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IMPORTANT CHANGES INTRODUCED BY THE FINANCE BILL, 2026

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NATIONAL
BUDGET

2026-27

Total Budget
BDT 9,38,000 Crore proposed.

People | Growth | Development | Prosperity

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ABOUT ACNABIN

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 eight 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 Bill, 2026 of Bangladesh, 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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BUDGET STRUCTURE

(Figures in crore BDT)

Particulars	Proposed Budget FY 2026-2027	Revised Budget FY 2025-2026	Change (%)	Budget FY 2025-2026
Total Budget size	**938,000**	**788,000**	**19.04**	**790,000**
GDP size	6,830,024	6,080,320	12.33	6,244,578
GDP growth	6.5%	5%	30	
Operating expenditure	551,087	513,362	7.35	498,783
Development expenditure	316,075	214,862	47.11	245,609
Others	70,838	59,776	18.51	45,608
Total expenditure	**938,000**	**788,000**	**19.04**	**790,000**
Tax revenue:	629,000	523,000	20.27	518,000
NBR tax	604,000	503,000	20.08	499,000
Non-NBR tax	25,000	20,000	25.00	19,000
Non-tax revenue	66,000	65,000	1.54	46,000
Total revenue	**695,000**	**588,000**	**18.20**	**564,000**
Deficit	**(243,000)**	**(200,000)**	**21.5**	**(226,000)**
Inflation	**7.5%**	**7%**	**7.14**	

Source: Ministry of Finance

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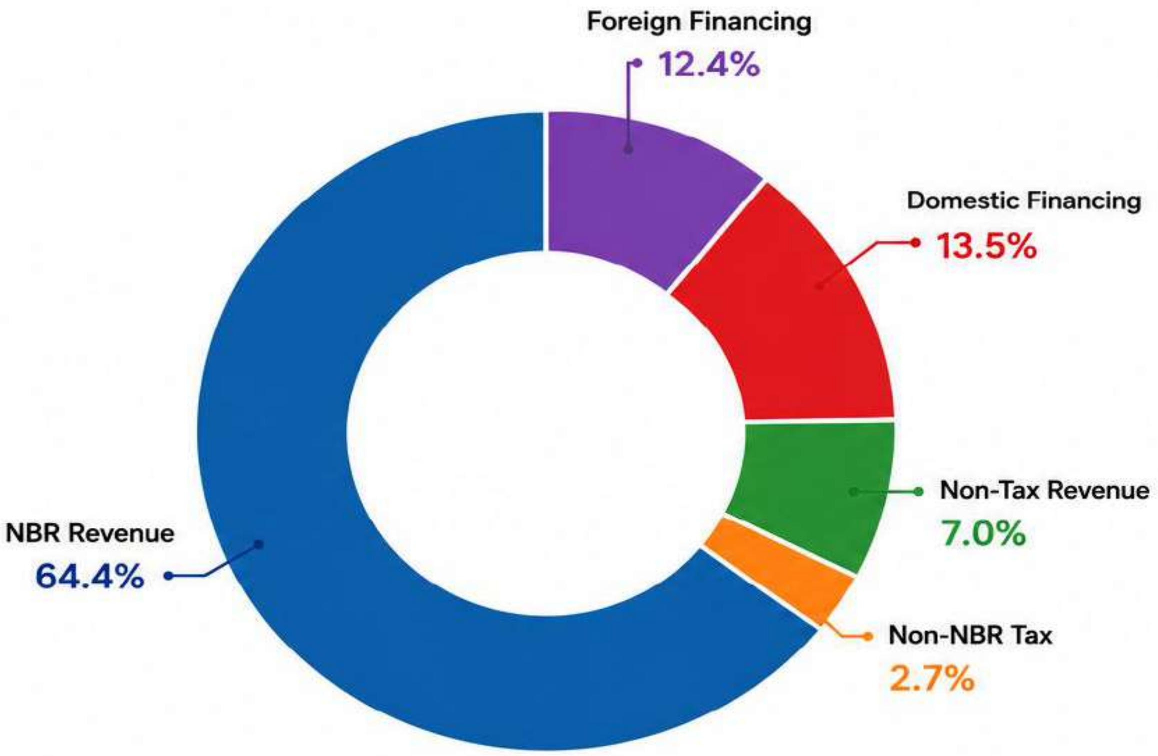
FINANCING OF BUDGET EXPENDITURE



Graph-1

FY 2026-27 Budget Resources

(Tk 938,000 Crore)

Revenue & Financing Composition

NBR Revenue:	Tk 604,000 Cr (64.4%)
Non-NBR Tax:	Tk 25,000 Cr (2.7%)
Non-Tax Revenue:	Tk 66,000 Cr (7.0%)
Domestic Financing:	Tk 127,000 Cr (13.5%)
Foreign Financing:	Tk 116,000 Cr (12.4%)
Budget Deficit: (Domestic + Foreign Financing)	Tk 243,000 Cr

Total Budget (FY 2026-27):
Tk 938,000 Crore

Figures may not add up to 100% due to rounding off.

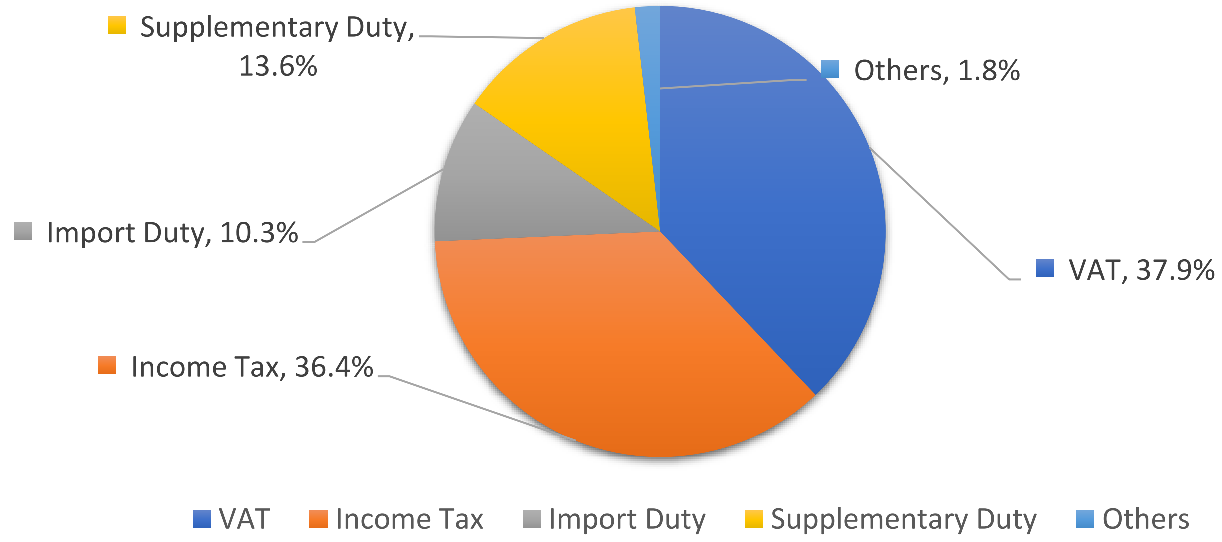
Source: Ministry of Finance, Government of Bangladesh

COMPOSITION OF NBR REVENUE

Composition of NBR collection

(Figures in crore BDT)

Particulars	FY 2026-2027 (Target)		FY 2025-2026 (Revised)	
	Amount in BDT	% Share	Amount in BDT	% Share
VAT	228,915	37.9	184,821	36.8
Income tax	219,835	36.4	182,098	36.2
Import duty	61,939	10.3	52,011	10.3
Supplementary duty	82,283	13.6	73,029	14.5
Others	11,028	1.8	11,041	2.2
Total	**604,000**	**100**	**503,000**	**100**



Graph: FY 2026-2027 (Target)

Source: Ministry of Finance

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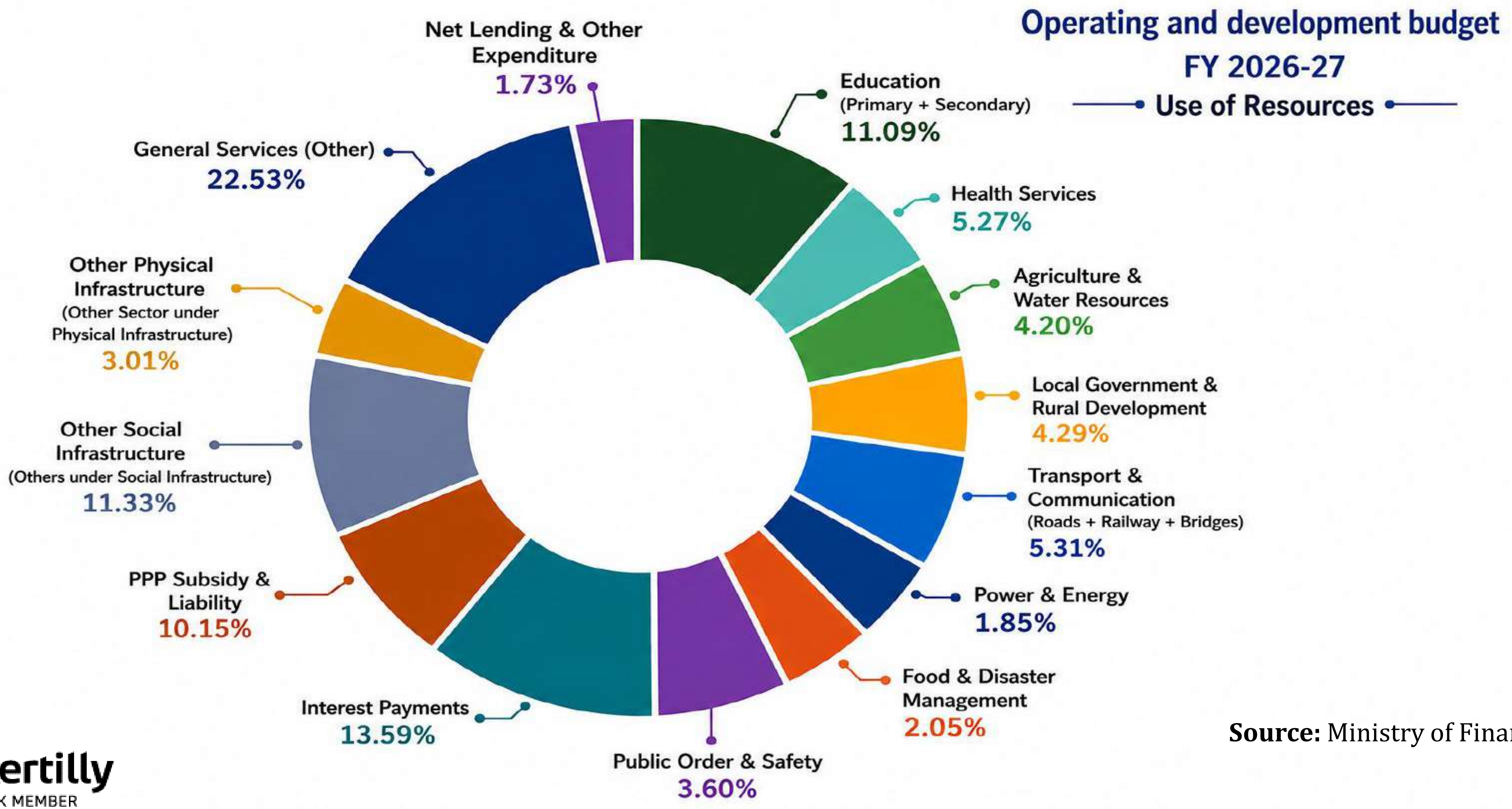
COMPOSITION OF EXPENDITURE



