

রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ



গেজেট

অতিরিক্ত সংখ্যা
কর্তৃপক্ষ কর্তৃক প্রকাশিত

বৃহস্পতিবার, নভেম্বর ১৩, ২০২৫

Government of the People's Republic of Bangladesh
National Board of Revenue

NOTIFICATION

Dated: 05 November, 2025

S.R.O No. 440-Law/2025/326-Mushak.—In the exercise of the powers conferred by section 136 of the Value Added Tax and Supplementary Duty Act, 2012 the Government is pleased to publish the following English Text of the Act to be called the Authentic English Text of the Act:

(Authentic English Text of the Original Bangla Text)

The Value Added Tax and Supplementary Duty Act, 2012

[Act No. 47 of 2012]

An Act to expand the areas of imposing value added tax, supplementary duty and turnover tax and to consolidate and the provisions relating to simplification of collection procedures of tax and to make other provisions ancillary thereto.

WHEREAS it is expedient and necessary to expand the areas of imposing value added tax, supplementary duty and turnover tax and to consolidate and the provisions relating to simplification of collection procedures of tax and to make other provisions ancillary thereto;

It is hereby enacted as follows:—

CHAPTER I

PRELIMINARY

1. Short title and commencement.—(1) This Act may be called the Value Added Tax and Supplementary Duty Act, 2012.

(2) The Chapter II, Chapter XII and Chapter XV, and sections 128, 132, 134, and 135 of this Act shall come into force at once.

(১১৯৯১)

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(3) Except the Chapters and Sections mentioned in sub-section (2), the other Chapters and Sections of this Act shall come into force on such date as the Government may, by notification in the official Gazette, appoint.

2. Definitions.—In this Act, unless there is anything repugnant in the subject or context,—

- (1) “**non-resident**” means a person who is not a resident;
- (2) “**offence**” means any offence specified in sections 111, 112, 113, 116 and 117;
- (3) “**exempted supply**” means any supply specified in section 26;
- (4) “**exempted import**” means any import specified in section 26;
- (5) “**money**” means any legal tender existing in Bangladesh or in any other country, and the following instruments shall also be included therein, namely:—
 - (a) negotiable instrument;
 - (b) bill of exchange, promissory note, bank draft, postal order, money order or any other similar instrument;
 - (c) credit card or debit card; or
 - (d) any supply made through account credit or debit;
- (6) “**economic activity**” means any activity carried on regularly or continuously for making supply of any goods, services or immovable property; and
 - (a) the following activities shall also be included therein, namely:—
 - (i) any business, profession, vocation, means of earning livelihood, manufacture or undertaking of any kind, whether the activity is undertaken for profit or not;
 - (ii) Supply of any goods, service or property made under any lease, licence, or similar arrangement;
 - (iii) any one-off initiative in the nature of a commercial activity or enterprise; or
 - (iv) any activity carried out at the beginning or at the end of such activities; but
 - (b) shall not include the following activities, namely:—
 - (i) any service rendered by an employee to his employer;
 - (ii) any service rendered by any director of a company:

Provided that where such person holds the office of the directorship for the purpose of conducting his business, in such case the services rendered by him shall be considered as economic activity;
 - (iii) any recreational pursuit or hobby carried on a non-commercial basis; or
 - (iv) any specified activity carried on by the Government without commercial purpose;
- (7) “**partnership**” means a partnership as defined in section 4 of the Partnership Act, 1932 (Act No. IX of 1932);

- (8) “**advance tax**” means any tax payable on import in advance under section 31(2);
- (9) “**order**” means any general or special order, issued by the Board or by any authorized VAT official;
- ¹[(10) “**progressive or periodic supply**” means any supply made under the condition of progressive or periodic payment of money under any agreement or lease or hire of licence (including finance lease);]
- (11) “**ancillary transportation services**” means any stevedoring services, lashing and securing services, cargo inspection services, services relating to preparation and processing of customs documentation, container handling services, services relating to storage and safe-keeping of goods and any other similar service;
- (12) “**international transport**” means, except ancillary transport services, any of the following transportation of passenger or goods by road, water or air, namely:—
- (a) transportation from a place outside Bangladesh to a place outside Bangladesh;
 - (b) transportation from any place outside Bangladesh to a place within Bangladesh; or
 - (c) transportation from any place within Bangladesh to a place outside Bangladesh;
- (13) “**international assistance and loan agreement**” means an agreement made between the government of Bangladesh and a foreign government, or an inter-state international organization for rendering assistance to Bangladesh in the economic, technical or administrative areas;
- ²[(14) “**Appellate Tribunal**” means the Customs, Excise, and Value Added Tax Appellate Tribunal constituted under section 225 of the Customs Act, 2023;]
- (15) “**resident**” means any such individual, who—
- (a) normally resides in Bangladesh; or
 - (b) stays in Bangladesh for more than 182 (one hundred and eighty-two) days in a current calendar year; or
 - (c) stays in Bangladesh for more than 90 (ninety) days in a calendar year and stayed in Bangladesh for more than 365 (three hundred and sixty-five) days during the four immediately preceding calendar years; and also includes the following entities, namely:—
 - (i) a company, if it is incorporated under the existing laws of Bangladesh or its center of control and management is located in Bangladesh;
 - (ii) a Trust, if one of the Trustees is a resident of Bangladesh or the center of control and management of the Trust is located in Bangladesh;
 - (iii) an association of persons other than a Trust, if it is constituted in Bangladesh or its center of control and management is located in Bangladesh;

¹ Clause (10) was substituted by section 53(1) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

² Clause (14) was substituted by section 2(a) of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025), with effect from 01 July, 2025.

- (iv) all government entities; or
- (v) a property development joint venture;
- (16) “**import**” means bringing any goods from outside of Bangladesh into the geographical boundary of Bangladesh;
- ¹[(17) “**imported service**” means service supplied from outside Bangladesh;]
- (18) “**electronic service**” means the following services, provided by means of telecommunications network, local or global information network or similar means, namely:—
- (a) website, webhosting or remote maintenance of ²[program] and equipment;
- (b) software and updating thereof by remote services;
- (c) image, text and information provided;
- (d) access to database;
- (e) self-education package;
- (f) music, film and ³[games]; and
- (g) any entertainment broadcast and event including political, cultural, arts, sports, scientific and television broadcast;
- ⁴[(18A) “**inputs**” means all types of raw-materials, laboratory reagent, laboratory equipment, laboratory accessories, any substance used as fuel, packaging material, service, machinery and parts; but the following goods and services shall not be considered as inputs, namely:—
- (a) labour, land, building, office equipment and fixture, construction, balancing, modernization, replacement, expansion, repair and renovation of any building or structure or establishment;
- (b) purchase and repair of all types of furniture, office supplies, stationary, refrigerator and freezer, air conditioner, fan, lightings equipment and generator;
- (c) Interior design, architectural plan and drawing;
- ⁵[(d) Purchase, rent or lease of vehicles;]
- (e) Travel, entertainment, staff welfare, development works and goods and services related thereof;
- (f) rent of premises, offices, show-rooms or similar places by whatever name may be called, business establishments;

¹ Clause (17) was substituted by section 54(1) of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July, 2020.

² The word “program” was substituted for the word “event” by section 2(B)(a) of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025), with effect from 01 July, 2025.

³ The word “Games” was substituted for the word “Sports” by section 2(b)(b) of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025), with effect from 1 July 2025.

⁴ Clause (18a) was inserted by section 54(2) of the Finance Act, 2020 (Act No. 09 of 2020), with effect from 1 July 2020.

⁵ Clause 18A(d) was substituted by section 15(a) of the Finance Act, 2023 (Act No. 14 of 2023), with effect from 1 July 2023.

¹[Provided that, goods or services imported, purchased, acquired or otherwise collected for the purpose of sale, exchange or transfer in the case of conducting of business by a trader mentioned in paragraph (3) of the Third Schedule of this Act shall be deemed to be “inputs”];

²[(19) “**input tax**” means the Value Added Tax (excepting Advance Tax) paid by any registered person at import stage against imported goods and services as inputs and Value Added Tax paid against goods or services purchased or collected from local sources as inputs;]

(20) “**output tax**” means ³[the value added tax and supplementary duty] payable by any registered person in the following cases, namely:—

- (a) supply of any taxable goods, service or immovable property by such person; or
- (b) import of any taxable service by such person;

⁴ [(21) “**withholding entity**” means—

- (a) any government entity;
- (b) any non-government organization approved by the NGO Affairs Bureau or the Department of Social Services;
- (c) any bank, insurance company or a similar financial institution;
- (d) any educational institution of secondary or higher than that level; ⁵[***]
- (e) any limited company ⁶[; or]

⁷ [(f) any person or institution with an annual turnover of Taka ten crore or above;]

(22) “**withholding certificate**” means a certificate in respect of tax withheld at source;

⁸[(23) “**Commissioner**” means, Commissioner appointed under section 78;]

(24) “**tax**” means VAT, turnover tax and supplementary duty, and shall also include interest, fine or penalty in relation to realization of arrears;

(25) “**tax invoice**” means a document issued by any supplier under section 51;

(26) “**taxpayer**” means a depositor of tax and a tax withholding entity under this Act;

(27) “**tax assessment**” means assessment of tax by taxpayer under chapter V;

⁹ [(28) “**tax determination**” means determination of tax by appropriate officer under chapter XI;]

¹ Proviso of clause (18A)(f) was substituted by section 56(a) of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 1 July 2022.

² Clause (19) was substituted by section 54(3) of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 1 July 2020.

³ The words “Value Added Tax” were substituted for the words “the value added tax and supplementary duty” by section 15(b) of the Finance Act, 2023 (Act No. 14 of 2023) with effect from 1 July 2023.

⁴ Clause (21) was substituted by section 53(4) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

⁵ The word “or” was omitted by section 4(a)(i) of the Finance Act, 2024 (Act No. 5 of 2024) with effect from 1 July 2024.

⁶ The symbol “.” was substituted for the symbol “;” and “or” was inserted by section 4(a)(b) of the Finance Act, 2024 (Act No. 5 of 2024) with effect from 1 July 2024.

⁷ Sub-section (f) was inserted by section 4(a)(ii) of the Finance Act, 2024 (Act No. 5 of 2024), with effect from 01 July, 2024.

⁸ Clause (23) was substituted by section 53(5) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

⁹ Clause (28) was substituted by section 54(4) of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 1 July 2020.

¹[(29) “**tax fraction**” means the following fraction, namely:—

$$\{R/(100+R)\}$$

where R is the VAT rate specified in section 15(3);]

(30) “**tax period**” means—

- (a) in relation to value added tax and supplementary duty, one month specified in the Gregorian Calendar; or
- (b) in relation to turnover tax, quarterly period, ending on March 31, June 30, September 30 or December 31;

²[(c) in relation to construction companies, suppliers and clearing and forwarding companies, the six-month period ending on June 30 or December 31; but, this provision shall not apply to any withholding entity.]

(31) “**taxable import**” means any import, other than an exempted import;

³[(32) “**taxable supply**” means any supply other than an exempted supply in the course of any economic activity supply;]

(33) “**tax rate**” means, as the case may be—

- (a) VAT rate specified in section 15(3);
- (b) supplementary duty rate specified in section 55(4); or
- (c) turnover tax rate specified in section 63(1);

(34) “**tax benefit**” means any of the following benefits, namely:—

- (a) reduction of output tax;
- (b) reduction of VAT on import of goods;
- (c) increase of excess amount due or reduction of amount of tax liability of the tax payer;
- (d) increase in the entitlement to decreasing adjustment;
- (e) reduction of increasing adjustment;
- (f) refund of tax;
- (g) suspension of output tax or acceleration raising of claim of input tax credit;
- (h) delay in calculation of output tax or increasing adjustment or acceleration the raise of claim of input tax credit or decreasing adjustment;
- (i) conversion of a real and effective taxable supply or taxable import into non-taxable supply or import;
- (j) in case of a real and effective import or acquisition, creating a right to an input tax credit in spite of not having the right to input tax credit entitlement; or
- (k) showing less turnover of taxpayer;

¹ Clause (29) was substituted by section 4(b) of the Finance Act, 2024 (Act No. 5 of 2024) with effect from 1 July 2024.

² Sub-clause (c) was inserted by section 2(c) of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025), with effect from 01 July, 2025.

³ Clause (32) was substituted by section 53(6) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

- ¹[(35) “**proceeding**” means any proceeding or activity undertaken by the concerned officer under this Act, but does not include the proceedings of cases relating to offences mentioned in Chapter XVI;]
- ²[(36) “**lay-by agreement**” means an agreement regarding purchase-sale under which consideration of the supply is paid through more than one installment;]
- ³[(37) “**centrally registered institution**” means institution centrally registered in accordance with section 5;]
- ⁴[(38) “**company**” means an entity incorporated as a company under any law for the time being in force in Bangladesh or in any other country;]
- (39) “**credit note**” means any document issued by taxpayer with the purpose of taking decreasing adjustment;
- ⁵[(40) “**invoice**” means any document relating to the liability of payment of consideration;]
- (41) “**penalty**” means a penalty imposed by ⁶[VAT Officer] under section 85, but it does not include a fine imposed by a court in case of trial of an offence;
- (42) “**turnover**” means, total amount of money received or receivable by any person within a prescribed time or tax period against supply of taxable goods or provision of taxable services manufactured, imported or purchased with his economic activities;
- (43) “**turnover tax**” means the tax imposed under section 63;
- (44) “**debit note**” means any document issued by taxpayer with the purpose of taking increasing adjustment;
- (45) “**schedule**” means any schedule of this Act;
- (46) “**enlisted**” means enlisted for turnover tax under section 10(2);
- (47) “**person eligible to be enlisted**” means any person eligible to be enlisted for turnover tax under section 10(1);
- (48) “**enlistment threshold**” means the limit of Taka ⁷[30 (thirty)] lakh of turnover from the economic activities of a person in a 12 (twelve) month period, but does not include the following value, namely:—
- value of exempted supply;
 - sale value of capital asset;
 - sale value of an institution of economic activity or any part thereof; or
 - the value of supply made as a result of permanently closing down of economic activity;

¹ Clause (35) was substituted by section 53(7) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

² Clause (36) was substituted by section 53(8) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

³ Clause (37) was substituted by section 56(b) of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 1 July 2022.

⁴ Clause (38) was substituted by section 54(5) of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

⁵ Clause (40) was substituted by section 54(6) of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

⁶ The word “Commissioner” was substituted for the words “VAT Officer” by section 35(a) of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 1 July 2021.

⁷ The figure brackets and word “50 (fifty)” was substituted for the figure brackets and word by section 2(a) of the Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025) with effect from 9 January 2025.

- (49) “**document**” includes the following things, namely:—
- (a) any paper or any similar material on which any writing is expressed by means of letters, numbers, symbols or marks; or
 - (b) any electronic data, computer program, computer tape, computer disk, or any similar device capable of being storing data;
- (50) “**return**” means any return submitted by the taxpayer in any tax period with the purpose of tax assessment and tax determination;
- (51) “**Code of Civil Procedure**” means the Code of Civil Procedure, 1908 (Act No. V of 1908);
- (52) “**specified place**” means any of the following place for carrying of economic activities in Bangladesh or outside Bangladesh, namely:—
- (a) place of management;
 - (b) branch, office, factory, or workshop;
 - (c) mine, gas well, stone or any similar mineral resource extraction quarry; or
 - (d) location of construction or installation project;
- (53) “**prescribed**” means prescribed by any rule or order made by the Board;
- (54) “**registration**” means VAT registration under section 6;
- (55) “**person eligible to be registered**” means any person eligible to be registered for VAT under section 4;
- (56) “**registered person**” means any person registered for VAT under section 6;
- (57) “**registration threshold**” means the limit of Taka ¹[50 (fifty) lakh] of turnover from economic activities of any person in a 12 (twelve) month period, but does not include the following value, namely:—
- (a) value of exempted supplies;
 - (b) sale value of capital assets;
 - (c) sale value of organization of economic activities or any part thereof;
 - (d) value of supplies made as a result of permanently closing down of economic activities ²[:

provided that, this registration threshold shall not apply in case of registering any person under ³[***] sub-section (2) of section 4;]

¹ The figure brackets and words “3 (three) crores” was substituted for the figure bracket and words by section 2(b) of the Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025) with effect from 9 January 2025.

² “:” was substituted for the “;” and proviso was inserted by section 54(7) of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

³ The words “in clause (d)”, the letter and the brackets are repealed by section 2(d) of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025), with effect from 01 July, 2025.

- (58) “**fair market price**” means—
- (a) the consideration of a supply determined on the basis of general relationship between a buyer and seller who are not associated with each other;
 - (b) where a fair market price referred in clause (a) is not available, the consideration of any similar previous supply in the same circumstance;
 - (c) if fair market price cannot be determined as aforesaid, the price determined by the Board on the basis of objective average price determined under ordinary business relationship a buyer and seller who are not associated with one another;
- (59) “**consideration**” means the amount paid or payable directly or indirectly, ¹[against] any supply, or the fair market price of goods in given or to give in lieu of cash money,—
- and also includes in money in respect of the following, namely:—
- (a) any tax imposed under this Act or any other law, which—
 - (i) is payable by the supplier on or in respect of the supply; or
 - (ii) is included in or added to, received from the recipient;
 - (b) any amount specified as service charge; or
 - (c) the consideration of a supply of goods under hire purchase or finance lease agreement, any amount payable in relation to a loan under finance lease or hire purchase;
- but does not include the discount given at the time of supply;
- (60) “**goods**” means all kinds of tangible movable property other than share, stock, securities and money;
- ²[(60A) “**declaration of goods**” means any goods as defined in sub-section (31) of section 2 of the Customs Act, 2023;]
- ³[(61) “**Supply of goods**” means—
- (a) transfer of right in goods through sale, exchange, or sale in any other way; or
 - (b) granting of right to use the goods by lease, rent, installment, hire purchase or by any other means, and also includes the sale of goods under finance lease;]
- (62) “**deemed export**” includes one or more of the following supplies, namely:—
- (a) supply of any ⁴[goods or service] in prescribed method destined for consumption outside Bangladesh against foreign exchange;
 - (b) supply of any goods or service within Bangladesh, against foreign exchange, ⁵[in prescribed method,] through any international tender; or

¹ The words “in response to, or for the inducement of the supply” were substituted by section 53(13) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

² Clause (60A) was inserted by section 2(e) of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025), with effect from 01 July, 2025 with effect from 1 July 2025.

³ Clause (61) was substituted by section 53(14) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

⁴ The words “ingredients of goods or service” were substituted by section 54(8) of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 1 July 2020.

⁵ The words “in prescribed method” were Inserted by section 53(15)(a) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

(c) supply of any goods or service within Bangladesh, against foreign exchange, ¹[in prescribed method,] against local letter of credit;

(63) “**representative**” means—

- (a) In the case of an disable person, a guardian or a manager appointed by him;
- ²[(b) in the case of a company, the chief executive officer of the company, other than a company in liquidation, or any other competent officer or representative appointed by him;]
- (c) in the case of a partnership, a partner thereof;
- (d) in the case of a trust, any trustee or executor or administrator of a trust;
- (e) in the case of an association of persons, chairman, secretary or the treasurer thereof;
- ³[(f) in the case of a government entity, its chief executive officer or any other competent officer or representative appointed by him;]
- (g) in the case of a foreign government, an officer appointed by such foreign government;
- (h) in the case of a non-resident person, VAT Agent appointed by him; ⁴[***]
- ⁵[(hh) VAT Consultant appointed by any person; or]
- (i) Any such other representative as may be prescribed;

⁶[(64) “**net tax payable**” means the tax assessed in any tax period under section 45;]

(65) “**manufacturing**” means—

- (a) transforming or reshaping of any substance by processing through addition or assembling individually or in combination with any other substance, material or components of production or by changing, transforming or reshaping it into a different specific substance or goods so that it becomes useable differently or specifically;
- (b) any incidental or associated process required for completing the production of goods;
- (c) printing, publication, lithography or engraving processes;

¹ The words “in prescribed method” were Inserted by section 53(15)(b) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

² Clause (63)(b) was substituted by section 35(b)(i) of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 1 July 2021.

³ Clause (63)(f) was substituted by section 35(b)(ii) of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 1 July 2021.

⁴ The word “or” was omitted by section 15(d) of the Finance Act, 2023 (Act No. 14 of 2023) with effect from 1 July 2023.

⁵ Sub-clause (hh) was inserted by section 15(d) of the Finance Act, 2023 (Act No. 14 of 2023) with effect from 01 July 2019.

⁶ Clause (64) was substituted by section 53(16) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

- (d) assembling, mixing, purification, cutting, liquification, bottling, packaging or repackaging; or
- (e) all processes adopted for production or manufacture of goods, including intermediary or an incomplete process;
- (66) “**finance lease**” means any lease other than hire purchase that is treated as finance lease under International Financial Reporting Standards;
- (67) “**Code of Criminal Procedure**” means the Code of Criminal Procedure, 1898 (Act No. V of 1898);
- (68) “**arrear tax**” means the arrear tax specified in section 95;
- (69) “**rule**” means any rule made by the Board;
- ¹[***];
- (71) “**increasing adjustment**” means any of the following adjustments, namely:—
- (a) increasing adjustment of withholding tax;
- (b) increasing adjustment as a result of annual re-accounting;
- (c) increasing adjustment as result not making the payment through banking channel;
- (d) increasing adjustment for goods put to private use;
- (e) increasing adjustment following registration;
- (f) increasing adjustment because of cancellation of registration;
- (g) increasing adjustment because of change in the VAT rate;
- ²[(gg) increasing adjustment of less paid VAT at any previous tax period;]
- ³[(h) increasing adjustment relating to the payment of interest, penalty, fine, fee, arrear tax etc; or]
- (i) such other increasing adjustment as may be prescribed;
- (72) “**large taxpayers' unit**” means any large taxpayers' unit constituted under section 78(3);
- (73) “**Board**” means the National Board of Revenue constituted under the National Board of Revenue Order, 1972 (Presidential Order No. 76 of 1972);
- (74) “**person**” means any natural person, and also includes the following entities, namely:—
- (a) a company;
- (b) an association of persons;
- (c) a government entity;
- (d) a foreign government or any department designated or any official appointed thereby;

¹ Clause (70) was omitted by section 2(f) of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025), with effect from 01 July, 2025.

² Sub-section (gg) was inserted by section 35(c)(i) of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 1 July 2021.

³ Clause (71)(h) was substituted by section 35(c)(ii) of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 1 July 2021.

- ¹[(e) an inter-state or international organisation;
- (f) a joint venture or any similar undertaking for p development of roperty; or
- (g) other business organization;]
- (75) “**association of persons**” means partnership, trust or any such association of persons, but does not include any company or unincorporated joint venture;
- (76) “**business identification number**” means any unique business identification number mentioned in the VAT registration certificate or turnover tax certificate issued in favor of any registered or enlisted person;
- (77) “**services directly related to land**” mean—
- (a) services rendered directly on land;
- (b) services provided by experts and estate agents on specific land;
- (c) services relating to construction work undertaken, or to be undertaken upon specific land;
- (78) “**value**” means—
- ²[(a) VAT chargeable value mentioned in section 28; or]
- (b) the value of supply mentioned in section 32;
- (79) “**Value Added Tax**” or “**VAT**” means the Value Added Tax imposed under section 15;
- (80) “**Value Added Tax Authority**” means the authority specified in section 78;
- (81) “**Value Added Tax Officer**” or “**VAT officer**” means any officer specified in section 78(1);
- ³[(82) “**export**” means any supply against foreign exchange from inside Bangladesh to outside the geographical limits of Bangladesh and it shall also include deemed export;]
- ⁴[(83) * * * ;]
- ⁵[(84) “**Customs Act**” means the Customs Act, 2023 (Act No. 57 of 2023) or any rule made or any order issued thereunder;]
- ⁶[(85) “**Commissioner of Customs**” or “**Customs Officer**” means any officer appointed under the Customs Act;]
- (86) “**zero-rated supply**” means any zero-rated supply mentioned in section 21;
- (87) “**adjustment event**” means any following events, namely:—
- (a) cancellation of any supply;
- (b) alteration of consideration of any supply;

¹ Clause (74)(e)(f) was substituted by section 54(9) of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 1 July 2020

² Sub-section (a) was substituted by section 2(g) of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025) with effect from 01 July, 2025.

³ Clause (82) was substituted by section 15(e) of the Finance Act, 2023 (Act No. 14 of 2023) with effect from 01 July 2023.

⁴ Clause (83) definition of “branch unit” was omitted by section 53(18) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

⁵ Clause (84) was substituted by section 2(h) of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025) with effect from 01 July, 2025.

⁶ Clause (85) was substituted by section 53(20) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

- (c) return of all or parts of goods supplied to the supplier;
- (d) conversion of a supply into a zero-rated or an exempted supply as a result of alteration in the nature of supply; or
- (e) any other event as may be prescribed;

¹[* * *]

- (89) “**supplementary duty**” means the supplementary duty imposed under section 55;
- (90) “**goods subject to supplementary duty**” means any goods specified in the second schedule;
- (91) “**services subject to supplementary duty**” means any service specified in the second schedule;
- (92) ²[* * *] **withholding certificate**” means a document specified in section 53;
- (93) “**government entity**” means—
 - (a) the government or any ministry, division, or office thereof;
 - (b) any semi-government entity or autonomous body;
 - (c) any state-owned enterprise; or
 - (d) local authority, council, or any similar organisation;
- (94) “**supply**” means any supply and also includes the following things, namely:—
 - (a) supply of goods;
 - (b) supply of immoveable property;
 - (c) supply of services; or
 - (d) combination of supplies mentioned in the clauses (a), (b) and (c);
- (95) “**certificate**” means any certificate issued by ³[the concerned officer] under this Act;
- (96) “**time of supply**” means—
 - (a) in case of supply of goods, the time when the possession of the goods is conferred or they are removed;
 - (b) in case of supply of services, the time when the service is rendered, generated, transferred or right conferred; or
 - (c) in case of supply of immovable property, the time when the property is delivered or created or transferred or vested;
- ⁴[(97) “**associate**” means such a relationship between two persons by virtue which both act or expected to act in accordance with the desire of one another or of a third person, and also includes the following persons, namely:—

¹ Clause (88) repealed by section 2(i) of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025) with effect from 01 July, 2025.

