

**SUMMARY OF IMPORTANT
CHANGES INTRODUCED BY
THE FINANCE ORDINANCE, 2025
OF BANGLADESH**



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Budget

FY 2025-26



Source: The Daily Star



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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 40 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 Ordinance, 2025 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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National Budget 2025-26

TOTAL BUDGET
Tk 790,000cr
Proposed

DEFICIT
3.6% of GDP
Proposed

BUDGET STRUCTURE

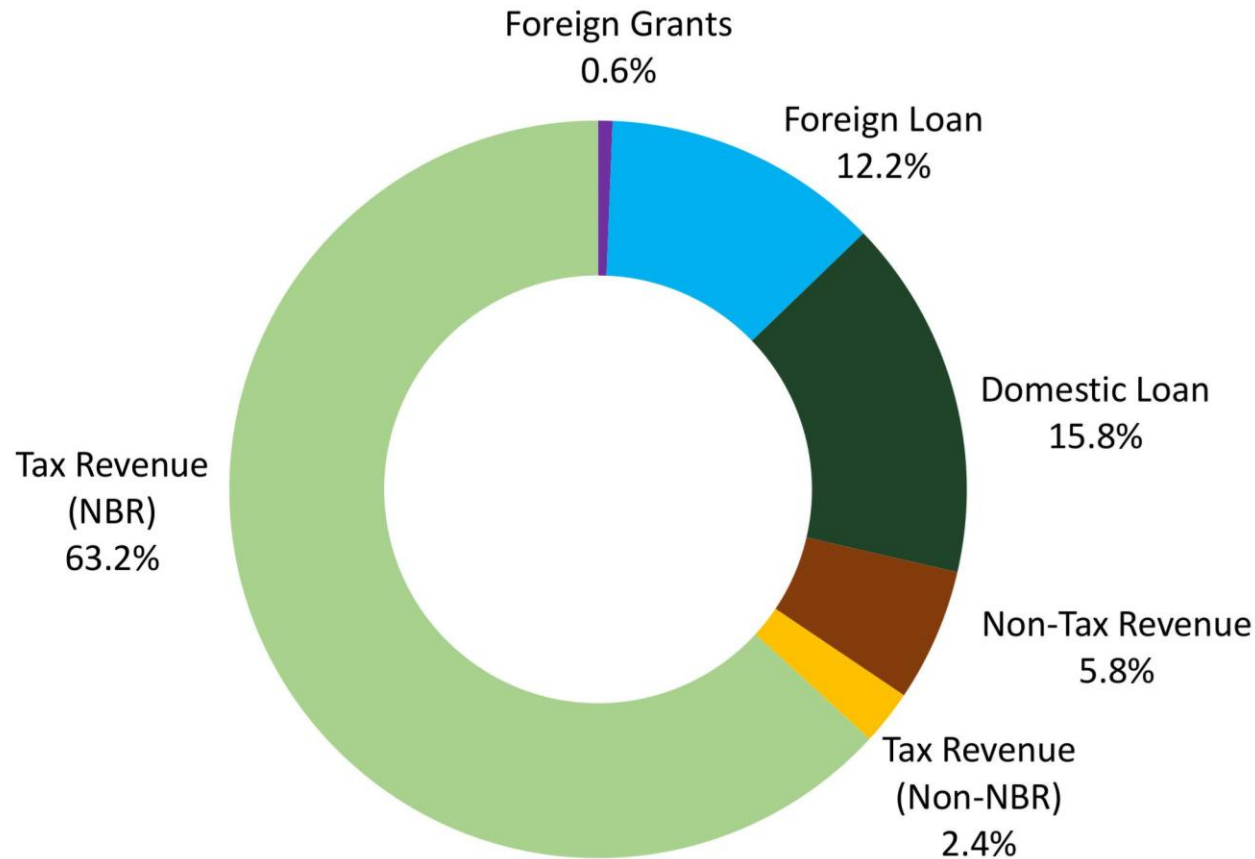


BUDGET STRUCTURE

(BDT in Crore)

Particulars	Proposed Budget FY 2025-2026	Revised Budget FY 2024-2025	Change (%)	Budget FY 2024-2025
Total Budget size	790,000	744,000	6.18%	797,000
GDP size	6,244,578	5,552,753	12.46%	5,597,414
Operating expenditure	535,317	506,002	5.79%	506,971
Development expenditure	245,609	231,599	6.05%	281,453
Others	9,074	6,399	41.80%	8,576
Total expenditure	790,000	744,000	6.18%	797,000
Tax revenue:	518,000	478,000	8.37%	495,000
NBR Tax	499,000	463,500	7.66%	480,000
Non-NBR Tax	19,000	14,500	31.03%	15,000
Non-Tax Revenue	46,000	40,000	15.00%	46,000
Total revenue	564,000	518,000	8.88%	541,000
Deficit	(226,000)	(226,000)	0.00%	(256,000)

BUDGET STRUCTURE



Operating & Development Budget 2025-26 (Taka 7,900 Billion) Resources Coming From

Tax Revenue (NBR):

Taka 4,990 Billion (63.2%)

VAT:	37.8%
Import Duty:	10.3%
Income Tax:	36.5%
Supplementary Duty:	13.7%
Others:	1.7%

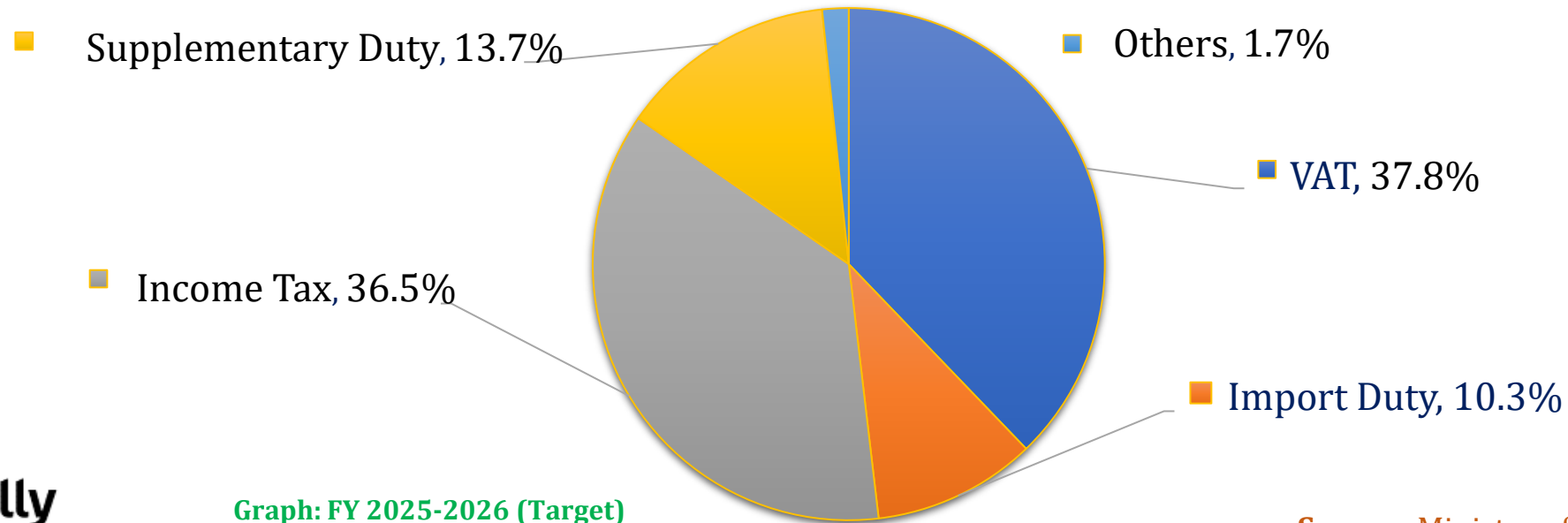
Source: Ministry of Finance

BUDGET STRUCTURE

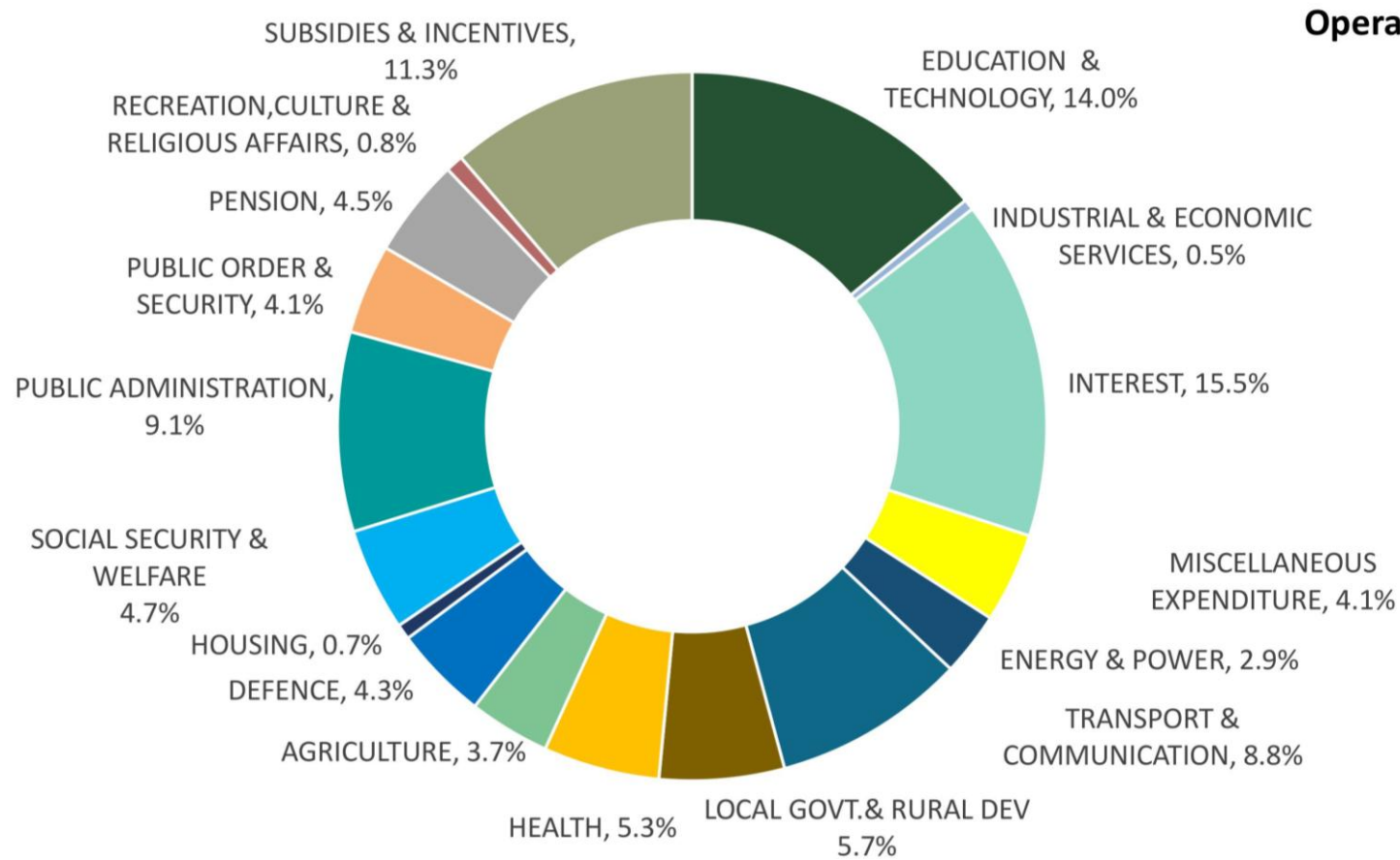
Composition of NBR collection

(BDT in Crore)

Particulars	FY 2025-2026 (Target)		FY 2024-2025 (Revised)	
	Amount in BDT	In %	Amount in BDT	In %
VAT	188,518	37.8%	178,586	38.5%
Import Duty	51,438	10.3%	47,766	10.3%
Income Tax	182,001	36.5%	169,000	36.5%
Supplementary Duty	68,244	13.7%	60,444	13.0%
Others	8,799	1.7%	7,704	1.7%
Total	499,000	100%	463,500	100%



BUDGET STRUCTURE



Sector-wise Resource Distribution (Subsidies & Incentives, Pension and Interest are shown Separately)

Source: Ministry of Finance

BUDGET STRUCTURE

Percentage of BDT 1 to be spent:





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NATIONAL BUDGET

I N C O M E T A X

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

AY 2025-2026		AYs 2026-2027 & 2027-2028	
Level of income	Rates of tax	Level of income	Rates of tax
Up to BDT 350,000	Nil	Up to BDT 375,000	Nil
Next BDT 100,000	5%	Next BDT 300,000	10%
Next BDT 400,000	10%	Next BDT 400,000	15%
Next BDT 500,000	15%	Next BDT 500,000	20%
Next BDT 500,000	20%	Next BDT 2,000,000	25%
Next BDT 2,000,000	25%	On balance	30%
On balance	30%		