Source: Ministry of Finance

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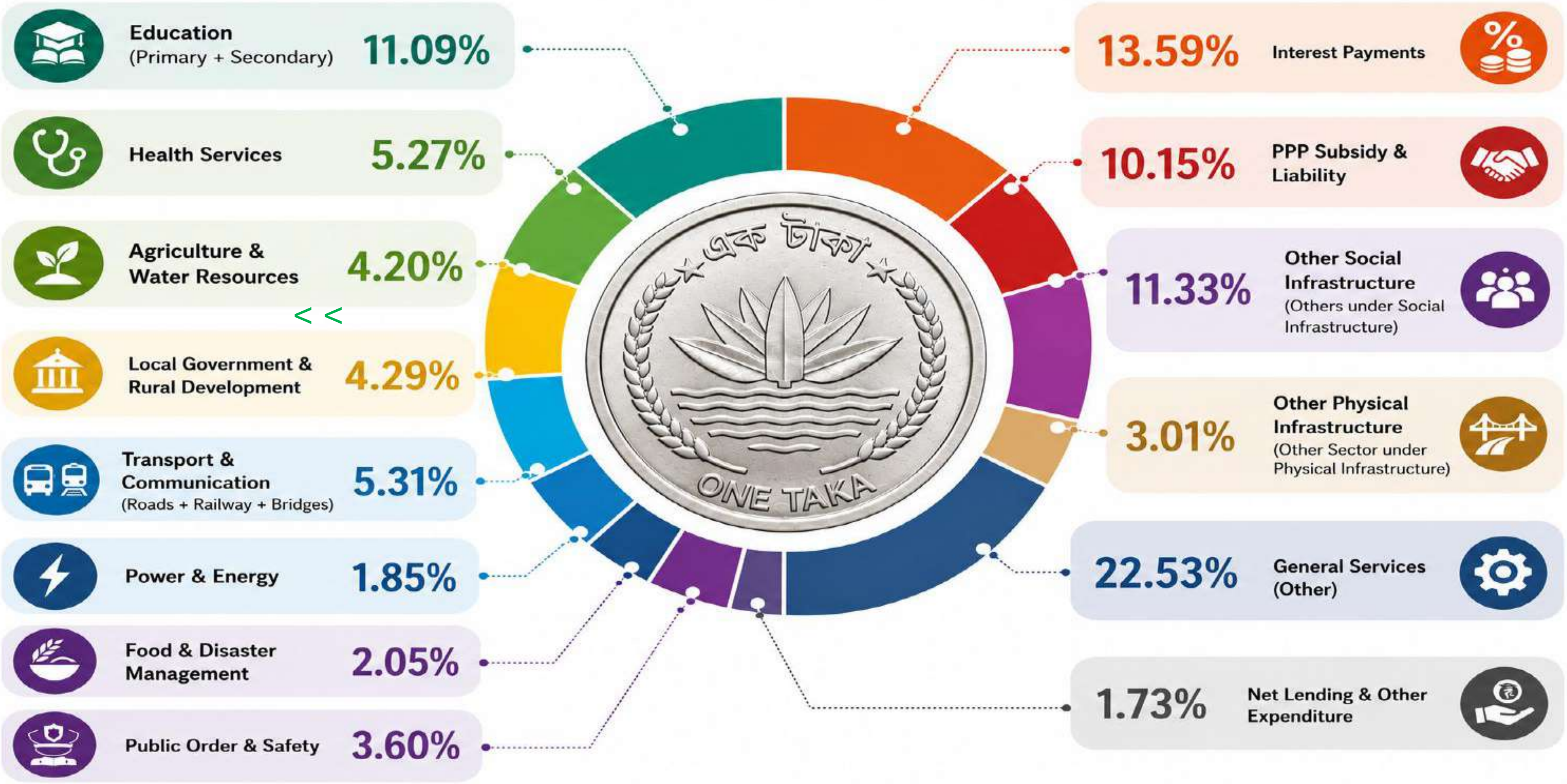
COMPOSITION OF EXPENDITURE

Percentage of BDT 1 to be spent:



Source: Ministry of Finance


TAX
Income Tax

TAX RATES FOR RESIDENT INDIVIDUAL (INCLUDING NON-RESIDENT BANGLADESHI) AND HINDU UNDIVIDED FAMILY

AY 2026-2027 & 2027-2028		AY 2028-2029 & 2029-2030		AY 2030-2031	
Level of income	**Rates of tax**	**Level of income**	**Rates of tax**	**Level of income**	**Rates of tax**
Up to BDT 375,000	Nil	Up to BDT 400,000	Nil	Up to BDT 450,000	Nil
Next BDT 300,000	10%	Next BDT 300,000	10%	Next BDT 300,000	10%
Next BDT 400,000	15%	Next BDT 400,000	15%	Next BDT 400,000	15%
Next BDT 500,000	20%	Next BDT 500,000	20%	Next BDT 500,000	20%
Next BDT 2,000,000	25%	Next BDT 2,000,000	25%	Next BDT 2,000,000	25%
On balance	30%	Next BDT 26,400,000	30%	Next BDT 26,350,000	30%
		On balance	35%	On balance	35%

Tax rate for non-resident individuals remains unchanged:

- 30% (except non-resident Bangladeshi) from AY 2026-2027 to 2030-2031

TAX FREE LEVEL OF INCOME FOR RESIDENT INDIVIDUAL (INCLUDING NON-RESIDENT BANGLADESHI) AND HINDU UNDIVIDED FAMILY

Tax free level of income for	AY 2026-2027 & 2027-2028 (BDT)	AY 2028-2029 & 2029-2030 (BDT)	AY 2030-2031 (BDT)
General tax payers	375,000	400,000	450,000
Women and senior citizen above 65 years of age	425,000	450,000	500,000
Third gender and physically challenged persons	500,000	525,000	575,000
Gazetted war-wounded freedom fighters	525,000	550,000	600,000
Gazetted “July Warriors” injured in July mass uprising 2024	525,000	550,000	600,000
The tax free level of income for parents or legal guardians of physically challenged child or dependent will be increased by BDT 50,000 for each child/dependent.			

MINIMUM TAX PAYABLE BY INDIVIDUALS

Instead of minimum tax of Tk. 2,000, Tk. 3,000 & Tk. 5,000 on the basis of location, a single minimum tax of Tk. 5,000 irrespective of location have been introduced. However, the minimum tax for the new taxpayers would be Tk. 1,000.

INVESTMENT TAX REBATE- SECTION 78

Total 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% (Changed from 15%) of the total investment and expense made in any income year as per Part-3 of the Sixth Schedule; or
(c) BDT 750,000 (Changed from BDT 1 Million).

- (b) & (c) have been changed

- An assessee shall be entitled to a tax rebate on investments made in government securities, unit funds, mutual funds, and similar eligible instruments, provided that such investments are held until their maturity or prescribed tenure. Where any such investment is encashed or withdrawn prior to maturity, the assessee shall be liable to pay tax equivalent to the amount of tax rebate allowed in respect of that investment (Proviso of para 7, clause Gha of Part 3 of the 6th Schedule).

SURCHARGE ON INDIVIDUAL'S NET WEALTH

AY 2026-2027 to 2030-2031	
Total net wealth	**Rate**
Up to BDT 4 crore	Nil
Over BDT 4 crore up to BDT 10 crore	10%
Individual assessee having more than 01 motor vehicles in his/her own name or having at least 8,000 square feet of house property	
Over BDT 10 crore up to BDT 20 crore	20%
Over BDT 20 crore up to BDT 50 crore	30%
Over BDT 50 crore	35%

- Rate, Slab and Surcharge remained unchanged.

THE RATES OF ENVIRONMENTAL SURCHARGE

Sl. No.	Description of motor vehicle	Rate of environmental surcharge for each vehicle AY 2026-2027 to 2030-2031
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

- Surcharge and slab remained unchanged.

❑ This surcharge will apply to individual assessees owning more than one motor 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 nor be adjusted with any other tax liability.

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

RATES OF CORPORATE INCOME TAX

Description	AY 2026-2027 to 2030-2031	
	Rate	Upon compliance with condition
Publicly traded company that issues shares worth more than 10% of its paid-up capital through Initial Public Offering (IPO) or transferred through direct listing	22.5%	20%
Publicly traded company that issues shares worth 10% or less than 10% of its paid-up capital through Initial Public Offering (IPO)	27.5%	25%
One Person Company (OPC)	27.5%	Condition N/A
Other companies as defined u/s 2(31) of the ITA, 2023	27.5%	Condition N/A
Publicly traded bank, insurance and finance companies	37.5%	Condition N/A
Non-publicly traded bank, insurance and finance companies	40%	Condition N/A
Merchant bank	27.5%	Condition N/A
Company and other than company producing all sorts of tobacco items including cigarette, bidi, zarda, 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 minimum 5% must be through pre-initial public offering)	40%	Condition N/A

RATES OF CORPORATE INCOME TAX

Description	AY 2026-2027 to 2030-2031	
	Rate	Upon compliance with condition
Non-publicly traded mobile operator company	45%	Condition N/A
Trust and Association of persons	27.5%	Condition N/A
Fund	Nil	Nil
Firm	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	10%	Condition N/A
Capital gain for company, fund and trust	15%	Condition N/A

Condition: If all income is received through bank transfer during the income year.

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

RATES OF CORPORATE INCOME TAX

Description	Tax rates
Subject to compliance with a few conditions, entities engaged in export of products:	
(a) Individual, firm and Hindu Undivided Family	50% exempted
(b) Other taxpayers	12%
(c) Other taxpayers with LEED Certified Factory	10%

DEFINITIONS- SECTION 2

- **Amendment of clause (21)-Tax**

Surcharge is included in the definition of “Tax”.

- **New clause (30Ka)-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.

DEFINITIONS- SECTION 2

- **Amendment of clause (31)-Company**

Inclusion in the definition of Company:

- Permanent establishment of any foreign organization;
- Any organization engaged in leasing activities;
- Any state owned enterprise, company, corporation, board, statutory or autonomous body, or authority having commercial activities;
- Any fund other than a recognized provident fund, approved superannuation fund, pension fund, gratuity fund, or welfare fund established for the employees of any organization.