² The words “integrated tax invoice and” were omitted by section 54(11) of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

³ The word “Commissioner” was substituted for the words “the concerned officer” by section 53(21) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

⁴ Clause (97) was substituted by section 53(22) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019

- (a) a partner of a partnership;
- (b) a shareholder of a company;
- (c) a Trust and a beneficiary of such Trust;
- (d) a joint venture for development of any property and the landowner partner, developer, or any other person in such venture; or
- (e) representative, VAT Agent, distributor, licensees or persons with similar relationship:

provided that persons with employment relationship shall not be included therein;]

¹[(97A) “**concerned officer**” means any such Value Added Tax officer who has been authorized from the Board to perform certain duties under this Act by notification in Official gazette issued by the Board;]

(98) “**second-hand goods**” means any such goods that has been previously used , but it does not include any precious metal or any goods made of it (such as gold, silver, platinum or any similar metal) and diamond, ruby, emerald or sapphire or aquamarines;

(99) “**service**” means any service but it does not include goods, immovable property and money;

(100) “**supply of service**” means such a supply which is not a supply of goods, money, or immoveable property, but, without prejudice to the generality, includes the following matters, namely:—

- (a) the grant, assignment, termination, or conferment of any right;
- (b) provision of any opportunity, facility or benefit;
- (c) an agreement to perform an act, to refrain from accepting any situation or activity or accepting it; and
- (d) issue, transfer or surrender of any licence, permit, certificate, privilege, authorization, or similar right;

²[(101)“**immovable property**” means title or right to immovable property where irrespective of whether land, or any building established on land or any structure permanently attached or established on it or not;]

(102) “**supply of immovable property**” means to include the following supplies—

- (a) any right or interest in land;
- (b) any personal right calling for grant of a right or interest in land;
- (c) granting any licence to occupy land, including supply of housing, or any contractual right exercisable in land;
- (d) any right to acquire or option to exercise in future any of things mentioned in clauses (a), (b) and (c) or option that right in future;

¹ Clause (97A) was inserted by section 53(23) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

² Clause (101) was substituted by section 53(24) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

¹[(103)“**decreasing adjustment**” means any following decreasing adjustments, namely:—

- (a) a decreasing adjustment of the amount paid as Advance Tax;
- (b) a decreasing adjustment of withholding tax against supply made by supplier;
- (c) a decreasing adjustment applicable as a result of annual re-calculation or audit;
- (d) a decreasing adjustment for issuance of credit note;
- ²[(e) ***]
- (f) a decreasing adjustment in case of decrease in VAT rate;
- (g) a decreasing adjustment for carrying forward negative net amount from previous tax period;
- (h) a decreasing adjustment for VAT overpaid in previous tax period; ³***]
- ⁴[(hh) a decreasing adjustment after being incorporated; or]
- (i) any other decreasing adjustment as may be prescribed.]

3. Overriding effect of the Act.—Notwithstanding anything contained in any other law, rules, regulations or instrument for the time being in force, the provisions of this Act shall prevail.

CHAPTER II

VAT REGISTRATION AND TURNOVER TAX ENLISHMENT

⁵**4. Persons eligible to be VAT registered.**—(1) Each of the following persons shall become eligible for VAT registration from the first day of any month, namely:—

- (a) a person whose turnover exceeds registration threshold within a 12 (twelve)-month period closing at the end of the month preceding that month; or
- (b) a person whose estimated turnover exceeds registration threshold within the succeeding 12 (twelve)-month period beginning at the beginning of the preceding month.

⁶(2) Notwithstanding anything contained in sub-section (1), every person conducting following economic activities shall be VAT registered irrespective of turnover, if he—

- (a) supplies, manufactures or imports goods or services subject to supplementary duty in Bangladesh;
- (b) supplies goods or service or both by participating in any tender or against any agreement or work order;
- (c) is engaged in any import-export business;
- (d) establishes a branch office or liaison office or project office of any foreign organization;
- (e) is appointed as VAT Agent;

¹ Clause (103) was substituted by section 54(12) of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

² Clause (13)(e) was omitted by section 35(d) of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

³ The word “or” is repealed by section 2(j) of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025) with effect from 01 July, 2025.

⁴ Sub-section (hh) was inserted by section 2(j) of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025) with effect from 01 July, 2025.

⁵ Section 4 was substituted by section 54 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

⁶ Section 4(2) was substituted by section 57 of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

- (f) is engaged in the economic activity relating to the supply, manufacture or import of any specific goods or service or in any specific geographical area prescribed by the Board.]

¹[5. **Registration.**—²(1) If any person preserves centrally all accounts, tax deposit and records of economic activity through software-based automated system relating to the supply of identical or similar goods or services or both from one or more than one places, then he may take a central VAT registration in prescribed methods and conditions:

Provided that, in spite of the supply of identical or similar goods or services, if accounts, tax deposit and records of economic activities of any unit is maintained separately, he shall have to take separate registration for each unit.

³[(1A) Notwithstanding anything contained in sub-section (1), central registration shall not be applicable in case of the supply of tobacco products under the special scheme under section 58.

(1B) The Board may make rules for the purpose of taking central registration and deposit of tax.]

(2) Notwithstanding anything contained in sub-section (1), if any person conducts economic activities relating to the supply of different goods or services from two or more places, he shall have to take separate registration for each place.

(3) Barter or movement of goods or services from one central unit to another unit of the person registered under sub-section (1) shall not be considered as supply and consequently, there shall arise no output tax liability or no input tax credit claim.]

⁴[6. **Procedure of VAT registration.**—(1) Every person required to be registered shall make, within such time, on such terms and in such manner as may be prescribed, an application to the concerned officer for VAT registration.

(2) The concerned officer shall, after registering such person subject to such time, condition and manner as may be prescribed, issue a VAT registration certificate containing a business identification number.

(3) If the application under sub-section (1) is not made as required under law, the concerned officer shall inform the matter to the applicant mentioning reason in such manner as may be prescribed.]

7. Publication and preservation of list of registered persons.—(1) The Board shall, from time to time, prepare a list of registered persons in such manner as may be prescribed and publish, circulate and preserve it.

(2) A person whose name is not included in the published list shall not be considered a registered person.

(3) A person whose name is included in such list shall be considered as a registered person under this Act.

⁵[8. **Voluntary VAT registration.**— (1) Where any person for whom registration is not required under section 4, desires to be registered, he may ⁶[* * *] make an application to the relevant VAT Officer for voluntary VAT registration within such time, on such condition and in such manner as may be prescribed.

¹ Section 5 was substituted by section 55 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

² Section 5(1) and 5(1A) was substituted by section 58 of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

³ Sub-section (1A) and sub-section (1B) was substituted by section 58 of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

⁴ Section 6 was substituted by section 56 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

⁵ Section 8 was substituted by section 57 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

⁶ The words “on prescribed terms and manner” was omitted by section 56 of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

(2) The concerned officer shall, after registering such person within such time, on such terms and in such manner as may be prescribed, issue a VAT registration certificate containing a Business Identification Number.

(3) A person registered voluntarily shall be bound to comply with all the provisions of this Act like any other registered person and he shall not be entitled to apply for cancellation of registration before the expiry of at least one year from the date of registration.]

9. Cancellation of VAT registration.— (1) If a registered person refrains from carrying on economic activities, he may, within such time, on such conditions and in such manner as may be prescribed, make an application to ¹[the concerned Officer] for cancellation of VAT registration.

(2) A registered person, who is no longer required to remain registered, continues to make taxable supplies, may, on such terms and in such manner as may be prescribed, apply to ²[the concerned Officer] for cancellation of registration ³[.]

⁴[* * *]

(3) ⁵[The concerned Officer] may, within such time, on such terms and in such manner as may be prescribed, cancel the VAT registration.

(4) If any registered person does not apply for the cancellation of VAT registration under sub-section (1), and if it appears to ⁶[the concerned Officer], on proper enquiry, that the VAT registration of such person is liable to be cancelled, he shall issue an order directing such person to make an application for the cancellation of VAT registration; and if no such application is made in accordance with such order, ⁷[the concerned Officer] may, *suo moto*, cancel the VAT registration of such person.

(5) If after cancellation of VAT registration of any person, it appears that he is entitled to be enlisted, ⁸[the concerned Officer] may enlist him as a turnover taxpayer upon an application or *suo moto*.

(6) Where the registration of a registered person is cancelled, he shall—

(a) immediately cease to use or tax invoice, ⁹[****] tax withholding certificate, receipts, credit notes, debit notes, etc; and

¹ The words “the Commissioner” were substituted by section 37(a) of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

² The words “the Commissioner” was substituted by section 37(a) of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

³ Full-stop “.” was substituted by section 58(a) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

⁴ Proviso of section 9(2) “Provided that a person who is registered voluntarily under section 8 shall require remaining registered for at least one year.” was omitted by section 58(a) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

⁵ The words “the Commissioner” were substituted by section 37(b) of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

⁶ The words “the Commissioner” were substituted by section 37(a) of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

⁷ The words “the Commissioner” were substituted by section 37(b) of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

⁸ The words “the Commissioner” were substituted by section 37(b) of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

⁹ The words “integrated tax invoice and” were omitted by section 37(c) of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

- (b) return the VAT registration certificate, and all certified copies thereof, to ¹[the concerned Officer] within such time as may be prescribed, and pay the arrear taxes, and submit the final VAT return.

² [(7) Upon obtaining online registration of any person, the concerned official shall—

- (a) verify the address, existence and economic activities of the person as mentioned in the application for registration and other information by conducting an local inspection;
- (b) if the address or existence of the person is not found after verification or if important information is proven to be false, the concerned officer shall ³[take necessary action on such condition and in such manner as may be prescribed to cancel the registration of such person.]

⁴[(c) ***]

10. Persons eligible for enlistment and enlisting.—(1) If any person, carrying on an economic activity, exceeds the enlistment threshold at the end of any quarter of a 12 (twelve)-month period, , but does not exceed registration threshold, such person shall make, within 30 (thirty) days from the end of such quarter, make an application to ⁵[the concerned officer] for enlistment as a turnover taxpayer on such conditions and in such manner as may be prescribed.

(2) ⁶[The concerned officer] shall, after enlisting such person as a turnover taxpayer within such time, on such terms and in such manner as may be prescribed, issue a turnover tax certificate containing a business identification number.

11. Cancellation of enlistment.— (1) Every enlisted person may, within such time, on such terms and in such manner as may be prescribed, make an application to ⁷[the concerned officer] for cancellation of enlistment for the following reasons, namely:—

- (a) if he ceases to carry on economic activities;
- (b) if the turnover of his economic activity remains below the enlistment threshold proportionately for three consecutive tax periods.

(2) ⁸[The concerned officer] may, within such time, on such terms and in such manner as may be prescribed, cancel the enlistment of such person.

(3) An application make for VAT registration shall be deemed to be an application for cancellation of enlistment, and the enlistment as a turnover taxpayer shall be deemed to have been cancelled on the date immediately before the date on which ⁹[the concerned officer] issues VAT registration certificate.

(4) If any person does not make an application for cancellation of enlistment under sub-section (1) , ¹⁰[the concerned officer] may enlistment of such person and issue necessary orders within such time, and in such manner as may be prescribed.

12. Registration or enlistment ¹¹[* * *] of persons eligible for registration for enlistment on his own initiative.—If, the ¹²[concerned officer], after proper inquiry, is satisfied that any person is eligible for registration or

¹ The words “of the Commissioner” were substituted by section 37(a) of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

² The section 9(7) was inserted by section 58(b) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

³ The words “recommend to the Commissioner; and” were substituted by section 37(c)(i) of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

⁴ Section 9(7)(c) was omitted by section 37(c)(ii) of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

⁵ The words “of the Commissioner” were substituted by section 59(a) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

⁶ The words “the Commissioner” were substituted by section 59(b) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

⁷ The words “of the Commissioner” were substituted by section 60(a) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

⁸ The words “the Commissioner” were substituted by section 60(b) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

⁹ The words “the Commissioner” were substituted by section 38(a) of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

¹⁰ The words “the Commissioner” were substituted by section 38(b) of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

¹¹ The words “by the Commissioner” was omitted by section 57(a) of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

¹² The words “the Commissioner” were substituted by section 57(b) of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

enlistment, ¹[the concerned officer] shall, *suo moto*, register such person for VAT or enlist him for turnover tax and issue certificate.

but failed to apply for registration or enlistment,

13. Responsibility of a registered or enlisted person to display certificate.—Every registered or enlisted person shall display the VAT registration certificate or turnover tax certificate, or a certified copy thereof, in such specified place of his economic activities in such manner that it easily visible.

²**14. Responsibility of a registered or enlisted person to notify the changed information.**—A registered or enlisted person shall, in the event of any change in following information relating to economic activities, notify the concerned officer within such time and in such manner as may be prescribed, namely:—

- (a) change in the name of such person or the nature of business, including the name of the business or any other commercial name;
- (b) change in the address or any other contact details of such person;
- (c) change in the place of his economic activities;
- (d) change in any information relating to bank account of such person;
- (e) change in the nature of one or more of the economic activities carried on by such person;
- (f) change in ownership or partnership;
- (g) such other changes as may be prescribed.]

CHAPTER III

IMPOSITION OF VAT

15. Imposition of VAT.—(1) Subject to other provisions of this Act, VAT shall be imposed and payable on the taxable import and taxable supply.

(2) The payable amount of Value Added Tax shall be assessed and determined by multiplying the VAT rate specified in sub-section (3) with the value of taxable import or of taxable supply.

³[(3) The rate of VAT, in relation to taxable import or taxable supply, shall be 15 (fifteen) percent:

Provided that, the government may, in public interest determine truncated VAT rate or specific amount of tax in relation to any goods or service specified in the Third Schedule:

Provided further that, any registered person may pay VAT at 15 percent rate in prescribed manner, instead of reduced VAT rate or specific tax mentioned in the Third Schedule.]

16. Persons liable to pay value added tax.— The following persons shall be liable to pay VAT, namely:—

- (a) in relation to Value Added Tax imposable import: the importer;
- (b) in relation to taxable supply made in Bangladesh: the supplier;

¹ The words “the Commissioner” were substituted by section 57(b) of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

² Section 14 was substituted by section 61 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

³ Section 15(3) was substituted by section 62 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

(c) in relation to taxable supply of imported service: the recipient of supply;

¹[(d) in relation to other cases: supplier or recipient of services.]

17. Supply made in Bangladesh.—(1) For the purposes of section 15, the following supplies shall be deemed to have been made in Bangladesh, namely:—

- (a) a supply made by resident;
- (b) a supply made by non-resident from or through a specific place in Bangladesh while carrying on economic activities;
- (c) a supply made by a non-resident other than supply mentioned in ²[sub-section/sub-clause (b)], if the supply is—
 - (i) a supply of immovable property and the land related to such immovable property in Bangladesh;
 - (ii) a supply of goods and such goods are transferred, conferred, installed or assembled in Bangladesh;
 - (iii) any of the following supply made to person not registered for VAT:—
 - (A) the services are physically provided in Bangladesh by the service provider staying in Bangladesh at the time of delivery;
 - (B) the of services are directly connected with land located in Bangladesh;
 - (C) the services are radio or television broadcasting or telecasting services received at an address in Bangladesh;
 - (D) supply of electronic services delivered to a person located in Bangladesh at the time of supply;
 - (E) telecommunications service initiated by a person other than a telecommunications supplier or a global-roaming person temporarily staying in Bangladesh.

(2) For the purposes of sub-clause (ii) of clause (c) of sub-section (1), where goods are imported by a non-resident and supplied before they are entered for home consumption, such supply shall be deemed to have been made outside Bangladesh.

(3) For the purposes of sub-subclause (E) of sub-clause (iii) of clause (c) of sub-section (1), the person who renders a supply of telecommunications service is the person—

- (a) who is identified by the supplier of service as—
 - (i) controller of the initiation of supply;
 - (ii) provider of the price of service;
 - (iii) contractor for the supply;
- (b) if more than one person meets the conditions of clause (a), who appears most frequently in the list of such clause; and
- (c) where the supplier is unable to identify the nature or type or the actual location of any of the listed persons for any reason, than such a supply or all the supplies of telecommunications services made to such kinds of recipients shall be deemed to have been made to the place where the actual or real residential or commercial address of the recipient of the tax invoice from the supplier.

¹ Section 16(d) was substituted by section 63 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

18. Registered Supplier and recipient of supply.—Notwithstanding anything contained in section 17, supply of service by registered non-resident to a registered recipient shall be treated to have been made in Bangladesh, if—

- (a) the recipient of the supply carries on economic activities from or through a specified place in Bangladesh; and
- (b) the supply is made for the purposes of that economic activities or in such specified place.

19. VAT Agent of non-residents person.—(1) A non-resident, who does not carry on economic activities from a specified place in Bangladesh, shall appoint a VAT Agent.

¹[(2) The VAT Agent shall bear all responsibilities and carry out all activities of the non-resident, but the non-resident shall remain liable for payment of all amount including taxes, fines, penalties, and interests that may be imposed.]

(3) The registration of the economic activities performed by a VAT Agent shall be in the name of his principal.

(4) The Board may determine the conditions and method of appointment of a VAT Agent and his responsibilities.

20. Reverse charged tax collection from the recipient for imported services.— (1) Notwithstanding anything contained in this Act, supply of any imported service shall be taxable supply, if—

- (a) the recipient is a person registered or eligible to be registered person and acquires the service in the process of his economic activity; and
- ²[(b) the supply would have been made in Bangladesh in the process of economic activity by a registered or registrable person, and the service would have been taxable at any rate other than zero-rated.]

(2) Value Added Tax payable by the recipient of a taxable supply of imported services shall be both output tax and input tax of that person.

(3) If an adjustment event has occurred, or occurs, in consequence of the supply of imported service, such service shall be a taxable supply because of such adjustment event and the recipient of supply of such service shall be deemed to be the supplier of service.

(4) For the purposes of the definition of “imported services”, and of the application of this Act in relation to such services, if a person, registered or eligible to be registered, carries on economic activity from a specified place in Bangladesh and from one or more specified places outside Bangladesh, then—

- (a) such person shall be treated as two separate persons in respect of carrying on taxable activities in and outside of Bangladesh;

¹ Section 19(2) was substituted by section 39 of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

² Section 20(1)(b) was substituted by section 59 of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

- (b) the person outside Bangladesh shall be deemed to have made to the person inside Bangladesh (as defined for the purposes of this Act) containing some benefits of the nature of services which is received by the person situated outside Bangladesh through or as a result of the activities carried on by the person situated outside Bangladesh;
- (c) the time of the supply shall be determined on the assumption that a supply has been supplied; and
- (d) the value of the service shall be determined on the assumption that the service has been supplied by a non-resident situated outside Bangladesh.

¹[(5) Notwithstanding anything contained contrary to any other sub-sections, any service imported by a person who is not registered or enlist or is not required to be registered or enlisted, other than the exempt services specified in the in the First Schedule, shall be liable taxable supply and value added tax shall be collected therefrom as follows, namely:—

- (a) in case of import of the concerned services, the entire value added tax payable at the time of payment of value partly or fully of the services shall be deducted by the bank or any other financial institution used as means of payment of the value; and
- (b) the deducting bank or any other financial institution shall deposit the VAT to the government treasury through Treasury Challan on behalf of the importer of the service and show in his return.]

21. Zero-rated supply.—(1) Notwithstanding anything contained in this Act, in cases of the following supplies, VAT rate shall be zero, namely:—

- (a) any supply specified in section 22, 23 and 24; or
- (b) right to receive zero-rated supply or supply related to an option to buy or sell in future.

(2) If any supply is both exempted and zero-rated, the supply shall not be exempted but shall be zero-rated under this sub-section.

22. Land located outside Bangladesh.—The supply of immovable property shall be zero-rated if the land to which the immovable property relates is located outside Bangladesh.

23. Supply of goods for export.—(1) Supply of any goods for export shall be zero-rated:

Provided that the provisions of this sub-section shall not apply to any goods re-imported or ²[* * *] goods intended for re-import.

(2) The following supplies shall be zero-rated, namely:—

¹ The section 20(5) was inserted by section 64(5) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

² The words “Of export” were omitted by section 65(a) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

- (a) if the goods is located outside Bangladesh at the time of supply and such goods is not assembled, installed or imported into Bangladesh, by the supplier;
- (b) if the goods is supplied anywhere outside Bangladesh before entering Bangladesh for consumption after it is imported, such goods shall be deemed to have been located outside Bangladesh at the time of supply;
- (c) the supply of any goods to a tourist or to a visitor coming from abroad for consumption outside Bangladesh by any seller holding a licence to sell duty-free goods; or
- (d) if the goods is located outside Bangladesh during the whole of a prescribed period, lease of the goods, hire, licence or other supplies in connection with the use of such goods shall be deemed to be a separate supply and each such supply shall be zero-rated:

Provided that if such goods is located in Bangladesh immediately before and after its stay in international territories, such leased goods shall be treated to have remained inside Bangladesh.

(3) Subject to the following conditions, the supply of any goods usable for repair, maintenance, cleaning, renovation, modification, or for any other similar work of any goods shall be zero-rated, namely:—

- (a) if the goods supplied are assembled with or become part of such goods or become unusable or damaged in consequence of the assemblage;
- (b) if such goods are temporarily imported into Bangladesh under ¹[the Customs Act]; or
- (c) if such goods are brought temporarily into Bangladesh for receiving services and after the service is received, the goods are exported from Bangladesh without being used for any purpose in Bangladesh other than receiving the service.

(4) Subject to the following conditions, a supply of goods for the repair or replacement under warranty shall be zero-rated, namely:—

- (a) if such goods is supplied under an agreement with the non-resident and unregistered warrantor to the effect that the warrantor would pay the consideration; and
- (b) if such goods is repaired or replaced without imposing any charge being imposed on the owner.

(5) A goods supplied in the process of repair, maintenance, cleaning, renovation, modification or otherwise in the process of physically affecting an ocean-going ship or an aircraft or any other transport engaged in international transport shall be zero-rated.

(6) A supply of stores or of spares relating to an ocean-going ship or aircraft engaged in international transport shall be zero-rated, if the stores or spares are for use, consumption or sale on the aircraft or the ship during a flight or a voyage.

¹ The words “Shulko Ainer” were substituted by section 65(b) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

Explanation: In this section, “stores” means stores for the use of the passengers or crew of an aircraft or of an ocean-going ship, or for maintenance and repair of such aircraft or ship, and also includes goods for use in the aircraft or ship, fuel, spares, tools, similar goods, whether or not for immediate use.

24. Supply of zero-rated service.—(1) Supply of service directly related to any land situated outside Bangladesh shall be zero-rated.

(2) Supply of service rendered on goods situated outside Bangladesh when physically service is rendered shall be zero-rated.

(3) Subject to the following conditions, supply of service for use in any works of repair, maintenance, cleaning, renovation, modification etc. of any goods shall be zero-rated, namely:—

- (a) if such goods are temporarily imported under ¹[the Customs Act]; or
- (b) if such goods are brought temporarily into Bangladesh for receiving service and are exported from Bangladesh after the service is received without being used in Bangladesh for any other purpose.

(4) Supply of service included in the customs value of imported goods shall be zero-rated.

² [(5) Export of service outside of Bangladesh shall be zero-rated.]

(6) ³[***] Supply of any service shall be zero-rated, if—

- (a) the recipient of supply is—
 - (i) a non-resident who stays outside Bangladesh at the time of supply of the service; or
 - (ii) a resident and receives such service actually staying outside Bangladesh at the time of supply of service; and
- (b) such service—
 - (i) is not directly related to any land situated in Bangladesh;
 - (ii) is not physically given on any goods situated in Bangladesh at the time of supply;
 - (iii) is not provided as global roaming to any person temporarily staying outside Bangladesh.

(7) Supply of service shall not be zero-rated under sub-section (4), if—

- (a) such supply of service relates to the acquisition of a right or option of a subsequent supply (which is neither exempted nor zero-rated) of any other type in Bangladesh;
- (b) such service is supplied under an agreement with a non-resident with a view to supplying to any unregistered person in Bangladesh.

¹ The words “Shulko Ainer” were substituted by section 66 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

² Section 24(5) was substituted by section 41 of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

³ “Subject to the provisions of sub-section (5)”, the words, symbols, brackets and figures were omitted by section 3 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025) with effect from 01 July, 2025

(8) Supply of service relating to the filing of case, prosecution of case, conferment of right, protection, transfer, transfer of right, licensing or enforcement of rights thereof for protection of intellectual property rights outside Bangladesh shall be zero-rated.

(9) Supply of telecommunications service by a telecommunications supplier to a non-resident telecommunications supplier shall be zero-rated.

(10) Supply of service in favour of a goods under warranty of repair or replacement shall be zero-rated, subject to the following conditions, namely:—

- (a) if the supply of such service is made under an agreement with the warrantor to the effect that the consideration shall be paid by the warrantor who is a non-resident and unregistered person; ¹[and]
- (b) service is provided without imposing any charge to the owner.