Tax rate for non-resident individual remains unchanged:

- 30% (except non-resident Bangladeshi)

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

Tax free level of income for	AY 2025-2026 (BDT)	AYs 2026-2027 & 2027-2028 (BDT)
General tax payers	350,000	375,000
Women and senior citizen above 65 years of age	400,000	425,000
Third gender tax payers and physically challenged persons	475,000	500,000
Gazetted war-wounded freedom fighters	500,000	525,000
Gazetted “July Warriors” injured in July mass uprising 2024	N/A	525,000
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

Area of residence	AY 2025-2026 (BDT)	AYs 2026-2027 & 2027-2028
Dhaka North, Dhaka South and Chattogram City Corporation	5,000	If the total income exceeds the tax-free limit, then a flat minimum tax of BDT 5,000 will be applicable regardless of location. However, the minimum tax for the new taxpayers would be BDT 1,000.
Any other City Corporation	4,000	
Other area	3,000	

SURCHARGE ON INDIVIDUAL'S NET WEALTH

AY 2025-2026		AYs
Total net wealth	Rate	2026-2027 & 2027-2028
Up to BDT 4 crore	Nil	Unchanged
Over BDT 4 crore up to BDT 10 crore	10%	
Natural 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%	

NO CHANGE ON THE RATES OF ENVIRONMENTAL SURCHARGE

Sl. No.	Description of motor vehicle	Rate of environmental surcharge for each vehicle (BDT)
1	Up to 1500 cc	25,000
2	More than 1500 cc but up to 2000 cc	50,000
3	More than 2000 cc but up to 2500 cc	75,000
4	More than 2500 cc but up to 3000 cc	150,000
5	More than 3000 cc but up to 3500 cc	200,000
6	More than 3500 cc	350,000

- ❖ This surcharge will apply to natural individual assessee's owning more than one motor vehicles. Environmental surcharge is applicable in addition to the tax for motor vehicles under section 153 payable 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 motor cycle.

RATES OF CORPORATE INCOME TAX

Description	Existing tax rates for AY 2025-2026		Tax rates for AYs 2026- 2027 & 2027-2028	
	Rate	Upon compliance with condition-1	Rate	Upon compliance with condition-2
Publicly traded company that issues shares worth more than 10% of its paid-up capital through Initial Public Offering (IPO)	22.5%	20%	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)	25%	22.5%	27.5%	Condition N/A
One Person Company (OPC)	22.5%	20%	27.5%	Condition N/A
Other companies as defined u/s 2(31) of the ITA, 2023	27.5%	25%	27.5%	Condition N/A
Publicly traded bank, insurance and finance companies	37.5%	Condition N/A	37.5%	Condition N/A
Non-publicly traded bank, insurance and finance companies	40%	Condition N/A	40%	Condition N/A
Merchant bank	37.5%	Condition N/A	27.5%	Condition N/A
Company and other than company producing all sorts of tobacco items including cigarette, bidi, chewing tobacco and gul	45% + 2.5% (surcharge)	Condition N/A	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	40%	Condition N/A
Non-publicly traded mobile operator company	45%	Condition N/A	45%	Condition N/A

RATES OF CORPORATE INCOME TAX

Description	Existing tax rates for AY 2025-2026		Tax rates for AYs 2026- 2027 & 2027-2028	
	Rate	Upon compliance with condition-1	Rate	Upon compliance with condition-2
Trust and Association of persons	27.5%	25%	27.5%	Condition N/A
Fund	27.5%	25%	Nil	Nil
Firm	Slab rates		27.5%	Condition N/A
Cooperative Society, registered under Cooperative Society Act, 2001	20%	Condition N/A	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	15%	Condition N/A	15%	Condition N/A
Capital gain for company, fund and trust	15%	Condition N/A	15%	Condition N/A
Dividend	20%	Condition N/A	20%	Condition N/A

Condition-1: All income and receipts must be made through bank transfer. Any single transaction exceeding BDT 500,000 and annual transactions exceeding BDT 3,600,000 in expenses and investments, must be made through bank transfer.

Condition-2: If all income is received through bank transfers during the income year.

RATES OF CORPORATE INCOME TAX

- 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.

Description	Tax rates
Subject to compliance with a few conditions, companies engaged in textile business *	15%
Subject to compliance with a few conditions, entities engaged in export of products:	
(a) Individual, firm and Hindu Undivided Family	50% exempted
(b) Other tax payers	12%
(c) Other tax payers with LEED Certified Factory	10%

* 15% reduced tax rate for textile industries is granted vide SRO no. 159-Law/Income tax/2022 dated 01 June 2022, which is valid up to 30 June 2025

THE DEFINITIONS (Section 2)

❑ Tax day & Due date for filing return- clauses {(23) & (80ka)}

The term and definition for “Tax day” have been repealed and a new term “Due date for filing return” have been introduced. Due date for filing return is as follows:

- (a) 30 November for natural individual and Hindu Undivided family;
- (b) 15th day of 9th month from the end of income year for all other assesseees;
- (c) In any unavoidable circumstances, up to 90 days time extension opportunity for natural individual assesseees from the Commissioner of Taxes.

❖ Impact

- 1. Natural individuals may avail time extension;
- 2. Return submission due date is extended for all assesseees except natural individual and Hindu undivided family.

❑ Dividend- clause (81)

Any profit distribution by a Joint Venture (JV) to its members, except natural individual, will not be treated as Dividend.

❖ Impact

- 1. Justifies no tax on profit apportionment of JV and clarifies confusion on dividend treatment.

INCOME FROM EMPLOYMENT

- ❑ Following benefits from employer will not be treated as income from employment of the employee:
 - (a) Reimbursement of medical expenses for brain surgery and artificial limb replacement;
 - (b) Premium paid against group insurance.

- ❑ Premium paid against group insurance will not fall under perquisite as well as be treated as allowable expenditure for the employer u/s 49.

❖ **Impact**

1. Enhanced employment welfare and financial security;
2. Tax relief for employees;
3. Encouragement for employers in terms of tax benefits.

PERQUISITE

- ❑ Enhanced monthly income based on motor vehicle benefits of employees:

Capacity of engine	Monthly deemed salary
Up to 1500 cc	Tk. 15,000
Above 1500 cc up to 2000 cc	Tk. 20,000
Above 2000 cc up to 2500 cc	Tk. 30,000
Above 2500 cc	Tk. 50,000

❖ Impact

1. Increased tax liability for employees using vehicles of higher engine capacity;
2. Discouraging the use of luxury vehicles.

INCOME FROM RENT

- (a) Advance rent received through bank transfer will be adjusted within 05 years or the contract period, whichever is shorter;
- (b) Total advance rent during a year exceeding Tk. 0.5 million not received through bank transfer will be treated as special income from rent;
- (c) Any unadjusted portion of advance will be treated as special income from rent, spread over 5 years. When returned, it will be deductible from income from rent;
- (d) No deduction is allowed against special income from rent (e.g. loss, depreciation).

❖ Impact

1. Encourages rent transactions through banking channels;
2. Restricts cash-based advance rent practices;
3. Increases tax liability due to non-allowability of loss or depreciation;
4. Scope to treat liability, e.g. security deposit, as special income from rent.

DISALLOWANCES UNDER CERTAIN CASE (SECTION 55)

- (a) Allowable perquisite limit enhanced to 2 million from 1 million;
- (b) Cap on royalty, technical know-how, technical fees amended: lower of 15% of net business profit or 6% of business turnover;
- (c) If more than 50% payments (excluding salary, rent and raw materials) are made without bank transfer, then 25% of those payments (without bank transfers) will be disallowed;
- (d) If PSR is not available (where mandatory), expenses will be disallowed. However, if 50% higher tax is deducted from the expenses under section 142, it will not be disallowed u/s 55.

❖ **Impact**

1. Relief for employer regarding high-salaried employees;
2. Greater flexibility in business operation regarding cash transactions;
3. PSR submission requirement relaxed.

DISALLOWANCES FOR NOT DEDUCTING TAX AT SOURCE

❑ Respective expenses will be disallowed if proper TDS is not made in the case of:

- (a) Income from rent;
- (b) Income from agriculture;
- (c) Income from financial assets.

❖ **Impact**

1. Increased tax liability due to disallowance of related expenses;
2. Higher scrutiny on expense claims in tax assessments;
3. Mandatory enforcement of proper tax deduction at source (TDS).

SPECIAL BUSINESS INCOME

- (a) For entities paying tax at regular rate: Disallowed expenses u/s 55 will not be treated as special business income;
- (b) For tax-exempt entities: Disallowed expenses u/s 55 will be treated as special business income, taxed at the regular rate;
- (c) For entities paying tax at reduced rate: Disallowed expenses u/s 55 will be taxed at reduced rate, except disallowance for improper TDS- those will be taxed at regular rate.

❖ **Impact**

1. Prevents additional tax burden for regular tax-paying entities generating loss;
2. Tax burden on exempt entities, even for accounting treatments like provisions, impairment loss;
3. Emphasizes on ensuring proper tax deductions at sources.

INCOME FROM OTHER SOURCES

- (a) Group insurance benefits received by employees will be treated as income from other sources;
- (b) Loan received by entities (except natural individuals) without bank transfer will be treated as special sectors of income from other sources;
- (c) Loans between siblings (natural individuals) through any channel will not be treated as income if both declare such loan in their tax returns;
- (d) Any additional exempt income reported in amended return will be taxable as special sectors of income from other sources, with a few exceptions e.g. government pension, foreign remittance earned in abroad, income from recognized provident fund and approved gratuity fund, exemptions for income from employment, gifts from spouse, parents, children, siblings etc.

❖ **Impact**

1. Reduces tax risk for loan transactions between siblings;
2. Prevents misuse of amended returns to wrongly claim exempt income as well as allows benefits to certain cases related to natural individuals.

FUNDS

☐ Funds are exempted from following obligations:

(a) Submitting audited financial statements;

(b) Filing income tax return;

☐ No tax rate has been assigned for funds for the AYs 2026-2027 and 2027-2028;

☐ All income of funds, except income from financial assets will be exempt from tax;

☐ TDS on Funds' income from all sources will be final tax liability.

❖ **Impact**

1. Funds are likely relieved from all tax obligations;
2. Beneficiaries of the funds will be benefitted more.

TAX EXEMPTION & INVESTMENT REBATE

- (a) Tax exemption through SROs will apply to class of income or class of persons, not to a particular person;
- (b) Only failure to file return within due date will lead to ineligibility for exemptions, all other conditions removed;
- (c) Certain exemptions can still be claimed even if return is not filed on time and to compute delay interest u/s 174, such as:
 - i. government pension;
 - ii. foreign remittance earned in abroad;
 - iii. gifts from spouse, parents, children, siblings;
 - iv. income from recognized provident fund and approved gratuity fund;
 - v. exemptions for income from employment etc.
- (d) Investment rebate will be calculated on 3% of total income, which now will include income subject to minimum tax, but excludes share of profit from Partnership and AOP and income subject to final discharge of tax liability.

❖ Impact

1. Centralized and more transparent control over exemption policies;
2. Prevents misuse of exemptions for individual benefit;
3. Simplifies exemption eligibility criteria and reduces ambiguity;
4. Protects essential exemptions for individuals;
5. Wider rebate base for taxpayers.

TAX EXEMPTION & INVESTMENT REBATE

- ❑ Important amendments to/inclusion in the tax exemptions:
 - (a) Agricultural income up to 0.5 million exempt if the assessee has no income other than income from agriculture and financial assets;
 - (b) Income up to Tk. 0.5 million exempt from poultry, shrimp and fish hatchery, palleted poultry feed, dairy products, frog farming, seed marketing, sericulture farming;
 - (c) To claim ITES exemptions, all income must be received through bank transfer;
 - (d) For employment income, exempted income will be calculated as lower of 1/3rd or Tk. 0.5 million.
 - (e) All income, except for income from financial assets, of funds, international educational institutions (established under separate Act and not private universities) will be exempt; contd....

❖ **Impact**

1. Expands tax relief for small-scale agricultural and agro-based businesses;
2. Relieved ITES businesses from making all investments and expenses through bank transfers;
3. Increases exemption for employment income, benefitting salaried individuals;
4. Promotes and supports international educational institutions.

TAX EXEMPTION & INVESTMENT REBATE

❑ Important amendments to/inclusion in the tax exemptions:

- (f) Awards received from any foreign governments are now exempt from tax;
- (g) Tax exemptions extended to international awards like Nobel, Ramon Magsaysay, Booker Prize, Pulitzer Price, Simon Bolivar, Academy Award, Grammy Award, Emmy Awards, Golden Globe Awards, Cannes Film Festival Award;
- (h) Income of National Pension Authority and beneficiaries of Universal Pension Scheme is exempt from tax;
- (i) Gifts received from siblings are exempt from tax.