Exclusion from the definition of Company:

- Industrial and commercial association;
- Foundations;
- Societies, co-operative societies, and any educational institutions.

DEFINITIONS- SECTION 2

- **New sub-clause (Cha) of clause (69)-Person**

Artificial juridical person includes all kinds of private institute, trusts, funds, foundations, religious or charitable institutions or endowments or any such property or establishment which earns income, holds assets, receives right or incurs tax liability or is treated as a taxpayer, which falls within the definition of "person".

- **New sub-clause (Gha) of clause (72)-Bank transfer**

Bank transfer shall also include the deposit of cash into the taxpayer's bank account, provided that such cash arises from duly recorded sales and has been properly accounted for in the books of accounts.

- **New sub-clause (Gha) of clause (77)-Capital Asset**

Capital Asset includes personal gold, silver, gold ornaments, silver ornaments, gems and diamonds, metallic coins, precious metals, digital currency, artwork, antiques, and club membership.

- **Substitution of sub-clause (Kha) of clause (80)-Export**

Export shall also include the supply of locally manufactured raw materials to an export-oriented company against a local Letter of Credit (LC), where the LC is settled in foreign currency.

- **New sub-clause (Da) of clause (92)-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.

INCOME FROM EMPLOYMENT- SECTION 32

- Reimbursement of medical expenses under a group insurance policy paid by the insurance company will not be treated as income from employment in the hand of the recipient {Section 32(2)(Ga)}.

INCOME FROM RENT

- Rent from warehouse will be included in computing income from rent {Section 35(1)(Ga)};
- Selami or Premium refers to any non-refundable or non-adjustable sum of money, loan, 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 reimbursements for repairs. Such receipts shall be treated as special income from rent {Section 35(4)};
- 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 {Section 39(3)}.

SPECIAL INCOME FROM BUSINESS OR PROFESSION- SECTION 46

- 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 {Section 46(6Ka)};
- Where a loan is provided to an associated enterprise, except bank, finance and leasing company, out of borrowed funds, the interest expense connection thereto shall be allowed as business expenditure to the associated enterprise. However, 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 {Section 46 (11Ka)}.

INCOME FROM CAPITAL GAIN

- Where the owner of land and building receives consideration in the form of cash, any other benefit including apartments, from 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 building shall be treated as capital gain and taxed at the rate of 15% {Section 58(3)};
- Any gain derived from the transfer of personal gold, silver, ornaments made thereof, metal coins, digital currency, precious stones, diamonds, paintings, antiques, or club memberships shall be chargeable to tax under the head “Capital Gains” {Section 58(4)};
- Capital gains arising from the transfer of capital assets or intangible assets by a partnership firm to a company will be exempt from tax.

  Provided that:

  (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.

If any of these conditions are not satisfied, the exemption shall not apply and the successor company shall be liable to pay the applicable capital gains tax {Section 61(4)}.

DISALLOWANCES UNDER CERTAIN CASES- SECTION 55

- Expenditure incurred through retail or cash purchases of cleaning materials, tiffin and snacks, newspapers and periodicals, and stationery items shall be disallowed to the extent that the aggregate amount exceeds 0.10% of total turnover {Section 55(Ka)};
- Admissible perquisite limit for an employee has been increased from BDT 20 Lac to BDT 25 Lac {Section 55(Gha)};
- Admissible Entertainment expenses shall be allowable at 4% of the income from business or profession, computed before deducting such entertainment expenses actual expenditure, whichever is lower {Section 55(Ja)};
- 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;

  Or,

  - the actual free sample expenses claimed {Section 55(Jha)}.

- Allowable limit for promotional expenses will be increased from 0.5% to 1% on the business turnover {Section 55(Nio)}.

CONSEQUENCE OF FAILURE TO TDS, TCS AND MAKE PAYMENT IN CASE OF INCOME FROM BUSINESS OR PROFESSION- SECTION 56

- Failure to deduct or deposit tax deducted at source (TDS) or collected at source (TCS) against applicable expenditures according to part 7 of this Act, the taxpayer shall be liable to pay the amount of the tax shortfall together with an additional sum equal to 50% of such tax;
- Disallowances made under section 55 shall be deemed to be income from business or profession.

IMPOSITION OF ADDITIONAL TAX ON PROFIT RETENTION & DIVIDEND DISTRIBUTION

- Company incorporated under the Companies Act, 1994 and listed with the Bangladesh Security 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. (Section 22);

- Company incorporated under the Companies Act, 1994 and listed with the Bangladesh Security Exchange Commission, other than a bank, insurance company, leasing or finance company, that declares or distributes stock dividends 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. (Section 23).

SPECIAL INCOME FROM OTHER SOURCES

- Where an assessee fails to deduct or deposit the required TDS from the acquisition of assets, the assessee shall be liable to pay the amount of the TDS shortfall along with an additional tax equal to 50% thereof and the corresponding income in connection with the tax shall be treated as Special Income from Other Sources {Section 67(7)};
- 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 {Section 67(12)};
- Any advance, loan, or other deposit received by an 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 remains unpaid for six years after the end of the income year in which it was received {Proviso of Section 67(13)}.

MAINTAIN BOOKS OF ACCOUNTS- SECTION 72Ka

- Books of accounts and supporting documents, including bills and vouchers, statements are required to be maintained:
  - 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;
  - Books of accounts and supporting documents, including bills and vouchers, are required to be maintained either in physical form, digital form, or both.

SUBMISSION OF AUDIT REPORT AND COMPUTATION OF INCOME- SECTION 73

- 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 income statements and financial statements filed with the return for the income year shall be audited and certified by a Chartered Accountant and the income computation sheet shall be prepared and certified by a Chartered Accountant or a Cost and Management Accountant or an Income Tax Lawyer {Section 73(1)};

- Income Computation Sheet filed with the return of all taxpayers including 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 {Section 73(2)};

- Any person engaged in the business or profession of buying and selling all gold, silver, gold ornaments, silver ornaments, gems, diamonds or platinum mentioned in section 113 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 {Section 73(3)}.

TAX DEDUCTION OR COLLECTION AT SOURCE

Section	Particular	Present TDS rate	New TDS rate*	Comment
97	Cotton	1%	0.5%	Decrease
	Local LCs for fortified rice kernel, cattle bones, poultry, shrimp, eggs, vegetables, lemon, green chili, liquid milk, sawdust, poultry feed, pelleted poultry feed, mushrooms, honey, jaggery, leaves and bark of plants other than tobacco, molasses, oil cake, soybean meal, DORB (De-oiled Rice Bran), raw hide, organic fertilizer, organic pesticide and handicraft products.	3%	0.5%	Decrease
	Local LCs for iron or iron products, ferro alloy products, cement, except MS billet	3%	2%	Decrease
98	Revenue-sharing payments, licence fees, and any other fees, charges, or payments, by whatever name called, payable by mobile phone operators and tower-sharing companies to the regulatory authorities.	20%	N/A	Omitted
112	Cash incentive	10%	5%	Decrease

TAX DEDUCTION OR COLLECTION AT SOURCE

Section	Particular	Present TDS rate	New TDS rate*	Comment
112ka	Any person engaged in the business of trading in gold, silver, gold ornaments, silver ornaments, gems, diamonds, or platinum shall be responsible for deducting tax at source from the seller at the time of purchasing such items.	N/A	0.5%	New
114	Electricity purchase	4%	3%	Decrease
118	Winning from lottery, word puzzles, card game, online game, housie, betting, racecourse	20%	25%	Increase
124	Inward remittance against service, rent, revenue sharing etc.	7.5%	5%	Decrease
	On gross bill or commission of freight forwarders and shipping agents	On gross bill 1.5%	Higher of 10% on commission or 1% on gross bill	
130ka	Collection of tax by manufacturers, importers, suppliers, distributors or commission agents from retailers on sale of goods	N/A	0.2%	New
137ka	Collection of tax from registered club members	N/A	10%	New

TAX DEDUCTION AT SOURCE- SECTION 89 (RULE-3 of TDS RULES, 2026)

- Under section 89, the tax shall be deducted at source from payment to contractors, etc. on any amount of the base value at the rate specified in the table below:

Sl.	Particular	TDS rate
1	In case of industrial establishments engaged in the production of MS billet and in case of locally collected 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%
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, 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%

TAX DEDUCTION AT SOURCE- SECTION 89 (RULE-3 of TDS RULES, 2026)

Sl.	Particular	TDS rate
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%

TAX DEDUCTION AT SOURCE- SECTION 89 (RULE-3 of TDS RULES, 2026)

Sl.	Particular	TDS rate
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	(a) In case of supply of all goods that were not specified in serial no. 1 to 18 of the table (b) In all other cases mentioned in section 89	5%

TAX DEDUCTION AT SOURCE- SECTION 90 (RULE-4 of TDS RULES, 2026)

- 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:

Sl.	Description of Service and amount of payment		Rate
1	Advisor or consultant	Individual	15%
		Other than individual	7.5%
2	Professional service	Individual	15%
		Other than individual	7.5%
3	Technical services, technical know-how or technical assistance fees	Individual	15%
		Other than individual	10%
4	(a) Cleaning (b) Private security (c) Manpower supply	On commission or fee	10%
		On gross bill amount	1%
5	(a) Catering (b) Creative media	On gross bill amount	4%

TAX DEDUCTION AT SOURCE- SECTION 90 (RULE-4 of TDS RULES, 2026)

Sl.	Description of Service and amount of payment		Rate
	(C) Public relation (d) Event management (e) Training, workshop etc. management (f) Courier service (g) Packing and shifting (h) Collection and recovery agency (i) Print and electronic media agency service (j) Any other service of similar nature	On gross bill amount	4%
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		5%

TAX DEDUCTION AT SOURCE- SECTION 90 (RULE-4 of TDS RULES, 2026)

Sl.	Description of Service and amount of payment		Rate
12	Shipping agency	On commission or fee	10%
		On gross bill amount	1%
13	Stevedoring/berth operator/terminal operator/ ship handling operator	On commission or fee	10%
		On gross bill amount	5%
14	(1) Transport service, vehicle rent, carrying service and repair & maintenance service (2) Ride sharing service, working space providing service, accommodation providing service including any kind of sharing economic 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 or called by whatever name of mobile financial service provider, on commission or fee		10%
18	On gross bill with or without commission paid for freight forwarder	On commission or fee	10%
		On gross bill amount	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%

TAX DEDUCTION OR COLLECTION AT SOURCE- SECTION 119 (RULE-5 of TDS RULES, 2026)

- 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:

Sl.	Particulars		TDS rate
1	Advisor or consultant fees	Individual Other than individual	20% 10%
2	Pre-shipment inspection bill		20%
3	Professional service fees	Individual Other than individual	20% 10%
4	Technical services, technical know-how or technical assistance fees	Individual Other than individual	20% 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%