²[(11) The supply of the following services shall be zero-rated, namely:—

- (a) supply of insurance service to the international transport of goods;
- (b) supply of services of repair, maintenance, cleaning, renovation, modification or otherwise physically affecting an aircraft or an ocean-going vessel engaged in international transport; or
- (c) supply to a non-resident, unregistered person of services directly connected to the dealing, operation or management, similar matters of an ocean-going vessel or an aircraft engaged in international transport.]

25. Travel Agent and tour operator.—Notwithstanding anything contained in this Act, the Board may decide if a tourism service irrespective of whether it is provided in Bangladesh or not shall be zero-rated or not, and may formulate rules determining the value of tourism service in every tax period, on the basis of whole, that is not zero-rated.

Explanation: For purposes of this section, “tourism service” means accommodation, food, tour, entertainment, and any similar things which are commonly provided to tourists and international visitors.

26. Exempted supply or exempted import.— Notwithstanding anything contained in this Act, the following supplies shall be exempted from VAT, namely:—

- (a) any supply or import specified in the first schedule; or
- (b) supply relating to a right or option to receive an exempted supply.

¹ The word “and” was substituted for the word “or” by section 16 of the Finance Act, 2023 (Act No. 14 of 2023) with effect from 01 July 2023.

² Section 24(11) was substituted by section 60 of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

**CHAPTER IV
METHOD OF VAT COLLECTION**

Part- 'A' : In Case of Imports

¹[**27. Method of VAT collection on taxable import.**— In the method and time import duty is collected under Customs Act, in the same method and time VAT has to be collected on taxable import, even if import duty is not applicable on such import.]

²[**28. Determination of VAT imposable base value of taxable import.**—The VAT imposable base value of any taxable import shall be the summation of the following amounts, namely:—

- (a) the value of the goods determined for the imposition of import duty under the Customs Act; and
- (b) import duty, supplementary duty, or other duties and taxes (other than advance tax and advance income tax) payable, if any, on the import of the goods.]

29. Determination of value of re-imported goods.—Where goods are re-imported after being exported, ³[the assessable value which will be base value for assessment of VAT shall be determined] on such goods in combination with the value to the extent that it is enhanced as a result of the repair and the expenses incurred on their insurance, freight and landing charges provided that the forms, features, characteristics and the qualitative standards of the goods remain unchanged after such repairs.

30. Import for export.—A goods brought for export, without being released for consumption inside Bangladesh shall not be liable to any tax.

⁴[**31. Payment of advance tax during import and adjustment.**—(1) Every registered or eligible to be registered person shall make advance payment of VAT payable on the supply of imported goods at the rate mentioned in sub-section (2).

⁵[(2) In the manners and conditions prescribed by the Board, an advance tax at the rate of ⁶[2 (two)] percent in case of inputs imported for manufacturing goods and in other cases at the rate of ⁷[7.5 (Seven point Five)] percent of the VAT imposable base value of the taxable import shall be payable at the same time and in the same method as VAT is payable on a taxable import.]

(3) ⁸[Except as provided in sub-section (3A),] every registered importer who has made a payment of advance tax may, in prescribed manner, claim in the return of the related tax period or within the next ⁹[six tax periods], a decreasing adjustment equal to the amount paid as advance tax.

¹⁰[(3a) Where 7.5 (seven point five) percent advance tax has been paid by the commercial importer at the import stage, VAT shall not be payable on the first sale after importation, provided that the value added at the local level does not exceed 50 (fifty) percent, subject to the issuance of an invoice in the prescribed manner.]

¹ Section 33 was substituted by section 72 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

² Section 28 was substituted by section 68 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

³ The words “value for assessment of VAT shall be determined” were substituted by section 61 of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

⁴ Section 31 was substituted by section 69 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 30 June 2019.

⁵ Section 31(2) was substituted by section 58(a) of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

⁶ The words “such acquisition relates to transportation service” were substituted by section 61(b) of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

⁷ The number, brackets and words “7.5 (seven decimal five)” were substituted by section 4(a) of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025) for the number, brackets and words “5 (five)”.

⁸ “Except for the purposes of sub-section (3A)”, the words, numbers, brackets and symbols were inserted by section 4(b) of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025)

⁹ Section 48 was substituted by section 62 of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

¹⁰ Sub-section (3A) was inserted by section 4(c) of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

(4) Any person who has paid advance tax but is not registered may in prescribed manner make an application to the Commissioner for refund of such advance tax.

(5) The Commissioner shall dispose of it in prescribed manner after receiving such application.]

Part-‘B’: In Case of General Supply

¹[32. **Determination of value of taxable supply.**—(1) Subject to the provisions of this section, the value of a taxable supply shall be the consideration for such supply, reduced by an amount equal to the tax fraction of that consideration.

²[(2) The consideration of taxable supply of an imported service shall be the price of the supply or fair market price if the supplier and the recipient of the supply are related to each other.]

(3) The value of taxable supply supplied to an associate by any registered person shall be the fair market price of such supply reduced by the tax fraction of that value, if—

- (a) such supply is made for no consideration, or for a consideration that is lower than the fair market price; and
- (b) such associate would not be entitled to a credit for all of the input tax arising out of such supply.

(4) Unless otherwise specified, the value of a taxable supply without consideration shall be the price arrived at by reducing tax fraction from the fair market price of the supply.

³[(5) In case of supply of goods, registered or enlisted person shall have to submit Input-Output Coefficient to the concerned officer in the prescribed manner.]

⁴[32A. **Explanation by the Board.**—For the purposes of this Act, the Board may issue explanation by notification in government gazette, for determining boundaries of any taxable service or any other matter.]

⁵[33. **Time of payment of VAT on taxable supply.**—(1) The VAT imposed on a taxable supply shall become payable at the time when any of the following activities first occurs, namely:—

- (a) when supply is made;
- (b) when invoice for the supply is issued;
- (c) when part or the whole of the consideration is received; and
- (d) when any supply is used personally or given to others for use.

(2) If any supply is considered as progressive or periodic supply, VAT imposed on such supply shall be payable at the time when any of the following activities occurs first, namely:—

- (a) when separate invoices are issued for each such supply;

¹ Section 32 was substituted by section 70 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

² Section 32(2) was substituted by section 59 of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

³ Section 32(5) was substituted by section 43 of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

⁴ Section 32A was inserted by section 71 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 30 June 2019.

⁵ Section 33 was substituted by section 72 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

- (b) when receivable consideration against each such supply is received in part or in full; and
- (c) when the price against the ¹[progressive] supply becomes payable.

(3) Notwithstanding the provisions of sub-section (2), if a progressive or periodic supply of water, gas, fuel oil or electricity is made through a distribution network, the imposed VAT shall become payable within ²[90 (ninety)] days from the date on which invoices against each such supply are issued.]

34. Progressive or periodic supply.—(1) Each progressive or periodic supply shall be treated as separate supply.

(2) If each of the progressive or periodic supplies is not readily separable, such supply shall be treated as a series of separate supplies, each corresponding to the proportion of the supply to which such separate part of the consideration relates.

(3) In relation to each part of a supply under a lease or of a right to use any property, the time required continuously over the period of such lease or right of use shall be treated as the time of supply.

³**35. Supply of multiple types of goods and services in a single invoice.**— Where a supply consists of multiple types of goods and services, tax shall be imposed in the following manner, namely:—

- (a) for every supply, each type of goods or service shall have to be shown separately;
- (b) a supply consisting of the characteristics of a single supply from an economic point of view shall not be split artificially.]

Part-‘C’: In Case of Special Supply

36. Sale of an establishment as a going concern.—(1) Where a person transfers an establishment in Bangladesh as his running business in the process of an economic activity, such transfer shall be treated as a single supply and such single supply shall not be regarded as a supply made in Bangladesh.

(2) In the matter of applicability of the provisions of sub-section (1), the running business establishment has to be acquired with an intent to keep the economic activity going after its sale is effected and the purchaser has to fully acquire all that is necessary for an uninterrupted management of the economic activity thus transferred.

(3) If a part of a running business establishment is capable of being operated separately, such part shall be regarded as a separate economic activity.

(4) In the matter of applicability of the provisions of sub-section (1), for the purpose of working out the supplier’s entitlement to input tax credit,—

¹ The words “series of” were substituted by section 5 of the Finance Act, 2024 (Act No. 05 of 2024) with effect from 01 July 2024.

² The words “60 (sixty)” were substituted by section 60 of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

³ Section 35 was substituted by section 73 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

- (a) the input tax paid on a service taken up for transfer shall be determined in continuation of other activities of the supplier; and
- (b) the value of a transfer shall not be included in the proportionate credit ascertained under section 47.

(5) No person shall transfer a running business establishment without making full payment of all payable taxes and arrear dues.

(6) Notwithstanding the provision of sub-section (5), the Commissioner may, subject to such conditions and such limitations as may be prescribed, permit a transfer, if the purchaser submits an unconditional bank guarantee from a scheduled bank for full payment of all payable taxes and arrear dues.

(7) Under the provision of sub-section (1), the purchaser shall be treated as the successor to the supplier from the date of the transfer and the supplier shall provide the purchaser with the information necessary to properly comply with the provisions of this Act, and the Board may make such rules as are necessary to make sure that the supplier provides such information.

37. Rights, options, and vouchers.—(1) Where a right or an option is exercised, the consideration for a supply made through an exercise of such right or option shall be equal to the remainder, if any, of the consideration given for such supply.

(2) Where a voucher is accepted as payment, in part or in full, for a supply, the consideration for such supply shall be the remainder of the value after subtracting the value of such voucher.

(3) Where the supply of voucher is not taxable supply, the provision of sub-section (2) shall not apply.

Explanation: In this section, “voucher” means any given receipt, ticket, acknowledgement or similar document issued electronically, the bearer of which acquires the right to have the supplies of any goods, service or immoveable property but does not include a postal ticket or revenue stamp.

38. Supply of prepaid telecommunications products or services.—(1) Where a telecommunications supplier supplies prepaid telecommunications product or service at discount to telecommunications intermediary, the consideration for such supply shall be assessed inclusive of the discount:

Provided that this section shall not apply in relation to a supply of telecommunications product or service by one telecommunications supplier to another telecommunications supplier.

(2) Where a telecommunications intermediary buys and later sells a prepaid telecommunications product, such sale shall not be treated as a taxable supply.

(3) Where a telecommunications supplier supplies a prepaid telecommunications product or a service through its agent, the consideration for such supply by the telecommunications supplier shall be assessed inclusive of the commission paid to such agent.

(4) The distribution of a prepaid telecommunications product by a telecommunications supplier or by a telecommunications intermediary acting as an agent of another telecommunications intermediary, shall not be treated as a taxable supply under this Act.

(5) Any telecommunications supplier who supplies prepaid telecommunications product and ¹[pays VAT and supplementary duty] in compliance with the provisions of this section may claim a decreasing adjustment, if—

- (a) the face value, in part or in full, of the product is used to purchase something from a person other than the telecommunications supplier;
- (b) any other person—
 - (i) makes the supply through economic activity carried on in Bangladesh; or
 - (ii) is registered; and
- (c) the telecommunications supplier pays money to other person in respect of the supply.

(6) The amount of the decreasing adjustment shall be equal to the tax-fraction of the amount paid to such other person, and the adjustment shall be made in the tax period in which the payment is made.

(7) The Board may frame rules prescribing the evidence of right to and method of claiming input tax credit for a person who uses prepaid telecommunications product or service.

Explanations: In this section,—

- (a) “prepaid telecommunications product” means a phone card, prepaid card, recharge card, or prepayment for acquisition of telecommunications goods by other means, or airtime for telecommunications services, in whichever form or by whatever name called, including internet access time, or download capacity;
- (b) “telecommunications intermediary” means a person who acts as a distributor, representative, VAT agent, or an intermediary in relation to a prepaid telecommunications product;
- (c) “telecommunications supplier” means a supplier of telecommunications services, but does not include a telecommunications intermediary; and
- (d) “telecommunications service” means a service relating to transmission, emission, or reception of signals of writings, projection of images, sounds, or information of a similar kind by wire, radio, optical, or other similar electromagnetic or electronic signalling system,—

and the following materials also be included in it, namely:—

 - (i) such transfer or assignment service of the right to use capacity for such transmission, emission, or reception of signals; and
 - (ii) the service containing the provision of access to global or local information networks;

but does not include the service of supply of underlying writings, images, sounds, or information.

¹ The words “pays VAT” were substituted by section 62 of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

39. Lottery, lucky draw, housie, raffle draw and similar undertakings.—(1) Where a person runs a lottery, lucky draw, housie, raffle draw or similar undertaking, the consideration for tickets (by whichever name described) sold by such person shall be the price of the ticket.

(2) The price of the tickets sold at a discount to distributors or agents shall be calculated without taking into account the discount.

Explanation: In this section, “price of the ticket” means holding the ticket with a desire to win and the money payable by the buyer to participate in such undertaking.

40. Value of in-kind benefits instead of cash money given to an employee or officer.—

(1) Where a person registered or eligible to be registered makes a supply of an in-kind benefit instead of cash money to any of his employees or officers, such a supply shall be treated to have been made for personal use.

(2) Where a person, registered or required to be registered supplies to any of his officers or employees a service or an immovable property without a consideration or at a price less than the fair market price, the value of such service or such immovable property shall be its fair market price.

41. Lay-by sales.—(1) Where a supply of goods is made under a lay-by agreement, in that case—

- (a) the output tax on such supply shall become payable when payments for such supply are made and, in each tax period, taxes shall be assessed and paid at the time of payment of the price; and
- (b) the amount of assessed output tax in each tax period shall be the tax-fraction of the payments made in that period.

(2) Where supply of any goods is made under a lay-by agreement, separate tax invoices shall be required to be issued against payment of each instalment.

42. Cancelled transactions.— (1) Where a transaction for a supply is cancelled, and a portion of the consideration previously received is retained by the supplier at the time of returning it, then the tax applicable on the portion thus retained may be adjusted while making adjustments in consequence of the cancellation.

(2) If a transaction for any supply is cancelled, and the supplier realises any money from the recipient as a consequence thereof, that realised money shall be treated as the consideration for the supply in the tax period in which it is realised and taxes shall be payable.

43. Sale of property to pay off a debt.—(1) Where a person (the creditor) provides a supply, by way of sale, of the property of another person (the debtor) in full or partial settlement of a debt owed by the debtor to the creditor, in that case—

- (a) the supply shall be deemed to have been made by the debtor;
- (b) the creditor shall be liable to pay the taxes, if any, payable on the supply; and
- (c) After payment of the debt and other debts, payable Value Added Tax shall be liable to be deposited on a priority basis before any surplus money may be returned to the debtor.

(2) The debtor and the creditor shall be jointly and severally liable for payment of taxes.

(3) The Board shall prescribe the conditions and method of paying Value Added Tax under this section by any unregistered creditor.

44. Vending machine.—(1) Where a taxable supply of any goods is made through a vending machine, meter, or other similar automatic devices (other than a pay telephone) that are operated by coins, note or tokens, the tax shall become payable at the time when the coins, notes or tokens are taken out from such vending machines, meters, or other automatic devices by the supplier or any person on his behalf.

(2) Where a taxable supply is made through a vending machine, meter, or other automatic devices, and payment for such supply is made in a prescribed manner, tax shall become payable at the time when the recipient of such supply makes the payment to the supplier.

CHAPTER V

ASSESSMENT OF NET TAX PAYABLE BY THE TAXPAYER AND PAYMENT THEREOF

45. Method of assessing net tax payable on supply and payment thereof.—(1) The amount of net tax payable by a taxpayer for any tax period shall be assessed in the following manner, namely:—

- (a) by adding together all of the output taxes and supplementary duty payable in such tax period;
- (b) by subtracting all the input tax credits entitled to be claimed in such tax period from ¹[the summation of assessment] under clause (a);
- (c) by adding together all the increasing adjustments of that registered person in such tax period; and
- (d) by subtracting all the decreasing adjustments of that registered person in such tax period.

(2) The net tax payable assessed in the process outlined under sub-section (1) shall have to be paid in the prescribed manner by the taxpayer before submission the return for such tax period.

²[46. Input tax credit.—(1) Except as provided otherwise in this Act, a registered person, in the course of his economic activity, shall be entitled to an input tax credit against the Value Added Tax imposed on a taxable supply, except in the following cases, namely:—

¹ The words “the summation of tax assessed” were substituted by section 63 of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

² Section 46 was substituted by section 74 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

- (a) ¹[except the cases of buy-sale of inputs between registered supplier and the recipient of supply under same ownership, if the value of a taxable supply exceeds Taka 1,00,000.00 (Taka One Lakh) only; and the full consideration against such supply is paid through means other than by banking or mobile banking channel;]
- (b) ²[if output tax payable against the said service is not mentioned separately in the return by the service recipient as per section 20, in the case of receipt of imported service;]
- (c) if input tax credit is not taken in the tax period when inputs have been purchased or collected through invoice or bill-of-entry or within succeeding ³[six tax periods];
- (d) ⁴ [Value Added Tax paid on the goods or services under the custody or possession or supervision of another person, except manufacturing goods under contract, where applicable;]
- (e) if any goods or service has not been entered into the Purchase Book of Accounts ⁵[or Purchase-Sale Book of Accounts] prescribed by Rules;
- (f) if name, address and registration number of both the buyer and the seller are not mentioned in the tax invoice;
- (g) when supply is received from the importer, if the invoice issued by the importer does not contain the ⁶[Goods Declaration] number of the concerned import consignment and when the description of the goods supplied in the invoice issued by the importer and ⁷[proper commercial description in the light of the description of goods in the ⁸[Goods Declaration] is not matched;]
- (h) input tax involved with Bank Guarantee portion, in case of raw-materials or goods released furnishing Bank Guarantee, until, the causes for which Bank Guarantee was furnished have been finally settled ⁹[.];
- ¹⁰[Provided that in such a settlement, the rebate may be availed within the six tax periods following the date of release of the bank guarantee or the date of final payment of duties and taxes, whichever is later]
- (i) input tax paid on inputs used in the manufacturing of exempted goods and rendering of exempted services;
- (j) Turnover Tax paid under the purview of Turnover Tax;
- (k) Supplementary Duty paid on goods or service used in the manufacture of goods or rendering of service;

¹ Section 46(1)(a) was substituted by section 64(a)(i) of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

² Section 46(1)(b) was substituted by section 17(a) of the Finance Act, 2023 (Act No. 14 of 2023) with effect from 01 July 2023.

³ The words “six tax periods” were substituted for the words “four tax periods” by section 5(a)(i) of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025) with effect from 01 July, 2025.

⁴ Section 46(1)(d) was substituted by section 64(a)(ii) of Finance Act, 2022 (Act No. 13 of 2022).

⁵ The words “or Purchase-Sale Book of Accounts” were inserted by section 61(a)(ii) of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

⁶ The word was substituted by section 5(a)(ii) of Finance Ordinance, 2025 (Act No. 28 of 2025).

⁷ The words “not matched with the description of goods” were substituted by section 64(a)(iii) of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

⁸ The word was substituted by section 5(a)(iii) of Finance Ordinance, 2025 (Act No. 28 of 2025).

⁹ The symbol “:” was substituted for the symbol “;” by section 5(a)(iii) of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025) with effect from 01 July, 2025.

¹⁰ Proviso was inserted by section 5(a)(iii) of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025) with effect from 01 July, 2025.

- (l) Value Added Tax paid on the purchase of inputs for supply of such prescribed goods or service on which ¹[the rate of VAT is below 15 percent except for export] or fixed VAT remain imposed;
- (m) ²[Except for the supply of services,] input tax paid against such inputs or goods not declared in the Input-Output Co-efficient ³;
- (n) additional increased input tax ⁴[of 7.5 (seven point five) percent], if new Input-Output Coefficient is not submitted in case of total input price changes more than 7.5 (seven point five) percent⁵;
- (o) if goods or service is supplied at lower price than input cost.]
- (2) No input tax credit shall be allowed against an acquisition or import, if—
- (a) such acquisition or import relates to a passenger vehicle, or its spare parts or for the repair and maintenance services of such vehicle; then the input tax credit may be allowed when dealing in vehicles, renting them out or supplying transportation services are included in the economic activities of such person and the vehicle is acquired for that purpose;
- (b) such acquisition or import relates to entertainment or is used to provide entertainment; then provided the input tax credit may be allowed when provision of entertainment relates to such person's economic activities and the entertainment is provided in the normal course of his economic activities;
- (c) such acquisition relates to a person's membership or right of entry in a club, association, or society, of a sporting, social, or recreational nature;
- ⁶[(d) such acquisition is more than 80 (eighty) percent of goods transportation related service expenditure.]
- (3) In support of his claims for input tax credit at the time of submission of return, the registered person shall have to keep in possession the following documents, namely:—
- (a) in case of import, the ⁷[goods declaration] bearing the name of the importer, address and business identification number;
- (b) in case of supply, a tax invoice issued by the supplier;
- ⁸[(c) ***]
- (d) in case of sub-section ⁹[(2)] of section 20, treasury challan in support of deposit of tax ¹⁰;

¹ The words "VAT rate is below 15 percent" were substituted by section 44(a)(i) of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

² The word was substituted by section 5(a)(iv) of Finance Ordinance, 2025 (Act No. 28 of 2025).

³ The symbol "." was substituted for the symbol ";" and section 46(1)(n) was inserted by section 61(a)(iii) of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

⁴ The word was inserted by section 5(a)(v) of Finance Ordinance, 2025 (Act No. 28 of 2025).

⁵ The symbol "." was substituted for the symbol ";" and section 46(1)(o) was inserted by section 44(a)(ii) of the Finance Act, 2021 (Act No. 11 of 2021)

⁶ Sub-section (d) of section 46 was substituted by section 61(b) of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

⁷ The word "goods declaration" was substituted by the words "Bill of Entry" and brackets by section 5(b) of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025) with effect from 01 July, 2025.

⁸ Section 46(3)(c) was omitted by section 44(b)(i) of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

⁹ The figure and brackets "(5)" were substituted by 61(c)(ii) of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

¹⁰ The words "tax or of the penalty" were substituted by section 79 of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

- (e) bill issued by the concerned organization which shall be considered as invoice, in case of taking credit of the VAT paid on gas, water, electricity ¹[, bank, insurance, port] and telephone service]² [;

³[(f) invoice issued by bank, mobile banking service provider and digital payment gateway organization against payment of electricity bill by customers, which shall be considered as invoice, under prescribed conditions and method.]

⁴[47. **Partial input tax credit.**—If a registered person supplies goods or services at standard VAT rate or reduced rate or specific tax or exempted or zero-rated or some or all such types of goods or services, VAT rebate paid on inputs can be taken only against goods or services supplied at zero rate and standard VAT rate and in such case, after receiving the supply of goods or services as inputs by the registered person, he can take rebate against all supplies by following section 46, provided that, after the expiry of the relevant tax period, he has to show in the adjusted return the rebate received against the inputs of reduced rate or specific tax or exempted or some or all such types of goods or services supplied during that tax period.]

⁵[48. **Adjustments.**—(1) A taxpayer may make increasing adjustment, at such amount, on such terms, within such time and in such manner as may be prescribed, in the following cases, namely:—

- (a) increasing adjustment for tax deducted at source;
- (b) increasing adjustment in consequence of an annual re-accounting;
- (c) increasing adjustment for not making payment through banking channel;
- (d) increasing adjustment for goods put to private use;
- (e) increasing adjustment on being registered;
- (f) increasing adjustment because of cancellation of registration;
- (g) increasing adjustment because of change in VAT rate;
- (h) increasing adjustment for payment of interest, penalty, fine, fee, etc; or
- (i) any other prescribed increasing adjustment.

(2) A taxpayer may make decreasing adjustment, at such amount, on such terms, within such time and in such manner as may be prescribed, in the following cases, namely:—

- (a) decreasing adjustment for money paid as Advance Tax;
- (b) decreasing adjustment of tax deducted at source against supply made by supplier;
- (c) decreasing adjustment applicable as a result of annual re-accounting or audit;
- (d) decreasing adjustment for issuance of credit note;

⁶[(e) ***]

¹ This entries were Inserted by section 44(b)(ii) of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

² The symbol “.” was substituted for the symbol “;” and clause (f) was inserted by section 64(b) of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

³ Section 46(3)(f) was substituted by section 17(b) of the Finance Act, 2023 (Act No. 14 of 2023) with effect from 01 July 2023.

⁴ Section 47 substituted by section 6 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025) with effect from 01 July, 2025.

⁵ Section 48 was substituted by section 62 of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

⁶ Section 48(2)(e) was omitted by section 46 of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

- (f) decreasing adjustment in case of decrease in VAT rate;
- (g) decreasing adjustment claimed for a negative net amount carried forward from a previous tax period;
- (h) decreasing adjustment for VAT overpaid in previous tax period; ¹[***]
- ²[(hh) decreasing adjustment after registration; or]
- (i) any other prescribed decreasing adjustment.]

49. Tax withheld at source and increasing adjustment by withholding entity.—³[(1) ⁴[Notwithstanding the provisions of section 33.] subject to the provisions of sub-section (2), if a supplier makes a supply, which is not exempted or zero-rated, to a withholding entity against agreement, tender, work-order or by any other means, the withholding entity shall withhold at source, the determined VAT in the manner prescribed in the rules from the consideration payable to the supplier.]

(2) If a supplier is not registered or enlisted, and if a ⁵[tax invoice] is not issued, the withholding entity shall not receive any supply from such supplier and shall pay no price against such supply to the supplier ⁶[:

Provided that, where applicable the supply receiver shall be responsible for payment of applicable VAT if receives supply from unregistered person or person not enlisted.]

⁷[(3) Withholding entity shall deduct and deposit the VAT in prescribed conditions and method.

(4) For tax withheld at source and for deposit thereof to the government Treasury, the withholding entity and the supplier shall be jointly and severally liable.