❑ Important amendments to/inclusion in the eligible investment for tax rebate:

The NBR, instead of the Government, will approve public welfare and educational institutions as eligible for tax-rebate qualifying investments.

❖ **Impact**

1. Recognizes global and national achievements with tax-free award income;
2. Eases tax burden for individuals by including gifts from siblings;
3. Encourages new investment in capital markets.

TAX DEDUCTION AT SOURCE

- (a) WPPF, Welfare Fund and Workers Welfare Foundation Fund will be responsible for deducting 10% tax while paying to beneficiaries;
- (b) 50% additional tax deduction will not apply in the absence of PSR, where income tax return or PSR submission is not mandatory.

❖ **Impact**

1. Employer is relieved from the responsibility for deducting income tax related to profit participation and welfare fund;
2. Removes ambiguity regarding PSR submission for entities not legally required to submit it.

TAX DEDUCTION AT SOURCE

Section	Particular	Present TDS Rate	New TDS rate*	Comment
89	In case of supply of rice husk, livestock, seeds, jute stick, mustard, sesame, raw tea leaves,	1%	0.50%	Decrease
	In the case of subcontracts provided by 100% export-oriented garment industries	7%	1%	Decrease
	In case of supply of oil by a company engaged in oil refinery activities	2%	1.50%	Decrease
	In case of company engaged in gas distribution	2%	0.60%	Decrease
	In case of supply of raw materials in the recycling industries	3%	1.50%	Decrease
	Manufacturing, process or conversion, civil work, construction, engineering or any other similar kind of work	7%	5%	Decrease
90	Service provided by the individual advisor or consultant	10%	15%	Increase
	Service provided by other than individual advisor or consultant	10%	7.50%	Decrease
	Professional service provided by the individual	10%	15%	Increase
	Professional service provided by other than individual	10%	7.50%	Decrease

TAX DEDUCTION AT SOURCE

Section	Particular	Present TDS Rate	New TDS rate*	Comment
90	Indenting commission	8%	7.50%	Decrease
	Internet service	10%	5%	Decrease
	On gross bill with or without commission paid for freight forward	2.5%	1.50%	Decrease
91	Local royalty, franchise	10% if base amount does not exceed Tk. 2.5 million	10%	Decrease
		12% if base amount exceeds Tk. 2.5 million		
97	Financing by bank or finance company extending credit facility	1%	1.50%	Increase
	Local LC for cotton & yarn	1%	1%	Same
	Other essential commodities	1%	0.50%	Decrease
106	Interest on securities except sanchaypatra	5%	10%	Increase
109	Rent	5%	10%	Increase
110	Convention hall, conference center	5%	10%	Increase

TAX DEDUCTION AT SOURCE

Section	Particular	Present TDS Rate	New TDS rate*	Comment
114	Electricity	6%	4%	Decrease
116	Agent of foreign buyer	10%	7.50%	Decrease
119	Service provided by the individual advisor or consultant	20%	20%	Same
	Service provided by other than individual advisor or consultant	20%	10%	Decrease
	Professional service provided by the individual	20%	20%	Same
	Professional service provided by other than individual	20%	10%	Decrease
124	Inward remittance of freight forwarder	10% on commission	1.50%	Decrease
		1.5% on gross bill		
135	Transfer of securities listed with security exchange	10%	15%	Increase
137	Member of SEC	0.05%	0.03%	Decrease

➤ Rates of income tax for the registration of transfer of property have been reduced (u/s 125).

* The new TDS rate will apply to the transactions from 01 July 2025.

ADVANCE TAX

- (a) Advance tax for cigarette manufacturers will increase to 5% from 3% on the net sale price;
- (b) 50% additional tax on 2nd and subsequent motor vehicles used to apply to all owners of motor vehicles. Now, it will apply to natural individuals only;
- (c) Entities not required to submit income tax returns u/s 166(2) are exempt from advance tax on motor vehicles.

❖ Impact

1. Higher tax burden on cigarette manufacturers;
2. Companies and non-individuals are relieved from additional tax on multiple vehicles.

MINIMUM AND FINAL TAX

- (a) **Natural individuals** with gross receipts of Tk. **40 million or more** must pay **1%** minimum tax (previously 0.25% on Tk. 30 million or more);
- (b) Minimum tax on gross receipt for **mobile operators reduced to 1.5%** (from 2%);
- (c) Minimum tax on gross receipt for **other sectors** (except specific ones) **increased to 1%** (from 0.6%);
- (d) AIT paid for import of raw materials by pesticide manufacturers will be treated as minimum tax from AY 2026-2027;
- (e) AIT paid for import of raw materials by toilet water manufacturer has been removed from minimum tax liability;
- (f) **Excess minimum tax paid over regular tax liability can be adjusted in future years** when regular tax liability exceeds minimum tax liability;
- (g) For assessee exempt from filing return u/s 166(2), TDS from all income sources will be treated as final tax liability.

❖ **Impact**

1. Higher minimum tax burden on high-grossing individuals and most sectors;
2. Tax benefits for mobile operators through reduced minimum tax;
3. Simplifies tax compliance for assessee exempt from filing income tax returns.

INCOME TAX RETURN

- (a) Charitable organizations except orphanages and religious establishments are now required to file income tax returns;
- (b) Following entities are excluded from mandatory return submission:
 - i. Cantonment board;
 - ii. Organization, authority, commission, institute, board, academy or similar organizations constituted under any Act or Government Order who does not conduct commercial activities and regularly receive full or partial government funding to meet operational expenditures;
 - iii. Fund.

❖ **Impact**

1. Reduces compliance burden on funds and fully government-supported non-commercial organizations.

SELF ASSESSMENT & NORMAL ASSESSMENT

- (a) All assesseees can submit income tax returns under self-assessment procedure within the assessment year relevant to the due date of filing tax return;
- (b) Returns filed after that assessment year, will be treated as normal returns and assessed under normal assessment or provisional assessment process.

❖ **Impact**

1. Encourages timely filing to enjoy simplified self-assessment benefits;
2. Brings clarity on the cutoff timeline for self-assessment eligibility;
3. Reduces misuse of the self-assessment scheme through delayed submissions.

WITHHOLDING TAX RETURNS

- (a) Government's ministries, divisions and directorates will not submit withholding tax returns;
- (b) Instead of monthly, withholding tax returns will have to be submitted quarterly:

Date of submission	For periods
25 October	July, August, September
25 January	October, November, December
25 April	January, February, March
25 July	April, May, June

❖ Impact

1. Ease of compliance;
2. Removes confusion regarding applicability on government entities.

MISCELLANEOUS

- (a) While assessing for escaped tax payment, which was previously assessed, if there is specific information that any tax payable under this Act has been evaded beyond the matters mentioned in the notice, the tax may be assessed by informing the taxpayer with prior approval from the Inspecting Additional Commissioner of Taxes;
- (b) Provisions of Double Taxation Avoidance Agreements (DTAAs) will prevail over the ITA, 2023;
- (c) Penalty for concealment of income is simplified and reduced;
- (d) Approval period for superannuation, pension, gratuity and provident funds must be at least 10 years;
- (e) When the sale value received from transfer of land or establishment exceeds the amount declared in the registered deed, the excess amount will be treated as capital gain and taxed accordingly, subject to verification through bank statements and documentary evidence.

❖ **Impact**

1. Strengthens international tax cooperation by giving primacy to DTAA;
2. Eases taxpayer burden through reduced penalties for concealment;
3. Limits discretionary powers of the NBR, increasing legislative consistency;
4. Prevents underreporting of real estate transaction values, promoting transparency and proper tax collection.



VAT AND SUPPLEMENTARY DUTY



Changes introduced in the 'Definitions' (Section 2 of the VAT and SD Act, 2012)

❑ Section 2 (14): Definition of Appeal Tribunal

Appeal Tribunal has been defined as the "Customs, Excise and VAT Appeal Tribunal" constituted under Section 225 of the Customs Act, 2023.

❑ Section 2 (18): Electronic service

- (a) The word 'event' has been replaced with 'programs' to ensure congruence with the remaining text;
- (b) The word 'sports' has been replaced with 'games' to ensure congruence with the remaining text.

❑ Section 2 (30): Tax period

A new provision has been inserted in the definition of tax period. As per the newly inserted provision, the tax period for the construction companies, procurement providers, and clearing & forwarding agents will be semiannual, ending on June 30 and December 31. However, this provision shall not apply if the above-mentioned VAT payers are VAT withholding entities.

❑ Section 2(57): Registration threshold

It has been clarified that the registration threshold will not be applicable for entities required to take VAT registration irrespective of turnover under Section 4(2) of the VAT & SD Act, 2012.

Changes introduced in the 'Definitions' (Section 2 of the VAT and SD Act, 2012)

❑ **Section 2 (60ka): declaration of goods**

A new sub-clause (60ka) has been inserted in Section 2 of the VAT & SD Act, 2012. As per the newly inserted sub-clause, declaration of goods means the declaration of goods as defined in sub-section (31) of Section 2 of the Customs Act, 2023.

❑ **Section 2 (70): Bill of Entry**

This clause has been deleted as the Customs Act, 2023 has not adopted the term "Bill of Entry". Instead of "Bill of Entry", "declaration of goods" has been brought about in the VAT and SD Act, 2012 to ensure alignment with the provisions of the Customs Act, 2023.

❑ **Section 2 (78): Value**

Similarity has been brought in using terms/words to define 'value' to ensure consistency with those mentioned in Section 28 of the VAT & SD Act, 2012 regarding the VAT imposable value of imported goods.

Changes introduced in the 'Definitions' (Section 2 of the VAT and SD Act, 2012)

❑ **Section 2 (84): Customs Act**

"Customs Act" has been defined as the Customs Act, 2023 (Act No. 57 of 2023) or any rule made or any order issued thereunder.

❑ **Section 2 (88): Joint venture for property development**

This clause has been deleted since related provisions have also been deleted from the VAT & SD Act, 2012 earlier.

❑ **Section 2 (103): Decreasing adjustment**

VAT payers got option to claim decreasing adjustment for any VAT paid before obtaining VAT registration.

Major changes in VAT and SD Act, 2012

❑ Changes regarding collection of advance tax at import stage

- ❑ In the case of manufacturers, the rate of Advance Tax (AT) at import stage has been reduced from 3% to 2%.
- ❑ In the case of commercial importers, the rate of AT at import stage has been increased from 5% to 7.5%.
- ❑ Timeline to claim decreasing adjustment in VAT return for AT paid at import stage has been increased from 4 tax periods to 6 tax periods after the tax period in which the said AT is paid.
- ❑ If the amount of value addition at local stage does not exceed by 50%, commercial importers (paying AT @ 7.5%) are not required to pay VAT at the time of selling the imported goods given that the importers will issue tax invoices in prescribed manner.

Major changes in VAT and SD Act, 2012

❑ Changes introduced in provisions for claiming input tax credit

- ❑ Previously input tax credit was required to be claimed in the tax period of purchasing or collecting inputs by the tax invoices or bill of entry and next 04 (four) tax periods. Now input tax credit is to be claimed in the tax period of purchasing or collecting inputs by tax invoice or declaration of goods and next 06 (six) tax periods.
- ❑ In the case of claiming input tax credit against goods cleared from customs authority by providing bank guaranty, the timeline to count the 06 (six) tax periods will be the date of encashing the bank guarantee or the date of final settlement of taxes and duties, whichever is later.
- ❑ In the case of supply of service, inapplicability of submission of VAT form 4.3 (input output co-efficient) has been specifically mentioned.

Major changes in VAT and SD Act, 2012

❑ Changes introduced in partial input tax credit

- ❑ Provisions regarding claim of partial input tax credit have been simplified by replacement of existing provisions. An entity who supplies goods and services adopting standard rate and zero rate and also adopting specific amount of VAT or reduced rate or VAT exemption facility will initially claim full input tax credit for the VAT paid on all the inputs. After the end of the tax period, it will make increasing adjustment for all of the inputs used for production of goods or services adopting reduced rate, specific amount of VAT and VAT exemption.

❑ Additional scope of claiming decreasing adjustment

- ❑ VAT payers have got option to claim decreasing adjustment for any VAT paid before obtaining VAT registration.

Major changes in VAT and SD Act, 2012

❑ Non deduction of VAT at source

The facility of inapplicability of VAT and non-deduction of VAT at source on appointment of subcontractor, agent and other service renderers for delivering a part of the whole service under a project has been restricted to the first tier of subcontractors, agents, other service rendering persons only.

❑ Timeline for claiming decreasing adjustment for VAT Deducted at Source

Previously decreasing adjustment could be claimed in the period of receiving payment of consideration and next 03 (three) tax periods. Now this period has been extended up to 06 (six) tax periods.