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TAX DEDUCTION OR COLLECTION AT SOURCE- SECTION 119 (RULE-5 of TDS RULES, 2026)

Sl.	Particulars		TDS rate
8	Legal service fees		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 b) Received by any other person except for a company, fund and trust	20% 25%

TAX DEDUCTION OR COLLECTION AT SOURCE- SECTION 119 (RULE-5 of TDS RULES, 2026)

Sl.	Particulars	TDS rate
22	On payment to the artist, singer or player	30%
23	On salary or remuneration bill	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%
28	On payment of Bandwidth bill	10%
29	On courier service bill	10%
30	On any other payment	20%

TAX COLLECTION FROM COMMERCIALLY OPERATED MOTOR VEHICLE

SL	Types of vehicle	Amount in BDT		Comment
		Present	Proposed	
1	Bus having seats exceeding 52	25,000	25,000	Unchanged
2	Bus having seats not exceeding 52	20,000	20,000	Unchanged
3	Air-conditioned bus	50,000	50,000	Unchanged
4	Double decker bus (Non-AC)	25,000	25,000	Unchanged
5	Air-conditioned double decker/sleeper bus	N/A	50,000	New
6	Air-conditioned minibus/coaster	25,000	25,000	Unchanged
7	Non-AC minibus/coaster	12,500	12,500	Unchanged
8	Truck, Dump Truck, Covered Van, Prime Mover, Lorry or Tank Lorry (Payload Capacity more than 5 Ton but less than 20 Ton)	30,000	30,000	Amended
9	Truck, Dump Truck, Covered Van, Prime Mover, Lorry or Tank Lorry (Payload Capacity greater than equal 20 Ton)	N/A	50,000	New
10	Truck, Covered Van, Cargo Van, Lorry or Tank Lorry (Payload Capacity more than 1.5 Ton but less than 5 Ton)	15,000	15,000	Unchanged
11	Truck, Lorry or Tank Lorry (Payload Capacity not more than 1.5 Ton)	7,500	7,500	Unchanged
12	Pick up Van, Human Hauler, Tractor, Maxi or Auto Rickshaw	7,500	7,500	Unchanged

TAX COLLECTION FROM COMMERCIALLY OPERATED MOTOR VEHICLE

SL	Types of vehicle	Amount in BDT		Comment
		Present	Proposed	
13	Heavy motor or special purpose vehicle including crane, Excavator, Dredger, Roller, Concrete Mixer	N/A	50,000	New
14	Air-conditioned Taxicab	15,000	15,000	Unchanged
15	Non-AC Taxicab	75,000	75,000	Unchanged

ADVANCE TAX COLLECTION FROM CIVIL AIRCRAFT

Section	Types of Aircraft	Amount in BDT		Comment
		Present	Proposed	
138ka	Helicopter or Chopper	N/A	1,000,000	New

ADVANCE TAX

- Advance tax rates will be increased for motor vehicles with engine capacities exceeding 2500cc, as well as for microbuses and double-cabin pickup vehicles. However, significantly reduced advance tax rates will apply to electric vehicles equipped with motors up to 400 KW capacity (Section 153);
- Owners of firearms will be required to pay advance tax up to BDT 01 (one) Lac (Section 153Ka);
- The income threshold from the immediately preceding assessed income year for mandatory advance tax payment will be raised from BDT 06 Lac to BDT 10 Lac (Section 154).

ADVANCE TAX, FINAL TAX AND TURNOVER TAX- SECTION 163

- 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.
- 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.

FINAL TAX LIABILITIES- SECTION 163

SL	Particulars	Ref.	Applicable for	Proposed
1	Profit earned from investments in savings certificates (Sanchayapatra)	105	Any natural person	Excluded from final tax liabilities
2	Capital gains arising from compensation received for the acquisition of property	111	Any natural person	Excluded from final tax liabilities
3	Cash subsidy received against exports	112	Any person	Excluded from final tax liabilities
4	Capital gains earned from transfer of property	125	Any natural person	Excluded from final tax liabilities
5	Collection of advance tax from commercially operated motor vehicle	138	Any person	Unchanged
6	Collection of tax from operation of water vessels	139	Any person	Newly included

TURNOVER TAX WILL NOT BE APPLICABLE IN SOME CASES- SECTION 163

- Turnover tax will not be applicable in the following cases:
  - 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;
  - Commission agency business;
  - Delivery order (DO) business;
  - Money exchange commission business; and
  - The business of buying and selling gold, silver, gold ornaments, silver ornaments, gemstones, diamonds, or platinum.

TIME LIMIT FOR FILING RETURN OF INDIVIDUAL AND HUF- SECTION 170(1)

- A natural person 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:

1st July to 30th September	1st October to 31st December	1st January to 31st March	1st April to 30th June
Tax incentive: 5% of the payable tax or Tk. 25,000, Whichever is lower	No incentives or no additional tax	Additional tax: 2% of the Payable tax or Tk. 3,000 Whichever is higher	Additional tax: 5% of the payable tax or Tk. 5,000 whichever is higher

TIME LIMIT FOR FILING RETURN OTHER THAN NATURAL PERSON AND HUF- SECTION 170(2)

Sl No	Time of submitting Return	Tax Incentive or Additional Tax
1	Within 6 months from the end of the income year	Tax incentive: 5% of the payable tax or Tk. 25,000, whichever is lower
2	Within 9 months and 15 days from the end of the income year	No incentive or no additional tax
3	Within 12 months from the end of the income year	Additional tax: 2% of the payable tax or Tk. 25,000, whichever is higher

METHOD OF FILING OF RETURN- SECTION 170Ka

- Every natural person shall file an income tax return under Section 180 of the Income Tax Act, 2023 under the Self-Assessment.
- Where a natural person 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 natural persons may submit their returns under Section 180 under the Self Assessment or assessment under Section 183.
- Where a natural person 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.

TIME FOR FILING RETURN AND PAYMENT OF INCOME TAX- SECTION 171

- Every taxpayer will file the income tax return under section 170Ka within the time limit prescribed under section 170;
- The taxpayer will have to pay income tax as per the calculation prescribed in sections 170 & 173;
- Tax will be paid according to section 174 while submitting the return after the expiry of the time prescribed in section 170.

FILING OF RETURN IN SPECIAL CIRCUMSTANCES- SECTION 172

- In the following cases, the DCT will serve notice to file tax return:
  - Where the return filed is found to be incomplete;
  - Where any business has been discontinued or its ownership/title has been wholly transferred;
  - Where an individual is leaving Bangladesh permanently or for an extended period;
  - Where there is reason to believe that tax has been evaded or no return has been filed;
  - 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
  - Where any person succeeds to the business of another person otherwise than by reason of the latter's death.

DELAYED FILING OF TAX RETURN- SECTION 174

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

REVISED RETURN SUBMISSION- SECTION 175

- A revised return may be filed in accordance with Sections 180(2), 182(5), and 183(5) of the Income Tax Act, 2023.
- A revised return may also be submitted in response to a notice issued under Section 212(1) relating to tax evasion.
- A revised return may be filed pursuant to a set-aside order issued by the Appellate Authority or the Tax Tribunal.
- Any additional tax payable arising from the revised return shall be paid in accordance with Section 173.
- A revised return shall not be used to reduce the tax liability declared in the original return.
- 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.

WITHHOLDING TAX RETURN- SECTION 177

❑ The following persons newly included to submit withholding tax return:

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

SPOT ASSESSMENT- SECTION 195

- 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.

TIME LIMITATION IN CASE OF ASSESSMENT- SECTION 197

Particulars	Allowable Time	Proposed Time
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
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

MANDATORY SUBMISSION OF INFORMATION THROUGH DIGITAL SYSTEM- SECTION 200Ka

- 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.
- For the purpose of providing information, the following requirements have been included:
  - Uploading prescribed data and information to the designated digital system;
  - Confirmation Data sharing or API integration of the Respective organization in NBR ‘s Digital or electronic system.
  - Granting access to the relevant digital or electronic database system.

RECOVERY OF REVENUE EVADED- SECTION 212

Acceptance of Voluntary Late Return Without Assessment- Section 212

- A voluntary late return may be accepted without assessment, provided that:
  - The taxpayer's income consists only of salary income and income from financial assets; and
  - All applicable taxes have been duly paid in compliance with Section 174.
- 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.
- 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.

DIRECT COLLECTION AND REFUND- SECTION 215

- 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.
- 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.

REPRESENTATIVE OF A DECEASED OR MISSING TAXPAYER- SECTION 252

- In the case of a deceased or missing taxpayer, the representative may be appointed as follows:
  - The Deputy Commissioner of Taxes (DCT) may appoint one of the legal successors as the representative; or
  - The legal successors may, by mutual agreement, nominate one among themselves to act as the representative.

DISOLUTION OF PARTNERSHIP FIRM- SECTION 256

- A partnership firm registered with RJSC&F must obtain a Tax Clearance Certificate (TCC) before it can be dissolved.
- RJSC&F cannot dissolve the firm without the certificate.

DISPLAYING LATEST PSR IN BUSINESS PREMISES- SECTION 265

- 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 premises.

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DISPUTED TAX PAYMENT FOR APPEAL AND HIGH COURT

Particulars	Existing	Proposed
1st Appeal- Section 287	No tax	1% of disputed tax liability
2nd Appeal (Tribunal)- Section 291	10% of disputed tax liability	3% of disputed tax liability
High Court- Section 293	15% where the disputed tax liability did not exceed BDT 10 lakh; and 25% where the disputed tax liability exceeded BDT 10 lakh.	10% of disputed tax liability

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NETWORK MEMBER

TIMEFRAME FOR DEPOSITING DEMAND AFTER ALTERNATIVE DISPUTE RESOLUTION (ADR) AGREEMENT

Section 304(3):

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.

PROPOSED CHANGES IN THE SCHEDULES

Schedule	Particulars
1st Schedule Part 2 (Voluntary disclosure of investment)- Newly inserted	Taxpayers may voluntarily disclose any difference between the actual and deed values of immovable property: ➢ Undisclosed purchase values are taxable at the applicable regular income tax rate; ➢ Undisclosed sale values are taxable at the applicable capital gains tax rate; ➢ A 20% additional tax applies if disclosure is made after tax authority action begins; ➢ Tax paid must be reported in Row 8 of the Statement of Lifestyle Related Expenses; ➢ The facility is unavailable to persons convicted of, or facing, criminal proceedings.
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 Tk. 30 lakh to Tk. 60 lakh; ➢ 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.

SUMMARY OF PROPOSED SCHEDULE AMENDMENTS TO THE INCOME TAX ACT, 2023

Schedule	Particulars
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 70 Lac turnover for women- or Enterprise owned by persons with disabilities and BDT 50 Lac for others.
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: ➢ 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.