⁸[(5) If the value added tax payable by a service recipient under a project is collected or deducted at source by the service recipient or, as the case may be, the person paying the service price or commission in the prescribed manner at the time of payment of the service price or commission and deposited with the government treasury, and the person providing the service appoints any subcontractor, agent or other service provider for the purpose of supplying a part of the said total service, then the value added tax shall not be applicable only in respect of the supply of the first subcontractor only, subject to the presentation of documentary evidence of collection or deduction of the applicable value added tax on the same service at the first stage and deposit in the government treasury from the subcontractor, agent or other service provider appointed by the said service provider; and this provision shall not apply in respect of the purchase of goods under the project.]

50. Decreasing adjustment by the supplier after tax withheld at source.—(1) If a tax is withheld at source, the registered person may, in the prescribed manner, make a decreasing adjustment of an amount equal to the amount of money withheld at source.

¹ The word "or" as repealed by section 7 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025) with effect from 01 July, 2025.

² Clause (hh) inserted by section 7 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025)

³ Sub-section (1) of section 49 was substituted by section 75 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

⁴ The words was Inserted by section 63(a) of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

⁵ The words “combined tax invoice and tax withholding certificate” were substituted by section 63(b) of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

⁶ The symbol “.” was substituted for the symbol “:” and proviso of section 49(2) was inserted by As per section 66(a) of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

⁷ The sub-section (3) of section 49 was substituted by section 47 of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

⁸ Sub-section (5) was substituted by section 8 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025) with effect from 01 July, 2025.

¹[(2) The adjustment shall be made in the tax period in which period the payment is made against a supply or ²[within the next six tax periods] after such tax period and a claim for such adjustment after such period shall be time-barred.]

³[(3) The supplier shall not make decreasing adjustment without receipt of withholding certificate from the withholding entity.]

CHAPTER VI

INVOICE AND DOCUMENTS

⁴[**51. Tax invoice.**—Every registered or enlisted person, shall issue a tax invoice, in the manner prescribed by rules, on such date or before that date when tax becomes payable on the taxable supply.]

52. Credit note and debit note.—(1) Every credit or debit note shall include the following information, namely:—

- (a) the serial number of the credit or debit note, and the date and time of its issue;
- (b) the name, address and business identification number of the supplier;
- (c) the serial number, date and time of the relevant original tax invoice;
- (d) the nature of the adjustment;
- (e) the effect on the amount of VAT;
- (f) the name, address and ⁵[business identification number (where applicable)] of the recipient of the supply if the amount of VAT payable on the supply is more than Taka 5000.00 (five thousand); and
- (g) any other information necessary to identify the amount of any increasing or decreasing adjustments because of any adjustment event.

(2) If a credit note does not contain the information specified in clause (f) of sub-section (1), it shall not be used in support of a claim for any decreasing adjustment.

⁶[**53. Tax withholding certificate.**—(1) While tax withholding entity receives any supply from any registered person, the tax withholding entity shall issue tax withholding certificate in the manner prescribed by the Board while making payment against the supply.]

54. Other provisions relating to tax documents.—The Board may frame rules in respect of tax documents and issuance of copies, terms of preservation and submission, method and time limits etc.

¹ Section 50(2) was substituted by section 48 of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

² The figure, brackets and words “6 (six)” were substituted by section 9 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025) for the number, brackets and words “3 (three)”.

³ Section 50(3) was substituted by section 64 of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

⁴ Section 51 was substituted by section 76 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

⁵ The words “business identification number” were substituted by section 68 of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

⁶ Section 53 was substituted by section 65 of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

CHAPTER VII

IMPOSITION AND COLLECTION OF SUPPLEMENTARY DUTY

55. Imposition of supplementary duty.—(1) Supplementary duty shall be imposable and payable on the import of supplementary duty imposable goods, on the supply of supplementary duty imposable goods manufactured in Bangladesh and on the supply of supplementary duty imposable services rendered in Bangladesh.

(2) Notwithstanding anything contained in sub-section (1), no supplementary duty shall be imposed on import of goods subject to supplementary duty, if such goods is imported for export and not for home-consumption.

(3) Notwithstanding anything contained in sub-section (1), no supplementary duty shall be imposed on the supply of goods or services that are zero-rated ¹[VAT] imposable goods or services under Chapter III of this Act.

(4) The amount of payable supplementary duty shall be,—

- (a) if a rate of supplementary duty is specified for the goods or services subject to such duty in column (4) of the Second Schedule, the amount arrived at by multiplying the dutiable value of the goods or services by such rate; or
- (b) if specific amount of supplementary duty is specified against goods or service subject to supplementary duty in column (4) of the Second Schedule, such amount.

(5) Supplementary duty on the supply of goods or services subject to supplementary duty shall be payable at one stage only.

56. Person liable to pay supplementary duty.—The following persons shall have to pay supplementary duty, namely:—

- (a) in case of import of goods subject to supplementary duty: the importer;
- (b) in case of supply of goods subject to supplementary duty manufactured in Bangladesh: the supplier; or
- (c) in case of supply of services subject to supplementary: the supplier of service unless otherwise specified.

57. Supplementary duty imposable value.—For the purposes of imposing supplementary duty, the value of supplementary duty imposable goods and services shall be as follows, namely:—

- (a) in relation to imported goods subject to supplementary duty, the very value that is arrived at adding customs duty, ²[regulatory duty and other duties] (if any) with the customs duty imposable value under section 25 or 25(a) of ³[the Customs Act];
- (b) in relation to supply of goods or services subject to supplementary duty, the value of such taxable supply shall be arrived at by deducting the supplementary duty from the value determined under section 32:

Provided that if the supply of any goods or service subject to supplementary duty is made without any consideration or with inadequate consideration, the value for imposition of supplementary duty on such goods or service shall be arrived at by deducting supplementary duty from the tax fraction deducted fair market price of such supply; and

¹ The words “VAT” were substituted for the words “supplementary duty” by section 77 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

² The words “and regulatory duty” were substituted by section 78(b) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

³ The words “shulko ainer” were substituted by section 78(a) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

- (c) in relation to any goods where VAT is imposed on the basis of ¹[maximum retail prices], the ²[maximum retail price] described in section 58(2) shall be regarded as the value for imposition of supplementary duty.

58. Special schemes for tobacco and alcoholic goods.—(1) For the purposes of imposition and realization of supplementary duty on the following goods manufactured in Bangladesh ³[or imported in Bangladesh for the purpose of sale] and subject to supplementary duty, the Board may, subject to the provisions of this Act or the rules made thereunder, make special scheme to be complied with by the manufacturers of such goods, namely:—

- (a) tobacco products or any other similar product, including products blended with tobacco; or
(b) alcoholic drinks, ingredients of alcoholic drinks or any other similar product.

(2) The Board may, by means of such special scheme, set a maximum retail price for the goods, which shall be treated as the value for imposition of VAT and supplementary duty.

(3) Such special scheme shall include the following matters, namely:—

- (a) matters in relation to the stamps, banderols or special signs or marks of any particular size or design containing security features on the packages, bottles, pots or containers of such goods, or on the bodies thereof, or any other similar matter; and
(b) matters in relation to the manufacture, acquisition, distribution, preservation, use, supervision, observation, accounting, disposal, etc. of such stamps, banderols, or of the special signs or marks.

59. Collection of supplementary duty on import.—(1) In the time and method customs duty is collected on the goods subject to supplementary duty, in the same time and method supplementary duty shall be collected.

(2) Unless otherwise provided in this Act, in relation to import of goods, for the purposes of collecting and depositing supplementary duty, the provisions of ⁴[the Customs Act] shall (with necessary modifications and adaptations) apply in such a way as if the supplementary duty payable on import is customs duty.

(3) Without affecting the generality of the provision of sub-section (2), whenever any bond or guarantee is demanded under ⁵[the Customs Act], the amount so demanded shall be calculated in such manner as if the payable supplementary duty is a customs duty on the imported goods.

60. Collection of supplementary duty on supply.—(1) Supplementary duty on the supply of goods or service subject to supplementary duty shall become payable at the same time when VAT becomes payable on such supply.

(2) Person liable to pay supplementary duty shall include in the VAT return the information relating to the supplementary duty.

[61. Presumed supply of goods subject to supplementary duty.—(1) If a person, who manufactures any goods subject to supplementary duty fails at the time of an audit, to provide proper and specific accounts about the quantity of such goods supplied by him, then the goods supplied shall be determined on the basis of input-output coefficient declared by such person and such person shall be presumed to have supplied such goods in fair market price.

¹ The words “maximum retail price” were substituted for the words “retail price” by section 10 of the Finance Ordinance.

² The words “maximum retail price” were substituted for the words “retail price” by section 10 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025) with effect from 01 July, 2025.

³ The words were Inserted by section 79 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

⁴ The words “shulko ainer” were substituted by section 80(a) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

⁵ The words “shulko ainer” were substituted by section 80(b) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

⁶ Section 61 was substituted by section 81 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

(2) If such goods are destroyed by fire or any other natural disaster, then on submission of application to the Commissioner in the manner prescribed by rules and on consideration of the application, supplementary duty shall not be payable in the case.]

¹[62. **Decreasing adjustment for supplementary duty.**— Any person importing a goods subject to supplementary duty may, within such time and in such manner as may be prescribed, make a decreasing adjustment of the supplementary duty paid by him on import, if the goods is in compliance with the conditions of drawback of duties under the Customs Act.]

CHAPTER VIII IMPOSITION AND COLLECTION OF TURNOVER TAX

63. Imposition and collection of turnover tax.—(1) Person enlisted or required to be enlisted shall pay turnover tax at the rate of ²[4 (four)] percent on the turnover of his economic activities.

³[***]

(2) The turnover tax payable in a tax period by any enlisted person shall have to be paid before submission of the return of such period.

(3) Method in respect of assessment and collection of payable turnover tax, accounts keeping, drawback of turnover tax, adjudication and other related matters shall be determined by rules.

⁴[(4) Value Added Tax or Turnover Tax paid on the inputs purchased by the enlisted person cannot be taken credit or decreasing adjustment.]

CHAPTER IX SUBMISSION OF RETURN AND ITS AMENDMENT

64. Submission of return.— (1) Every person, registered or enlisted or eligible to be registered or eligible to be enlisted, shall, in such manner as may be prescribed by the Board, file the return for each tax period within a period not exceeding 15 (fifteen) days after such tax period expires ⁵[:

Provided that return is to be submitted on the next working day, if 15th day is government holiday ⁶[:]

¹ Section 62 was substituted by section 82 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

² The figure, brackets and words “3 (three)” were substituted and proviso was omitted by section 83(a) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

³ The proviso was omitted by section 83(a) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

⁴ Sub-section (4) was inserted by section 83(b) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

⁵ The symbol “:” was substituted for the symbol “;” and proviso was inserted by section 66(a) of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

⁶ The symbol “:” was substituted for the symbol “;” by section 11 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025) with effect from 01 July, 2025.

¹[Provided further that any government, semi-government or autonomous organization, bank, insurance and individual or institution filing a zero return may submit the return within a maximum of 20 days of the end of the tax period.]

²[(1A) Notwithstanding anything contained contrary in any provision of this Act, for reasons of epidemic, pandemic, acts of God or war, the Board, in public interest, with prior approval of the government, by an order, may extend the time limit for submission of return for that period of danger exempting from collection of interest and fine.

(1B) The order mentioned in sub-section (1A) may be given retrospective effect.]

(2) Such VAT return has to be submitted including the information of payment of supplementary duty in the VAT return.

65. Late submission of return.—The Commissioner may, on an application made within such time, on such terms and in such manner as may be prescribed, grant a person permission to submit a return late, but such permission shall not extend the actual date for payment of taxes beyond more than 1 (one) month or shall not alter the liability to pay interest.

66. Amendment to return.—The Commissioner may upon an application made by a taxpayer within the prescribe time limit, condition and manner, grant such tax payer a permeation to submit and amended return after removing the clerical mistakes or omission from such return and grant permeation to submit a revised return; but the Board may determine the surrounding circumstances on the basis of which a decreasing adjustment may arise as a result of any amendment made under this section and returns may be submitted without paying penalty.

67. Submission of complete, additional, or alternative returns.—On prescribed time, terms and method, the Commissioner may, upon serving a notice, pass an order directing a person to file a complete, additional or alternative return for a tax period; and similar order may also be passed for such registered person in relation to non-filing of an original return for any specified tax period.

CHAPTER X

CARRY FORWARD OF NEGATIVE NET AMOUNT AND REFUND

³**68. Carry forward and refund of negative net amount.**—(1) If, in a tax period, the sum of input tax and the receivable decreasing adjustments exceeds the sum of output tax, supplementary duty and increasing adjustments for such tax period, then the additional amount of money has to be carried forward and the above money can be debited in the next six tax periods, subsequently the remaining money has to be given refund according to this section.

(2) A registered person shall be allowed a decreasing adjustment for excess money carried forward from earlier tax periods in the following manner—

- (a) in a subsequent tax period, the amount of tax payable for such period shall be determined by taking into account all output taxes and all adjustments other than the adjustments allowed under this section;

¹ Second Conditional Part was inserted by section 11 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025) with effect from 01 July, 2025.

² Sub-section (1a) and (1b) were inserted by section 66(b) of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

³ Section 68 was substituted by section 67 of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

- (b) if the money thus assessed is positive, such portion of the excess money carried forward from the earlier tax periods shall be allowed as decreasing adjustments as would reduce the payable amount of money to nil;
- (c) that amount of money carried forward from earlier tax periods if cannot be adjusted under clause (b), shall be carried forward until—
- (i) all of the excess amount carried forward is deducted for a tax period; or
- (ii) a portion or all of the excess amount of money carried forward for a particular period is carried forward for six tax periods.
- (3) If after carrying forward for 6 (six) tax periods, additional money remains unadjusted, then—
- (a) if such additional amount does not exceed Taka 50,000 (fifty thousand), it shall continue to be carried forward until it is reduced to nil; or
- (b) in other cases, such amount of money shall have to be refunded on prescribed terms and method within a period of 3 (three) months on receipt of an application.]

69. Refund without carrying forward of negative net amount of money.—(1) Notwithstanding anything contained in the provisions of section 68, if the amount of money payable by a registered person is negative, such person shall be entitled to a refund of such amount if the ¹[Commissioner or Director General] is satisfied that,—

- (a) 50 (fifty) percent or more of such person's turnover is or will be derived from zero-rated supply under Chapter III;
- (b) 50 (fifty) percent or more of such person's expenditure on inputs is on imports or acquisitions used in the manufacture of zero-rated supply under Chapter III;
- ²[(c) the nature of such person's economic activity (the economic activity to which sub-section
- (2) of section 68 does not apply), regularly results in excess input tax credit ³[or decreasing adjustment];
- (d) the supplementary duty paid on inputs at the import stage, in relation to the export of goods by such person, is decreasing adjustable and the supplementary duty chargeable goods are not supplied by such person at the local supply stage.]

(2) When an application, on the terms and in the manner as prescribed under this section, is filed for refund of money,—

- (a) if the amount does not exceed taka 50,000.00 (fifty thousand) only, such amount shall be carried forward as decreasing adjustment in the next tax period; or
- (b) the Commissioner shall, in other cases, refund the money within 3 (three) months from the date of the application.

¹ The words “Commissioner or Director General” were substituted for the word “Commissioner” by section 12 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025) with effect from 01 July, 2025.

² Section 69(1)(c) was substituted by section 19 of Finance Act, 2023 (Act No. 14 of 2023).

³ The words “or reducing adjustment” were inserted after the word “rebate” by section 12 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025) with effect from 01 July, 2025.

70. Application of the refunded money.—(1) No refund of money shall be made to a person under section 68 or 69 unless and until the applicant files all VAT returns up to the current tax period.

(2) If a refund becomes payable to a person, the Commissioner shall apply the refund first in reduction of any outstanding liability of the person for taxes (including interest, penalty, or fines) payable under this Act.

(3) After application of sub-section (2), if there is a remainder of money and such amount does not exceed Taka 50,000.00 (fifty thousand), the Commissioner may choose not to refund the amount and may, instead, accord permission to the registered person to treat the amount as a decreasing adjustment in a tax period determined by the Board.

71. Refund of taxes paid by diplomatic and other international organizations.—(1) ¹[The Commissioner or Director General] may, within such time, on such terms and in such manner as laid down in this Act or in any rule made thereunder, grant refund of the taxes paid on the following supplies, namely:—

- (a) supply exempted from VAT under any Convention for the time being in force in Bangladesh or any similar international agreement;
- (b) supply made to any diplomatic or consular ²[mission or international organization] of a foreign country established in Bangladesh for the official purposes of such mission.

(2) Exemptions from VAT shall be made effective by refund, and not by exempting or zero-rating such supplies made to the person referred to in sub-section (1).

72. Refund or adjustment of taxes paid in excess.—³[(1)] If a person pays taxes in excess of what is shown as payable tax in the return for a tax period, such excess payments may, within such time, on such terms and in such manner as may be prescribed, be claimed as refund through an application or may be shown as a decreasing adjustment ⁴[within 6 (Six) tax periods] in the next return.

⁵[(2) If any tax is paid by mistake by an unregistered person, then that Commissionerate may refund that tax in the prescribed manner to which Commissionerate's economic code the tax has been deposited.]

CHAPTER XI

⁶[* * *] TAX DETERMINATION

¹ The words "The Commissioner" were substituted by section 68 of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

² The words "mission or international organization" were substituted for the word "mission" by section 13 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025) with effect from 01 July, 2025.

³ Numbered as sub-section (1) as per section 69 of Finance Act, 2022 (Act No. 13 of 2022)

⁴ The number, brackets and words "within 6 (six) tax periods" were inserted after the word "subsequently" by section 14 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025) with effect from 01 July, 2025.

⁵ Sub-section (2) was Inserted by section 69 of Finance Act, 2022 (Act No. 13 of 2022)

⁶ The words "By the Commissioner" was omitted by section 69(a) of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

73. Tax determination.—¹[(1) The Commissioner or the appropriate officer mentioned in the table of section 86 may issue primary show cause notice to a person to determine the amount of tax payable by such person in the following cases, namely:—

- (a) if, on examination of return, the Commissioner or the appropriate officer mentioned in the table of section 86 is not satisfied as to the accuracy of such return or reasonably believes that—
 - (i) in such return, the person has made false or untrue statement in respect of output tax, supplementary duty or an increasing adjustment or a decreasing adjustment; or
 - (ii) in a turnover tax return, such person has made a false declaration in respect of his turnover for any tax period;
- (b) if such person fails to file a return within the prescribed time;
- (c) if such person fails to pay or evades or avoids the payable tax; or
- (d) if such person has been paid a refund or given a drawback to which he was not entitled.

(2) If the person on whom tax is assessed under sub-section (1) raises an objection in writing against the said notice within the period specified in the show-cause notice under the said sub-section, he shall be given an opportunity of hearing, after considering that objection raised by the person, the concerned Commissioner or the appropriate officer specified in the table of section 86 shall, within 120 (one hundred twenty) days of the filing of the said objection, which shall not include the time allowed in view of the application of the said person or, if no objection is filed, may determine the final tax within 120 (one hundred twenty) days from the date of issue of the notice under the said sub-section by finalizing the notice, which shall, along with other necessary particulars, contain the following matters, namely:—

- (a) the reason for such tax determination, the amount of tax payable as a result of the determination and a description of the basis on which such amount of tax is determined;
- (b) the date by which such tax shall be paid; but such date shall be at least 15 (fifteen) working days after the date on which the notice is served; and
- (c) the time and place of filing appeal against such tax determination.

²[(2A) Notwithstanding anything contained in sub-section (1) and sub-section (2), if there is any failure or irregularity or element of tax evasion arising out of the said assessment situation, the matter of imposition of penalty under section 85 may be included in the primary show-cause notice in relation to tax assessment and along with finalizing the assessment of tax through finalization of such notice, the matter of imposition of penalty will also be finalized.]

¹ Section 73(1) (2) and (3) were substituted by section 70 of Finance Act, 2022 (Act No. 13 of 2022)

² Sub-section (2a) was Inserted by section 20 sub-section (2a) of Finance Act, 2023 (Act No. 14 of 2023) with effect from 01 July 2023.

(3) The Commissioner or the appropriate officer mentioned in the table of section 86 shall not make a tax determination, including an amended tax determination, for a tax period at the expiry of 5 (five) years, but in case of hundred percent export-oriented industry at the expiry of 3 (three) years after such tax period, unless—

- (a) a registered person wilfully neglects or commits a fraud in filing a return; does not file the return for any tax period; or claims a refund fraudulently for such tax period; or
- (b) a registered person, in order to evade payment of taxes, conceals any information, or distorts it, or issues tax invoices with false information or intentionally commits these, or other offences; or
- (c) an amended tax determination is required to give effect to a decision of a Court, the Appellate Tribunal or the Value Added Tax Authority.]

(4) Nothing in this section shall, in the following cases, prevent ¹[the Commissioner or the appropriate officer mentioned in the table of section 86] from imposing and collecting any interest or penalty, namely:—

- (a) in case of computation from the original date for payment of the payable VAT, supplementary duty or turnover tax; or
- (b) in case of computation from the date on which a refund was paid to a person and a tax determination arises in order to make adjustment of such refunded money because such person was paid such refund to which he was not entitled.

²[(5) After examination of return, if any irregularity is detected of taking input tax credit or decreasing adjustment, an officer not below the rank of an Assistant Commissioner can determine the amount of tax payable following the method mentioned in sub-section (2).]

74. False declaration by recipient of supply.—(1) If a supplier mistakenly treats a taxable supply as an exempted or a zero-rated one as a result of a false declaration with an intent to cheat by the recipient of such supply, ³[the Commissioner or the appropriate officer mentioned in the table of section 86] may, after giving such recipient an opportunity of being heard, make a tax determination against such recipient of such supply for payment of the payable VAT in respect of such supply, including any payable interest or penalty arising out of the late payment of the VAT, and such tax determination shall be treated as a determination of VAT payable by such recipient, whether registered or not.

(2) ⁴[The Commissioner or the appropriate officer mentioned in the table of section 86] shall serve on the recipient of a supply a notice of tax determination which shall, in addition to other necessary matters, contain the following information, namely:—

- (a) reason for tax determination;
- (b) amount of VAT payable as a result of tax determination;
- (c) date on which such VAT shall be payable; and
- (d) time and place of filing appeal against tax determination.

¹ The words “the Commissioner” were substituted by section 69(e) of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

² Sub-section (5) of section 73 was inserted by section 69(f) of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

³ The words “the Commissioner” were substituted by section 71(a) of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

⁴ The words “the Commissioner” were substituted by section 71(a) of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

(3) Nothing in sub-section (1) shall prevent ¹[the Commissioner or the appropriate officer mentioned in the table of section 86] from recovering the payable VAT, interest or penalty in relation to such supply from a supplier, and from recovering a portion of the payable amount from the supplier and the other portion from the recipient.

(4) If a supplier pays to ²[the Commissioner or the appropriate officer mentioned in the table of section 86], as a result of any fraudulence or a false statement made by a recipient of supply, an amount of VAT, interest, or penalty for such supply, he may recover the amount so paid from the recipient of such supply.

75. False statement by supplier.— (1) Where a person who is not registered makes a supply of goods to the recipient of supply and issues false document purporting to be tax invoice, which makes such supply appear like a taxable supply, such supply shall be treated as taxable supply, and if such person is registered, the applicable rate would be the rate that would have been applicable to such supply:

Provided that if a higher rate is shown on, or is understood from the documents, such higher rate shall be applicable.

(2) ³[The Commissioner or the appropriate officer mentioned in the table of section 86] shall, after giving such person an opportunity of being heard, treat such person as a registered person and make tax determination treating such supply as taxable supply.

76. Grant of tax benefit or negation.—⁴(1) If any person takes or tries to take any tax benefit, through any scheme, by misinterpreting or misusing any of the provisions of this Act, then the Commissioner may, after giving such taxpayer an opportunity of being heard, in specified cases and manners, pass such reasonable order for assessing the accuracy, determination, negation or curtailment of tax benefit and fix the responsibility of the beneficiary as if the particular proposal was not accepted or not made effective.]

(2) For the purposes of this section, “Scheme” includes any proceeding, agreement, arrangement, promise, plan, proposal or actions, whether expressed or implied or whether or not legally enforceable.

77. Admissibility of tax determination notice.— (1) Every original or attested copy of a ⁵[final] notice of tax determination shall be so admissible in a proceeding as a conclusive proof that the determination has been duly made and, except in proceedings in relation to tax determination, that the amount and all particulars of the determination are correct.

(2) No tax determination made or executed may be quashed or deemed to be void or voidable for not being made or executed in the prescribed forms.

¹ The words “the Commissioner” were substituted by section 71(b) of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

² The words “the Commissioner” were substituted by section 71(a) of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

³ The words “the Commissioner” were substituted by section 72 of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

⁴ Section 76(1) was substituted by section 70 of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

⁵ The word “final” was inserted by section 73(a) of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

(3) No tax determination shall be affected or impaired for any omission, or mistakes or defects therein, if it is in conformity with this Act, and the name of person assessed or on whom tax may be imposed is cited ¹[in such final notice] according to common understanding.