❑ Change in timeline for filing VAT return

Previously all registered entities were required to file VAT returns within the 15th day of next month. From now, the last date for submission of VAT return for Government, Semi-government or autonomous bodies, banks, insurance and person or entity filing zero return is the 20th day following the end of the tax period.

❑ Decreasing adjustment for excess VAT paid

Excess VAT paid can be adjusted in any of the next 06 (six) VAT returns. Previously, the tenure for such adjustment was 01 (one) month.

Major changes in VAT and SD Act, 2012

❑ Delegation of power to Assistant Revenue Officer

With written permission from the Divisional Commissioner, Assistant Revenue Officer can inspect, collect information, examine sales of the VAT payers within the jurisdiction of their regional area and perform any other duty as may be delegated by the Divisional officer.

❑ Changes in some provisions related to penalty exposure for non-compliance

Sl. No.	Particulars	Erstwhile	Existing	Impact
1	Non-compliance for not filing the VAT or turnover tax return within the prescribed time period	BDT 5,000	BDT 2,000	Encourage voluntary compliance
2	Irregularities for taking more input tax credit than entitlement in the return	50%-100% of the amount of input tax irregularly taken	30%-50% of the amount of input tax irregularly taken	
3	Failure to comply with the provisions of Sections 51, 53, 54, 64, and 107 regarding maintenance of VAT documents in the case of supply of exempted goods	BDT 100,000	BDT 25,000	

Major changes in VAT and SD Act, 2012

□ Some of the words in the VAT and SD Act, 2012 have been reworded

Sl. No.	Sections	Erstwhile	Existing
1	57(c)	Retail price	Maximum retail price
2	69(1)(c)	Commissioner	Commissioner or Director General
3	71(1)(b)	Mission	Mission or international organization
4	91(5)(d)	Bill of Entry	Declaration of goods
5	122,123 & 124	Appellate Tribunal	Appeal Tribunal
6	122	Customs, Excise and VAT Appellate Tribunal	Customs, Excise and Value Added Tax Appeal Tribunal

□ Payment of arrear tax by instalments

The maximum installment payment period for outstanding tax has been extended from 12 months to 18 months.

Major changes in VAT and SD Act, 2012

❑ Maintenance of VAT records and accounts

A registered person may preserve VAT documents, accounts and other records in its Enterprise Resource Planning (ERP) software or in any VAT software approved by the National Board of Revenue ensuring security of data/information.

❑ Amendment in timeline for disposal of appeal by the Commissioner (Appeal)

The Government may extend the time limit for disposal of appeals by the Commissioner (Appeal) due to natural calamity, epidemic, natural disaster or war.

❑ Omission of relevant provision of tax exemption by Board

Power of the National Board of Revenue for providing tax exemption benefit by issuing special order has been omitted.

❑ Interest on irregularities for taking more input tax credit than entitlement

One percent per month interest will be charged on the amount of irregularities for taking more input tax credit than entitlement.

CHANGES IN FIRST SCHEDULE (Schedule of goods and services exempt from VAT)

1st Part

An entry under the Heading no. 14.01 has been replaced under 1st Part of the Schedule and consequently shawl leaves, betel leaves, banyan leaves, jackfruit leaves, siali leaves, sisal leaves, sabai grass have come under the scope of exemption.

2nd Part

1. “Day laborer” has been included in the list of services exempt from VAT, while “Human resource supplier or management organization” has also been added to the exception under clause (ka) of Paragraph 6 (i.e. Personal service) and thereby this service has been clarified to be taxable.
2. “Service rendered by an employee to his employer” has been inserted in the list of exemption under clause (Uma) of Paragraph 6 (i.e. Personal service). Hence, the ambiguities on non-applicability of VAT on the services rendered by an employee to his employer have been removed.
3. “land developer organization and real estate organization” remains as taxable service as earlier. However, sale or transfer of buildings and its registration by others have been included in the list of exemption by replacing the Clause (Chha) of Paragraph 7 (i.e. Other services).

CHANGES IN SECOND SCHEDULE (Schedule of Supplementary Duty rates)

Supplementary Duty (SD) rates under different heading nos. have been increased, decreased, newly introduced and withdrawn. Some important items of the same are described as below and detailed of the changes have been illustrated in [Annexure 1](#) to this summary.

- ❖ SD on other fresh fruits (all H.S. Code under heading no. 08.10) has been increased from 20% to 30%;
- ❖ SD on water including mineral waters and aerated waters containing added sugar of other sweetening matter or flavoured under H.S. Code 2202.10.00 has been decreased from 150% to 100%;
- ❖ SD on unmanufactured tobacco, tobacco refuse (all H.S. Code under heading no. 24.01) has been decreased from 150% to 100%;
- ❖ SD on imported cigarette paper whether or not cut to size or in the form of booklets or tubes (all H.S. Code under heading no. 48.13) has been increased from 150% to 300%;
- ❖ SD on all types of Ice cream (all H.S. Code under heading no. 21.05) has been decreased from 10% to 5%; and
- ❖ SD on OTT platform under Service Code S082. 00 has been newly introduced @10% at service stage under Table-3 of the Schedule

Changes in the 2nd Schedule of the VAT and SD Act, 2012 will be effective immediately.

CHANGES IN THIRD SCHEDULE (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. Some important items of the same are described as below and detailed of the changes have been illustrated in [Annexure 2](#) to this summary.

Heading	H.S Code	Description of Goods	Table/ Paragraph	FY 2025-2026	FY 2024-2025	Insertion/ withdrawal/ increase
87.07	Concerned H.S. Code	(a) Bus body (b) Truck body	Table-1, Paragraph-A	5%	-	Inserted
27.11	Concerned H.S. Code	LP Gas	Table-2, Paragraph-A	7.5%	-	Inserted
72.04	All H.S. Code	Scrap/Ship scrap	Table-4, Paragraph-A	1,200 Taka	1,000 Taka	Increased

CHANGES IN THIRD SCHEDULE (Schedule of reduced VAT rate and specific amount of VAT)

In addition, the rates of VAT on some services have been increased under different tables and paragraphs of the Third Schedule as mentioned below:

- ❖ Service Code S099.60 (Sale of goods online) has been withdrawn from Paragraph-B of Table-1 resulting in imposition of standard VAT rate of 15% on “Sale of goods online” instead of existing reduced rate of 5%.
- ❖ Service Code S004.00 (Construction contractor) has also been withdrawn from Paragraph B of Table-2 and subsequently inserted in paragraph B of Table-3. As a result, the rate of VAT on construction contractor has been increased from 7.5% to 10%.

Major changes in VAT and SD Rules, 2016

Sl. No.	Change	Particulars
1	Change in Rule 12	Previously, every registered entity was required to report any change in its economic activities to the VAT authority immediately. Now, the entity are required to report the same to VAT authority within 15 days.
2	Change in Rule 20	The limit for providing sample of taxable supply of goods/services has been increased from BDT 20,000 to BDT 50,000.
3	Change in Rule 24	Rule 24(c)(2) has been deleted. Now, VAT and SD (fair market value determination) Rules, 2019 is not applicable for the disposal of wastage or byproducts.
4	Change in Rule 27	Rules regarding allowance of input tax credit in proportion of different types of revenue have been abolished since the related provisions have also deleted from VAT and SD Act, 2012.

Major changes in VAT and SD Rules, 2016

Sl. No.	Change	Particulars
5	Change in Rule 40	VAT registered persons can preserve purchase register (i.e. VAT form 6.1), sales register (i.e. VAT form 6.2) and purchase and sales register (i.e. VAT form 6.2.1) in their Enterprise Resource Planning (ERP) software system or in NBR approved VAT software.
6	Change in Rule 40(F)(b)	Previously, as per Rule 40(F)(b), a registered person had to deposit the amount of VAT deducted at source (VDS) to the government exchequer separately. Now, a registered person must make an increasing adjustment in the VAT return for the VDS amount. In addition, three copies of VDS certificates have to be issued by the withholding entity. One copy needs to be submitted within next 3 working days of submission of the VAT return to the VAT authority, one copy has to be provided to the service provider and the other copy needs to be preserved in the office premise of the VAT payers for 5 years.

Major changes in VAT and SD Rules, 2016

Sl. No.	Change	Particulars
7	Change in Rule 45	Rule 45 of the VAT and SD Rules, 2016 has been replaced. As per changes in Rule 45, exporters are no longer required to apply in VAT form 7.1 to the VAT Commissioner to make decreasing adjustments of supplementary duty. Rather, exporters have to make decreasing adjustment for supplementary duty in VAT return within 6 (six) months from the date the goods are exported or loaded onto a ship, aircraft or other carrier for export, subject to submission of some documents to VAT authority as mentioned in the Rule 45. However, if decreasing adjustment cannot be made within first 6 (six) months, the exporter may still apply for decreasing adjustment to the relevant divisional officer in next 6 (six) months following the same process.
8	Change in Rule 109(2)	Application fee for appearing in VAT consultant exam has been reduced from BDT 5,000 to BDT 1,000.
9	Change in Rule 109(6)	Written exam for enlisting VAT consultant is to be taken within 120 days from the date of expiry of the timeline for submission of application.
10	Effective date of changes	The changes in VAT and SD Rules, 2016 will be applicable from 1st July 2025.

Major changes introduced in guidelines for VAT Deduction and Collection at Source

- ❑ VAT Deduction and Collection at Source Guidelines, 2025 has been introduced by S.R.O no- 182-Ain/2025/310-Mushak which replaced previous VAT Deduction and Collection at Source Guidelines, 2021.

Inclusion of new service in mandatory VDS list

Sl. No.	Service Code	Description	New rate
1	S017.00	Community Center	15%

Rate of deduction has been increased for the following services

Sl. No.	Service Code	Description	Existing rate	New rate
1	S004.00	Construction Contractor	7.5%	10%
2	S099.50	Credit rating agency	7.5%	15%

Major changes introduced in guidelines for VAT Deduction and Collection at Source

- ❑ VAT does not need to be deducted at source if invoices are issued from Public Key Infrastructure (PKI) and Point of Sales (POS) mentioning the BIN number and name of the purchaser. Besides, VAT is not also required to be deducted at source for purchase of locally manufactured medicines from traders.
- ❑ Certificate of VAT deducted or collected at source i.e. form VAT 6.6 is required to be issued within 3 (three) working days of filing VAT return which was previously required to be issued within 3 working days of depositing VAT to govt. exchequer.
- ❑ VAT registered recipients of supply are required to make increasing adjustment in the VAT return for payment of VAT deducted or collected at source instead of separately depositing the same to govt. exchequer.
- ❑ Detail guidelines have been provided on the procedure for depositing VAT Deducted at Source (VDS) by non-registered withholding entities.
- ❑ Previously decreasing adjustment could be claimed in the period of receiving payment of consideration and next 3 (three) tax periods. Now this period has been extended up to 06 (six) tax periods.
- ❑ All the changes regarding VAT deduction or collection at source will be applicable from 1st July 2025.

Inclusion/exclusion from VAT exemption at various stages (S.R.O. No- 137-Ain/2024/243-Mushak has been replaced by S.R.O. No-160-Ain/2025/288-Mushak)

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. 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
27.11	2711.11.00	Liquefied Natural Gas (LNG)	Import stage	Included
89.08	Related H. S. code	Ship for scrap	Import stage	Excluded
S027	S027.00	Insurance premium paid by Private Sector Power Generator Company	Service stage	Excluded
4.01	Related H. S. code	Liquid milk	Trading stage	Included
15.15	1515.90.00	Rice bran oil produced in the country		
27.11	Related H. S. code	L.P. Gas A. Other than supply by the importer to the end consumer; B. Other than re-supply of bulk LPG by an exempted bulk LPG purchaser		

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.

- ☐ The period of exemption from VAT on production of Active Pharmaceutical Ingredients (API) and reagents and exemption from VAT and advance VAT (if any) on import and local procurement of raw materials has been extended till 30 June 2030.
- ☐ The VAT rates on manufacturing of mobile phones or cellular phones, depending on different levels of value addition, have been restructured from 2%, 5% and 7.5% to 4%, 7.5% and 10% respectively.
- ☐ to motor cars and motor vehicles, production of some other vehicles like motor cars up to 2500 CC, hybrid vehicles, general and ICU ambulances, four-wheelers from 70 to 300 KW have been allowed the exemption benefit.
- ☐ VAT on locally manufactured e-bikes will be exempt from VAT in excess of 5%.