SUMMARY OF PROPOSED SCHEDULE AMENDMENTS TO THE INCOME TAX ACT, 2023

Schedule	Particulars
7th Schedule	➢ Upon the exclusion of Clause 2 of the Seventh Schedule, tax on dividend income shall be computed at the regular rate applicable to the assessee in all cases.
8th Schedule	➢ Turnover tax will be 0% instead of 0.1% in case of Startup Business.

SRO # 211 & 212 RELATED TO TAX EXEMPTION ON SOLAR PLANT AND EDIBLE OIL

❑ **In case of Solar Plant (SRO# 211 dated 8 June 2026):**

- 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.
- 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.

❑ **In case of Edible oil Manufacturing company (SRO# 212 dated 8 June 2026):**

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

INVESTMENT TAX REBATE ON PHILANTHROPIC INSTITUTIONS- SRO 213/AIN/INCOME TAX-4/2026 DATED 08.06.2026

- Any individual taxpayer donations or grants to the following philanthropic institutions, effective from 1st July 2026 and remaining in force making until 30 June 2030 shall be eligible for an investment tax rebate:
  - ASHIC Foundation for childhood cancer
  - Bangladesh Cancer Aid Trust (BANCAT)
  - Al-Markazul Islami
  - Disabled child Foundation (DCF)
  - Sherpur Diabetic Samity
  - Maona Diabetic Association
  - Bangladesh Thalassemia Samity
  - Autism Welfare Foundation
  - BRAC
  - Ramakrishna Math & Mission, Dhaka
  - Chattogram Maa-O-Shishu Hospital

Value Added Tax
&
Supplementary Duty

PROPOSED CHANGES IN THE ‘DEFINITIONS’ (SECTION 2 OF THE VAT & SD ACT, 2012)

❑ Section 2 18(Ka): Input

The definition of ‘input’ has been proposed to be amended by removing the word ‘labour’ 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 ‘labour,’ 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.

❑ Section 2 (30): Tax period

A new provision has been proposed to replace the existing clause related to the definition of ‘tax period’ for turnover tax. As per the proposed provision, the tax period for turnover tax becomes every four-month period ending on 30 April, 31 August, and 31 December. The tax period will remain as before for Value Added Tax (VAT) and Supplement Duty (SD).

❑ Section 2 (76Ka): Trader

A new sub-clause (76ka) has been proposed to be inserted in Section 2 of the VAT & SD Act, 2012 to define a ‘trader’. As per the newly inserted sub-clause, a trader can be defined as 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 proposed to be deleted.

MAJOR CHANGES IN VAT & SD ACT, 2012 (PROPOSED)

- **Mandatory Submission of Business Identification Number (BIN) or Proof of Enlistment, irrespective of turnover [Section 4(3)]**

Submission of Business Identification Number (BIN) or Proof of Enlistment has been proposed to be a mandatory requirement for the following cases–

- To open and operate a current or STD account in any bank or NBFI by any business establishment;
- To take loan from any bank or NBFI;
- To renew trade license;
- To open a merchant account on the platform of any Mobile Financial Services (MFS) provider;
- To take or renew the membership of a trade organization; and
- To obtain electricity and gas connections in the name of any business establishment and to obtain registration of vehicles in the name of a business establishment from BRTA.

- **Changes regarding persons required to be enlisted for turnover tax [Section 10]**

A new provision has been proposed to replace the existing Section 10 of the VAT & SD Act, 2012, requiring persons to be enlisted as a turnover taxpayer through the e-VAT system within 30 days after the end of 12 months of economic activities if the turnover does not exceed the mandatory VAT registration limit. A person must be enlisted to carry on economic activities for a yearly turnover of up to BDT 5 million. Consequently, the definition of the enlistment threshold as stated in Section 2(48) of the VAT & SD Act, 2012 has been proposed to be abolished.

MAJOR CHANGES IN VAT & SD ACT, 2012 (PROPOSED)

❑ Changes regarding cancellation of enlistment [Section 11(1)]

Section 11(1) of the VAT & SD Act, 2012 has been proposed to be replaced stating that an enlisted person will be able to apply to the relevant officials to cancel the enlistment if the person ceases to carry on economic activities.

❑ Changes regarding VAT on imported services [Section 20]

- ❑ All import of services (except the services exempt from VAT under the First Schedule of the VAT & SD Act, 2012) have been proposed to be considered as taxable supplies and VAT @15% will be applicable on such imports. Liability to pay VAT on imported services has been specifically imposed on the recipient of the 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. The Treasury Challan issued against such payment will be treated as a tax invoice for the importer of services.
- ❑ VAT paid on imported services by a registered person will be eligible for input tax credit subject to compliance with the relevant provisions of the VAT & SD Act, 2012.
- ❑ The changes are expected to expand the VAT net by bringing procurement of intra-group and cross-border services within the scope of VAT.

MAJOR CHANGES IN VAT & SD ACT, 2012 (PROPOSED)

- **Amendments regarding payment of VAT on actual value addition [Section 32(6)]**
  - It has been proposed that where 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 relating to the goods.
  - Registered and enlisted persons availing this facility will be required to declare input-output co-efficient in Form 4.3.1 to the VAT authority Respective.
- **Changes in provisions regarding input tax credit [Section 46]**
  - It has been proposed to replace the term "Bill of Entry" with "Declaration of Goods" in provisions related to input tax credit to align with the Customs Act, 2023.
  - Input tax credit has been debarred for goods supplied under the newly introduced actual value addition mechanism. It has been proposed that the restriction on claiming input tax credit against inputs or goods not declared in the input-output co-efficient will also apply in the cases determined by the board.
  - The restriction on claiming input tax credit in excess of 80% of VAT paid on transportation services has been withdrawn. Accordingly, subject to fulfilment of other applicable conditions, registered persons may claim input tax credit on the full amount of VAT paid on such services.

MAJOR CHANGES IN VAT & SD ACT, 2012 (PROPOSED)

- **Changes to the framework of special scheme for imposition of Supplementary Duty (SD) on applicable goods [Section 58]**
  - The provisions relating to special schemes have been proposed to be substituted and NBR has been empowered to formulate special schemes for importers, manufacturers and suppliers of Supplementary Duty (SD) imposable goods.
  - 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.
  - The special schemes may require the use of tax stamps, digital banderoles, QR codes, AR codes, RFID, perforation or other security features on SD applicable goods which will improve traceability, reduce tax evasion and facilitate more effective collection of VAT and SD.
- **Changes to turnover tax provisions [Section 63(1)]**
  - It has been proposed to empower the Government to prescribe sector-specific turnover tax through notification depending on the nature of geographical location-based economic activities.
  - The amount of turnover tax has been capped at BDT 200,000 and will be payable by enlisted or persons eligible for enlistment carrying out economic activities under the relevant notification.

MAJOR CHANGES IN VAT & SD ACT, 2012 (PROPOSED)

❑ Proposed amendments regarding filing of VAT returns [Section 64]

- ❑ VAT returns to be filed within 15 days after the end of every three tax periods.
- ❑ 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.
- ❑ Registered or enlisted persons may, if so desire, voluntarily submit a return for each tax period by the end of the subsequent tax period.
- ❑ One-third of the VAT payable for the previous three tax periods (i.e. the previous quarter) shall be deposited within 15 days of the first and second tax period and the remaining VAT payable will be deposited in the third tax period of the current quarter by treasury challan. This amendment indicates that monthly treasury deposits continue, even though the return is submitted quarterly. This provision may result in extra burden and clogged in working capital for manufacturers, suppliers and service renders when sales are not evenly distributed through out the year. This is because an entity would be required to pay tax in the first and second tax period of the current quarterly period considering the tax liability of the previous quarter even if the entity does not have/ have less tax liability in the first and second tax period of the current quarter.

MAJOR CHANGES IN VAT & SD ACT, 2012 (PROPOSED)

❑ Proposed amendments in provisions regarding penalties [Section 85(1)]

Sl. No.	Particulars	Existing penalty	Proposed penalty
1	Irregularity regarding unlawful increase in decreasing adjustment or making an unlawful decrease in increasing adjustment in VAT return	50% to 100% of the evaded amount	30% to 50% of the evaded amount
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 under the previous provision	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 under the previous provision	100% to 200% of the evaded amount

MAJOR CHANGES IN VAT & SD ACT, 2012 (PROPOSED)

❑ Proposed amendments in provisions regarding VAT audit [Section 90 (6)]

- ❑ A person or organization selected for a VAT audit must submit all requested documents to the VAT authority within 2 (two) months from the date of the audit notice.
- ❑ After receiving the documents, the VAT authority Respective is required to complete the audit within 1 (one) year.
- ❑ 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. The VAT authority may grant an additional 1 (one) month time for submission of the required documents.
- ❑ If the taxpayer still fails to provide the documents within the extended period, the VAT authority may complete the audit based on best judgment. Before making a best judgment assessment, the VAT authority would record the reasons in writing for adopting such an approach.

❑ Proposed amendments in provisions regarding validity of electronic records [Section 107 (2 A)]

- ❑ 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 the VAT Authority.

MAJOR CHANGES IN VAT & SD ACT, 2012 (PROPOSED)

❑ Changes in percentage of payment for filing appeal [Section 121, Section 122 and Section 124]

Sl. No.	Particulars	Existing percentage	Proposed 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)

❑ Inclusion of turnover tax in power to allow exemption [Section 126]

It has been proposed that 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.

MAJOR CHANGES IN VAT & SD ACT, 2012 (PROPOSED)

- **Changes in imposition of interest on outstanding VAT payables [Section 137(Ka)]**

A special provision has been proposed 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.

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.

CHANGES IN FIRST SCHEDULE OF THE VAT & SD ACT, 2012
(Schedule of goods and services exempt from VAT)

1. VAT exemption on **exotic liqueur** manufactured in Bangladesh has been withdrawn.

2. 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-1.

3. “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 will be effective immediately.

CHANGES IN SECOND SCHEDULE (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-2 to this summary.

- SD on other dried fish under H.S. code 0305.59.90 has been decreased from 20% to 10%.
- SD on natural honey (all H.S. codes under heading no. 04.09) has been newly introduced @10%.
- SD on woven fabrics (all H.S. codes under heading no. 54.07) has been withdrawn.
- 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%.
- 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 will be effective immediately.

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CHANGES IN 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. have been increased, inserted and withdrawn

Heading	H.S Code	Description of Goods	Table/ Part	FY 2026-2027	FY 2025-2026	Insertion/ withdrawal/ increase/Replace
S026.00	H.S. Code Respective	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.

*Changes in the Third Schedule of the VAT and SD Act, 2012 will be effective immediately.