CHAPTER XII VALUE ADDED TAX AUTHORITY

78. Value Added Tax Authority and officers thereof.—(1) For the purposes of this Act, there shall be an authority, named the Value Added Tax Authority, which shall be constituted with the Board, one or more Value Added Tax Offices thereunder and the officers specified below, namely:—

- (a) Chief Commissioner, Value Added Tax;
- (b) Commissioner, Value Added Tax;
- (c) Commissioner (Appeal), Value Added Tax;
- (d) Commissioner (Large Taxpayers' Unit), Value Added Tax;
- (e) Director General, Central Intelligence Cell;
- (f) Director General, Audit, Intelligence and Investigation Directorate, Value Added Tax;
- ²[(ff) Director General, Customs, Excise and VAT Training Academy;]
- ³[(fff) Director General, Duty Exemption and Drawback Office;]
- ⁴[(g) Additional Commissioner, Additional Director General or Director (CIC), Value Added Tax;
- (h) Joint Commissioner, Joint Director (CIC) or Director, Value Added Tax;]
- (i) Deputy Commissioner or Deputy Director, Value Added Tax;
- (j) Assistant Commissioner or Assistant Director, Value Added Tax;
- (k) Revenue Officer, Value Added Tax;
- (l) Assistant Revenue Officer, Value Added Tax; and
- (m) any other officer appointed by the Board.

⁵[(2) The Board may, by an order, appoint the VAT officers and determine their local jurisdiction and specify the responsibilities, duties, powers and functions under this Act or any rule made thereunder.]

(3) The Board may, by a general or special order published in the official Gazette, constitute, either for the whole or for any specific area of the country or for any specific class of taxpayers, one or more large taxpayers' units and appoint necessary numbers of officers thereto, and prescribe the rules of functions of such units.

⁶[(4) To carry out the purposes of this Act, the Board may, by a general or special order published in the official Gazette, establish one or multiple Specialized Unit(s), appoint required number of VAT officers in the Unit(s) and, determine the responsibility, work process and allowance of the officials working in the said unit(s).]

¹ The words 'in such notice' were substituted by section 73(b) of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

² Clause (ff) was Inserted by section 84(a) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

³ Clause (fff) was Inserted by section 71 of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

⁴ Section 78(1)(g) was substituted by section 84(b) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

⁵ Section 78(2) was substituted by section 6 of the Finance Act, 2024 (Act No. 5 of 2024).

⁶ Sub-section (4) of section 78 was Inserted by section 84(c) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

79. Duties and responsibilities of the VAT Authority.—(1) The Board shall, under the provisions of this Act, carry out all the functions, including the policy making functions, and discharge all the duties and exercise all the powers of the VAT Authority.

(2) The VAT officials being under the control, surveillance and supervision of the Board, shall discharge one or more of the responsibilities, perform duties, exercise powers and perform functions as described below, namely:—

- (a) tax collection and activities relating to keeping accounts thereof;
- (b) application of the provisions of this Act and the rules made thereunder and administrative functions; and
- (c) any other function or duties and responsibilities assigned to them by the Board to carry out the purposes of this Act.

(3) Subject to such limitations and conditions as may be determined by the Board, by a general or special order, the VAT officers shall, under the provisions of this Act or the rules made thereunder, perform all—

- (a) such functions, discharge such responsibilities and duties, and exercise such powers as may be bestowed upon them; and an official junior in rank and status shall perform all such functions, discharge all such responsibilities and duties, and exercise all such powers as may be given by an officer senior in rank and status to such official; and
- (b) such functions, discharge such responsibilities and duties, and exercise such powers through an arrangement whereunder a senior officer may perform all the duties and responsibilities of a junior officer.

80. Power of the Board to amend or alter an order or decision of VAT officer.—The Board may, *suo moto*, call for, in such manner and within such time as may be prescribed, the records of any proceeding or any order passed or any decision taken by any VAT officer for scrutinizing the accuracy of such proceeding, order or decision, and may, after such scrutiny, pass such reasonable order as it deems fit:

Provided that the rights or liabilities of any person determined under this Act shall not be affected by such order.

[81. Delegation of Power.— (1) For the purposes of this Act, the powers which the Board may exercise and functions may perform, Chairman, National Board of Revenue or, as the case may be, Member (Value Added Tax), National Board of Revenue may exercise the same powers and perform the same functions.

(2) The Board may, by a notification in the official Gazette and subject to such limitations or conditions as may be specified in such notification, delegate to any VAT officer, by name and designation, any responsibility, duty or power of a Commissioner under this Act or the rules made thereunder.

(3) Unless the Board otherwise directs, a Commissioner or a Director General may pass an order giving any VAT officer subordinate to him the authority to exercise any or all of his powers in all or any part of the jurisdiction of such Commissioner or Director General.

¹ Section 81 was substituted by section 7 of the Finance Act, 2024 (Act No. 05 of 2024) with effect from 01 July 2024.

(4) If current charge is given to any VAT officer in his immediate higher post, he may perform all responsibilities and exercise all powers of such higher post.]

82. Assistance to VAT officers.—(1) Any member of the Police, Border Guards Bangladesh, Bangladesh Coast Guards, and Ansars; and the authorities of Union Parishads, Upazila Parishads, Municipalities, Zila Parishads, City Corporations; and all the government officers, including officers administering and controlling the functions relating to Excise, Customs, Income Tax and Narcotics; any other ¹[government officer, officers of bank, insurance ²[, chartered accountant firm] ³[,credit rating agency] and financial institutions shall remain obligated to render assistance] to the VAT officers in discharging their duties under this Act or any rules made thereunder.

(2) A VAT officer not below the rank of an Assistant Commissioner may, for the purposes of taking assistance, request any member, authority, officer or any other person specified in sub-section (1) to provide any information, including the accounts of any movable or immovable property of any person, statements of bank accounts or other documents of any person, and such member, authority, or officer, if so requested, shall remain obligated to furnish such summoned information.

⁴83. Power to enter and search by VAT officers.—(1) To carry out the purposes of this Act, a VAT officer not below the rank of an Assistant Commissioner or Assistant Director, being authorized by the Commissioner or the Director General, may, in the prescribed manner, exercise the following powers, namely:—

- (a) to enter into any place or premises of any economic activity or into any house, transport, etc. make search and if needed seizure and detention; and
- (b) to inspect any economic activity and examine and seize its records, files, documents and accounts.

(2) If the place specified in sub-section (1) be a place of abode of any person, it shall require such officer to serve, in the prescribed manner, a notice upon the owner or the person-in-charge or supervisor of such place and no such entry shall be made during the period from sunset to sunrise.

(3) If any person contravenes any provision of this Act or any rule made thereunder, a VAT officer of the rank of an Assistant Commissioner or Assistant Director and above may, in the prescribed manner, instruct the concerned bank authority to freeze the bank account of such person.]

⁵[(4) Notwithstanding anything contained in sub-section (1), an officer not below the rank of a Revenue Officer may inspect the place of manufacturing or supply or place of service rendering or place of trading and examine goods in stock, services, raw-materials and accounts of any registered and worth of being registered person in his jurisdiction.]

¹ The words “government officer and all officers of bank shall provide assistance” were substituted by section 85 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

² The words were Inserted by section 49 of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

³ The words were Inserted by section 74 of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

⁴ Section 83 was substituted by section 86 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

⁵ Sub-section (4) of section 83 was Inserted by section 72 of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

¹[(5) Assistant Revenue Officer may, by written order of the Divisional Officer, inspect the geographical area of the concerned Local Value Added Tax Office, collect information, verify sales and perform any other function specified by the Divisional Officer.]

84. Seizure of goods and disposal thereof.—(1) If any person makes any supply or renders any service in violation of any provision of this Act or any rule made thereunder, then ²[the Commissioner or Director General or VAT officer empowered by him may, in prescribed manner, detain,] seize and dispose of [such goods, documents or transport] or the goods related to such service.

(2) During the pendency of a proceeding, the Commissioner may, in such manner and in such condition as may be prescribed, order for ad-interim release of any goods seized under sub-section (1) to the owner of such goods or his representative.

85. Imposition of penalty ³[for non-compliance, irregularity or evasion of tax].—(1) ⁴[The VAT Officer mentioned in section 86] may impose a penalty specified in column (3) ⁵[for non-compliance, irregularity or evasion of tax] specified in column (2) of the following TABLE, namely:—

TABLE

Sl. No.	Non-compliance or irregularity	Amount of penalty
(1)	(2)	(3)
(a)	Non-compliance or irregularity for not applying for registration or enlistment within the prescribed time-limit;	10 (ten) thousand Taka only
(b)	Non-compliance or irregularity for not displaying the registration or turnover tax certificate in a visible place;	10 (ten) thousand Taka only
(c)	Non-compliance or irregularity for not informing the Commissioner of the change in the information of the economic activity;	10 (Ten) thousand taka only
(d)	Non-compliance or irregularity for not applying for cancellation of registration or enlistment within the prescribed time-limit	10 (Ten) thousand taka only
(e)	Non-compliance or irregularity for not abiding by the provision of section 9(5);	10 (Ten) thousand taka only
(f)	Non-compliance or irregularity for not filing the VAT or turnover tax return within the prescribed time period;	⁶ [2 (two)] thousand taka only

¹ Sub-section (5) was inserted by section 15 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025) with effect from 01 July, 2025.

² The words “the concerned goods the Commissioner in prescribed manner” were substituted by section 87 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

³ The words “for non-compliance or irregularities” were substituted by section 50(a) of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

⁴ The words “The Commissioner” were substituted by section 88(a) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

⁵ The words “for non-compliance or irregularities” were substituted by section 50(b) of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

⁶ The figure, brackets and words “2 (two) thousand” were substituted for the figure, brackets and words “5 (five) thousand” by section 16 (a) of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025) with effect from 01 July, 2025.

Sl. No.	Non-compliance or irregularity	Amount of penalty
(1)	(2)	(3)
(g)	Non-compliance or irregularity for not making inclusion of the output tax in the return;	¹ [At least 30 (thirty) percent and not more than 50 (fifty) percent] of output tax not included;
(h)	Irregularities for taking more input tax credit than entitlement in the return;	² [Minimum half and maximum equivalent amount] of input tax irregularly taken;
(i)	Irregularity relating to making an increase of a decreasing adjustment or making a decrease of an increasing adjustment in the return;	³ [Minimum half and maximum equivalent amount] of increased decreasing adjustment or ⁴ [Minimum half and maximum equivalent amount] of decreased increasing adjustment;
(j)	Non-compliance or irregularity for not issuing tax invoice, credit note, debit note, ⁵ [***] or withholding certificate;	10 (ten) thousand Taka only
(k)	Non-compliance or irregularity for not keeping records in the prescribed manner;	10 (ten) thousand Taka only
(l)	Non-compliance or irregularity for not furnishing fixed security;	10 (ten) thousand Taka only
(m)	Irregularity for willingly evading or attempting to evade assessment and payment of taxes;	⁶ [Minimum half and maximum equivalent amount] of tax evaded.
⁷ (n)	Failure or irregularity of non-submission of Input-Output coefficient within prescribed time;	10 (ten) thousand taka only ⁸ [*]
⁹ (o)	Failure or irregularity to comply with the provisions mentioned in sections 51, 53, 54, 64 and 107 in case of the supply of exempted goods or services;	¹⁰ [25 (twenty-five) thousand taka only]]

¹¹[(1A) Despite having the obligation of the VAT withholding entity to deduct VAT at source and deposit thereof under section 49, if the VAT withholding entity fails to deduct VAT at source and deposit thereof,—

- a) Such VAT including interest imposed in accordance with section 127 shall be realized from the withholding entity in such manner as if he is the supplier of goods or service under the said section;

¹ The words, figures and symbols “not less than 30 (thirty) percent and not more than 50 (fifty) percent” were substituted by section 16(b) of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025) for the words “not less than half and not more than an equivalent amount”.

² The words “equivalent amount” were substituted by section 75(a)(ii) of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

³ The words “equivalent amount” were substituted by section 75(a)(ii) of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

⁴ The words “equivalent amount” were substituted by section 75(a)(ii) of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

⁵ The Words “combined tax invoice” were omitted by section 75(a)(iii) of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

⁶ The words “equivalent amount” were substituted by section 75(a)(ii) of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

⁷ This entries were Inserted by section 88(a) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

⁸ The “.” was omitted by section 75(a)(iv) of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

⁹ This entries were Inserted by section 75(a) (iv) of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

¹⁰ The figures, brackets and words “Taka 25 (twenty-five) thousand only” were substituted by section 16(c) of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025) for the figures, brackets and words “Taka 1 (one) lakh only”.

¹¹ Sub-section (1a) was inserted by section 88(b) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

- (b) Without prejudice to the provisions set out in clause (a), for the failure to deposit the VAT deducted at source in the government treasury within the prescribed time, the concerned Commissioner shall be entitled to sanction a fine not exceeding 25,000 (Twenty Five Thousand) Taka against the concerned VAT withholding entity, the person responsible to deposit the deducted VAT and the executive officer of the concerned entity.]

(2) Save and except any offence or any ¹[non-compliance, irregularity or evasion of tax] specified in sub-section (1), if any person fails to do anything he is required to do under any of the provisions of this Act or the rules made thereunder, or does anything he is not permitted to do, then ²[the VAT Officer mentioned in section 86] may, considering the gravity and frequency of commission of such act of non-compliance or irregularity, impose, in the prescribed manner and of a prescribed amount of penalty on such person.

³[(2a) If a person fails to pay tax due to mistake or misrepresentation or fails to pay tax or takes refund of tax or takes excess rebate or does not make proper decreasing/increasing adjustment and subsequently pays the final tax with interest as determined under the relevant sections of the Act, no penalty shall be imposed on him in such case.]

(3) Nothing in this Act shall prevent ⁴[a VAT officer mentioned in section 86,] if there are elements of offence and of non-compliance or irregularity in any incident, from lodging a criminal case for the element of such offence and initiating proceedings for the element of such non-compliance or irregularity.

⁵[(4) VAT officer mentioned in section 86 shall, before imposing a monetary penalty under this section, by issuing a show cause notice served under section 73 or by separate notice to give the concerned person an opportunity of being heard excepting the case of serial no (f) of Column (1) of the Table of sub-section (1)].

⁶[(4a) If an organization is temporarily shut due to no supply and fails to submit returns at the end of each tax period and reopens after the specified period, the penalty specified in serial no. (f) of column (1) of the table to sub-section (1) shall not be levied for failure to file the return for the interim tax period or tax periods between the temporary closure and re-opening of the organization.]

(5) The penalty imposed shall be payable as additional to VAT, supplementary duty, turnover tax, interest, or fine.

7[86. Monetary limits of VAT officers in initiating proceedings for adjudication.—(1) To carry out the purposes of this Act or the rules made thereunder, or for imposition and collection of taxes,—

- (a) in relation to imports and exports, the Customs Officers shall initiate proceedings in accordance with the provisions of the Customs Act;

¹ The words “non-compliances or irregularities” were substituted by section 50(d) of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

² The words “the Commissioner” were substituted by section 88(a) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

³ Section 85(2a) was Inserted by section 75(b) of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

⁴ The words “the Commissioner” were substituted by section 88(c) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

⁵ Section 85(4) was substituted by section 21 of the Finance Act, 2023 (Act No. 14 of 2023) with effect from 01 July 2023.

⁶ Sub-section (4a) of section 85 was Inserted by section 75(c) of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

⁷ Section 86 was substituted by section 89 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

- (b) in relation to the supply of goods or services, the VAT officers shall, subject to the monetary powers specified in the following TABLE, initiate proceedings under the provisions of this Act, namely:—

¹TABLE

SL. No.	Officer	Power
(1)	(2)	(3)
(a)	Commissioner	value of goods or value of taxable service exceeding Tk. 1 (one) crore only;
(b)	Additional Commissioner	Value of goods or value of taxable service not exceeding Tk. 1 (one) crore only;
(c)	Joint Commissioner	value of goods or value of taxable service not exceeding Tk. 50 (fifty) lakh only;
(d)	Deputy Commissioner	value of goods or value of taxable service not exceeding Tk. 30 (thirty) lakh only
(e)	Assistant Commissioner	value of goods or value of taxable service not exceeding Tk. 20 (twenty) lakh only;
(f)	Revenue Officer	value of goods or value of taxable service not exceeding Tk. 5 (five) lakh only;

Provided that the proceedings, which do not have any financial involvement, i.e., related to irregularity, those proceedings shall be disposed of by ²[any official not below the assistant commissioner].

Explanation.—For the purpose of determination of “value of goods or value of taxable service” mentioned in this Table, the value of vehicle carrying the seized goods or service shall not be included.

(2) Every VAT official shall, in each proceeding taken up under the provisions of this section, allow the concerned person an opportunity of being heard through service of a notice upon such person.]

³[(3) If any person ⁴[in the case of his failure, irregularity of evasion of tax], applies for summary adjudication, then in that case, the adjudicating officer can complete adjudication procedure in the said case without issuing show cause notice and without taking hearing.]

87. Power to summon.—(1) An officer of VAT, not below the rank of a Revenue Officer, may, requiring to take any action under the provisions of this Act or the rules made thereunder, issue summons to any person for standing as a witness or presenting any document.

(2) The person so summoned under sub-section (1), shall be under compulsion to appear as per the direction of the VAT officer either in person or through an authorized representative:

¹ The table of section 86(1)(b) was substituted by section 22 of the Finance Act, 2023 (Act No. 14 of 2023) with effect from 01 July 2023.

² The words “specified VAT officials” were substituted by section 51(a) of the Finance Act, 2021 (Act No. 11 of 2022).

³ Section 83(4) was Inserted by section 73 of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

⁴ The words “in the case of failure or irregularity” were substituted by section 51(b) of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

Provided that no summons shall be issued to a person, who is exempted from appearing in person, under sections 132 and 133 of the Code of Civil Procedure.

¹[**88. Powers and functions of Customs Officers.**—(1) Every Customs Officer, in applying, and giving effect to, any provision of this Act or any rule made thereunder, shall have the following responsibilities, namely:—

- (a) collection of VAT and advance tax imposed on taxable imports; and
- (b) collection of supplementary duty payable on imports of goods subject to supplementary duty.

(2) A Customs Officer shall be entitled to exercise the powers conferred upon him by the Customs Act in such a manner as if the provisions of imposition of Customs duty on importable goods under the Customs Act is applicable to the VAT, Supplementary Duty and Advanced Tax imposed under this Act.]

89. Confidentiality.—Subject to the provisions of the Right to Information Act, 2009 (Act No. 20 of 2009), all the information, received from any taxpayer in giving effect to the provisions of this Act, shall be treated as confidential.

²[**89A. Application of other laws in the matter of Value Added Tax Act.**—The Government may, by notification in the official gazette, declare that any provision of the Customs Act, 1969 or the Excises and Salt Act, 1944 (Act No. I of 1944) and the rules made there under, shall after necessary modifications be applicable in the execution of this Act.]

CHAPTER XIII

AUDIT AND INVESTIGATION

90. Audit and investigation of taxpayer's economic activities.—(1) The Commissioner or the Director General may, to prevent tax evasion, conduct, under the provisions of this Act or the rules made thereunder, audit and investigation into all affairs of economic activities of any person.

(2) The Board shall, in order to conduct such audit and investigation activities, make rules and frame and publish Audit Manual.

(3) An Officer of VAT, duly empowered by the Commissioner or the Director General, shall, after conducting the audit and the investigation ³[***] submit an audit report to the Commissioner or the Director General.

(4) If, in the audit report referred to under sub-section (3), any tax liability for the audited tax period of any taxpayer is identified, the Commissioner or the Director General shall fix the tax liability, and shall, after determining the interest payable on such unpaid tax, refer the matter to the concerned officer for initiating next proceedings for the collection of such unpaid tax.

¹ Section 88 was substituted by section 90 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

² Section 89A was Inserted by section 91 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

³ The words “in accordance with the said Audit Manual” were omitted by section 52 of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

¹[(5) Notwithstanding anything contained in section 73, in case of 100% export oriented industries, the Commissioner cannot demand any arrear tax for any tax period preceding more than 3(three) years of the end of any tax period.]

²**90A. Submission of annual audited financial statements.**—A registered limited company shall file with the Commissioner the annual audited financial statements containing the income and expenditure account of the previous year's business within the first six tax periods of the current financial year:

Provided that, the concerned Commissioner may extend the said period up to six more tax periods on the basis of the application of the said company, considering reasonable cause.]

91. Powers of the VAT officers.— (1) An Officer of VAT ³[not below the rank and status of Assistant Commissioner or Assistant Director, duly authorized from Commissioner or Director General,] for authorized purposes, may, through serving notice, ask for the following information from any person, namely:—

- (a) necessary information relating to any person for conducting audit and investigation; or
- (b) any document or evidence under the custody of any person.

(2) Such an authorised VAT officer shall have the following powers, namely:—

- (a) to make copies of any record;
- (b) to seize any record in prescribed manner;
- (c) to seal any record or goods; and
- (d) to arrange in prescribed cases and manner, freezing of bank account of any person.

(3) In relation to the seizure of any record, document or goods by any ⁴[above] empowered VAT Officer, those shall be returned to such person from whom they were seized under such procedure as may be prescribed.

⁵[(4) * * *]

(5) No entry shall be made or search conducted, under any provision of this Chapter, into any international organization, diplomatic building, consular or mission of foreign country which enjoys immunity under international law.

Explanation: In this section, “authorised purpose” means—

- (a) collection of information for determining tax liability of any person;
- (b) collection of information for collecting tax from any person;
- (c) detection of tax evasion; or
- (d) ensuring compliance with the provisions of this Act.

¹ Section 90(5) was Inserted by section 92 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

² Section-90A was inserted by section 53 of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

³ The words “authorized” were substituted by section 93(a) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

⁴ The word “above” was Inserted by section 93(b) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

⁵ Section 91(4) was omitted by section 93(c) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

92. Supervised supply, observation and surveillance.—(1) Where a taxpayer does not comply with the provisions of this Act with an intention of evading payment of ¹[tax], an Officer of VAT may, under orders from the Commissioner conduct supervised supply, observation and keep surveillance, in a prescribed manner, at any place relating to his economic activities subject to [tax] to determine the actual tax liability of such taxpayer.

(2) Such officer of VAT shall, specifying all information necessary to determine tax liability of such taxpayer, submit report to the Commissioner.

(3) The Commissioner may, after giving the taxpayer an opportunity of being heard, determine the actual tax liability of such taxpayer on the basis of the report submitted under sub-section (2) and any other information gathered under this Act or the rules made thereunder.

93. Multiple departmental audits.—No registered or enlisted person shall be included for audit twice for the same tax period unless the Commissioner has reliable information or other genuine cause to believe that such person has fraudulently evaded tax submitting wrong or false information or fake documents in relation to such audited tax period.

94. Special audit.—(1) The Board may, subject to such limitations and such terms as may be prescribed, appoint an auditor to hold any audit, including a special audit, of records and accounts of any registered or enlisted person.

(2) The auditor so appointed under sub-section (1) shall, for the purpose of this section, be treated to be an officer of VAT.

CHAPTER IX

RECOVERY OF ARREAR TAX

95. Recovery of arrear tax.—(1) Where any amount of VAT, supplementary duty, turnover tax, interest penalty or fine remains payable by a defaulting taxpayer, the Commissioner shall initiate proceedings for recovery of such arrear taxes from such defaulter.

²[(1A) To carry out the purposes of sub-section (1), the Commissioner shall appoint such ³[one or more] VAT officers not below the rank and status of ⁴[Assistant Commissioner] as Debt Recovery Officer (DRO) and the said officer shall start proceedings for realization of arrear tax as per the procedures determined in the rules.]

(2) Arrear tax shall become payable, if—

(a) the amount of arrear tax is shown as payable on a return and remains unpaid;

¹ The words “Supplementary Duty” were substituted by section 94 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

² Section 95(1A) was Inserted by section 95(a) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

³ The word “one” was substituted by section 76(a) of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

⁴ The words “Deputy Commissioner” were substituted by section 74 of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

- (b) the amount of arrear tax is shown ¹[in the notice or certificate] of tax determination served on the taxpayer and the defaulting taxpayer fails to pay it by the last date specified in such [notice or certificate]; or
- (c) an amount of arrear tax becomes payable on the disposal of any proceeding under this Act.

(3) The Commissioner ²[or the Debt Recovery Officer] shall, if an arrear tax becomes payable by a defaulting taxpayer under sub-section (2), send a notice to such defaulting taxpayer for recovery of such taxes.

(4) In a proceeding relating to the recovery of arrear tax, and in relation to fixing the liability and the amount of such tax, such notice ³[or certificate] shall be treated to be the conclusive proof.

(5) ⁴[The Commissioner or the Debt Recovery Officer] shall, in the matters of recovery of arrear tax, take the following actions, namely:—

- (a) deduct, in the prescribed manner, the amount of arrear tax from the money the defaulting taxpayer may have under the control of any authority of Income Tax, Customs, VAT or Excise;
- (b) direct any person or associate or financial institution or bank holding any money of the defaulting taxpayer to pay the amount by such person or bank;
- (c) issue an order directing to stop the supply of any goods or any service from the business premises of the defaulting taxpayer;
- (d) lock the business identification number in the ⁵[goods declaration] processing system in the Custom House to stop clearance of imported goods of the defaulting taxpayer;
- (e) issue an order, in the prescribed manner, directing to freeze the bank accounts of the defaulting taxpayer;
- (f) issue an order directing to seal the business premises of the defaulting taxpayer or seal such business premises within the prescribed time and in the prescribed manner;
- (g) recover the arrear taxes by attaching and selling, in the prescribed manner, any of the defaulting taxpayer's immovable property and by seizing and selling any of his movable property; or
- (h) take security deposit from a guarantor of the defaulting taxpayer in such manner and on such terms as may be prescribed ⁶;

¹ The words “in the notice” were substituted by section 95(b) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

² The words “or the Debt Recovery Officer” were Inserted by section 95(c) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

³ The words “or certificate” were Inserted by section 95(d) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

⁴ The words “the Commissioner” were substituted by section 95(e) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

⁵ The words “Goods Declaration” were substituted by the words “Bill of Entry” and brackets in section 17 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025) with effect from 01 July, 2025.