Change in scope of different services

Sl. No.	SRO No.	Change	Particulars
1	SRO No-177-Ain/2025/305-Mushak	Amendment of SRO No-186-Ain/2019/43-Mushak	<p>i) The scope of services under service code S030.00 (Beauty Parlour) has been expanded. Skin tests, skin tag and spot removal services will also now fall under Beauty Parlour Service;</p> <p>ii) The definitions of the following services have been simplified by removing the names of individual withholding entity. Instead supply of related services to any withholding entity would attract following definitions:</p> <ul style="list-style-type: none"> • Procurement provider (S037.00); • Transport contractor (S048.00); • Rent-a-Vehicle (S049.00); • Buyer of auctioned goods (S060.00); • Human resource supplier or management organization (S072.00); • Cleaning and maintenance agencies of building, floor, and premises (S065);

Change in scope of different services

Sl. No.	SRO No.	Change	Particulars
	SRO No-177-Ain/2025/305-Mushak	Amendment of SRO No-186-Ain/2019/43-Mushak	<p>iii) The scope of services under service code S061.00 has been expanded. Now, debit card providing entity will also fall under service code S061.00;</p> <p>iv) A new service code i.e. S081.00 (Tower sharing service provider) has been inserted;</p>

Change in fair market value rules

Sl. No.	SRO No.	Change	Particulars
1	SRO No-185-Ain/2025/313-Mushak	Amendments of VAT and SD (fair market value determination) Rules, 2019.	Previously, a transaction between associated enterprises was considered to be made at fair market value if the difference in price of the goods did not exceed 10% from that changed to an independent enterprise. Now, the flexibility has been reduced from 10% to 7.5%.

Repeal/Amendment of General Order(GO) and Special Order (SO)

Sl. No.	SO/GO No.	Status	Particulars
1	GO no. 2/ VAT/ 2025	Amendment of GO no. 14/VAT/2020	Contract manufacturers are also allowed to transfer the goods procured locally directly to the factory of the contract manufacturer from the place of local supplier.
2	GO no. 3/ VAT/ 2025	Amendment of GO no. 04/VAT/2020	From now and onwards, an unregistered person (e.g. diplomatic or international organization, foreign tourists and others) can also avail the benefit of applying refund through prescribed proforma mentioned in the GO attaching the related tax invoices and price declaration. The detailed process of the same is described in the GO.
3	SO NO. 10/ VAT/ 2025	Repeal of SO no. 2/VAT/2025	Since imposition of VAT @ 7.5% on LP gas has been included in the 3 rd schedule of the VAT and SD Act, 2012, the related SO has been repealed accordingly .

CHANGES IN EXCISE DUTY

The slab of excise duty has been amended by SRO No. 159-AIN/2025/287-Excise dated 27 May 2025.

Description of service	FY-2025-2026		FY-2024-2025	
	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. 3,00,000	-	Tk. 1,00,000	-
	Tk. 3,00,001 to Tk. 5,00,000	150	Tk. 1,00,001 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

A new provision has also been added to ensure deposit of excise duty by banks through treasury challan with the VAT return of related tax period.

Annexure- 1

**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 2025-2026	FY 2024-2025	Insertion/ Increase/ Decrease/ Withdrawal
02.01 02.02 02.04	All H.S code	Meat of bovine animals, sheeps or goats, fresh or chilled or frozen	Table-1	Goods	Import	10%	20%	Decrease
02.06	All H.S code (Except 0206.30.10 0206.30.90 0206.41.10 0206.41.90 0206.49.10 0206.49.90)	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	Table-1	Goods	Import	10%	20%	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 2025-2026	FY 2024-2025	Insertion/ Increase/ Decrease/ Withdrawal
02.07	All H.S code (Except 0207.11.10 0207.11.90 0207.12.10 0207.12.90 0207.13.10 0207.13.90 0207.14.90)	Meat, and edible offal, of the poultry of heading. 01.05, fresh, chilled or frozen.	Table-1	Goods	Import	10%	20%	Decrease
03.02	0302.13.10 0302.13.90	Pacific salmon	Table-1	Goods	Import	10%	20%	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 2025-2026	FY 2024-2025	Insertion/ Increase/ Decrease/ Withdrawal
03.02	0302.14.10 0302.14.90	Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	Table-1	Goods	Import	10%	20%	Decrease
	0302.19.90	Other fish	Table-1	Goods	Import	10%	20%	Decrease
	0302.31.10 0302.31.90	Albacore or longfinned tunas	Table-1	Goods	Import	10%	20%	Decrease
	0302.32.10 0302.32.90	Yellowfin tunas	Table-1	Goods	Import	10%	20%	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 2025-2026	FY 2024-2025	Insertion/ Increase/ Decrease/ Withdrawal
03.02	0302.34.10 0302.34.90	Bigeye tunas	Table-1	Goods	Import	10%	20%	Decrease
	0302.35.10 0302.35.90	Atlantic and Pacific bluefin tunas	Table-1	Goods	Import	10%	20%	Decrease
	0302.36.10 0302.36.90	Southern bluefin tunas	Table-1	Goods	Import	10%	20%	Decrease
	0302.39.10 0302.39.90	Other tunas	Table-1	Goods	Import	10%	20%	Decrease
	0302.99.10 0302.99.90	heads, tails, maws and other edible fish offal	Table-1	Goods	Import	10%	20%	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 2025-2026	FY 2024-2025	Insertion/ Increase/ Decrease/ Withdrawal
03.03	0303.11.10 0303.11.90	Sockeye salmon	Table-1	Goods	Import	10%	20%	Decrease
	0303.12.10 0303.12.90	Other Pacific salmon	Table-1	Goods	Import	10%	20%	Decrease
	0303.13.10 0303.13.90	Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	Table-1	Goods	Import	10%	20%	Decrease
	0303.19.10 0303.19.90	Other	Table-1	Goods	Import	10%	20%	Decrease
	0303.42.10 0303.42.90	Yellowfin tunas	Table-1	Goods	Import	10%	20%	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 2025-2026	FY 2024-2025	Insertion/ Increase/ Decrease/ Withdrawal
03.03	0303.44.10 0303.44.90	Bigeye tunas	Table-1	Goods	Import	10%	20%	Decrease
	0303.45.10 0303.45.90	Atlantic and Pacific bluefin tunas	Table-1	Goods	Import	10%	20%	Decrease
	0303.46.10 0303.46.90	Southern bluefin tunas	Table-1	Goods	Import	10%	20%	Decrease
	0303.49.10 0303.49.90	Other tunas	Table-1	Goods	Import	10%	20%	Decrease
03.04	0304.41.10	Pacific salmon	Table-1	Goods	Import	10%	20%	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 2025-2026	FY 2024-2025	Insertion/ Increase/ Decrease/ Withdrawal
03.04	0304.81.10 0304.81.90	Pacific salmon	Table-1	Goods	Import	10%	20%	Decrease
	0304.87.10 0304.87.90	Tunas (of the genus Thunnus), Skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis)	Table-1	Goods	Import	10%	20%	Decrease
	0304.89.10 0304.89.90	Other	Table-1	Goods	Import	10%	20%	Decrease
08.02	0802.80.10 0802.80.90	Areca Nut	Table-1	Goods	Import	45%	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 2025-2026	FY 2024-2025	Insertion/ Increase/ Decrease/ Withdrawal
08.02	0802.91.10 0802.91.90	Pine nuts	Table-1	Goods	Import	45%	30%	Increase
	0802.99.11 0802.99.12 0802.99.19	Betel nuts, fresh or dried, whether or not shelled or peeled.	Table-1	Goods	Import	45%	30%	Increase
	08.06	All H.S code	Table-1	Goods	Import	30%	20%	Increase
08.07	All H.S code	Melons (including watermelons) and papaws (Papayas), fresh	Table-1	Goods	Import	30%	20%	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 2025-2026	FY 2024-2025	Insertion/ Increase/ Decrease/ Withdrawal
08.08	All H.S code(except 0808.40.10 0808.40.90)	Fresh Apples, pears and quinces,	Table-1	Goods	Import	30%	20%	Increase
08.09	All H.S code (Except 0809.40.11 0809.40.19 0809.40.91 0809.40.99	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh	Table-1	Goods	Import	30%	20%	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 2025-2026	FY 2024-2025	Insertion/ Increase/ Decrease/ Withdrawal
08.10	All H.S. Code	Other fruit, fresh.	Table-1	Goods	Import	30%	20%	Increase
20.09	All H.S. Code	Fruit juices (including grape must) and vegetable juices, unfermented not containing added spirit, whether or not containing added sugar or other sweetening matter	Table-1	Goods	Import	30%	20%	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 2025-2026	FY 2024-2025	Insertion/ Increase/ Decrease/ Withdrawal
22.02	2202.10.00	Waters, including mineral waters and aerated waters containing added sugar of other sweetening matter or Flavored	Table-1	Goods	Import	100%	150%	Decrease
	2202.91.00	non-alcoholic beer	Table-1	Goods	Import	100%	150%	Decrease
	2202.99.00	Other	Table-1	Goods	Import	100%	150%	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 2025-2026	FY 2024-2025	Insertion/ Increase/ Decrease/ Withdrawal
24.01	All H.S. Code	Unmanufactured Tobacco, Tobacco refuse	Table-1	Goods	Import	100%	150%	Decrease
25.15	2515.11.00	Marble and travertine (apparent specific of 2.5 or more), crude or roughly cut	Table-1	Goods	Import	45%	20%	Increase
	2515.12.00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Table-1	Goods	Import	45%	20%	Increase
	2515.20.00	Ecsussine and other calcareous monumental or building stone; alabaster	Table-1	Goods	Import	45%	20%	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 2025-2026	FY 2024-2025	Insertion/ Increase/ Decrease/ Withdrawal
25.16	2516.11.00	Granite (crude or roughly cutl)	Table-1	Goods	Import	45%	20%	Increase
	2516.12.00	Granite, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular or square shape	Table-1	Goods	Import	45%	20%	Increase
27.10	2710.12.39	other light oil and preparations: others	Table-1	Goods	Import		20%	Withdrawal
	2710.12.50	other medium oils and preparations	Table-1	Goods	Import		20%	Withdrawal
	2710.12.69	gas oil: others	Table-1	Goods	Import		20%	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 2025-2026	FY 2024-2025	Insertion/ Increase/ Decrease/ Withdrawal
27.10	2710.19.19	fuel oil: others	Table-1	Goods	Import	-	20%	Withdrawal
	2710.19.22	Recycled lube base oil	Table-1	Goods	Import	-	20%	Withdrawal
	2710.19.32	Recycled lubricating oil	Table-1	Goods	Import	-	20%	Withdrawal
	2710.19.93	Partly refined petroleum including topped crudes	Table-1	Goods	Import	-	20%	Withdrawal
	2710.19.99	other natural gas	Table-1	Goods	Import	-	20%	Withdrawal
27.11	2711.21.00	Natural gas and in gaseous state	Table-1	Goods	Import	-	100%	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 2025-2026	FY 2024-2025	Insertion/ Increase/ Decrease/ Withdrawal
32.08	3208.10.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government Department and VAT registered manufacturer as raw material for their product	Table-1	Goods	Import	30%	20%	Increase
	3208.10.90	Polyester based other paints, varnishes	Table-1	Goods	Import	30%	20%	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 2025-2026	FY 2024-2025	Insertion/ Increase/ Decrease/ Withdrawal
32.08	3208.20.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government Department and VAT registered manufacturer as raw material for their product	Table-1	Goods	Import	30%	20%	Increase
	3208.20.99	Other paints based on acrylic or vinyl polymers, in a non-aqueous medium	Table-1	Goods	Import	30%	20%	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 2025-2026	FY 2024-2025	Insertion/ Increase/ Decrease/ Withdrawal
32.08	3208.90.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government Department and VAT registered manufacturer as raw material for their product	Table-1	Goods	Import	30%	20%	Increase
	3208.90.90	Other paints, Varnishes and lacquers	Table-1	Goods	Import	30%	20%	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 2025-2026	FY 2024-2025	Insertion/ Increase/ Decrease/ Withdrawal
34.01	All H.S. Codes	Soap; organic surface-active products and preparations for use as soap	Table-1	Goods	Import	60%	45%	Increase
34.02	3402.50.00	Preparations put up for retail sale	Table-1	Goods	Import	30%	20%	Increase
	3402.90.10	Detergents	Table-1	Goods	Import	30%	20%	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 2025-2026	FY 2024-2025	Insertion/ Increase/ Decrease/ Withdrawal
39.23	3923.10.00	Boxes, cases, crates and similar articles of plastics	Table-1	Goods	Import	40%	45%	Decrease
	3923.21.00	Sacks and bags (including cones) of polymers of ethylene other than plastics	Table-1	Goods	Import	40%	45%	Decrease
	3923.29.90	Sack and bags (including cones) other plastics	Table-1	Goods	Import	40%	45%	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 2025-2026	FY 2024-2025	Insertion/ Increase/ Decrease/ Withdrawal
39.23	3923.30.20 3923.30.90	Carboys, bottles, flasks, and similar articles (other than Sachet for medicine and inhaler container)	Table-1	Goods	Import	40%	45%	Decrease
	3923.40.90	other spools, caps, bobbins and similar supports	Table-1	Goods	Import	40%	45%	Decrease
	3923.50.00	Stoppers, lids, caps and other closures	Table-1	Goods	Import	40%	45%	Decrease
	3923.90.90	Plastics plates	Table-1	Goods	Import	40%	45%	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 2025-2026	FY 2024-2025	Insertion/ Increase/ Decrease/ Withdrawal
39.24	3924.10.00	Tableware and kitchenware of plastics	Table-1	Goods	Import	40%	45%	Decrease
	3924.90.90	other	Table-1	Goods	Import	40%	45%	Decrease
39.25	3925.20.00	Doors, windows and their frames and thresholds for doors of plastics	Table-1	Goods	Import	40%	45%	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 2025-2026	FY 2024-2025	Insertion/ Increase/ Decrease/ Withdrawal
48.13	4813.10.00 4813.20.00 4813.90.00	Imported Cigarette paper, whether or not cut to size or in the form of booklets or tubes	Table-1	Goods	Import	300%	150%	Increase
48.18	All H.S. Code	Toilet paper, tissues paper, towels or Napkin paper or similar articles, of a kind used for household or sanitary purposes	Table-1	Goods	Import	20%	30%	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 2025-2026	FY 2024-2025	Insertion/ Increase/ Decrease/ Withdrawal
50.07	All H.S. Codes	Woven fabrics of silk or of silk waste	Table-1	Goods	Import	40%	45%	Decrease
52.08 to 52.12	All H.S. Codes	woven fabrics	Table-1	Goods	Import	10%	20%	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 2025-2026	FY 2024-2025	Insertion/ Increase/ Decrease/ Withdrawal
61.05	6105.90.00	Men's or boys' shirts, knitted or crocheted Of other textile materials	Table-1	Goods	Import	40%	45%	Decrease
61.07	6107.19.00	Men's or boys' underpants, briefs Of other textile materials	Table-1	Goods	Import	40%	45%	Decrease
61.10	6110.90.00	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted Of other textile materials	Table-1	Goods	Import	40%	45%	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 2025-2026	FY 2024-2025	Insertion/ Increase/ Decrease/ Withdrawal
61.15	6115.99.00	Stockings, socks, and other hosiery made from other textile materials.	Table-1	Goods	Import	40%	45%	Decrease
62.08	6208.99.00	Women's or girls' singlets and other vests, briefs, panties, negliges, bathrobes, dressing gowns and similar articles Of other textile materials	Table-1	Goods	Import	40%	45%	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 2025-2026	FY 2024-2025	Insertion/ Increase/ Decrease/ Withdrawal
62.09	6209.90.00	Babies' garments and clothing accessories Of other textile materials	Table-1	Goods	Import	40%	45%	Decrease
62.12	6212.10.00	Brassieres	Table-1	Goods	Import	40%	45%	Decrease
62.14	6214.30.00	Shawls, scarves, mufflers, mantillas, veils and the like: Of synthetic fibers	Table-1	Goods	Import	40%	45%	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 2025-2026	FY 2024-2025	Insertion/ Increase/ Decrease/ Withdrawal
62.14	6214.90.00	Shawls, scarves, mufflers, mantillas, veils and the like: Of other textile materials	Table-1	Goods	Import	40%	45%	Decrease
64.02	All codes under the heading	Other footwear with outer soles and uppers of rubber or plastics.	Table-1	Goods	Import	40%	45%	Decrease
64.03	All codes under the heading	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	Table-1	Goods	Import	40%	45%	Decrease