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CHANGES IN 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. have been increased, inserted and withdrawn

Heading	H.S Code	Description of Goods	Table/ Part	FY 2026-2027	FY 2025-2026	Insertion/ withdrawal/ increase/Replace
22.08	H.S. Code Respective	Exotic liqueur manufactured in Bangladesh	Table-4, Part-1	BDT 500 (per liter)	Exempted	Newly inserted
24.01	H.S. Code Respective	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 Respective	Scrap/ Ship scrap	Table-4, Part-1	BDT 1,500	BDT 1,200	Increased

CHANGES IN 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. have been increased, inserted and withdrawn

Heading	H.S Code	Description of Goods	Table/ Part	FY 2026-2027	FY 2025-2026	Insertion/ withdrawal/ increase/replace
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
		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

CHANGES IN THE THIRD SCHEDULE OF THE VAT & SD ACT, 2012
(Schedule of reduced VAT rate and specific amount of VAT)

- 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 rate of 15% onwards.

- Service Code S026.00 (Goldsmith, silversmith and gold or silver trader) has been inserted in Part B of Table-4, resulting in fixed VAT amount of BDT 2,500 per bhori of gold or silver.

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

MAJOR CHANGES IN VAT AND SD RULES, 2016

Sl. No.	Title	Rule	Particulars
1	Determination of limit of turnover for registration or enlistment	Rule 3	Previously, entities with turnover up to BDT 3 million in a 12 months' period were exempt from the requirement of turnover tax enlistment. Now, turnover exceeding BDT 5 million in a period of 12 months will be subject to the requirement of mandatory VAT registration. An entity having turnover of any amount less than BDT 5 million will now be subject to enlistment for turnover tax.
2	Application for registration and issuance of registration	Rule 4	VAT registration application made through eVAT system can now be automatically verified by the system subject to fulfillment of criteria prescribed in the system.
3	Application for enlistment and enlistment	Rule 5	Turnover tax enlistment application made through eVAT system can now be automatically verified by the eVAT system subject to fulfillment of criteria prescribed in the system.

MAJOR CHANGES IN VAT AND SD RULES, 2016

Sl. No.	Title	Rule	Particulars
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 Mushak-2.3. Such registration or enlistment shall be effective from the date any person is eligible for VAT registration or turnover tax enlistment. 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 tax payer vide e VAT system.
5	Cancellation of VAT registration	Rule 8	Simplified procedure for cancellation of VAT registration has been introduced in eVAT system.
6	Informing the changed information	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 eVAT system, which will automatically notify the Divisional Officer Respective. Upon verification by the Divisional Officer, eVAT system will automatically issue revised VAT registration or turnover tax enlistment certificate and send the same to the VAT payer's email address.

MAJOR CHANGES IN VAT AND SD RULES, 2016

Sl. No.	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	• Now, VAT form 4.3 (Input-Output co-efficient) can now be submitted through the eVAT system and in hardcopy as well. Previously, hardcopy of VAT form 4.3 was required to be submitted to the Divisional Office. • 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 Divisional Officer or through the eVAT system prior to subsequent supplies of goods that are fully or partially exempt at manufacturer stage.
9	VAT Documentation	Rule 40	• VAT registered persons can now preserve tax invoice (i.e. form Mushak 6.3) by their Enterprise Resource Planning (ERP) software. • Form Mushak 6.3 can be generated electronically or in hardcopy. • Notification or Statement from MFS provider (for example, bkash) are now accepted as VAT form 6.3.

MAJOR CHANGES IN VAT AND SD RULES, 2016

Sl. No.	Title	Rule	Particulars
10	Submission of return	Rule 47	Previously, there was no separate VAT form for traders to submit VAT return. New form Mushak 9.1.1 has been introduced for filing VAT return by the registered traders who are not allowed to claim input tax credit.
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.
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, the Commissioner (Appeal), VAT Appellate Tribunal or the Bangladesh Supreme Court level.
13	Appearing in VAT consultant exam	Rule 111	Application fee for appearing in VAT consultant exam has been reduced from BDT 5,000 to BDT 1,000.

MAJOR CHANGES IN VAT AND SD RULES, 2016

Sl. No.	Title	Rule	Particulars
14	Change in Forms	N/A	The following forms have been amended: • VAT/Turnover tax registration form (form Mushak 2.1) • Specific turnover tax return (form Mushak 9.2) The following forms have been introduced: • Declaration of input-output co-efficient (form Mushak 4.3.1) by traders willing to pay VAT on actual value addition under the proposed Section 32(6). • VAT Return (form Mushak 9.1.1) for registered traders who are not allowed to claim input tax credit.

MAJOR CHANGES INTRODUCED IN GUIDELINES FOR VAT DEDUCTION AND COLLECTION AT SOURCE

- VAT Deduction and Collection at Source Guidelines, 2025 have been amended by S.R.O no- 140-Ain/2026/345-Mushak dated 07 June 2026.
- Semiconductor assembly, testing and packaging services under service code S083.00 has been included in VDS regime.
- In the case of services imported by registered persons, both output VAT and input VAT must be reported in the VAT return. In addition, VAT paid @ 15% by treasury challan for imported services must be shown as VAT deposited in the importer's VAT return. Provided that, where input tax credit is not allowable under Section 46 of the VAT & SD Act, 2012, in VAT paid on imported service shall not be shown as "Input Tax". This provision appears to be contradictory with the provision of the proposed amendments in section 20 of the VAT & SD Act, 2012 articulating that in the case of import of service the bank, financial institution or the authorized foreign exchange dealer Respective would deduct applicable VAT at source and show the amount so deducted and deposited in government exchequer as treasury deposit.
- All tenants, regardless of VAT registration status, are required to 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.
- Traders issuing tax invoice (Mushak 6.3) @ 15% will not be considered as procurement provider.
- Startups registered with NBR will not be exposed to VAT Deduction at Source (VDS) on their supplies.
- All the changes regarding VAT deduction or collection at source will be applicable from 1st July 2026.

INCLUSION/EXCLUSION FROM VAT EXEMPTION AT VARIOUS STAGES

Exemption from VAT under different stages have 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 S.R.O. No-160-Ain/2025/288-Mushak dated 27 May 2025 has been replaced by new S.R.O. No-127-Ain/2026/332-Mushak dated 07 June 2026. Some important items of the same are described as below and detailed of the changes have been illustrated in Annexure-3 to this summary.

Heading number	H.S. code	Description of goods	Stage	Excluded/ Included
84.21	8421.29.30	Dialysis filter	Import stage	Included
84.43	8443.32.10	Computer printer	Import stage	Included
85.28	8528.52.10	Computer monitor size not exceeding 30 inch	Import stage	Included
27.11	27.11.12.00	LP Gas	Import stage	Excluded
15.14	1514.19.00	Rapeseed oil, colza seed oil, canola oil (until 30 June 2025)	Production stage	Excluded
S037	S037.00	(m) Supply of heart rings/stents and intraocular lenses for the eyes	Service stage	Included

ADDITIONAL EXEMPTION/REDUCTION IN RATE OF EXISTING EXEMPTION IN VAT/SD/AT

Additional exemption have been allowed and reduction in rate of existing exemption from VAT/SD/AT have been done 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-4 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 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.

ADDITIONAL EXEMPTION/REDUCTION IN RATE OF EXISTING EXEMPTION IN VAT/SD/AT

- 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 production 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.

CHANGE IN SCOPE OF DIFFERENT SERVICES

Sl. No.	SRO No.	Change	Particulars
1	132-Ain/2026/337-Mushak dated 07 June 2026	Amendment of SRO no. 186-Ain/2019/43-Mushak dated 13 June 2019	i) 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 state developers. ii) The definition of "Tour Operator" has been modified to explicitly include the provision of travel-related services in exchange for commission or other consideration. iii) A new service code SO83.00 titled "Semiconductor Assembly, Testing and Packaging Services" has been introduced.
2	148-Ain/2026/353-Mushak dated 07 June 2026	Amendment of Health Development Surcharge Rules, 2017	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 will be effective from 11 June 2026.

FIXATION OF MAXIMUM RETAIL PRICE (MRP) OF TOBACCO PRODUCTS

The previous SRO No. 147-Ain/2020/108-Mushak dated 11 June 2020 regarding the fixation of Maximum Retail Price (MRP) and Supplementary Duty (SD) rates on cigarettes has been repealed. The new SRO No. 129-Ain/2026/334-Mushak dated 07 June 2026 increases the MRP while retaining the existing SD rates for cigarettes. It also introduces SD rates for nicotine pouches and heated tobacco products. 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/Mushak/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%

FIXATION OF MAXIMUM RETAIL PRICE (MRP) OF TOBACCO PRODUCTS

H.S. Code	Handmade bidi without filter (per stick)	Previous MRP in BDT	New MRP in BDT	SD
2402.90.00	8	6.00	6.00	30%
	10	-	7.50	30%
	12	9.00	9.00	30%
	25	18.00	18.00	30%

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

However, the provisions relating to handmade bidi with-filter, jorda, and gul has remained unchanged. The new SRO came into effect from 11 June 2026.

AMENDMENT/INTRODUCTION OF GENERAL ORDER(GO)

Sl. No.	SO/GO No.	Status	Particulars
1	GO No. 05/ Mushak/ 2026	Introduction of guidelines regarding collection of VAT in the case of online product sale	The General Order provides comprehensive guidelines on VAT calculation mechanism for retail products sold through online platforms and marketplaces. It also addresses the waiver of Mushak 4.3 (Input-Output Coefficient Declaration) requirements and provides insights regarding resolution of double taxation disputes in the field level.
2	GO No. 06/ Mushak/ 2026	Amendment of GO No. 20/Mushak/2019	The Commissioner of VAT could previously issue the exemption order against "the specific meter" upon satisfactory inspection result. 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".
3	GO No. 07/ Mushak/ 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.

CHANGES IN EXCISE DUTY

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

Description of service	FY-2026-2027		FY-2025-2026	
	Balance(In BDT)	Rate of duty (In BDT)	Balance(In BDT)	Rate of duty (In BDT)
In cases where the balance, whether credit or debit, at any time during a year	Tk. 4,00,000	-	Tk. 3,00,000	-
	Tk. 4,00,001 to Tk. 5,00,000	150	Tk. 3,00,001 to Tk. 5,00,000	150
	Tk. 5,00,001 to Tk. 10,00,000	500	Tk. 5,00,001 to Tk. 10,00,000	500
	Tk. 10,00,001 to Tk. 50,00,000	3000	Tk. 10,00,001 to Tk. 50,00,000	3000
	Tk. 50,00,001 to Tk. 1,00,00,000	5000	Tk. 50,00,001 to Tk. 1,00,00,000	5000
	Tk. 1,00,00,001 to Tk. 2,00,00,000	10,000	Tk. 1,00,00,001 to Tk. 2,00,00,000	10,000
	Tk. 2,00,00,001 to Tk. 5,00,00,000	20,000	Tk. 2,00,00,001 to Tk. 5,00,00,000	20,000
	Above Tk. 5,00,00,000	50,000	Above Tk. 5,00,00,000	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.