⁶ The symbol ‘;’ was substituted for the symbol ‘.’ and clause (j) was inserted by section 76(b) of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

- (j) may request the concerned authorities to disconnect gas, water, and electricity from the business premises of the defaulting taxpayer until the said tax is paid in full.]

(6) In relation to the recovery of arrear taxes by a ¹[Customs Commissioner], such arrear taxes shall be collected in the same way as Customs duty on imports is collected.

96. Power of VAT officer under the Code of Civil Procedure.—Under the Code of Civil Procedure, for realization of money, the power that is bestowed upon civil court, the same powers shall be bestowed upon an officer of VAT, duly empowered for the recovery of arrear taxes subject to the provisions of this Act.

97. Change in jurisdiction for recovery of arrear tax.—Where a defaulting taxpayer resides in, or has an economic activity or a property within the jurisdiction of any other Commissioner, the Commissioner may make a request to such other Commissioner to recover the arrear tax, and such Commissioner shall, on such request, recover the arrear tax in such a manner as if the tax were an arrear in his jurisdiction.

98. Disposal of money or security recovered.—(1) Where the amount of money recovered or, of security furnished, is less than the arrear taxes, such amount of money or of security shall, in the prescribed manner, be disposed of in the following order, namely:—

- (a) firstly, to reduce the amount of payable interest;
- (b) secondly, to reduce the amount of penalty or fine; and
- (c) thirdly, to reduce the amount of VAT, supplementary duty or turnover tax.

(2) Where the amount of money recovered or, of security furnished, is more than the arrear taxes, the excess amount of money or of security, left after a disposal of such amount under subsection (1), shall be given back to the defaulting taxpayer or the guarantor.

(3) The Commissioner shall, in such manner and within such time as may be prescribed, inform the defaulting taxpayer of the disposal of the amount, of money, or of security, under subsection (1) and (2).

99. Government lien on the immovable property of the defaulting taxpayer and attachment thereof.—(1) If a defaulting taxpayer fails to pay an arrear tax by the due date, a preferential lien in favor of the Government shall be created on all the properties belonging to such defaulting taxpayer, and such lien shall continue to exist until the arrear tax is paid.

(2) The Commissioner shall, by serving a notice, inform the defaulting taxpayer of the creation of such lien, and if the defaulting taxpayer fails to pay the arrear tax within one month from the date of service of such notice, the Commissioner may, in the prescribed manner, recover the arrear tax by attaching and selling the immovable property of such defaulting taxpayer.

100. Seizure of goods, sale of such goods and disposal of the sale proceeds thereof.—(1) Where any goods is seized on-the-spot and without serving any notice for the recovery of arrear taxes, the Commissioner shall, as soon as possible, serve a notice of such seizure on the person mentioned below—

- (a) the owner of the seized goods;

¹ The words “Shulko Commissioner” were substituted by section 95(f) of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

- (b) the person who had custody or control of the goods immediately before seizure; or
- (c) any person claiming the seized goods:

Provided that no such notice shall be required to be served if no one claims the goods.

(2) Where any goods is seized under sub-section (1), the Commissioner may, on the following terms and conditions, return such goods to such person, namely:—

- (a) if a security deposit of money equal to the amount of arrear taxes for which the seizure has been made is furnished; or
- (b) if, by agreeing to pay, in instalments, an amount equal to the amount for which the seizure has been made, the first instalment thereof is paid.

(3) If the tax is not paid or a security deposit for the payment thereof is not furnished or the first instalment of the tax is not paid by the defaulting taxpayer even after agreeing to pay by such instalments, the Commissioner may, within such time and in such manner as may be prescribed, sell the seized goods.

(4) The sale proceeds of the seized goods shall be disposed of in the following manner, namely:—

- (a) firstly, by paying the cost of seizure, storage and sale of the goods;
- (b) secondly, by paying off the amount of money equal to the amount of arrear taxes for the recovery of which the goods were seized;
- (c) thirdly, by paying the taxes payable under any Law repealed by this Act; and
- (d) fourthly, by paying the balance, if any, back to the owner of the goods.

(5) Where a proceeding is pending before a Commissioner (Appeal) or an Appellate Tribunal or the Supreme Court against the tax determination on the basis of which the goods were seized for the recovery of the arrear taxes, the sale of the property of the defaulting taxpayer shall, except in the following cases, remain suspended, namely:—

- (a) goods subject to decay or perishable goods; and
- (b) any goods specified by the Commissioner.

101. Liabilities and obligations of representative.—(1) The representative of the defaulting taxpayer shall also be responsible for all the duties and responsibilities devolved on such taxpayer for the recovery of arrear taxes.

(2) The amount recoverable from the representative towards the realisation of arrear taxes may extend to as much of the defaulting taxpayer's money and property as is held by, or is under the control of, such representative.

(3) The representative shall also be personally liable for the arrear taxes if, while such taxes remain unpaid, he—

- (a) withdraws, makes charges against or transfers the payable money received or accrued for the payment (of the arrear); or
- (b) withdraws any amount of money or fund under his possession but belonging to the defaulting taxpayer or gives it to some other person.

(4) Nothing in this section shall exempt a defaulting taxpayer from the duties and responsibilities enjoined upon him by this Act or the rules made thereunder if a representative as such fails to perform his duties.

(5) If there are two or more representatives of a defaulting taxpayer, the duties or obligations referred to in this section shall be vested upon all such representatives jointly and severally.

102. Responsibilities of receivers.—(1) The Commissioner may, for the recovery of arrear taxes, make a request to a receiver to pay such arrear taxes from the property of the defaulting taxpayer that has been taken in the possession of such receiver.

(2) The receiver, if so, requested by the Commissioner under sub-section (1), shall, in the prescribed manner, pay the arrear taxes from the sale proceeds of such property, and shall inform the Commissioner of the payment of such arrear taxes along with documentary evidence thereof.

Explanation: In this section, “receiver” means a person appointed or empowered by any law or Court.

103. Liabilities of company or association of persons or director of joint venture for property development or entrepreneur.—(1) If a company or association of persons or property development joint venture fails to pay arrear taxes, and if the directors or representatives or entrepreneurs who were in charge of such company, or association of persons or property development joint venture, when such money fell in arrear, failed to show proper care, responsibility and skill, shall be liable, jointly and severally, to pay such arrear taxes till such time as may be prescribed.

(2) Every director or representative or entrepreneur so liable to pay the arrear taxes shall be entitled to a reimbursement from other directors or representatives or entrepreneurs.

(3) Without prejudice to the generality of functions rendered by such director or representative or agent or entrepreneur, the following activities shall be deemed to have been done by such company or association of persons or property development joint venture, namely:—

- (a) carrying on of an economic activity or any part thereof;
- (b) any supply, import or acquisition in the course of an economic activity;
- (c) manufacture of goods or supply of service;
- (d) receipt of any issued notice;
- (e) filing of return;
- (f) payment of taxes; or
- (g) providing information.

104. Continuity of partnerships or unincorporated associations.—If—

- (a) a partnership or other unincorporated association of persons is dissolved or otherwise ceases to exist because of the admission of a new partner or member or of retirement;

- (b) a new partnership or an unincorporated association of persons, consisting of the remaining members, comes into existence; and
- (c) the said partnership or unincorporated association of persons carries on the same economic activity as was carried on by the dissolved partnership or association, the dissolved partnership or association and the new partnership or association shall, then, for the purposes of this Act, be deemed to be an inseparable partnership or association of persons.

105. Declaration of death or insolvency of a taxpayer.—If, after the death of a taxpayer or the declaration of a taxpayer as bankrupt, the economic activity of such taxpayer is carried on by any Trustee or Executor of property of such taxpayer, such Trustee or Executor shall, for the purposes of this Act, be treated as a taxpayer.

106. Payment of arrear tax by installments.—(1) The Commissioner may, within such time-limit, on such terms and in such manner as may be prescribed, give permission to a defaulting taxpayer to pay arrear taxes in installments, and may, for default in paying any installment, cancel such permission.

(2) The time-limit for the payment of arrear taxes by instalments granted under this section shall not be more than ¹[18 (eighteen)] months.

CHAPTER XV

MAINTENANCE OF FORM, NOTICE AND RECORDS

107. Keeping records and accounts.—(1) Taxpayer shall, in such form and manner as may be prescribed, keep, for a period of 5 (five) years, all accounts, documents and other records of his economic activity so as to facilitate assessment of his tax liability and other obligations.

(2) Without prejudice to the extent of coverage of sub-section (1), the records maintained and accounts kept shall include the following documents, namely:—

- (a) statements of purchase of goods, services or immoveable property, whether taxable or tax exempted and invoices related thereto;
- (b) statements of sale of goods, services or immovable property;
- (c) tax invoices, credit notes, debit notes, and ²[***]tax invoices and withholding certificates issued and received by such person;
- (d) customs documents relating to imports and exports of goods by such person;
- (e) records showing at any particular time, the prices at which the person sells the goods manufactured by him, the input-output coefficient for such goods, and records of discounts offered by the manufacturer of such goods or credits;
- (f) records relating to the supply of services subject to supplementary duty or the manufacture of goods subject to supplementary duty and related documents;

¹ The number, brackets and words “18 (eighteen)” were substituted for the number, brackets and words “12 (twelve)” by section 18 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025)

² The word ‘integrated’ was omitted by section 54 of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

- (g) treasury challan in support of the deposit of tax and where payment was made in ways other than by treasury challan, documentary evidence in support of such payments;
- (h) returns for every tax period; and
- (i) any other prescribed documents or records.

¹[(2A) The registered person may store tax related documents, accounts and other records on the server with appropriate security through Enterprise Resource Planning (ERP) software or VAT software prescribed by the National Board of Revenue.]

²[(3) Notwithstanding anything contained in sub-section (1), documents related to any unfinished proceedings have to be preserved till disposal of the proceedings after the time mentioned in the above sub-section.]

108. Authentication of forms, notices and documents.—For the purposes of this Act, the Board may determine the format of any form, notice, returns and other documents in such manner as it may think fit and proper.

109. Service of notices.—(1) For the purposes of this Act, where summon or notice or decision or order or instruction is required to be served on a person, it shall be deemed to have been properly served on such person, if it is—

- (a) personally received by such person or his representative;
- (b) sent at his last known place of abode or business in Bangladesh;
- (c) sent by registered post to his last known address;
- (d) sent through electronic means; or
- (e) not possible to be served in the manners specified in clause (a) to (d), then displayed in the notice board of the concerned VAT office.

(2) No question as to the validity of a notice served under this Act or any rule made thereunder shall be raised after the compliance with such notice, in full or in part.

110. Authenticity of documents.—(1) A notice or document, served under this Act or any rule made thereunder, or issued by any authorized VAT officer, shall be deemed to be sufficiently authenticated, if the signature, and name and designation of the concerned official is printed or stamped and the telephone or fax or mobile phone number or email address of such officer is mentioned therein, and an official file and issue number are printed or stamped or inserted on such notice or document.

(2) Any document made, issued, or executed under this Act or any rule made thereunder shall not be—

- (a) deemed to be void or voidable for not being made or executed in prescribed forms; or
- (b) deemed to affect its authenticity because of any mistake, defect, or omission therein; if it is in conformity with the subject and context thereof

¹ Sub-section (2A) was inserted by section 19 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025) with effect from 01 July, 2025.

² Section 107(3) was Inserted by section 96 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

CHAPTER XVI

OFFENCE, TRIAL AND PUNISHMENT

111. Offences relating to VAT registration certificate or turnover tax certificate and tax invoice, and punishment thereof.—¹[(1) Whoever dishonestly—

- (a) makes or uses a fake VAT registration certificate, turnover tax certificate or tax invoice and withholding certificate bearing a forged or false business identification number; or
- (b) makes or uses a forged or false tax invoice, credit note, debit note, withholding certificate; or
- (c) manufactures, stores, transports, markets or uses forged or false or reused stamps or banderole or assists in such activities; or
- (d) manufactures, warehouses, transports, markets or sells any goods containing forged or false or reused stamps or banderoles or assists in such activities; or
- (e) manufactures, warehouses, transports, markets or sells without banderoles or stamps any goods requiring the use of banderoles or stamps or assists in such activities; or
- (f) evades payment of the payable tax in any other way; or
- (g) claims a tax refund without such person being entitled to refund;

he shall then be punished with imprisonment for a term which may extend to one year, or with a fine equal to the amount of tax payable, or with both.]

²[(2) If any person, during making application for online registration or enlistment, provides wrong or untrue information, then necessary measures may be taken against that person in view of the current law.]

112. Offence and punishment relating to false or misleading statement or description.—Whoever dishonestly makes a false or misleading statement or description in any tax document submitted to any VAT officer shall be punished with imprisonment for a term which may extend to 6 (six) months, or with a fine equal to the amount of tax payable, or with both.

113. Offence and punishment for obstructions.—Whoever, with a mala fide intention, obstructs or attempts to obstruct any VAT officer in discharging his duties under this Act or any rule made thereunder, shall be punished with imprisonment for a term which may extend to 6 (six) months, or with a fine which may be not less than 10 (ten) thousand taka and not more than 2 (two) lakh taka, or with both.

114. Investigation, trial and appeal of the offence.—(1) Notwithstanding anything contained in the Code of Criminal Procedure or in any other law for the time being in force, the offences shall be triable by a First Class Judicial Magistrate or Metropolitan Magistrate empowered under the Code of Criminal Procedure and may impose any amount of fine prescribed in this Act.

(2) The offences shall be bailable and non-cognizable.

¹ Section 111(1) was substituted by section 55 of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

² Sub-section (1) was numbered and sub-section (2) was inserted by section 97 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

(3) No such Magistrate shall take cognizance of an offence except through a complaint by an officer of VAT not below the rank of an Assistant Commissioner, in writing, made with approval of the Commissioner.

(4) The VAT officer shall, in such manner and within such time as may be prescribed, complete the investigation of any offence punishable under this Act.

(5) Such Judicial Magistrate shall try the offences following the summary trial procedure laid down in the Code of Criminal Procedure, and the appeal, review and revision etc. in respect of such offences shall be filed and disposed off in accordance with the provisions laid down in the Code of Criminal Procedure.

115. Additional Power of the Judicial Magistrate or the Metropolitan Magistrate.—For the purposes of this Act, the Judicial Magistrate or the Metropolitan Magistrate shall also have the power to freeze the bank accounts of a person committing the offence.

116. Offence committed by any company, association of persons or property development joint venture.—(1) If an offence is committed by any company or association of persons or property development joint venture, every director, partner, chief executive, manager, secretary, official, employee, representative or VAT Agent thereof having involvement with such offence shall be deemed to have committed such offence unless he proves that such offence was committed without his knowledge or he tried his best to prevent the commission of such offence.

(2) A company may be tried and punished in the same judicial proceeding which is lodged against such director, partner, chief executive, manager, secretary, official, employee, representative or VAT Agent of such company, but no imprisonment other than fine shall be imposable upon such company.

117. Abettor of offence.—Whoever abets or gives support or incites or excites a person in the commission of any offence, shall be deemed to have been an offender as if he had committed such offence, and shall be punished similarly as such committer is punished.

118. Prior approval before filing case.—Without the prior approval of the Commissioner, no case in respect of any offence shall be filed in any court.

119. Compounding of offence.—(1) The offences shall, in the prescribed manner, be compoundable.

(2) Every case before or after the prior approval of the Commissioner for filing thereof, is compoundable in such manner and on such terms as may be prescribed by the Board, but after filing such case, permission of the court shall be required to make such compounding.

120. Fine additional to the tax payable.—The fine imposed as punishment by Judicial Magistrate or Metropolitan Magistrate shall be in addition to VAT, supplementary tax, turnover tax or penalty.

CHAPTER XII

APPEALS AND REVISIONS

¹[121. **Appeal to Commissioner (Appeal).**—(1) If any person or any VAT officer is aggrieved by a decision taken or order issued under this Act or the rules made thereunder by any Additional Commissioner or any VAT officer below the rank of an Additional Commissioner may, within 90 (ninety) days from the date of issue of such decision or order, lodge an appeal in the prescribed manner to the Commissioner (Appeal), except against order of seizure or sale issued under section 95 in case of supply of goods or provision of services or order issued under section 82 and 98 of the Customs Act in case of imported goods.

(2) Where a person other than a VAT officer prefers an appeal under sub-section (1), he shall, at the time of filing such appeal, pay ²[10 (ten)] percent ³[of the tax, excluding penalty] specified in the impugned order:

Provided that if the Commissioner (Appeal) is satisfied that the appellant could not file the appeal within the said 90 (ninety) days due to obvious reasons, he may permit the appellant to file the appeal within next 60 (sixty) days of the expiry of the above period.

(3) The Commissioner (Appeal) shall, after giving an opportunity of proper hearing to the parties to the appeal in the prescribed manner, dispose of the appeal within a period of time not exceeding 1 (one) year.

⁴[(3A) Notwithstanding anything to the contrary in any other provision of this Act, in the event of natural calamity, epidemic, force majeure or war, the Government may, in the public interest, by order, extend the time limit for disposal of appeals by the Commissioner (Appeals) for such period of emergency.]

(4) The Commissioner (Appeal) may uphold, change or set aside the impugned decision or order, or may pass such order as he thinks fit and proper:

Provided that he shall not, de novo, send the case on remand for reconsideration.

(5) In the interest of deciding an appeal, the Commissioner (Appeal) may, in the prescribed manner and within the prescribed time, make such further scrutiny or hold such further enquiry, collect such further information or make such further verification of the accuracy of the proceedings in respect of the impugned matter as may be necessary.

(6) Notwithstanding anything contained in this Act or the rules made there under, if the Commissioner (Appeal) fails to dispose of an appeal within the stipulated time, such appeal shall be deemed to have been granted by the Commissioner (Appeal).]

⁵[122. **Appeal to Appellate Tribunal.**—(1) If any person or any VAT officer is aggrieved by a decision taken or order issued under this Act or any rule made thereunder by any Commissioner or Commissioner (Appeal) or Director General or by any VAT officer holding the same rank may, within 90 (ninety) days from the date of service of such decision or order,

¹ Section 121 was substituted by section 98 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

² The figure, brackets and word “20 (twenty)” were substituted by section 8 of the Finance Act, 2024 (Act No. 05 of 2024) with effect from 01 July 2024.

³ The words “of the tax” were substituted by section 77 of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

⁴ Sub-section (3A) was inserted by section 20 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025) with effect from 01 July, 2025.

⁵ Section 122 was substituted by section 99 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

prefer an appeal in the prescribed manner before the Appellate Tribunal, except against an order of seizure or sale issued under section 95 in case of supply of goods or provision of services or the order issued under section 82 and 98 of the Customs Act in case of imported goods ¹[:

Provided that, if the President, Appellate Tribunal is satisfied that the appellant has not been able to file the appeal within the said 90 (ninety) days for reasonable cause, then he can give permission to the appellant to file the appeal for the next 60 (sixty) days of the said period.]

²[(2) Where a person, other than a VAT officer, prefers an appeal under sub-section (1), he shall, at the time of filing such appeal, pay ³[10 (ten)] percent ⁴[of the tax, excluding penalty] specified in the impugned order:

Provided, while filing appeal to the Customs, Excise and VAT Appellate Tribunal against the order passed by the Commissioner (Appeal) under sub-section (1), the aggrieved person shall not require depositing any portion of the tax demanded or fine imposed upon him.]

(3) The Appellate Tribunal, after hearing the parties to the appeal, may pass such order as it thinks fit and proper, including an interim order staying the collection of tax.

(4) Any interim order of the Appellate Tribunal staying collection of tax shall cease to have effect on the day after the expiry of a period of 6 (six) months following the day on which it was passed unless the case is finally decided, or the interim order is withdrawn by the Tribunal earlier.

(5) Notwithstanding anything contained in this Act or the rules made thereunder, if the Appellate Tribunal fails to dispose of the appeal within a period of 2 (two) years, the appeal shall be deemed to have been granted by the Appellate Tribunal.

⁵[(5A) Notwithstanding anything contained contrary in any provision of this Act, for reasons of epidemic, pandemic, acts of God or war, the government, in public interest, by an order, can extend the time limit for disposal of appeal by Appellate Tribunal for that period of danger.

(5B) The order of extension of time limit mentioned in sub-section (5A) can be given retrospective effect.]

(6) The functional procedures of the Appellate Tribunal and of its branches shall be determined by the Tribunal itself.

(7) Every proceeding before the Appellate Tribunal shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 of the Penal Code (Act XLV of 1860) and the Appellate Tribunal shall be deemed to be a Civil Court under the Code of Civil Procedure.]

¹ The symbol “:” was substituted for the symbol “.” and proviso was inserted by section 78(a) of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

² Section 122(2) was substituted by section 76(a) of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

³ The figure, brackets and words “20 (twenty)” were substituted by section 9(a) of the Finance Act, 2024 (Act No. 05 of 2024) with effect from 01 July 2024.

⁴ The words “of the tax” were substituted by section 78(b) of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

⁵ Inserted sub-section (5a) and (5b) as per section 76(b) of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

123. Burden of proof in a proceeding.—(1) In the case of proving the points at issue of any proceeding before the Commissioner (Appeal) or the Appellate Tribunal, the affidavit submitted by the Commissioner in the prescribed manner shall be treated as a conclusive proof thereof unless the taxpayer may prove otherwise rebutting the contents of such affidavit.

(2) A copy of the notice issued by the Commissioner and other concerned documents shall be attached with such affidavit.

124. ¹[Appeal] to the High Court Division.—(1) Any person or any VAT officer not below the rank of a Commissioner or a Director General, aggrieved by an order of the Board or of the Appellate Tribunal, may prefer ²[an appeal] petition before the High Court Division of the Supreme Court on questions of law of such order.

(2) Notwithstanding anything contained in any other law for the time being in force, the provisions of the Code of Civil Procedure shall, as far as possible, apply to the matters of such ³[an appeal].

(3) In relation to submission ⁴[of an appeal] application before the High Court Division under sub-section (1), the provisions of Section 5 of the Limitations Act, 1908, shall apply.

(4) In relation to submission ⁵[of an appeal] application before the High Court Division, under sub-section (1), by a person other than an officer of VAT, such person shall, at the time of filing such revision application, pay 10 (ten) percent of the payable ⁶[tax, excluding penalty] specified in the impugned order.

125. Alternative dispute resolution.—(1) Notwithstanding anything contained in any other provisions of this Act, a taxpayer may, in the prescribed manner, on the prescribed terms and within the prescribed time, apply to a facilitator, selected by him from the prescribed panel, to have a dispute resolved through alternative dispute resolution process; and the facilitator may, in the prescribed manner, on the prescribed terms and within the prescribed time, take steps to resolve such dispute, on the basis of consensus, through alternative means.

(2) The Board may, by a notification in the official Gazette, designate, from time to time, one or more of the VAT Commissionerate for processing the applications of alternative dispute resolution.

(3) If a dispute is resolved on the basis of consensus through alternative dispute resolution, no objection in respect of such consensus shall be raised in any court, and the disputes which cannot be resolved on such consensus through alternative dispute resolution process, may again be taken up for proceeding under the provisions of this Act.

(4) If a dispute or any part thereof could not be resolved through alternative dispute resolution process, the time spent for such resolution shall not be included in calculating the time for filing an appeal.

¹ The word “revision” was substituted by section 56(a) of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

² The words “a revision” were substituted by section 56(b) of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

³ The word “revision” was substituted by section 56(b) of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

⁴ The words “of a revision” were substituted by section 56(b) of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

⁵ The words “of a revision” were substituted by section 56(b) of the Finance Act, 2021 (Act No. 11 of 2021) with effect from 01 July 2021.

⁶ The words “tax or of the penalty” were substituted by section 79 of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

Explanation: In this section, “dispute” means a dispute arising out of the application of any provision of this Act or any rule made thereunder, but does not include ¹[forgery or criminal] offence or a dispute involving a question of law.

CHAPTER XIII MISCELLANEOUS

²[126. **Exemption.**—(1) The Government may, by notification in the official Gazette, exempt importation or supply of any goods or class of goods or rendering of any service from Value Added Tax or, where applicable, Supplementary Duty ³[or Advance Tax] chargeable under this Act, subject to any limitation or condition specified in the notification.

(2) The Board, may, by special Order, exempt importation or taking delivery of any goods and receiving of any service for implementation, of any international or bilateral agreement on reciprocal basis, from Value Added Tax or, where applicable, Supplementary Duty ⁴[or Advance Tax] chargeable under this Act, subject to any limitation and condition specified in the Order.

⁵[***]]

⁶[126A. **Granting reward and efficiency incentive.**—(1) Notwithstanding anything contained to the contrary in this Act or in any other law for the time being in force, the Board may, in such circumstances and in such manner and to such extent as may be prescribed by rules, grant reward and efficiency incentive to the following persons, namely:—

- (a) any person who supplies to a Value Added Tax Officer information about violation of any provisions of this Act or of any other law for the time being in force or evasion or attempt of evasion of tax or revenue payable thereunder and total revenue evaded or part thereof is realized on the basis of the information supplied;
- (b) any Value Added Tax Officer or an officer or employee of any other Government organization or of a local authority who detects or unearths the evasion or attempted evasion of tax or revenue payable under this Act or any other law for the time being in force or identifies violation of any provision thereof and consequently evaded revenue of identification or unearthing is realized; or
- (c) such other Value Added Tax Officer or employee or any such person working for the government or any other government agency who realizes the tax realizable under this Act by any other means other than the steps mentioned in the clauses (a) and (b).

¹ The words “forgery or criminal” were inserted by section 100 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

² Section 126 was substituted by section 101 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

³ The words “or Advance Tax” were inserted by section 77(a) of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

⁴ The words “or Advance Tax” were inserted by section 77(a) of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

⁵ Sub-section (3) repealed by section 24 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025) with effect from 01 July, 2025.