CHANGES IN SECOND SCHEDULE (Schedule of Supplementary Duty rates)

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

Headin g	H.S. Code	Description of goods	Table	Type	Stage	FY 2025- 2026	FY 2024- 2025	Insertion/ Increase/ Decrease/ Withdrawal
64.04	All codes under the heading	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	Table-1	Goods	Import	40%	45%	Decrease
64.05	All codes under the heading	Other footwear.	Table-1	Goods	Import	40%	45%	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 2025-2026	FY 2024-2025	Insertion/ Increase/ Decrease/ Withdrawal
64.06	6406.10.10 6406.10.90 6406.20.10 6406.20.90	Upper and outer soles and heels	Table-1	Goods	Import	10%	20%	Decrease
69.04	All codes under the heading	Ceramic building bricks, flooring blocks, support or filler tiles and the like.	Table-1	Goods	Import	10%	20%	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 2025-2026	FY 2024-2025	Insertion/ Increase/ Decrease/ Withdrawal
69.05	All codes under the heading	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.	Table-1	Goods	Import	10%	20%	Decrease
69.06	6906.00.00	Ceramic pipes, conduits, guttering and pipe fittings.	Table-1	Goods	Import	10%	20%	Decrease
74.15	7415.33.10 7415.33.90	Screws; bolts and nuts of copper	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 2025-2026	FY 2024-2025	Insertion/ Increase/ Decrease/ Withdrawal
76.07	7607.20.92	Co-polymer coated aluminium tape.	Table-1	Goods	Import	20%	-	Insertion
76.16	7616.10.00	Nails, tacks, staples(other than those of heading 83.05) screws,bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles of aluminiums	Table-2	Goods	Supply	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 2025- 2026	FY 2024- 2025	Insertion/ Increase/ Decrease/ Withdrawal
84.15	8415.10.90 8415.20.90 8415.81.90 8415.82.90 8415.83.90	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.	Table-1	Goods	Import	60%	100%	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 2025-2026	FY 2024-2025	Insertion/ Increase/ Decrease/ Withdrawal
84.15	8415.90.10	Indoor and outdoor unit	Table-1	Goods	Import	60%	100%	Decrease
87.02	8702.90.40	Motor vehicles built-up, having a seating capacity not exceeding 15, including the driver	Table-1	Goods	Import	10%	20%	Decrease
21.05	All H.S code	All types of ice cream	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 2025-2026	FY 2024-2025	Insertion/ Increase/ Decrease/ Withdrawal
33.04		Beauty or cosmetics products and skin care products (other than substances used in medicine and dermatological products used on the advice of a doctor) sunscreen or sun-tan products; hand, nail, or foot care products	Table-2	Goods	supply	-	-	Description has been changed
S082	S082.00	OTT platform	Table-3	Service	supply	10%	-	Insertion

Annexure- 2

CHANGES IN THIRD SCHEDULE (Schedule of reduced VAT rate and specific amount of VAT)

CHANGES IN THIRD SCHEDULE (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/ Paragraph	FY 2025- 2026	FY 2024- 2025	Insertion/ withdrawal/ increase
73.17	Concerned H.S. Code	Nails Top nails	Table-1, Paragraph-A	7.5%	5%	Withdrawn and Inserted in Table-2, Paragraph-A
73.18 74.15 76.16	All H.S. Code	(a) Various size and types of Screw galvanized/non galvanize / zing cutting/nickel cutting/other metal cutting/except cutting	Table-1, Paragraph-A	7.5%	5%	Withdrawn and Inserted in Table-2, Paragraph-A

CHANGES IN THIRD SCHEDULE (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/ Paragraph	FY 2025- 2026	FY 2024- 2025	Insertion/ withdrawal/ increase
		(b) Joint(connector),nut, bolt, various size and types of galvanized/non galvanized/zinc cutting/nickel cutting/other metal cutting/except cutting (c) Electric line hardware and poll fittings, which is made by MS and steel (Except nut bolt)	Table-1, Paragraph-A	7.5%	5%	Withdrawn and Inserted in Table-2, Paragraph-A

CHANGES IN THIRD SCHEDULE (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/ Paragraph	FY 2025- 2026	FY 2024- 2025	Insertion/ withdrawal/ increase
82.12	Concerned H.S. Code	Blades made from stainless steel, Blade made from carbon steel strips	Table-1, Paragraph-A	7.5%	5%	Withdrawn and Inserted in Table-2, Paragraph-A
87.07	Concerned H.S. Code	(a) Bus body (b) Truck body	Table-1, Paragraph-A	5%	-	Inserted
27.11	Concerned H.S. Code	LP Gas	Table-2, Paragraph-A	7.5%	-	Inserted
39.24	Concerned H.S. Code	All types of tableware kitchenware, household items, hygienic and toilet items and any similar product made of plastic (except tiffin boxes and water bottles)	Table-2, Paragraph-A	-	7.5%	Reduced rate has been withdrawn

CHANGES IN THIRD SCHEDULE (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/ Paragraph	FY 2025- 2026	FY 2024- 2025	Insertion/ withdrawal/ increase
48.09	Concerned H.S. Code	Self-copy paper	Table-2, Paragraph-A	-	7.5%	Reduced rate has been withdrawn
48.10	Concerned H.S. Code	Duplex Board/ Coated paper	Table-2, Paragraph-A	-	7.5%	Reduced rate has been withdrawn
From 54.02 to 54.10 and from 55.12 to 55.16	All H.S. Code	Yarn made from a combination of man-made fibers and other fibbers	Table-4, Paragraph-A	5 Taka per KG	3 Taka per KG	Increased
72.04	All H.S. Code	Scrap/Ship scrap	Table-4, Paragraph-A	1,200 Taka	1,000 Taka	Increased

CHANGES IN THIRD SCHEDULE (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/ Paragraph	FY 2025- 2026	FY 2024- 2025	Insertion/ withdrawal/ increase
		(c) M.S goods which is produced from Ballet and Ingot	Table-4, Paragraph-A	1600 Taka (per metric Ton)	1200 Taka (per metric Ton)	Increased
		(d) M.S goods which is produced from Ballet and Ingot and dirt/mutable Scrae	Table-4, Paragraph-A	2700 Taka (per metric Ton)	1200 Taka (per metric Ton)	Increased

CHANGES IN THIRD SCHEDULE (Schedule of reduced VAT rate and specific amount of VAT)

In addition, the rates of VAT on some services have been increased under different tables and paragraphs of the Third Schedule as mentioned below:

- ❖ Service Code S099.60 (Sale of goods online) has been withdrawn from Paragraph-B of Table-1 resulting in imposition of standard VAT rate of 15% on “Sale of goods online” instead of existing reduced rate of 5%.
- ❖ Service Code S004.00 (Construction contractor) has also been withdrawn from Paragraph B of Table-2 and subsequently inserted in paragraph B of Table-3. As a result, the rate of VAT on construction contractor has been increased from 7.5% to 10%.

Annexure- 3

Inclusion/exclusion from VAT exemption at various stages (S.R.O. No- 137-Ain/2024/243-Mushak has been replaced by S.R.O. No-160-Ain/2025/288-Mushak)

Inclusion/exclusion from VAT exemption at various stages (S.R.O. No- 137-Ain/2024/243-Mushak has been replaced by S.R.O. No-160-Ain/2025/288-Mushak)

Heading number	H.S. code	Description of goods	Stage	Excluded/ Included
27.11	2711.11.00	Liquefied Natural Gas (LNG)	Import stage	Included
30.06	Related H. S. code	Sterile surgical catgut, surgical suture	Import stage	Excluded
72.01	7201.10.00	Non-alloy pig iron containing by weight 0.5% or less of phosphorus		
	7201.20.00	Non-alloy pig iron containing by weight more than 0.5% of phosphorus		
	7201.50.00	Alloy pig iron spiegeleisen		
72.03	Related H. S. code	Sponge iron		
72.04	Related H. S. code	Re-roleable and meltable scrap		
84.28	8428.10.00	Lift and skip hoists		
85.28	8528.71.10	Set-top-Box		
88.02	8802.11.00	All products		
	8802.12.00			
89.08	Related H. S. code	Ship for scrap		
96.08	9608.99.10	Ball points for ball point pen		

Inclusion/exclusion from VAT exemption at various stages (S.R.O. No- 137-Ain/2024/243-Mushak has been replaced by S.R.O. No-160-Ain/2025/288-Mushak)

Heading number	H.S. code	Description of goods	Stage	Excluded/ Included
46.01	Related H. S. code	Plate, bowl any other utensils made from any type of leaf, flower and bark.	Production stage	Included
46.02				
69.12	Related H. S. code	Hand made utensils of soil		
64.02	6402.20.00	Flip-flops made of Plastic and rubber and plastic footwear up to a price limit of 150 (one hundred and fifty) taka per pair (on the condition of being printed/engraved indelibly in ink). Hard rock (in case of extraction from Madhyapara Hard Rock Project)	Production stage	Excluded

**Inclusion/exclusion from VAT exemption at various stages (S.R.O. No- 137-
Ain/2024/243-Mushak has been replaced by S.R.O. No-160-Ain/2025/288-Mushak)**

Heading number	H.S. code	Description of goods	Stage	Excluded/ Included
S099	S099.20	Lease rent of passenger air craft	Service stage	Included
S027	S027.00	Insurance premium paid by Private Sector Power Generator Company	Service stage	Excluded
4.01	Related H. S. code	Liquid milk	Trading stage	Included
7.13	Related H. S. code	Dried leguminous vegetables produced in the country, whether or not peeled or split (commonly known as pulses or lentil-like food grains)		
9.04	Related H. S. code	All types of chill peppers, coriander, ginger, turmeric or a mixture of all spices produced in the country		
9.09				
9.10				

