187	8903.11.00	Fitted or dsgn to be fitted with a motor,unladen (net) weight (ex- t	3%	0%
188	8903.12.00	Not designed for use with a motor and unladen (net) weight not exceed	3%	0%
189	8903.19.00	Inflatable (including rigid hull inflatable) boats, OTHER	3%	0%
190	8903.21.00	Sailboats, oth than inflatable, with or without auxiliary motor, Of a	3%	0%
191	8903.22.00	Sailboats,oth than inflatable,with/ without auxiliary motor:Of a lengt	3%	0%
192	8903.31.00	Aquantic Invert. (Excl. Crustaceans), Live, Fresh Or Chilled, Nes(Excl Wr	3%	0%

Sl.	H.S. Code	Description	Existing Rate	New Rate
193	8903.32.00	Motorboats,oth than inflatable, not incl. outboard motorboats:Of a l	3%	0%
194	8903.93.00	Yachts,and oth vessels for pleasure or sports; rowing boats,canoes, O	3%	0%
195	8903.99.00	Other Vessels For Pleasure Or Sports, Nes; Rowing Boats And Canoes	3%	0%
196	9201.10.00	Upright Pianos	3%	0%
197	9201.20.00	Grand Pianos	3%	0%
198	9201.90.00	Other Automatic Pianos; Harpsichords And Other Keyboard Instruments	3%	0%
199	9202.10.00	String Musical Instruments Played With A Bow	3%	0%
200	9202.90.00	Other String Musical Instruments, Nes	3%	0%
201	9205.10.00	Wind musical instruments, Brass-wind Instruments	3%	0%
202	9205.90.00	Wind musical instruments, (EXCL. Brass-wind Instruments)	3%	0%
203	9206.00.00	Percussion Musical Instruments (Eg. Drums, Xylophones, Cymbals, Etc	3%	0%
204	9207.10.00	Keyboard Instruments With Elec. Produced Or Amplified Sound Oth. than Accor	3%	0%
205	9207.90.00	Oth.Musical Instruments,Nes,With Electrically Produced Or Amplified S	3%	0%
206	9208.10.00	Musical Boxes	3%	0%
207	9208.90.00	Musical Instrument Strings	3%	0%
208	9209.91.00	Parts And Accessories For Pianos	3%	0%
209	9209.92.00	Parts And Accessories For The Musical Instruments Of 92.02	3%	0%
210	9209.94.00	Parts And Accessories For The Musical Instruments Of 92.07	3%	0%
211	9209.99.00	Parts And Accessories Of Other Musical Instruments, Nes	3%	0%
212	9701.21.00	Of an age exceeding 100 years: Painting, drawings and pastels	3%	0%
213	9701.29.00	Of an age exceeding 100 years: OTHER	3%	0%
214	9701.90.00	Collages And Similar Decorative Plaques, Exec	3%	0%
215	9701.91.00	Painting, drawings and pastels	3%	0%

Sl.	H.S. Code	Description	Existing Rate	New Rate
216	9701.99.00	Other,nes	3%	0%
217	9702.10.00	Original engravings, prints & lithographs... Of an age exceeding 100 years	3%	0%
218	9702.90.00	Original engravings, prints and lithographs, NES	3%	0%
219	9703.10.00	Original sculptures and statuary, in any material, Of an age exceeding 100 years	3%	0%
220	9704.00.00	Postage Or Revenue Stamps, FirstDay Covers, Etc	3%	0%

4.15 Products on which Advance Tax (AT) has been imposed at the import stage:

Sl.	H.S. Code	Description	Existing Rate	New Rate
1	8470.50.10	Point of sales (POS)	7.5%	0%
2	8504.40.50	Electric Charger or Charging station	7.5%	0%
3	8706.00.25	Electric Bus Chassis fitted with battery and motor	7.5%	0%
4	8706.00.60	Electric Truck Chassis fitted with battery and motor	7.5%	0%
5	0508.00.00	Coral and similar materials	0%	7.5%

4.16 List of H.S. codes for which Advance Income Tax (AIT) has been reduced/ increased:

Sl.	H.S. Code	Description	Existing Rate	New Rate
1	9612.10.00	Ribbons	2%	5%
2	8443.32.10	Computer printer	5%	2%
3	8471.30.00	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	5%	2%
4	8471.41.00	Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	5%	2%
5	8523.51.10	Flash memory card or similar media, unrecorded	5%	2%

Sl.	H.S. Code	Description	Existing Rate	New Rate
6	8528.52.10	Computer monitor size not exceeding 30 inch	5%	2%
7	8421.29.30	Dialysis filter	5%	0%
8	8504.40.50	Electric Charger or Charging station	5%	0%
9	8706.00.25	Electric Bus Chassis fitted with battery and motor	5%	0%
10	8706.00.60	Electric Truck Chassis fitted with battery and motor	5%	0%

* Changes for this Customs portion have been made based on the information available from NBR's website during the Budget session on 11 June 2026.

The End

OUR SERVICES

ASSURANCE SERVICE

BUSINESS PROCESS OUTSOURCING

CORPORATE FINANCE ADVISORY SERVICE

RISK AND ADVISORY SERVICE

SUSTAINABILITY ADVISORY SERVICE

IS AUDIT AND ADVISORY SERVICE

TAX AND REGULATORY SERVICE

Our Taxation Division is working with the vision to serve our taxation clients in helping them ensure effective planning and management of Income Tax, VAT and other taxes. We are committed to assisting them in providing the best advice on all Income Tax, VAT and other tax issues to ensure maximum tax benefits to them fulfilling the requirements of Income Tax, VAT and other tax laws of the country.

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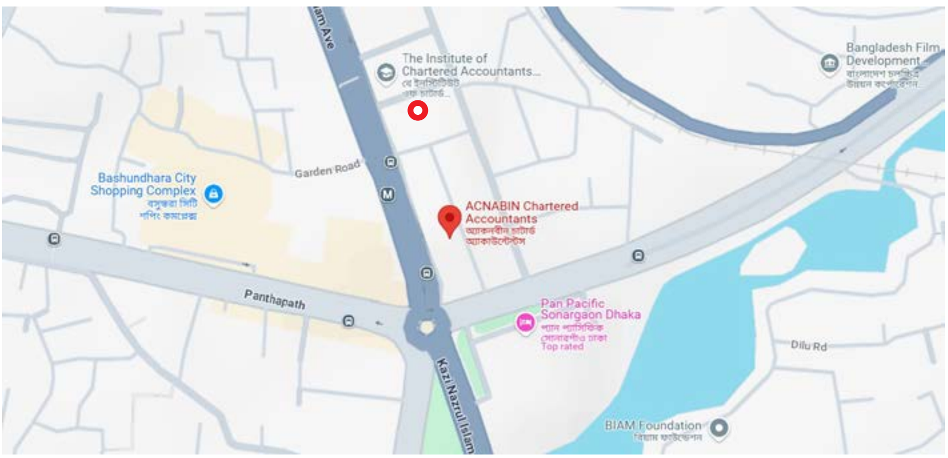

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