⁶ Section 126A was inserted by section 102 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

(2) Notwithstanding anything contained to the contrary in this Act or in any other law for the time being in force, the Board may, in such circumstances and in such manner and to such extent as may be prescribed by rules, grant efficiency incentive to the following persons, namely:—

- (a) An officer as described in section 78 of this Act; or
- (b) An officer and employee working in the VAT offices established under section 78 (1) of this Act.]

127. Imposition of interest on payable tax.—(1) If a person fails to pay a tax, payable to ¹[the Commissioner or the appropriate officer mentioned in the table of section 86] ²[or irregularly accepts rebate or decreasing adjustments] on or before the due date of payment, he shall be liable to pay an interest at a simple rate of ³[1 (one) percent per month] on the amount of payable tax, from the next day after the date the payment becomes due to the date the payment is made ⁴[:

But provided that in the case of realization of arrear arising from VAT deduction at source, six-monthly 2 (two) percent simple interest shall require to be paid on the payable amount of tax.]

⁵ [Explanation.- In this sub-section “till the date of payment” means till the date of payment inclusive of the time of disposal from the next date of the ascertained date, but not more than 24 (twenty-four) months.]

(2) The Commissioner shall recover the interest from such person in the same manner as taxes are recovered from him.

(3) If a person pays an interest and an amount to which the interest relates is found not to have been payable, the interest paid on such amount shall be refundable to such person.

(4) Interest shall be payable in addition to any penalty or fine.

⁶ [127A. Power to write off Government dues.—In the case of insolvency of a person or dissolution of an organization or for any other reasons, if it is certain that Value Added Tax or where applicable, Value Added Tax and Supplementary Duty imposed or penalty charged or any amount of money demanded under any undertaking or other document executed under this Act or the rules made thereunder cannot be recovered under section 95 of this Act, the Government may, write off such dues, in part or in full in the manner prescribed by rules:

Provided that, notwithstanding anything contained in any other law, following writing off of the government dues if there are evidences that any property of the responsible person or organization has been arisen anew, or the concerned person or organization has become insolvent transferring own property to any other person or organization with dishonest desires or with the intention of being freed from arrear responsibilities owing to the government, then preference will be created on that property for the realization of government dues and that will be realized in such manner as if the entire responsibility of paying government dues has been imposed upon the recipient of transferred property with dishonest desires or property arisen anew.

¹ The words “the Commissioner” were substituted by section 80(a) of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

² The words “or irregularly accepts a rebate or decreasing adjustment” were inserted by section 25 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025) with effect from 01 July, 2025.

³ The words “monthly 2 (two) percent” were substituted by section 57 of the Finance Act, 2021 (Act No. 11 of 2022).

⁴ The symbol (:) was substituted for the symbol (.) and proviso was inserted by section 103 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

⁵ Explanation of Section 127(1) was substituted by section 80(b) of the Finance Act, 2022 (Act No. 13 of 2022) with effect from 01 July 2022.

⁶ Sections 127A and 127B were inserted by section 104 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

127B. Determination of time and method of tax payment in case of certain goods or services.—Notwithstanding anything contained to the contrary in this Act, Board, in the manner prescribed by rules, in the case of supply of any special goods or service, can make provisions including time of tax payment, method and amount, advance payment or source deduction.]

128. Performance of functions online, filing of return and payment of tax, etc.—Any function under this Act may, subject to the provisions of The Information and Communications Technology Act, 2006 (Act No. 39 of 2006), be performed online or through an electronic means within such time, on such terms and in such manner as may be prescribed.

129. Bar to the lodgment of suits in the Court.—No proceeding other than the proceeding or judicial proceeding under this Act or any rule made thereunder shall lie to any court against an order passed or decision made or action taken (tax determination, tax imposition, imposition of penalty, imposition of interest, any audit, enquiry or investigation or other similar matters for amendment or cancellation of tax recovery) by the Board or by ¹[any VAT Officer].

²[**129A. Protection of activities done in good faith.**—No prosecution or any other legal proceeding shall lie against the Government or any of its official for any probable damage caused to any person consequent upon any action taken or intended to be done in good faith under this Act or any rules.]

130. Appointment of VAT Consultant.—³ [(1) Any person may be appointed from among Chartered Accountant or ⁴[Cost and Management Accountant or] Chartered Secretary or licensed VAT Consultant for providing advice to a tax-payer or for representing him in any proceeding.]

⁵[(2) For the purposes of sub-section (1), the Board may determine the conditions and method for appointment of VAT consultants and their responsibilities.]

131. Correction of clerical mistakes, etc.—A VAT officer may rectify any clerical or mathematical mistake in anything done under this Act or any rule made thereunder.

132. Certified copy of documents.—The Commissioner may, upon an application made by a taxpayer, issue, on such terms and in such manner as may be prescribed, a certified copy of the following documents, namely:—

- (a) any document or paper submitted by the taxpayer to the VAT officer;
- (b) any document submitted to any VAT officer as a proof of withholding of tax by any withholding entity; or
- (c) any other document specified by the Board.

¹ The words “any Commissioner” were substituted by section 10 of the Finance Act, 2024 (Act No. 05 of 2024) with effect from 01 July 2024.

² The section 129A was inserted by section 105 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

³ Section 13(1) was substituted by section 106 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

⁴ This words were inserted by section 11 of the Finance Act, 2024 (Act No. 05 of 2024) with effect from 01 July 2024.

⁵ Section 130(2) was substituted by section 78 of the Finance Act, 2020 (Act No. 09 of 2020) with effect from 01 July 2020.

133. Issuance of VAT clearance certificate.—(1) A taxpayer may, on the prescribed terms and in the prescribed manner, make an application to the Commissioner for a VAT clearance certificate.

(2) The Commissioner may, in the prescribed manner, issue a VAT clearance certificate to such applicant if he is satisfied that—

- (a) no tax is in arrear with, or payable by, such taxpayer; or
- (b) a security deposit is furnished by the taxpayer for the payment of the tax.

134. Acts to be performed through a private organization.—The Board may, in the prescribed manner and on the prescribed terms, get one or more of the following acts performed by any private organization at competitive prices, namely:—

- (a) to make entries and process any information, including the preliminary information provided in the return;
- (b) to prepare a list of all the persons to whom business identification numbers have been issued; or
- (c) to perform any other act prescribed by the Board.

135. Power to make rules.— The Board may, for the purposes of this Act and subject to its provisions, by a notification in the official Gazette, make rules.

¹[**135A. Determination of uniform and allowance thereof of the VAT Officials and employees.**—The Board, in prescribed manner and conditions, may determine uniform and allowance thereof for VAT Officials and employees.]

136. Publication of translated English text.—(1) After the commencement of this Act, the Government may, if it is considered necessary, publish, by a notification in the official Gazette, an authentic English Text of this Act.

(2) In case of a conflict between the English and the Bengali texts, the Bengali text shall prevail.

137. Repeal and savings.—(1) After the commencement of this Act, the Value Added Tax Act, 1991 (Act No. XXII of 1991), shall stand repealed.

(2) Upon such repeal of the said Act,—

- (a) anything done or any action taken under the said Act shall, so far as they are consistent, be deemed to have been done and taken under this Act;
- (b) all rules made, orders passed, notifications published, and notices issued under the said Act shall, so far as they are consistent with the provisions of this Act, continue to be in force until they are repealed or amended, and shall be deemed to have been made, passed, published and issued under this Act;
- (c) all taxes or fees or other dues payable under or imposed by the said Act, if in arrear before the commencement of this Act, shall be recovered by the said Act, and any matter, if unresolved, shall be resolved under the said Act as if the said Act has not been repealed.

¹ Section 135A was substituted by section 107 of the Finance Act, 2019 (Act No. 10 of 2019) with effect from 01 July 2019.

138. Tax accounting during transition.—(1) Notwithstanding the provisions contained in section 33, the value added tax imposed on a taxable supply shall be payable on the day of the commencement of this Act, if—

- (a) a supply has been or is made after the day of commencement; and
- (b) a tax invoice for a supply was issued or the price of the supply was paid, or both the actions were completed before the day of commencement:

Provided that no value added tax would be payable if such person has already paid value added tax on the supply under the Value Added Tax Act, 1991, and included that value added tax in a return submitted to the Commissioner under that Act.

(2) Each part of a progressive or periodic supply made under sub-section (1) shall be, separately, subject to Value Added Tax and such supplies shall be treated as separate supplies.

139. Agreements entered into after the commencement of this Act.—Where a contract is concluded after the introduction of this Act and the contract does not include a provision relating to value added tax and supplementary duty—

- (a) such contract price shall be deemed to include the value added tax and supplementary duty (if any) payable on the supply; and
- (b) the supplier under the contract shall be required to pay the value added tax and supplementary duty (if any) imposed on supplies made under the contract, whether or not the supplier has included those taxes in the price for such supplies under such contract.

¹[FIRST SCHEDULE

(Please see Section 26)

Part One**(Goods exempted from Value Added Tax)**

(1) All goods mentioned in the Second Schedule of the Narcotics Control Act, 2018 (Act No. 63 of 2018) (for production or manufacture in Bangladesh).

(2) Goods under the Harmonized Commodity Description and Coding System (H.S. Code) mentioned against the following Heading No. of the First Schedule of the Customs Act, 1969.

Heading No	H. S. Code	Description of goods
01.01	All codes under the Heading	Live horses, asses, mules and hinnies
01.02	All codes under the Heading	Live bovine animals
01.03	All codes under the Heading	Live swine
01.04	All codes under the Heading	Live sheep and goats
01.05	All codes under the Heading	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls
01.06	All codes under the Heading	Other live animals
02.01	0201.10.90 0201.20.90 0201.30.90	Meat of bovine animals, fresh or chilled (except wrapped and canned up to 2.5kg)
02.02	0202.10.90 0202.20.90 0202.30.90	Meat of bovine animals, frozen (except wrapped and canned up to 2.5kg)
02.03	0203.11.90 0203.12.90 0203.19.90 0203.21.90 0203.22.90 0203.29.90	Meat of swine, fresh, chilled or frozen (except wrapped and canned up to 2.5kg)
02.04	0204.10.90 0204.21.90 0204.22.90 0204.23.90 0204.30.90 0204.41.90 0204.42.90 0204.43.90 0204.50.90	Meat of sheep or goats, fresh, chilled or frozen (except wrapped and canned up to 2.5kg)
02.05	0205.00.90	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen (except wrapped and canned up to 2.5kg)

¹ First, Second and Third Schedule were substituted by section 108 of the Finance Act, 2019 (Act No. 10 of 2019).

Heading No	H. S. Code	Description of goods
02.06	0206.10.90 0206.21.90 0206.22.90 0206.29.90 0206.30.90 0206.41.90 0206.49.90 0206.80.90 0206.90.90	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen (except wrapped and canned up to 2.5kg)
02.07	¹ [* * *] ² [* * *] 0207.24.90 0207.25.90 0207.26.90 0207.27.90 0207.41.90 0207.42.90 0207.43.90 0207.44.90 0207.45.90 0207.51.90 0207.52.90 0207.53.90 0207.54.90 0207.55.90 0207.60.90	Meat, and edible offal, of the poultry of heading. 01.05, fresh, chilled or frozen (except wrapped and canned up to 2.5kg)
02.08	0208.10.90 0208.30.90 0208.40.90 0208.50.90 0208.90.90	Other meat and edible meat offal, fresh, chilled or frozen (except wrapped and canned up to 2.5kg)
02.09	0209.90.90	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked (except wrapped and canned up to 2.5kg)
02.10	0210.11.90 0210.12.90 0210.19.90 0210.20.90 0210.91.90 0210.92.90 0210.93.90 0210.99.90	Meat and edible meat offal, salted, dried or smoked (except wrapped and canned up to 2.5kg)
03.01	All codes under the Heading	Live fish (excepting ornamental fish)

¹ H.S. Code 0207.11.90 and 0207.12.90 were omitted by section 58(a) of the Finance Act, 2021 (Act No. 11 of 2021).

² H.S. Code 0207.13.90 and 0207.14.90 were omitted by section 79(a)(ii) of the Finance Act, 2020 (Act No. 09 of 2020).

Heading No	H. S. Code	Description of goods
03.02	0302.11.90	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading.03.04 (except wrapped and canned up to 2.5kg)
	0302.13.90	
	0302.14.90	
	0302.19.90	
	0302.21.90	
	0302.22.90	
	0302.23.90	
	0302.24.90	
	0302.29.90	
	0302.31.90	
	0302.32.90	
	0302.33.90	
	0302.34.90	
	0302.35.90	
	0302.36.90	
	0302.39.90	
	0302.41.90	
	0302.42.90	
	0302.43.90	
	0302.44.90	
	0302.45.90	
	0302.46.90	
	0302.47.90	
	0302.51.90	
	0302.52.90	
	0302.53.90	
	0302.54.90	
	0302.55.90	
	0302.56.90	
	0302.59.90	
	0302.71.90	
	0302.72.90	
	0302.73.90	
	0302.74.90	
	0302.79.90	
	0302.81.90	
	0302.82.90	
	0302.83.90	
	0302.84.90	
	0302.85.90	
	0302.89.99	
	0302.90.90	

Heading No	H. S. Code	Description of goods
03.03	0303.11.90	except wrapped and canned up to 2.5kg fish, frozen, (excluding fish fillets and other fish meat of heading.03.04)
	0303.12.90	
	0303.13.90	
	0303.14.90	
	0303.19.90	
	0303.23.90	
	0303.24.90	
	0303.25.90	
	0303.26.90	
	0303.29.90	
	0303.31.90	
	0303.32.90	
	0303.33.90	
	0303.34.90	
	0303.39.90	
	0303.41.90	
	0303.42.90	
	0303.43.90	
	0303.44.90	
	0303.45.90	
	0303.46.90	
	0303.49.90	
	0303.51.90	
	0303.54.90	
	0303.55.90	
	0303.56.90	
	0303.57.90	
	0303.63.90	
	0303.64.90	
	0303.65.90	
	0303.67.90	
	0303.68.90	
	0303.69.90	
	0303.81.90	
	0303.82.90	
	0303.83.90	
	0303.84.90	
	0303.89.90	
	0303.90.90	

Heading No	H. S. Code	Description of goods
03.04	0304.31.90	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen except wrapped and canned up to 2.5kg
	0304.32.90	
	0304.33.90	
	0304.39.90	
	0304.41.90	
	0304.42.90	
	0304.43.90	
	0304.44.90	
	0304.45.90	
	0304.46.90	
	0304.49.90	
	0304.51.90	
	0304.52.90	
	0304.53.90	
	0304.54.90	
	0304.55.90	
	0304.59.90	
	0304.61.90	
	0304.62.90	
	0304.63.90	
	0304.69.90	
	0304.71.90	
	0304.72.90	
	0304.73.90	
	0304.74.90	
	0304.75.90	
	0304.79.90	
	0304.81.90	
	0304.82.90	
	0304.83.90	
	0304.84.90	
	0304.85.90	
	0304.86.90	
	0304.87.90	
	0304.89.90	
	0304.91.90	
	0304.92.90	
	0304.93.90	
	0304.94.90	
	0304.95.90	
	0304.99.90	

Heading No	H. S. Code	Description of goods
03.05	¹ [* * *]	Fish, dried, salted: smoked fish, whether or not cooked before or during the smoking process; flours of fish, fit for human consumption (except wrapped and canned up to 2.5kg)
	0305.20.90	
	0305.31.90	
	0305.32.90	
	0305.39.90	
	0305.41.90	
	0305.42.90	
	0305.43.90	
	0305.44.90	
	0305.49.90	
	0305.51.90	
	0305.59.90	
	0305.61.90	
	0305.62.90	
	0305.63.90	
	0305.64.90	
	0305.69.90	
0305.71.90		
0305.72.90		
0305.79.90		
03.07	0307.11.90	Mollusca, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and Mollusca, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans (except wrapped and canned up to 2.5kg)
	0307.19.90	
	0307.21.90	
	0307.29.90	
	0307.31.90	
	0307.39.90	
	0307.41.90	
	0307.49.90	
	0307.51.90	
	0307.59.90	
	0307.60.90	
	0307.71.90	
	0307.79.90	
	0307.81.90	
0307.89.90		
0307.91.90		
0307.99.90		

¹ H.S. Code '0305.10.90' was omitted by section 81(a)(ii) of the Finance Act, 2022 (Act No. 13 of 2022).

Heading No	H. S. Code	Description of goods
¹ [03.09	0309.10.90	Fish meal for human consumption (except wrapped and canned up to 2.5kg)
04.01	0401.10.90 0401.20.90 0401.40.90 0401.50.90	Milk and cream, not condensed nor containing added sugar or other sweetening matter (except wrapped and canned up to 2.5kg)
04.07	0407.11.00 0407.19.00 0407.21.00 0407.29.00 0407.90.00	Birds' eggs, in shell, fresh, preserved or cooked
² [***	***	***]
³ [04.10	0410.10.90 0410.90.90	Edible products of animal origin, not elsewhere specified or included (except wrapped and canned up to 2.5kg)]
05.01	All Codes under the Heading	Human hair, unworked, whether or not washed or scoured; waste of human hair
05.02	All Codes under the Heading	Pigs', hogs' or boars' bristles and hair; badger hair and other brush-making hair; waste of such bristles or hair
05.04	All Codes under the Heading	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof (unprocessed)
05.05	All Codes under the Heading	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers
05.07	All Codes under the Heading	Ivory, tortoiseshell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these of these products
05.08	All Codes under the Heading	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of Mollusca, crustaceans or echinoderms and cuttlebone, unworked or simply prepared but not cut to shape, powder and waste thereof
05.10	All Codes under the Heading	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved
05.11	All Codes under the Heading	Animal products not elsewhere specified or included (except wrapped and canned up to 2.5kg); dead animals of Chapter 1 or 3, unfit for human consumption
06.01	All Codes under the Heading	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of Heading No. 12.12
06.02	All Codes under the Heading	Other live plants (including their roots), cuttings and slips; mushroom spawn

¹ These entries were inserted by section 81(a)(ii) of the Finance Act, 2022 (Act No. 13 of 2022).

² The entries mentioned in Heading No. "04.09" and whereas second or third columns were omitted by section 79(a)(ii) of the Finance Act, 2020 (Act No. 09 of 2020).

³ These entries were substituted by section 81(a)(iii) of the Finance Act, 2022 (Act No. 13 of 2022).

Heading No	H. S. Code	Description of goods
07.01	0701.10.90 0701.90.19 0701.90.29	Potatoes, fresh or chilled (except wrapped and canned up to 2.5kg)
07.02	0702.00.19 0702.00.29	Tomatoes, fresh or chilled (except wrapped and canned up to 2.5kg)
07.03	0703.10.19 0703.10.29 0703.20.90 0703.90.90	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled (except wrapped and canned up to 2.5kg)
07.04	0704.10.90 0704.20.90 0704.90.90	Cabbages, cauliflowers, kohilavi, kale and similar edible brassicas, fresh or chilled (except wrapped and canned up to 2.5kg)
07.05	0705.11.90 0705.19.90 0705.21.90 0705.29.90	Lettuce and chicory (<i>Cichorium spp.</i>), fresh or chilled (except wrapped and canned up to 2.5kg)
07.06	0706.10.90 0706.90.90	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled (except wrapped and canned up to 2.5kg)
07.07	0707.00.90	Cucumbers and gherkins, fresh or chilled (except wrapped and canned up to 2.5kg)
07.08	0708.10.90 0708.20.90 0708.90.90	Leguminous vegetables, shelled or unshelled, fresh or chilled (except wrapped and canned up to 2.5kg)
07.09	0709.20.90 0709.30.90 0709.40.90 0709.51.90 0709.59.90 0709.60.19 0709.60.99 0709.70.90 0709.91.90 0709.92.90 0709.93.90 0709.99.90	Other vegetables, fresh or chilled (except wrapped and canned up to 2.5kg)
07.10	0710.10.90 0710.21.90 0710.22.90 0710.29.90 0710.30.90 0710.40.90 0710.80.90 0710.90.90	Vegetables (uncooked or cooked by steaming or boiling in water), frozen (except wrapped and canned up to 2.5kg)

Heading No	H. S. Code	Description of goods
07.12	0712.20.90 0712.31.90 0712.32.90 0712.33.90 0712.39.90 0712.90.10 0712.90.99	Dried vegetables, whole, cut sliced, broken or in powder, but not further prepared (except wrapped and canned up to 2.5kg)
07.13	0713.10.90 0713.20.90 0713.31.90 0713.32.90 0713.33.90 0713.34.90 0713.35.90 0713.39.90 0713.40.90 0713.50.90 0713.60.90 0713.90.90	Dried leguminous vegetables, shelled, whether or not skinned or split (except wrapped and canned up to 2.5kg)
07.14	0714.10.90 0714.20.90 0714.30.90 0714.40.90 0714.50.90 0714.90.19 0714.90.99	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith (except wrapped and canned up to 2.5kg)
08.13	0813.10.90 0813.20.90 0813.30.90 0813.40.90 0813.50.19 0813.50.99	Fruit, dried, other than that of Headings Nos. 08.01 to 08.06; Mixtures of nuts or dried fruits of Chapter 8 of the First Schedule of the Customs Act (except wrapped and canned up to 2.5kg)
09.04	0904.11.90 0904.21.90 0904.22.90	Pepper of the genus Piper; dried or crushed (except wrapped and canned up to 2.5kg)
09.05	0905.10.90 0905.20.90	Vanilla (except wrapped and canned up to 2.5kg)
09.06	0906.11.90 0906.19.90	Cinnamon and cinnamon-tree flowers, not crushed or paste (except wrapped and canned up to 2.5kg)
09.07	0907.10.90 0907.20.90	Cloves (whole fruit, cloves and stems) (except wrapped and canned up to 2.5kg)
09.08	0908.11.90 0908.12.90 0908.21.90 0908.22.90 0908.31.90 0908.32.90	Nutmeg, mace and cardamoms (except wrapped and canned up to 2.5kg)

Heading No	H. S. Code	Description of goods
09.09	0909.21.90 0909.22.90 0909.31.90 0909.32.90 0909.61.90 0909.62.90	Seeds of anise, badian, fennel, coriander, cumin, or caraway; Juniper berries (except wrapped and canned up to 2.5kg)
09.10	0910.11.90 0910.12.90 0910.20.90 0910.30.90 0910.91.91 0910.91.99 0910.99.90	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices (except wrapped and canned up to 2.5kg)
10.01	1001.11.90 1001.19.90 1001.91.90 1001.99.90	Wheat and meslin (except wrapped and canned up to 2.5kg)
10.02	1002.10.10 1002.10.90 1002.90.90	Rye
10.03	1003.10.10 1003.10.90 1003.90.90	Barley
10.04	1004.10.10 1004.10.90 1004.90.90	Oats
10.05	1005.10.10 1005.10.90 1005.90.10 1005.90.90	Maize
10.06	1006.10.10 1006.10.90	Rice
10.07	1007.10.10 1007.10.90 1007.90.90	Grain sorghum
10.08	1008.10.90 1008.21.90 1008.29.90 1008.30.90 1008.40.90 1008.50.90 1008.60.90 1008.90.90	Buckwheat, millet and canary seed; other cereals (except wrapped and canned up to 2.5kg)
12.01	1201.10.90 1201.90.90	Soya beans, whether or not broken (except wrapped and canned up to 2.5kg)
12.02	1202.30.90 1202.41.90 1202.42.90	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken (except wrapped and canned up to 2.5kg)

Heading No	H. S. Code	Description of goods
12.04	1204.00.90	Linseed, whether or not broken (except wrapped and canned up to 2.5kg)
12.05	1205.10.90 1205.90.90	Rape or colza seeds, whether or not broken (except wrapped and canned up to 2.5kg)
12.06	1206.00.90	Sunflower seeds, whether or not broken (except wrapped and canned up to 2.5kg)
12.07	1207.10.90 1207.21.90 1207.29.90 1207.30.90 1207.40.90 1207.50.90 1207.60.90 1207.70.90 1207.91.90 1207.99.90	Other oil seeds and oleaginous fruits, whether or not broken (except wrapped and canned up to 2.5kg)
12.09	All Codes under the Heading	Seeds, fruit and spores, of a kind used for sowing
12.10	1210.10.90	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin (except wrapped and canned up to 2.5kg)
12.11	1211.20.90 1211.30.90 1211.40.90 1211.90.19 1211.90.29 1211.90.99	Plants and parts of plants (including seeds and fruits) of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered (except wrapped and canned up to 2.5kg)
12.12	1212.21.19 1212.29.19 1212.91.90 1212.92.90 1212.93.90 1212.94.90 1212.99.90	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, fresh or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety (<i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included (except wrapped and canned up to 2.5kg)
12.13	12.13.00.90	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets (except wrapped and canned up to 2.5kg)
12.14	1214.10.90 1214.90.90	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets (except wrapped and canned up to 2.5kg)
13.01	All Codes under the Heading	Lac; natural gums, resins, gum-resins and oleoresins
13.02	All Codes under the Heading	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilage's and thickeners, whether or not modified, derived from vegetable products
14.01	All Codes under the Heading	¹ [Vegetable materials primarily used for plaiting (such as bamboo, rattan, osier, reed, willow branches, raffia, clear, white or dyed, food grain straw, shallot leaves, betel leaves, banyan leaves, cattail leaves, sisal leaves, sisal leaves, sabai grass and sticky bark of trees)]

¹ The entries were substituted by section 26(1) of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

Heading No	H. S. Code	Description of goods
14.04	1404.20.90 1404.90.19 1404.90.99	Vegetable products not elsewhere specified or included (except wrapped and canned up to 2.5kg)
23.01	2301.10.90 2301.20.10 2301.20.90	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, mollusca or other aquatic invertebrates, unfit for human consumption; greaves (except wrapped and canned up to 2.5kg)
23.08	2308.00.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included
25.05	2505.10.00	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26 of the First Schedule of the Customs Act
¹ [25.08	2508.40.90	Soil]
40.01	4001.30.00	Natural rubber, balata, gutta-percha, guayule chicle and similar natural gums, in primary forms or in plates, sheets or strip
41.01	All Codes under the Heading	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split
41.02	All Codes under the Heading	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) of the Chapter 41 of the First Schedule of the Customs Act
41.03	All Codes under the Heading	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) of the Chapter 41 of the First Schedule of the Customs Act
43.01	All codes under the Heading	Raw fur-skins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of Heading 41.01, 41.02 or 41.03
44.01	4401.10.00 4401.31.00 4401.39.00	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms
44.03	All codes under the Heading	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared
45.01	All codes under the Heading	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork
50.01	All codes under the Heading	Silkworm cocoons suitable for reeling
51.01	All codes under the Heading	Wool, not carded or combed
51.02	All codes under the Heading	Fine or coarse animal hair, not carded or combed
51.04	All codes under the Heading	Garneted stock of wool or of fine or coarse animal hair
52.01	All codes under the Heading	Cotton, not carded or combed
53.03	5303.10.00	Raw jute

¹ The entries were substituted by section 81(a)(iii) of the Finance Act, 2022 (Act No. 13 of 2022).