Inclusion/exclusion from VAT exemption at various stages (S.R.O. No- 137-Ain/2024/243-Mushak has been replaced by S.R.O. No-160-Ain/2025/288-Mushak)

Heading number	H.S. code	Description of goods	Stage	Excluded/ Included
11.01	Related H. S. code	Flours, Semolina produced in the country	Trading stage	Included
11.02				
11.03				
15.12	1512.11.00	Sunflower seed oil (Refined) produced in the country		
	1512.19.00			
15.14	1514.19.00	Rapeseed oil, colza seed oil, canola oil and mustard oil produced in the country		
	1514.99.00			
15.15	1515.90.00	Rice bran oil produced in the country		

Inclusion/exclusion from VAT exemption at various stages (S.R.O. No- 137-Ain/2024/243-Mushak has been replaced by S.R.O. No-160-Ain/2025/288-Mushak)

Heading number	H.S. code	Description of goods	Stage	Excluded/ Included
25.01	2501.00.10	All types of salt produced in the country	Trading stage	Included
27.11	Related H. S. code	L.P. Gas A. Other than supply by the importer to the end consumer; B. Other than re-supply of bulk LPG by an exempted bulk LPG purchaser		
85.28	8528.52.10	Computer monitor size not exceeding 30 inch		
96.08	9608.10.00	Ball point pen		
96.19	9619.00.00	Sanitary napkin		

Annexure- 4

Inclusion/exclusion from VAT exemption at various stages (S.R.O. No- 137-Ain/2024/243-Mushak has been replaced by S.R.O. No-160-Ain/2025/288-Mushak)

Additional exemption/reduction in rate of existing exemption in VAT/SD/AT

Sl. No.	SRO No.	Status	Particulars
1	161- AIN/2025/289- Mushak	Amendment of SRO No. 178- AIN/2019/35- Mushak	The period of exemption from VAT on production of Active Pharmaceutical Ingredients (API) and reagents and exemption from VAT and advance VAT (if any) on import and local procurement of raw materials has been extended till 30 June 2030.
2	162- AIN/2025/290- Mushak	Amendment of SRO No. 229- AIN/2019/65- Mushak	The VAT rates on manufacturing of mobile phones or cellular phones, depending on different levels of value addition, have been restructured from 2%, 5% and 7.5% to 4%, 7.5% and 10% respectively. The availability of the new rates are subject to compliance with any conditions mentioned in the SRO. This SRO will be effective from 01 July 2025.
3	164- AIN/2025/292- Mushak	Repeal of SRO No. 320/2019/82- Mushak	Exemption from VAT has been allowed in excess of the amount mentioned in the SRO for certain goods at import, manufacturing and trading stages. VAT exemption in excess of 7.5% for credit rating agencies has been cancelled.

Additional exemption/reduction in rate of existing exemption in VAT/SD/AT

Sl. No.	SRO No.	Change	Particulars
4	166-Ain/2025/294-Mushak	Amendment of SRO no. 259-Ain/2020/122-Mushak	The VAT exemption benefit on local manufacturing of containers for compressed or liquefied gas of iron or steel (LPG Cylinder) has been reduced. Previously, VAT in excess of 7.5% was exempt from VAT. Now VAT in excess of 10% is exempt from VAT. This SRO will be valid until 30 June 2027.
5	167-Ain/2025/295-Mushak	Amendment of SRO no. 148-Ain/2021/145-Mushak	Previously, VAT (including Advance Tax) and SD, if any, was exempt on production of washing machine, microwave oven and electric oven and procurement of any raw materials and spare parts required for production, either imported or locally purchased, subject to the conditions mentioned in the SRO. The VAT exemption benefit on production of the abovementioned electronic items has been reduced and VAT @5% up to 30 June 2027, @7.5% from 1 July 2027 to 30 June 2029 and @10% from 1 July 2029 to 30 June 2030 has been imposed at local manufacturing stage. This SRO will be valid till 30 June 2030.

Additional exemption/reduction in rate of existing exemption in VAT/SD/AT

Sl. No.	SRO No.	Change	Particulars
6	168-Ain/2025/296-Mushak	Amendment of SRO no. 149-Ain/2021/146-Mushak	<p>Previously, VAT (including Advance Tax) and SD, if any, was exempt on production of blender, juicer, grinder, electric kettle, iron, rice cooker, multi cooker and pressure cooker and procurement of any raw materials and spare parts required for production, either imported or locally purchased, subject to the conditions mentioned in the SRO. The VAT exemption benefit on production of the abovementioned electronic items has been reduced and VAT @5% up to 30 June 2027, @7.5% from 1 July 2027 to 30 June 2029 and @10% from 1 July 2029 to 30 June 2030 has been imposed at local manufacturing stage. This SRO will be valid till 30 June 2030.</p>

Additional exemption/reduction in rate of existing exemption in VAT/SD/AT

Sl. No.	SRO No.	Change	Particulars
7	170-Ain/2025/298-Mushak	Amendment of SRO no. 165-Ain/2022/178-Mushak	Local production of motor cars and motor vehicles enjoys exemption from VAT subject to compliance with the conditions mentioned in the existing SRO. In addition to motor cars and motor vehicles, production of some other vehicles like motor cars up to 2500 CC, hybrid vehicles, general and ICU ambulances, four-wheelers from 70 to 300 KW have been allowed the exemption benefit. Some conditions mentioned in the existing SRO have been amended and some are cancelled for being eligible to avail the exemption benefit.

Additional exemption/reduction in rate of existing exemption in VAT/SD/AT

Sl. No.	SRO No.	Change	Particulars
8	SRO No-171-Ain/2025/299-Mushak	Amendment of SRO No-180/Ain/2022/193-Mushak	Previously, VAT on locally manufactured three-wheelers was exempt from VAT in excess of 5%. Now VAT on locally manufactured three-wheelers would be exempt in excess of 7.5% for the period from 1 st July 2025 to 30 June 2028 and it would be further exempt in excess of 10% for the period from 1 st July 2028 to 30 June 2030. The SRO is effective from 1 st July 2025 and shall remain valid till 30 June 2030.
9	SRO No-172-Ain/2025/300-Mushak	Amendment of SRO No-229/Ain/2022/201-Mushak	Currently, VAT on locally manufactured LABSA and SLES is exempt from VAT in excess of 5% which will continue till 30 June 2027. After that VAT will be exempt in excess of 7.5% for the period from 1 st July 2027 to 30 June 2029 and it will be exempt in excess of 10% for the period from 1 st July 2029 to 30 June 2030. The SRO is effective from 1 st July 2025 and shall remain valid till 30 June 2030.
10	SRO No-173-Ain/2025/301-Mushak	SRO regarding VAT exemption on Medical Bed Manufacturing	VAT on locally manufactured medical beds, as well as VAT on import and locally procurement of inputs and spare parts to be used in manufacturing the same will be exempt till 30 June 2030 subject to certain conditions specified in the SRO. The SRO is effective immediately i.e. from 27 May 2025 and shall remain valid till 30 June 2030.

Additional exemption/reduction in rate of existing exemption in VAT/SD/AT

Sl. No.	SRO No.	Change	Particulars
11	SRO No-174-Ain/2025/302-Mushak	SRO regarding VAT exemption on Battery Manufacturing	VAT on locally manufactured lithium and graphene batteries will be exempt from 1 st July 2025 to 30 June 2027. Afterwards, VAT in excess of 5% will be exempt for the period from 1 st July 2027 to 30 June 2030. Additionally, VAT including advance tax and supplementary duty, if any, on import and local procurement of inputs to be used in manufacturing the same will be exempt for the aforementioned period. The facilities are subject to certain conditions specified in the SRO. The SRO is effective from 1 st July 2025 and shall remain valid till 30 June 2030.
12	SRO No-175-Ain/2025/303-Mushak	SRO regarding VAT exemption on E-bike	VAT on locally manufactured e-bikes will be exempt from VAT in excess of 5%. VAT including advance tax and supplementary duty, if any, on import and local procurement of inputs to be used in manufacturing of e-bike will also be exempt. The facilities are subject to certain conditions specified in the SRO. This SRO shall remain valid till 30 June 2030. The SRO is effective from 1 st July 2025 and shall remain valid till 30 June 2030.

Additional exemption/reduction in rate of existing exemption in VAT/SD/AT

Sl. No.	SRO No.	Change	Particulars
13	SRO No-176-Ain/2025/304-Mushak	SRO regarding SD exemption of Refrigerator, Freezer and Air conditioner industries	Import of certain inputs and spare parts, as specified in the SRO to be used for local manufacturing of refrigerator, freezer, and air conditioner would be exempt from supplementary duty. The SRO is effective from 1 st July 2025 and shall remain valid till 30 June 2028.

Additional exemption/reduction in rate of existing exemption in VAT/SD/AT

Sl. No.	SRO No.	Change	Particulars
14	SRO No.-180-Ain/2025/308-Mushak	Amendment of SRO No.-188-Ain/2019/45-Mushak	Amendment of SRO regarding exemption from VAT on procurement of different goods and services for 100% exporters, 100% deemed exporters and exporters located in EPZ. The scope of VAT exemption benefit is extended by replacing the phrase of “manufacturing stage of exported goods” with “organizations involved in export”. The phrase of “Customs Act, 1969” is also replaced by the “Customs Act, 2023”.
15	SRO No.-181-Ain/2025/309-Mushak	Repeal of SRO No.-151-Ain/2021/148-Mushak	Extending exemption from Advance Tax (AT) benefit to additional organizations and import of certain additional goods by repealing existing SRO and issuing the new SRO.

Additional exemption/reduction in rate of existing exemption in VAT/SD/AT			
Sl. No.	SRO No.	Change	Particulars
16	SRO No.-183-Ain/2025/311-Mushak	Amendment of SRO No.-200-Ain/2019/57-Mushak (Advance VAT collection (special) Rules, 2019)	Rate of advance tax payment at the time of customs clearance of imported and locally purchased ship-borne goods (such as furnace oil, diesel, furniture, refrigerator, television, etc.) has been increased from 5% to 7.5% on fair value.

CUSTOMS DUTY



LIST OF HS CODES FOR WHICH TARIFF VALUES HAVE BEEN WITHDRAWN

Sl. No.	H.S. Code	Description	Existing Tariff Value US\$/Unit	New Tariff Value US\$/Unit
1	2709.00.00	Petroleum oils and oils obtained from bituminous minerals, crude	40.00	Nil
2	2710.12.11	Motor spirit of H.B.O.C type	0.40	Nil
3	2710.12.19	Other motor spirits, including aviation spirits	0.40	Nil
4	2710.12.20	Spirit type jet fuel	0.40	Nil
5	2710.12.31	White spirit	0.40	Nil
6	2710.12.32	Naphtha	0.40	Nil
7	2710.12.41	J.P.1 kerosene type jet fuels	0.40	Nil
8	2710.12.42	J.P.4 kerosene type jet fuels	0.40	Nil
9	2710.12.43	Other kerosene type jet fuels	0.40	Nil
10	2710.12.49	Other kerosene	0.40	Nil
11	2710.12.61	Light diesel oils	0.40	Nil
12	2710.12.62	High speed diesel oils	0.40	Nil

LIST OF HS CODES FOR WHICH MINIMUM VALUES HAVE BEEN WITHDRAWN

Sl. No.	Heading	H.S. Code	Description	Existing Minimum Value USD/Unit	New Minimum Value USD/Unit
1	02.01	All HS Code	Meat of Bovine animals, fresh or chilled	5.00	Nil
	02.02		Meat of Bovine animals, frozen		
	02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen		
2	20.08	All HS Code	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not else for which specified or included.	3.50	Nil
3	27.10	2710.19.21	Base oil imported in bulk by VAT registered petroleum products processing or blending industries	1,200.00	Nil
		2710.19.31	Lubricating oils that is oil such as is not ordinarily used for any other purpose than lubrication, excluding, any mineral oil which has its flashing point below 220°F by Abel's close test.	3,000.00	Nil

LIST OF HS CODES FOR WHICH MINIMUM VALUES HAVE BEEN WITHDRAWN

Sl. No.	Heading	H.S. Code	Description	Existing Minimum Value USD/Unit	New Minimum Value USD/Unit
		2710.19.39	Other lubricating oil	2,000.00	Nil
	27.10	2710.19.91	Mineral oil which has its flashing point at or above 200°F and is ordinarily used for the batching at jute or other fibre, imported only by VAT registered manufacturing industries.	920.00	Nil
4	34.03	3403.99.20	Semi-synthetic lubricating oil		Nil
		3403.99.30	Synthetic lubricating oil		Nil
5	72.06	All HS Code	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03)	380.00	Nil
6	72.07	All HS Code	Semi-finished products of iron and non-alloy steel	380.00	Nil
7	72.13	All HS Code	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel	400.00	Nil