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Annexure- 1

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

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LIST OF ITEMS EXCLUDED FROM THE FIRST SCHEDULE OF THE VAT & SD ACT, 2012

Sl. No.	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- 2

CHANGES IN SECOND SCHEDULE (Schedule of Supplementary Duty rates)

CHANGES IN SECOND SCHEDULE (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 2026-27	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

CHANGES IN SECOND SCHEDULE (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 2026-27	FY 2025-2026	Insertion/ Increase/ Decrease/ Withdrawal
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 code	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

CHANGES IN SECOND SCHEDULE (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 2026-27	FY 2025-2026	Insertion/ Increase/ Decrease/ Withdrawal
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

CHANGES IN SECOND SCHEDULE (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 2026-27	FY 2025-2026	Insertion/ Increase/ Decrease/ Withdrawal
40.11	4011.20.10	Tyre of a kind used on buses or lorries of rim size upto 16 inch	Table-1	Goods	Import	20%	-	Insertion
54.07	All H.S code	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), other than of headings 60.01 to 60.04	Table-1	Goods	Import	-	10%	Withdrawal

Annexure- 2

CHANGES IN SECOND SCHEDULE (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 2026-27	FY 2025-2026	Insertion/ Increase/ Decrease/ 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

CHANGES IN SECOND SCHEDULE (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 2026-27	FY 2025-2026	Insertion/ Increase/ Decrease/ Withdrawal
64.06	All H.S code	Upper and outer soles and heels	Table-1	Goods	Import	10%	10%	Increase in no. of HS code
84.50	All H.S. Code (Except 8450.20.90, 8450.90.00)	Washing Machine	Table-1	Goods	Import	20%	_	Insertion

CHANGES IN SECOND SCHEDULE (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 2026-27	FY 2025-2026	Insertion/ Increase/ Decrease/ Withdrawal
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

CHANGES IN SECOND SCHEDULE (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 2026-27	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

CHANGES IN SECOND SCHEDULE (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 2026-27	FY 2025-2026	Insertion/ Increase/ Decrease/ Withdrawal
87.03	Related H.S. Code	**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

CHANGES IN SECOND SCHEDULE (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 2026-27	FY 2025-2026	Insertion/ Increase/ Decrease/ Withdrawal
87.03	Related H.S. Code	(ii) Cylinder capacity from 1,201 cc to 1,600 cc *(excluding microbuses)*	Table-1	Goods	Import	60%	-	Insertion
		Cylinder capacity not exceeding 1,600 cc *(excluding microbuses)*	Table-1	Goods	Import	-	45%	Withdrawal

CHANGES IN SECOND SCHEDULE (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 2026-27	FY 2025-2026	Insertion/ Increase/ Decrease/ Withdrawal
87.03	Related H.S. Code	**Completely Built-Up (CBU) hybrid motor cars and other motor vehicles, including station wagons (excluding ambulances):**						
		(b) Plug-in hybrid vehicles with a cylinder capacity not exceeding 1,800 cc (excluding microbuses)	Table-1	Goods	Import	10%	-	Insertion

CHANGES IN SECOND SCHEDULE (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 2026-27	FY 2025-2026	Insertion/ Increase/ Decrease/ Withdrawal
87.03	Related H.S. Code	(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

CHANGES IN SECOND SCHEDULE (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 2026-27	FY 2025-2026	Insertion/ Increase/ Decrease/ Withdrawal
87.03	Related H.S. Code	**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

CHANGES IN SECOND SCHEDULE (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 2026-27	FY 2025-2026	Insertion/ Increase/ Decrease/ Withdrawal
87.03	Related H.S. Code	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

CHANGES IN SECOND SCHEDULE (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 2026-27	FY 2025-2026	Insertion/ Increase/ Decrease/ Withdrawal
87.03	Related H.S. Code	**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

Annexure- 2

CHANGES IN SECOND SCHEDULE (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 2026-27	FY 2025-2026	Insertion/ Increase/ Decrease/ Withdrawal
87.03	Related H.S. Code	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
94.04	All H.S Code (Except 9404.21.00)	Mattresses	Table-1	Goods	Import	10%	-	Insertion

Annexure- 2

CHANGES IN SECOND SCHEDULE (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 2026-27	FY 2025-2026	Insertion/ Increase/ Decrease/ Withdrawal
96.13	All H.S Code	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

CHANGES IN SECOND SCHEDULE (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 2026-27	FY 2025-2026	Insertion/ Increase/ Decrease/ Withdrawal
24.04	Related H.S. Code	Nicotine Pouch (The retail price is Tk. 500 for 10 grams, i.e., Tk. 50 per gram)	Table-2	Goods	Supply	40%	-	Insertion
		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 preparations	Table-2	Goods	Supply	5%	10%	Decrease

CHANGES IN SECOND SCHEDULE (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 2026-27	FY 2025-2026	Insertion/ Increase/ Decrease/ Withdrawal
	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, whether or not compressed	Table-2	Goods	Supply	5%	10%	Decrease

Annexure- 3

Inclusion/exclusion from VAT exemption at various stages (previous S.R.O. No-160-Ain/2025/288-Mushak dated 27 May 2025 has been replaced by new S.R.O. No-127-Ain/2026/332-Mushak dated 07 June 2026)

Annexure- 3

Inclusion/exclusion from VAT exemption at various stages (S.R.O. No- 160-Ain/2025/288-Mushak has been replaced by S.R.O. No-127-Ain/2026/332-Mushak)

Heading number	H.S. code	Description of goods	Stage	Excluded/ Included
84.21	8421.29.30	Dialysis filter	Import stage	Included
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		

Annexure- 3

Inclusion/exclusion from VAT exemption at various stages (S.R.O. No- 160-Ain/2025/288-Mushak has been replaced by S.R.O. No-127-Ain/2026/332-Mushak)

Heading number	H.S. code	Description of goods	Stage	Excluded/ Included
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		
	2601.12.00			
	2601.20.00			
27.11	2711.12.00	LP Gas		
	2711.13.00			
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		

Inclusion/exclusion from VAT exemption at various stages (S.R.O. No- 160-Ain/2025/288-Mushak has been replaced by S.R.O. No-127-Ain/2026/332-Mushak)

Heading number	H.S. code	Description of goods	Stage	Excluded/ Included
39.26	3926.90.92	Composite LPG gas cylinder	Import stage	Excluded
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		

Inclusion/exclusion from VAT exemption at various stages (S.R.O. No- 160-Ain/2025/288-Mushak has been replaced by S.R.O. No-127-Ain/2026/332-Mushak)

Heading number	H.S. code	Description of goods	Stage	Excluded/ Included
84.18	8418.69.97	Chiller, capacity 50 tons or above	Import stage	Excluded
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		

Inclusion/exclusion from VAT exemption at various stages (S.R.O. No- 160-Ain/2025/288-Mushak has been replaced by S.R.O. No-127-Ain/2026/332-Mushak)

Heading number	H.S. code	Description of goods	Stage	Excluded/ Included
96.12	9612.10.10	Computer printer ribbon	Import & Production stage	Excluded
03.02	Certain H.S code 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 code 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 code 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		

Annexure- 3

Inclusion/exclusion from VAT exemption at various stages (S.R.O. No- 160-Ain/2025/288-Mushak has been replaced by S.R.O. No-127-Ain/2026/332-Mushak)

Heading number	H.S. code	Description of goods	Stage	Excluded/ Included
12.11	Certain H.S code 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 code	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)		

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Annexure- 3

Inclusion/exclusion from VAT exemption at various stages (S.R.O. No- 160-Ain/2025/288-Mushak has been replaced by S.R.O. No-127-Ain/2026/332-Mushak)

Heading number	H.S. code	Description of goods	Stage	Excluded/ Included
S004	S004.00	**Construction Contractor:** (c) 7.5 percent for contracts signed before 30 June 2025	Service stage	Included
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		
S099	S099.20	**Other miscellaneous services:** (c) Services provided by content creators and freelancers (till 30 June 2029)		

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Inclusion/exclusion from VAT exemption at various stages (S.R.O. No- 160-Ain/2025/288-Mushak has been replaced by S.R.O. No-127-Ain/2026/332-Mushak)

Heading number	H.S. code	Description of goods	Stage	Excluded/ Included
03.02	Certain H.S code 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 code 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 code 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		

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Annexure- 3

Inclusion/exclusion from VAT exemption at various stages (S.R.O. No- 160-Ain/2025/288-Mushak has been replaced by S.R.O. No-127-Ain/2026/332-Mushak)

Heading number	H.S. code	Description of goods	Stage	Excluded/ Included
12.11	Certain H.S code 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		
29.21	2921.21.10	Zinc salts as fertilizer		

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Annexure- 4

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

MODIFICATION OF VAT COLLECTION PROCESS

Sl. No.	SRO No.	Status	Particulars
1	128-Ain/2026/333-Mushak dated 07 June 2026	Amendment of SRO No. 182-Ain/2019/39-Mushak dated 30 June 2026	The nature, design and applicability of stamp or banderole on packets of cigarette have been redefined. The SRO is effective from 11 June 2026.
2	130-Ain/2026/335-Mushak dated 07 June 2026	Amendment of SRO No. 182-Ain/2019/39-Mushak 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-Mushak dated 07 June 2026	Amendment of SRO no. 155-Ain/2020/116-Mushak 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 manually produced non-filtered and filtered bidi packet has been kept unchanged. The SRO is effective from 11 June 2026.

Annexure- 4

ADDITIONAL EXEMPTION/REDUCTION IN RATE OF EXISTING EXEMPTION IN VAT/SD/AT

Sl. No.	SRO No.	Change	Particulars
1	133-Ain/2026/338-Mushak dated 07 June 2026	Amendment of SRO no. 188-Ain/2019/45-Mushak dated 13 June 2019	The VAT exemption benefit has been allowed on supply of water required for carrying production activities in Export Processing Zones (EPZs). This SRO will be effective from 11 June 2026.
2	135-Ain/2026/340-Mushak dated 07 June 2026	Amendment of SRO no. 149-Ain/2021/146-Mushak 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 will be effective from 01 July 2026.
3	136-Ain/2026/341-Mushak dated 07 June 2026	Amendment of SRO No. 150-Ain/2021/147-Mushak 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 will be effective from 01 July 2026.

ADDITIONAL EXEMPTION/REDUCTION IN RATE OF EXISTING EXEMPTION IN VAT/SD/AT

Sl. No.	SRO No.	Change	Particulars
4	134-Ain/2026/339-Mushak dated 07 June 2026	Amendment of SRO no. 229-Ain/2019/65-Mushak 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.

Annexure- 4

ADDITIONAL EXEMPTION/REDUCTION IN RATE OF EXISTING EXEMPTION IN VAT/SD/AT

Sl. No.	SRO No.	Change	Particulars
5	137-AIN/2026/342-Mushak dated 07 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, 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.
6	138-Ain/2026/343-Mushak dated 07 June 2026	Amendment of SRO No. 164-Ain/2025/292-Mushak dated 27 May 2025	The VAT exemption threshold at the production 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 will be effective from 11 June 2026.