LIST OF HS CODES FOR WHICH MINIMUM VALUES HAVE BEEN WITHDRAWN

Sl. No.	Heading	H.S. Code	Description	Existing Minimum Value USD/Unit	New Minimum Value USD/Unit
8	72.14	All HS Code	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling .	400.00	Nil
9	72.15	All HS Code	Other bars and rods of iron or non-alloy steel	400.00	Nil
10	72.18	All HS Code	Stainless steel in ingots or other primary forms, semi-finished products of stainless steel	380.00	Nil

LIST OF HS CODES FOR WHICH MINIMUM VALUES HAVE BEEN INCREASED

Sl. No.	Heading	H.S. Code	Description	Existing Minimum Value USD/Unit	New Minimum Value USD/Unit
1	18.06		Chocolate and other food preparations containing cocoa, other, in blocks, slabs or bars:		
		1806.31	Filled	4.00	10.00
		1806.32	Not Filled	4.00	10.00
		1806.90	Other	4.00	10.00
2	33.04		Lip make up preparation:		
		3304.10	Lipstick	20.00	40.00
			Lip liner, lip gloss, lip gel and like products	Nil	20.00
		3304.20	Eye make-up preparation (eye shadow, eye liner, eye brow pencil, mascara & like products)	7.00	10.00
		3304.30	Manicure or pedicure preparations	5.00	10.00

LIST OF HS CODES FOR WHICH MINIMUM VALUES HAVE BEEN INCREASED

Sl. No.	Heading	H.S. Code	Description	Existing Minimum Value USD/Unit	New Minimum Value USD/Unit
	33.04	3304.91	Powders, whether or not compressed	5.00	10.00
			Other Cosmetics:		
		3304.99.1	Face and/or skin cream	8.00	20.00
		3304.99.2	Moisture lotion	8.00	10.00
		3304.99.9	Make-up kit, foundation & like products	6.00	12.00
			Mehendi Cone	Nil	2.00
			Facewash	Nil	10.00
3	34.01	3401.19 3401.20 3401.30	Facewash	6.50	10.00

LIST OF HS CODES FOR WHICH MINIMUM VALUES HAVE BEEN INCREASED

Sl. No.	Heading	H.S. Code	Description	Existing Minimum Value USD/Unit	New Minimum Value USD/Unit
4	83.01	All HS Code excluding 8301.10, 8301.30 & door locks of HS Code 8301.40.9	Locks for motor vehicles, other locks clasps and frames with clasps, incorporating locks and parts, key presented separately	2.50	3.00
		8301.10	Padlocks	2.50	3.00
		8301.30	Locks for furniture	3.00	3.50
		8301.40.9	Door locks	4.00	5.00
5	85.16	8516.60	Other ovens; cookers (except rice cooker), cooking plates, boiling, rings, grillers and rosters	6.00	12.00
6	95.03	9503.00.9	Other toys (inflatable toys, toy balloon, toy laser light, glass marble, toy mask, puffer toy etc.)	3.50	4.00

LIST OF HS CODES FOR WHICH CUSTOMS DUTY RATES HAVE BEEN RATIONALIZED/ REDUCED/ INCREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
1	2709.00.00	Petroleum oils and oils obtained from bituminous minerals, crude	5%	1%
2	2710.12.11	Motor spirit of H.B.O.C type	10%	3%
3	2710.12.19	Other motor spirits, including aviation spirits	10%	3%
4	2710.12.20	Spirit type jet fuel	10%	3%
5	2710.12.31	White spirit	10%	3%
6	2710.12.32	Naphtha	10%	3%
7	2710.12.41	J.P.1 kerosene type jet fuels	10%	3%
8	2710.12.42	J.P.4 kerosene type jet fuels	10%	3%
9	2710.12.43	Other kerosene type jet fuels	10%	3%
10	2710.12.49	Other kerosene	10%	3%
11	2710.12.61	Light diesel oils	10%	3%
12	2710.12.62	High speed diesel oils	10%	3%
13	2507.00.90	Kaolin clay	15%	10%

LIST OF HS CODES FOR WHICH CUSTOMS DUTY RATES HAVE BEEN RATIONALIZED/ REDUCED/ INCREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
14	6813.81.00	Brake linings and pads	10%	15%
15	4801.00.00	Newsprint paper	5	3
16	3208.90.90	Sandpaper coating material	25	15
17	3909.40.90	Phenolic Resin	10	5
18	2833.29.20	Chromium Sulphate	5%	1%
19	3201..20.0	Wattle Extract	5%	1%
20	3201.90.00	Tanning extracts of vegetable origin	5%	1%
21	3202.10.00	Synthetic Organic Tanning Substances	5%	1%
22	3202.90.00	Acid Dyes and Preparation	5%	1%
23	3403.91.00	Lub Preparations for Nes Treatment of Tex, leather	5%	1%
24	3824.89.00	Chlorinated paraffin wax	10	15
25	8507.20.10	Sealed Maintenance Free (SMF)	15	25
26	5503.20.00	Polyster Staple Fibre	Nil	1
27	8507.90.10	Separator	10	25

**LIST OF HS CODES FOR WHICH CUSTOMS DUTY RATES HAVE BEEN RATIONALIZED/
REDUCED/ INCREASED**

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
28	8431.31.00	Parts of lift	1	15
29	8539.90.10, 20,30,90	Parts of LED light	10	25
30	1 701.99.00	Refined Sugar	BDT 4,500	BDT 4,000

LIST OF HS CODES FOR WHICH SUPPLEMENTARY DUTY HAVE BEEN REDUCED/INCREASED

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
1	2517.10.90	Limestone	10	Nil
2	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.	10	20
3	6809.11.00	Faced or reinforced with paper or paperboard only	10	20

REDUCTION OF IMPORT DUTY ON FRUIT BAGS

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
1	4819.40.00	Fruit Bag	25	5

EXTENSION OF EXISTING DUTY EXEMPTION FACILITIES ON THE IMPORT OF RAW MATERIALS FOR THE PHARMACEUTICAL INDUSTRY

Sl. No.	H.S. Code	Description
1	2934.99.90	Fostamatinib
2	2934.99.90	Deucravacitinib
3	2934.99.90	Peficitinib hydrobromide
4	2934.99.90	Povorcitinib
5	2934.99.90	Ivarmacitinib
6	2934.99.90	Rilzabrutinib
7	2934.99.90	Momelotinib
8	2936.90.00	Levoleucovorin
9	2933.99.00	Ganciclovir
10	2937.90.00	Tezepelumab
11	2937.90.00	Faricimab
12	2937.90.00	Lecanemab
13	2937.90.00	Ustekinumab
14	2937.90.00	Ligelizumab
15	2937.90.00	Anifrolumab

EXTENSION OF EXISTING DUTY EXEMPTION FACILITIES ON THE IMPORT OF RAW MATERIALS FOR THE PHARMACEUTICAL INDUSTRY

Sl. No.	H.S. Code	Description
16	2937.90.00	Dostarlimab
17	2937.90.00	Brolucizumab
18	2937.90.00	Nirsevimab
19	2937.90.00	Bimekizumab
20	2937.90.00	Aducanumab
21	2937.90.00	Astegolimab
22	2937.90.00	Lebrikizumab
23	2937.90.00	Donanemab

THE FOLLOWING MATERIALS HAVE BEEN INCLUDED IN THE SRO CONCERNING THE IMPORT OF INGREDIENTS BY PHARMACEUTICAL RAW MATERIAL MANUFACTURERS

Sl. No.	H.S. Code	Description
1	2827.60.00	Potassium Iodide
2	2827.39.00	Ferric chloride Hexahydrate
3	2836.99.90	Cesium carbonate
4	2904.99.00	P-Toluene sulphonyl chloride
5	2909.19.00	Diisopropyl ether
6	2914.69.00	2-Chloro-1,4-naphthoquinone
7	2914.79.00	(1R)-(-)-10-camphorsulfonic acid
8	2915.21.00	Glacial Acetic Acid
9	2917.39.10	Isophthalic Acid
10	2918.14.00	Citric acid monohydrate
11	2918.29.00	Trans-4-(4-Chlorophenyl) cyclohexane carboxylic acid (ATQ KSM-1)
12	2921.30.00	Dicyclohexylamine
13	2922.49.00	5-Amino-2,4,6-triiodoisophthalic acid
14	2930.90.90	Mercaptomethyl acetic acid
15	2932.99.00	4-Chloromethyl-5-methyl-1,3-dioxol-2-one (OLS 2)

THE FOLLOWING MATERIALS HAVE BEEN INCLUDED IN THE SRO CONCERNING THE IMPORT OF INGREDIENTS BY PHARMACEUTICAL RAW MATERIAL MANUFACTURERS

Sl. No.	H.S. Code	Description
16	2933.29.00	4-(1-Hydroxy-1-methylethyl)-2-Propyl-1H-Imidazole 5- Carboxylic acid ethyl ester (OLS-1)
17	2933.99.00	N-(triphenylmethyl)-5-(4-bromom ethylbiphenyl-2-yl)tetrazole (OLS-3)
18	2933.31.00	[5-Bromo-3-[(1R)-(2,6-dichloro-3-fluorophenyl)ethoxy]pyridin-2-yl]amine (CTB KSM-1)
19	2933.39.00	Methyl quinazoline
20	2933.39.90	(S)-1-Boc-3-hydroxypiperidine
21	2933.39.90	(S)-1-Boc-3-hydroxypiperidine
22	2933.49.00	Montelukast alcohol
23	2933.59.90	3-(4-Phenoxyphenyl)-1H-pyrazolo[3,4 d]pyrimidin-4-amine
24	2933.59.90	Bromo-Xanthine
25	2933.59.90	N-(5-Amino-2-methylphenyl)-4-(3-pyridyl)-2- pyrimidineamine (IMT-4)
26	2933.59.90	N1-[2-(Dimethylamino)ethyl]-5-methoxy-N1 methyl-N4-[4-(1- methyl-1H-indole-3-yl)-2 pyrimidinyl]-1,2,4-benzenetriamine (OBA)
27	2933.99.00	1-Pyrrolidinecarboxylic acid BEPE (UP-2)

THE FOLLOWING MATERIALS HAVE BEEN INCLUDED IN THE SRO CONCERNING THE IMPORT OF INGREDIENTS BY PHARMACEUTICAL RAW MATERIAL MANUFACTURERS

Sl. No.	H.S. Code	Description
28	2933.99.00	N-[5-[(4-methylphenyl)sulfonyl]PPDE (UP-1)
29	2933.99.00	Osimertinib nitro Intermediate
30	2933.99.00	RMT-2
31	2933.99.00	TFT-1
32	2934.99.90	Sacubitril Calcium
33	2934.99.90	Tert-Butyl 4-[4-(4,4,5,5-tetramethyl-1,3,2-dioxaborolan-2-yl)- 1H-pyrazol-1-yl]piperidine-1-carboxylate (CTB KSM-2)
34	2935.90.00	6-[(1E)-2-[4-(4-fluorophenyl)-6-isopropyl-2-[methyl(methylsulfonyl)amino]-5-pyrimidinyl]vinyl]-2,2- dimethyl-1,3-dioxane-4-Tert-Butyl acetate (RT)
35	2942.00.90	(2S)-1-(Chloroacetyl)-2-pyrrolidinecarbonitrile (EMP)
36	3802.10.00	Activated Carbon

AGRICULTURE SECTOR

Sl. No.	H.S. Code	Description
1	4010.39.90	Rubber Track for combine harvester
2	8483.10.00	Hydrostatic Transmission for combine harvester

THE FOLLOWING MATERIALS HAVE BEEN INCORPORATED INTO THE NOTIFICATION TO FACILITATE THE REDUCTION OF IMPORT DUTIES ON INPUTS USED BY PESTICIDE MANUFACTURING INDUSTRIES

Sl. No.	H.S. Code	Description
1	2904.10.90	Sodium p-methoxy fatty Amidobenzene Sulfonate (LS)
2	3804.00.00	Sodium Lignosulphonate

TRANSPORT SECTOR

Sl. No.	H.S. Code	Description
1	7312.10.00	Steel cord
2	7326.20.10	Bead Wire
	7326.20.90	

TO DEVELOP EFFECTIVE PUBLIC TRANSPORT SYSTEM, IMPORT DUTIES HAVE BEEN REDUCED IN CASE OF IMPORTATION OF THE FOLLOWING VEHICLES

Sl. No.	H.S. Code	Description	Existing Rate (%)	New Rate (%)
1	8 702.90.40	Vehicle having seating capacity exceeding 10 but not exceeding 15	SD-20	SD-10
2	87 02.10.30, 8702.20.30, 8702.30.30, 8702.90.21	Vehicle having seating capacity exceeding 15 but not exceeding 40	CD-10	CD-5

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