Annexure- 4

ADDITIONAL EXEMPTION/REDUCTION IN RATE OF EXISTING EXEMPTION IN VAT/SD/AT

Sl. No.	SRO No.	Change	Particulars
7	139-AIN/2026/344-Mushak dated 07 June 2026	Amendment of SRO No. 181-AIN/2025/309-Mushak 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 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 and under the Customs Act, 2023. • Ocean going ships having capacity exceeding 5000 DWT for registration in Bangladesh;

ADDITIONAL EXEMPTION/REDUCTION IN RATE OF EXISTING EXEMPTION IN VAT/SD/AT

Sl. No.	SRO No.	Change	Particulars
8	139-AIN/2026/344-Mushak dated 07 June 2026	Amendment of SRO No. 181-AIN/2025/309-Mushak dated 27 May 2025	• Blood Tubing Set for Hemodialysis imported under H.S. Code 9018.39.18 used for treatment of kidney disease; and • Import of Point of sales (POS) (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).
9	141-Ain/2026/346-Mushak dated 07 June 2026	Amendment of SRO No. 371-Ain/2025/324-Mushak 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 will be effective from 01 July 2026.

ADDITIONAL EXEMPTION/REDUCTION IN RATE OF EXISTING EXEMPTION IN VAT/SD/AT

Sl. No.	SRO No.	Change	Particulars
10	142-Ain/2026/347-Mushak dated 07 June 2026	Amendment of SRO no. 480-Ain/2025/ Mushak dated 23 December 2025	The period of VAT exemption benefit on metro rail service has been extended up to 30 June, 2028. This SRO will be effective from 01 July 2026.
11	143-Ain/2026/348-Mushak dated 07 June 2026	Amendment of SRO no. 52-Ain/2026/ Mushak 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 will be effective from 01 July 2026.
12	144-Ain/2026/349-Mushak dated 07 June 2026	SRO regarding VAT exemption on natural gas	Exemption from VAT has been allowed on supply of natural gas 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.

ADDITIONAL EXEMPTION/REDUCTION IN RATE OF EXISTING EXEMPTION IN VAT/SD/AT

Sl. No.	SRO No.	Change	Particulars
13	145-Ain/2026/350-Mushak dated 07 June 2026	Repeal of SRO No.-190-Ain/2019/47-Mushak dated 13 June 2019 and SRO No.-191-Ain/2019/48-Mushak 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.

ADDITIONAL EXEMPTION/REDUCTION IN RATE OF EXISTING EXEMPTION IN VAT/SD/AT

Sl. No.	SRO No.	Change	Particulars
14	146-AIN/2026/351-Mushak 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.
15	147-Ain/2026/352-Mushak dated 07 June 2026	SRO regarding the VAT exemption of 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 will be effective from 1 July 2026 and shall remain valid till 30 June 2035.

CUSTOMS DUTY

LIST OF H.S. CODES FOR WHICH CUSTOMS DUTY (CD) RATES HAVE BEEN INCREASED

Sl. No.	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%

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LIST OF H.S. CODES FOR WHICH CUSTOMS DUTY (CD) RATES HAVE BEEN INCREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
13	3403.11.00	Preparations for the treatment of textile materials, leather, furskins or other materials	5%	15%
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%

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LIST OF H.S. CODES FOR WHICH CUSTOMS DUTY (CD) RATES HAVE BEEN INCREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
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%

LIST OF H.S. CODES FOR WHICH CUSTOMS DUTY (CD) RATES HAVE BEEN INCREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
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%
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%

LIST OF H.S. CODES FOR WHICH CUSTOMS DUTY (CD) RATES HAVE BEEN INCREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
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%

LIST OF H.S. CODES FOR WHICH CUSTOMS DUTY (CD) RATES HAVE BEEN INCREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
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

LIST OF H.S. CODES FOR WHICH CUSTOMS DUTY (CD) RATES HAVE BEEN DECREASED

Sl. No.	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%
3	8414.70.00	Gas-tight biological safety cabinets	25%	1%

LIST OF H.S. CODES FOR WHICH CUSTOMS DUTY (CD) RATES HAVE BEEN DECREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
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%

LIST OF H.S. CODES FOR WHICH CUSTOMS DUTY (CD) RATES HAVE BEEN DECREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
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%

LIST OF H.S. CODES FOR WHICH CUSTOMS DUTY (CD) RATES HAVE BEEN DECREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
24	0206.10.90	Fresh Or Chilled Edible Offal Of Bovine Animals, Nes	25%	15%
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%

LIST OF H.S. CODES FOR WHICH CUSTOMS DUTY (CD) RATES HAVE BEEN DECREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
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%

LIST OF H.S. CODES FOR WHICH CUSTOMS DUTY (CD) RATES HAVE BEEN DECREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
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%
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%

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LIST OF H.S. CODES FOR WHICH CUSTOMS DUTY (CD) RATES HAVE BEEN DECREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
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%

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LIST OF H.S. CODES FOR WHICH CUSTOMS DUTY (CD) RATES HAVE BEEN DECREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
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%
65	0307.99.90	Oth., incl. Flours, meals and pellets of aquatic...not fresh or chille	25%	15%

LIST OF H.S. CODES FOR WHICH CUSTOMS DUTY (CD) RATES HAVE BEEN DECREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
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%

LIST OF H.S. CODES FOR WHICH CUSTOMS DUTY (CD) RATES HAVE BEEN DECREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
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%

LIST OF H.S. CODES FOR WHICH REGULATORY DUTY(RD) FOR EXPORTS HAS BEEN REDUCED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
1	1515.90.00	Rice Bran Oil and its fractions whether or not refined	20%	10%

LIST OF H.S. CODES FOR WHICH REGULATORY DUTY(RD) FOR IMPORTS HAS BEEN REDUCED/ INCREASED

Sl. No.	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%

LIST OF H.S. CODES FOR WHICH REGULATORY DUTY(RD) FOR IMPORTS HAS BEEN REDUCED/ INCREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
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%

LIST OF H.S. CODES FOR WHICH REGULATORY DUTY(RD) FOR IMPORTS HAS BEEN REDUCED/ INCREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
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%
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%

LIST OF H.S. CODES FOR WHICH REGULATORY DUTY(RD) FOR IMPORTS HAS BEEN REDUCED/ INCREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
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%

LIST OF H.S. CODES FOR WHICH REGULATORY DUTY(RD) FOR IMPORTS HAS BEEN REDUCED/ INCREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
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%

LIST OF H.S. CODES FOR WHICH REGULATORY DUTY(RD) FOR IMPORTS HAS BEEN REDUCED/ INCREASED

Sl. No.	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%

LIST OF H.S. CODES FOR WHICH REGULATORY DUTY(RD) FOR IMPORTS HAS BEEN REDUCED/ INCREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
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%

LIST OF H.S. CODES FOR WHICH REGULATORY DUTY(RD) FOR IMPORTS HAS BEEN REDUCED/ INCREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
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%
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%

LIST OF H.S. CODES FOR WHICH REGULATORY DUTY(RD) FOR IMPORTS HAS BEEN REDUCED/ INCREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
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%

LIST OF H.S. CODES FOR WHICH REGULATORY DUTY(RD) FOR IMPORTS HAS BEEN REDUCED/ INCREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
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%

LIST OF H.S. CODES FOR WHICH REGULATORY DUTY(RD) FOR IMPORTS HAS BEEN REDUCED/ INCREASED

Sl. No.	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%

LIST OF H.S. CODES FOR WHICH REGULATORY DUTY(RD) FOR IMPORTS HAS BEEN REDUCED/ INCREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
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%

LIST OF H.S. CODES FOR WHICH REGULATORY DUTY(RD) FOR IMPORTS HAS BEEN REDUCED/ INCREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
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%
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%

LIST OF H.S. CODES FOR WHICH REGULATORY DUTY(RD) FOR IMPORTS HAS BEEN REDUCED/ INCREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
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%

LIST OF H.S. CODES FOR WHICH REGULATORY DUTY(RD) FOR IMPORTS HAS BEEN REDUCED/ INCREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
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%

LIST OF H.S. CODES FOR WHICH REGULATORY DUTY(RD) FOR IMPORTS HAS BEEN REDUCED/ INCREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
152	0307.39.90	Other live, fresh or chilled mussels (excl. mytilus spp., perna spp.), nes	3%	0%
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%

LIST OF H.S. CODES FOR WHICH REGULATORY DUTY(RD) FOR IMPORTS HAS BEEN REDUCED/ INCREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
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%
165	3706.90.90	Other Cinematograph Film, Exposed And Developed, Width <35mm	3%	0%

LIST OF H.S. CODES FOR WHICH REGULATORY DUTY(RD) FOR IMPORTS HAS BEEN REDUCED/ INCREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
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%
173	8545.20.00	Carbon Brushes	3%	0%

LIST OF H.S. CODES FOR WHICH REGULATORY DUTY(RD) FOR IMPORTS HAS BEEN REDUCED/ INCREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
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%

LIST OF H.S. CODES FOR WHICH REGULATORY DUTY(RD) FOR IMPORTS HAS BEEN REDUCED/ INCREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
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%

ACNABIN
Chartered Accountants

LIST OF H.S. CODES FOR WHICH REGULATORY DUTY(RD) FOR IMPORTS HAS BEEN REDUCED/ INCREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
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%
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%

bakertilly
NETWORK MEMBER

LIST OF H.S. CODES FOR WHICH REGULATORY DUTY(RD) FOR IMPORTS HAS BEEN REDUCED/ INCREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
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%

LIST OF H.S. CODES FOR WHICH REGULATORY DUTY(RD) FOR IMPORTS HAS BEEN REDUCED/ INCREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
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%

LIST OF H.S. CODES FOR WHICH REGULATORY DUTY(RD) FOR IMPORTS HAS BEEN REDUCED/ INCREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
215	9701.91.00	Painting, drawings and pastels	3%	0%
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%

PRODUCTS ON WHICH ADVANCE TAX (AT) HAS BEEN IMPOSED AT THE IMPORT STAGE

Sl. No.	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%

LIST OF H.S. CODES FOR WHICH ADVANCE INCOME TAX (AIT) HAS BEEN REDUCED/ INCREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
1	9612.10.00	Ribbons	2%	5%
2	8443.32.10	Computer printer	5%	2%

LIST OF H.S. CODES FOR WHICH ADVANCE INCOME TAX (AIT) HAS BEEN REDUCED/ INCREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
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%
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%

OUR SERVICES

ASSURANCE SERVICE	BUSINESS PROCESS OUTSOURCING	CORPORATE FINANCE ADVISORY SERVICE	RISK ADVISORY SERVICE
SUSTAINABILITY ADVISORY SERVICE	TAX AND REGULATORY SERVICE	INFORMATION SYSTEM AND ADVISORY SERVICE	

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