Part Two
(Services exempted from Value Added Tax)

1. Basic services for living:	
(a)	Preparation and cultivation of agricultural land;
(b)	Irrigation in agricultural land;
(c)	Activities of pesticides and insecticides in agricultural land;
(d)	Storage and preservation of agricultural goods (except cold storage and warehouse);
(e)	Packing or sorting or cutting of food grains, vegetables etc.;
(f)	Preservation and distribution of agricultural seeds (except cold storage and warehouse);
(g)	Preservation and warehousing of meat of animals and birds (except cold storage and warehouse);
(h)	Gathering of fish, aquatic species and aquatic resources;
(i)	Preservation and warehousing of fish, aquatic species and aquatic resources (except cold storage and warehouse).
2. Social welfare-oriented services:	
(a)	Medical and health services provided by government;
(b)	Medical and health services provided by private bodies;
(c)	Education and training provided by government;
(d)	Activities for preventing environment pollution;
(e)	Such rehabilitation activities not conducted on commercial purpose;
(f)	Such social development activities not conducted on commercial purpose;
(g)	Old home/rehabilitation center and child care organization;
(h)	Research activities conducted with government finance (except consultancy firm and supervisory firm and survey organization);
(i)	Government and nongovernment destitute home. ¹ ;
(j)	Social welfare autism services not conducted for commercial purposes ² ;
(k)	Braille printing for visually impaired reading]
3. Services relating to culture:	
(a)	Broadcasting and telecasting in radio and television (except video cassette shop, video game shop, video and audio recording shop, advertising agency, publicity of advertisement and broadcast of advertisement through satellite channel);
³ (b)	Printing, publication and sale of book, newspaper, magazine and government gazette (except printing and binding organization);
(c)	Art works, cultural activities, unprofessional sports and competition of unprofessional sports (except sports organizer, film studio, film show (cinema hall) and film distributor);
(d)	Access fee to library, all types of museums, art gallery, zoo, botanical garden (except lessee);
(e)	Organizer of cultural events (except community center, organizer of entertainment cultural events with foreign artistes, sports organizer, rental provider of sound and lighting instruments);
(f)	Shooting club, all types of social, cultural and sports related club (except lessee and hotel and restaurant, decorators and caterers, community center, sweetmeat shop, cinema hall, beauty parlor, health club and fitness center, rental provider of sound and lighting instruments, audio cassette shop, video game shop, video and audio recording shop, those social clubs where membership fee is over Taka 10,000);
(g)	Entrance fee of fair and exhibition relating to agricultural goods or orchard or farm, animals and birds, fish, aquatic animals and aquatic resources, wild animals and forest resources, art, literature, technology, engineering etc. (except lessee and hotel and restaurant, decorators and caterers, community center, sweetmeat shop, cinema hall, beauty parlor, health club and fitness center, giving the facilities of the rental provider of sound and lighting instruments).
4. Services relating to finance and financial activities:	
(a)	Accepting deposit and savings by banks or financial institutions;
(b)	Life insurance policy;
(c)	Stock and security exchange organization;
⁴ (d)	Activities relating to purchase-sale disposal of shares.]
5. Transportation services:	
⁵ (a)	Services of passenger transportation (except air-conditioned/air-cooled bus, launch and railway service, rent-a-car);
(b)	Services of goods transportation (except the services of shipping agent, freight forwarders, transport contractors and courier service);
(c)	Airlines (except the organization renting out chartered aircraft and helicopter);

¹ ‘;’ was substituted for ‘.’ and clause (i) was inserted by section 58(b) of the Finance Act, 2021 (Act No. 11 of 2021).

² ‘;’ Marks was substituted for ‘.’ Marks and clause (k) was inserted by section 81(b)(A) of the Finance Act, 2022 (Act No. 13 of 2022).

³ These entries were substituted by section 79(b)(i) of the Finance Act, 2020 (Act No. 09 of 2020).

⁴ These entries were inserted by section 79(b)(ii) of the Finance Act, 2020 (Act No. 09 of 2020).

⁵ These entries were substituted by section 81(b)(ii) of the Finance Act, 2022 (Act No. 13 of 2022).

(d)	Ambulance service (engaged in the transportation of patient and dead body);
¹ (e)	Activities relating to air ambulance service.]
6. Personal services:	
(a)	Services provided by journalists, actor, singer, performer in radio and television, writer, professional sportsman, dancer, translator, astrologer, typist, marriage register, match-making organization, plumber, ² [day laborer,] wood worker, mason and electrical worker (except consultancy firm and supervisory firm, ³ [human resource supply and management company,] survey organization and immigration adviser);
(b)	Researcher relating to educational matters, researcher relating to technical matters, services provided by computer experts (except consultancy firm and supervisory firm and survey organization);
(c)	Services provided by harbor pilot including pilots of internal waterways, drivers of all types of transportation;
(d)	Services provider by designers (except architect, interior designer or interior decorator, graphic designer, engineering firm, consultancy firm and supervisory firm).
⁴ (e)	Services rendered by an employee to his employer.]
7. Other services:	
(a)	Services provided to all types of religious rituals, functions, places and establishments;
(b)	Services of postal communication (except courier service and express mail service);
(c)	All types of charity and scientific service activities provided in public interest;
⁵ (d)	* * *]
(e)	Manual laundry (except the services provided in hotel, mechanized laundry and dry-cleaning activities).
(f)	Food for work (FFW) and taka for work (TFW) program conducted by Union Parishad;
⁶ (g)	Land sale or transfer and its registration (except land developer organization and real estate organization).]

SECOND SCHEDULE

(Please see section 55)

Goods and Services subject to Supplementary Duty of this Schedule—

- (1) In respect of the goods subject to supplementary duty mentioned in Table-1, upon the goods mentioned in column (3) under the Harmonized System Code mentioned in column (3) against the Heading mentioned in the FIRST SCHEDULE of Customs Act, 1969 at import stage at the rate and amount mentioned in column (4);
- (2) In respect of the goods subject to supplementary duty mentioned in Table-2, upon the goods mentioned in column (3) under the Harmonized System Code mentioned in column (3) against the Heading mentioned in the FIRST SCHEDULE of Customs Act, 1969 at supply stage at the rate and amount mentioned in column (4);
- (3) In respect of the services subject to supplementary duty mentioned in Table-3, upon the services mentioned in column (3) under the Service Code mentioned in column (3) against the Heading mentioned in column (1) at supply stage at the rate and amount mentioned in column (4);

Supplementary Duty shall be applicable, namely:

¹ These entries were inserted by section 79(b)(iii) of the Finance Act, 2020 (Act No. 09 of 2020).

² These entries were inserted by section 26(2)(a)(x) of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

³ These entries were inserted by section 26(2)(a)(x) of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

⁴ These entries were inserted by section 26(2)(a)(i) of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

⁵ Clause (d) was omitted by section 23 of the Finance Act, 2023 (Act No. 14 of 2023).

⁶ These entries were inserted by section 26(2)(b) of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

¹[Table-1
Goods subject to supplementary duty at import stage

Heading No.	H.S. Code	Description of goods	Rate of supplementary duty (%)
(1)	(2)	(3)	(4)
02.01 02.02 02.04	All H.S. CODE	Meat of bovine animals, sheeps or goats, fresh or chilled or frozen.	10
02.06	All H.S. CODE (0206.30.10, 0206.30.90, 0206.41.10, 0206.41.90, 0206.49.10, 0206.49.90 Except)	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.	10
02.07	All H.S. CODE (0207.11.10, 0207.11.90, 0207.12.10, 0207.12.90, 0207.13.10 0207.13.90 0207.14.90 Except)	Meat, and edible offal, of the poultry of heading, 01.05, fresh, chilled or frozen.	10
03.02	0302.13.10 0302.13.90	Pacific salmon	10
	0302.14.10 0302.14.90	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10
	0302.19.90	Other fish	10
	0302.31.10 0302.31.90	Albacore or longfinned tunas	10
	0302.32.10 0302.32.90	Yellowfin tunas	10
	0302.34.10 0302.34.90	Bigeye tunas	10
	0302.35.10 0302.35.90	Atlantic and Pacific bluefin tunas	10
	0302.36.10 0302.36.90	Southern bluefin tunas	10
	0302.39.10 0302.39.90	Other tunas	10
	0302.99.10 0302.99.90	heads, tails, maws and other edible fish offal	10

¹ 'Table-1' was substituted by section 27(a) of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

Heading No.	H.S. Code	Description of goods	Rate of supplementary duty (%)
03.03	0303.11.10 0303.11.90	Sockeye salmon	10
	0303.12.10 0303.12.90	Other Pacific salmon	10
	0303.13.10 0303.13.90	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10
	0303.19.10 0303.19.90	Other	10
	0303.42.10 0303.42.90	Yellowfin tunas	10
	0303.44.10 0303.44.90	Bigeye tunas	10
	0303.45.10 0303.45.90	Atlantic and Pacific bluefin tunas	10
	0303.46.10 0303.46.90	Southern bluefin tunas	10
	0303.49.10 0303.49.90	Other tunas	10
	03.04	0304.41.10 0304.41.90	Pacific salmon
0304.81.10 0304.81.90		Pacific salmon	10
0304.87.10 0304.87.90		Tunas (of the genus <i>Thunnus</i>), Skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)	10
0304.89.10 0304.89.90		Other	10
03.05	0305.59.90	Other dried fish, whether or not salted, not smoked, not packed or canned up to 2.5 kg	20
03.06	0306.16.00 0306.17.00	Frozen shrimp	20
03.09	0309.10.10 0309.90.10	Fish flakes or powder fit for human consumption (packed or canned up to 2.5 kg)	10
04.05	All H. S. Code	Butter and other fats and oils derived from milk; dairy spreads	20
04.06	All H. S. Code	Cheese and Curd	20
07.02	All H. S. Code	Tomatoes, fresh or chilled	20
07.06	0706.10.10	Carrots and Turnips, Fresh or Chilled, Wrapped/Canned upto 2.5 kg	20
	0706.10.90	Carrots and Turnips, Fresh or Chilled, in bulk	20
07.09	All H. S. Code	Other vegetables, fresh or chilled	20
08.01 and 08.02	0801.11.10 0801.12.10 0801.19.10 0801.21.10 0801.22.10	Coconuts, Brazil nuts, cashew nuts and other nuts, fresh or dried (Wrapped or canned up to 2.5 Kg.)	20

Heading No.	H.S. Code	Description of goods	Rate of supplementary duty (%)	
	0801.31.10 0801.32.10 0802.11.10 0802.12.10 0802.22.10 0802.31.10 0802.32.10 0802.41.10 0802.42.10 0802.51.10 0802.52.10 0802.61.10 0802.62.10 0802.70.10 0802.99.91			
08.02	0802.80.10 0802.80.90	Areca Nut	45	
	0802.91.10 0802.92.10	Pine nuts	45	
	0802.99.11 0802.99.12 0802.99.19	Betel nuts, fresh or dried, whether or not shelled or peeled.	45	
08.04	0804.50.31 0804.50.39	Fresh or dried Mango	30	
08.05	0805.10.10 0805.10.90	Orange, fresh or dried.	30	
	0805.21.10 0805.21.90 0805.22.10 0805.22.90 0805.29.10 0805.29.90	Citrus fruit, fresh or dried.	30	
	0805.40.10 0805.40.90	(Grapefruit and pomelos fresh or dried.)	30	
	0805.50.10 0805.50.90	Lemons, fresh or dried	30	
	0805.90.11 0805.90.19 0805.90.21 0805.90.29	Other citrus lemon fruits, fresh or dried.	30	
	08.06	All H. S. Code	Grapes fruit, fresh or dried	30
	08.07	All H. S. Code	Melons (Including watermelons) and papaws (Papayas), fresh	30
08.08	All H. S. Code (0808.40.10 0808.40.90 Except)	Fresh Apples, pears and quinces,	30	

Heading No.	H.S. Code	Description of goods	Rate of supplementary duty (%)
08.09	All H. S. Code (0809.40.11, 0809.40.19, 0809.40.91, 0809.40.99 Except)	Apricots, cherries, peaches (including nectarines) fresh.	30
08.10	All H. S. Code	Other fruit, fresh.	30
09.01	0901.11.10 0901.12.10 0901.21.10 0901.22.10 0901.90.10	Coffee, coffee husks and skins; coffee substitutes containing coffee in any proportion (wrapped or canned up to 2.5 kg).	20
09.02	0902.10.00 0902.20.00	Green Tea	20
	0902.30.00	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	20
	0902.40.00	Other black tea (fermented) and other partly fermented tea.	20
09.04	0904.11.10 0904.11.90 0904.12.00	Pepper, neither crushed nor ground	20
09.06	All H. S. Code	Cinnamon and cinnamon-tree flowers	20
09.07	All H. S. Code	Cloves	20
09.08	0908.31.10 0908.31.90 0908.32.10 0908.32.90	Cardamom	20
09.09	0909.31.10 0909.31.90 0909.32.10 0909.32.90	Cumin	20
15.13	1513.19.00	Refined Coconut oil and fractions thereof, other	30
17.02	1702.30.10	Dextrose anhydrous/monohydrate BP/USP Pyrogen free imported under blocklist	20
	1702.30.20	Liquid glucose	20
	1702.30.90	Other glucose and glucose syrup	20
	1702.40.00	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	20
17.04	1704.10.10 1704.90.10	Sugar confectionery (including white chocolate), not containing cocoa, Put up for retail sale	45
	1704.10.90 1704.90.90	Sugar confectionery (including white chocolate), not containing cocoa, excluding Put up for retail sale	45
		Chocolate and other food preparations containing cocoa:	
18.06	1806.20.00	Chocolate and other food preparations containing cocoa (more than 2 kg. Blocks, slabs or bars or in liquid, paste, powder, granular or such bulk packing)	45
	1806.31.00 1806.32.00	Finished chocolate (blocks, slabs or bars)	45
	1806.90.00	Other	20

Heading No.	H.S. Code	Description of goods	Rate of supplementary duty (%)
19.01	1901.10.00	Preparations suitable for zero to 1 years of infants, put up for retail sale (contained goods of headings 04.01 to 04.04)	20
	1901.20.00	Mixes and doughs for the preparation of bakers' wares of heading 19.05	20
	1901.90.91	Malt extract/food preparations Imported in bulk by VAT registered food processing industries	20
	1901.90.99	Other foods	20
19.02	All H. S. Code	Pasta, whether or not cooked or stuffed or otherwise prepared; Couscous	20
19.04	All H. S. Code	Prepared food obtained by the swelling or roasting of cereals or cereal products; all types of cereals	20
19.05	1905.31.00	Sweet biscuits	45
	1905.32.00	Waffles and wafers	45
	1905.40.00	Rusks, toasted bread and similar toasted products	45
	1905.90.00	Other	45
20.05	2005.20.00	Potato chips	45
20.07	All H. S. Code	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	20
20.08	All H. S. 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 elsewhere specified or included.	20
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.	30
21.01	All H. S. Code	Extracts, essences and concentrates of coffee, tea or mate and preparations	20
21.03	All H. S. Code	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard	20
21.05	2105.00.00	Ice cream and other edible ice, whether or not containing cocoa	20
21.06	2106.90.10	any item used in the preparation of soft drinks, other than those with a mixture of perfumed substances, containing alcohol exceeding alcoholic strength 0.5% by volume	350
	2106.90.49	Other stabilizer for milk	10
	2106.90.50	Creamer in bulk imported by VAT registered milk foodstuffs manufacturers	20
	2106.90.60	Food supplement	20
	2106.90.90	Other	20
22.01	All H. S. Code	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	20
22.02	2202.10.00	Waters, including mineral waters and aerated waters containing added sugar or other sweetening matter or flavoured	100
	2202.91.00	non-alcoholic beer	100
	2202.99.00	Other	100

Heading No.	H.S. Code	Description of goods	Rate of supplementary duty (%)
22.03	2203.00.00	Beer made from malt	250
22.04	All H.S. Codes	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09	350
22.05	All H.S. Codes	Vermouth and other wine of fresh grapes	350
22.06	2206.00.00	Other fermented beverages (for example: cider, perry,);	350
22.08	All H.S. Codes	Un-denatured ethyl alcohol of an alcoholic strength by volume of less than 80% volume, spirits, liquors and other spirituous beverages	350
24.01	All H.S. Codes	Un-manufactured tobacco, tobacco refuse	100
24.02	2402.10.00	Cigars, cheroots and cigarillos, containing tobacco	350
	2402.20.00	Cigarettes containing tobacco	350
	2402.90.00	Bidi or others made by hand or non-mechanically	150
24.03	All H.S. Codes	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco extracts and essences	150
24.04	All H.S. Codes	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body	150
25.01	2501.00.10	Pure sodium chloride BP/USP pyrogen free	20
	2501.00.20	Salt (other than pure sodium chloride) not in aqueous solution including salt boulder for crushing and salt in bulk	20
	2501.00.30	Rock salt, bit salt	20
	2501.00.91	Denatured Salt (coloured)	20
	2501.00.99	Other salt	20
25.15	2515.11.00	Marble and travertine (apparent specific of 2.5 or more), crude or roughly cut	45
	2515.12.00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	45
	2515.20.00	Ecsussine and other calcareous monumental or building stone; alabaster	45
25.16	2516.11.00	Granite (crude or roughly cut)	45
	2516.12.00	Granite, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular or square shape	45
	2516.90.10	Boulder stone	10
25.17	2517.10.90	Pebbles, gravel, broken or crushed stone (excluding imported by VAT registered ceramic products manufacturing industries)	30
	2517.49.00	Other Pebbles, gravel, broken or crushed stone	30
25.21	2521.00.91	Boulder limestone	10
	2521.00.99	Other	30
25.23	2523.21.00	Portland cement: white, whether or not artificially coloured	20
	2523.29.00	Other Portland cement	20
28.07	2807.00.00	Sulphuric acid; oleum.	20
28.33	2833.11.00	Disodium sulphate	20
	2833.19.00	Sodium sulphate	20

Heading No.	H.S. Code	Description of goods	Rate of supplementary duty (%)
29.15	2915.70.32	Sodium salt of palmitic acid (soap noodle) imported by other	20
29.17	2917.32.10	Diocetyl orthopthalates pharmaceutical grade imported under block list by VAT registered pharmaceutical industry	10
	2917.32.90	Diocetyl orthophthalates (D O P)	10
	2917.33.00	Dinonyl or didecyl orthophthalates	10
	2917.34.00	Other esters of orthophthalic acid	10
	2917.39.90	Other	10
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	30
	3208.10.90	Based polyesters based other paints, Varnish (Enamel lacquers)	30
	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	30
	3208.20.99	Other – paints Based on acrylic or vinyl polymers, in a non-aqueous medium	30
	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	30
	3208.90.90	Other paints, Varnishes and lacquers	30
32.09	3209.10.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government Department and VAT registered manufacturer as raw material for their product	30
	3209.10.90	Based on acrylic vinyl polymers others paints and varnishes (Enamels and lacquer)	30
	3209.90.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government Department and VAT registered manufacturer as raw material for their product	30
	3209.90.90	Other paints, Varnishes and lacquers	30
32.10	3210.00.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government Department and VAT registered manufacturer as raw material for their product	30
	3210.00.20	Prepared water pigments of a kind used for finishing leather, for cleaning footwear in tablet form	30
	3210.00.90	Other Paints, varnish (Enamel, Lacquer and Paints and varnishes	30
33.03	3303.00.00	Perfumes and Cosmetic water.	30
33.04	All H.S. Codes	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or suntan preparations; manicure or pedicure preparations	45
33.05	All H.S. Codes	Preparations for use on the hair.	60
33.06	3306.10.00	Dentifrices	20
	3306.90.00	Other things used to clean between the teeth (dental floss)	20
33.07	All H.S. Codes	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, nor elsewhere specified or included, prepared room deodorisers, whether or not perfumed or having disinfectant properties	30
	3307.20.00	Personal deodorants and antiperspirants	30
	3307.90.00	Others	30

Heading No.	H.S. Code	Description of goods	Rate of supplementary duty (%)
34.01	All H.S. Codes	Soap; organic surface-active products and preparations for use as soap	60
34.02	3402.50.00	Preparations put up for retail sale	30
	3402.90.10	Detergents	30
34.05	3405.10.00	Polishes, creams and similar preparations for footwear or leather	20
36.01	3601.00.00	Propellant powders	30
36.02	3602.00.00	Prepared explosives, other than propellant powders	30
36.04	All H.S. Codes	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles	30
36.05	3605.00.00	Matches; other than pyrotechnic articles of Heading 36.04	20
38.08	3808.91.21	Mosquito coil; aerosol; mosquito repellent	20
38.24	3824.99.20	Chlorinated paraffin wax	10
39.17	3917.21.00	Tubes, pipes and hoses, rigid of polymers of ethylene	30
	3917.22.00	Tubes, pipes and hoses, rigid of polymers of propylene	30
	3917.23.90	Tubes, pipes and hoses, rigid of polymer of Vinyl chloride (excluding PVC shrinkable tube (plain))	30
	3917.29.91	Fibre glass imported by VAT registered electric fan manufacturers	30
	3917.29.99	Tubes, pipes and hoses rigid of other plastics (excluding Silicone tubing for laboratory use; Hoses pipe for gas cylinder)	30
39.18	All H.S. Codes	Floor coverings of plastics, wall or ceiling coverings of plastics, whether or not self- adhesive, (in rolls or in the form of tiles) (except VAT registered institutions)	20
39.19	3919.90.99	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.	10
39.20	Plates, sheets, film, foil and strip, of plastics, (non-cellular and not reinforced), laminated, supported or similarly combined with other materials		
	3920.20.10	In printed form of polymers of propylene (other than certified block list goods Imported by Medicine manufacturing industries)	10
	3920.49.21	Printed PVC sheet imported by VAT registered SIM card or Smart card manufacturing industry	20
	3920.49.29	Printed PVC sheet	20
	3920.62.10	In printed form of polyethylene terephthalate	20
	3920.69.10	In printed form of other polyesters	10
	3920.92.10	In printed form of polyamides	10
	3920.99.90	Other Plastic Sheet	10
39.21	Other Plates of plastics, sheets, film, foil and strip, of plastics, (cellular and reinforced), laminated, supported or similarly combined with other materials		
	3921.19.90	Other cellular, plates/sheets/film/foil of plastics	20
	3921.90.91	In printed form of other cellular of plastics, Volcanized, metalized or such plastics	30
	3921.90.99	In printed form of other cellular of plastics, Volcanized, metalized or such plastics	20

Heading No.	H.S. Code	Description of goods	Rate of supplementary duty (%)
39.22	All H.S. Codes	Baths, shower-baths, sinks, washbasins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics	20
39.23	Articles for the conveyance or packing of goods, of plastics:		
	3923.10.00	Boxes, cases, crates and similar articles of plastics	40
	3923.21.00	Sacks and bags (including cones) of polymers of ethylene other than plastics	40
	3923.29.90	Sacks and bags (including cones) of other than plastics	40
	3923.30.20	Carboys, bottles, flasks and similar articles	40
	3923.30.90	(other than Sachet for medicine and inhaler container)	
	3923.40.90	Other spools, caps, bobbins and similar supports	40
	3923.50.00	Stoppers, lids, caps and other closures	40
39.24	3923.90.90	Plastics palates	40
	3924.10.00	Tableware and kitchenware of plastics	40
	3924.90.10	Feeding Bottle	20
39.25	3924.90.90	Other	40
	3925.20.00	Doors, windows and their frames and thresholds for doors of plastics	40
	3925.30.00	Shutters, blinds and similar articles and parts thereof of plastics	20
39.26	3925.90.00	Other Builders ware of plastics	20
	3926.10.00	Office or school supplies of plastics	20
	3926.40.00	Statuettes and other ornamental articles	20
	3926.90.99	Other articles of plastics	30
40.11	4011.10.00	Tyres of motor cars.	20
40.16	4016.91.00	Floor covering and mats	20
42.02	All H.S. Codes	Trunks, suit-case, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	20
42.03	4203.30.00	Belts and bandoliers	20
	4203.40.00	Other clothing accessories	20
From 44.10 to 44.12	All H.S. Codes (other than 4411.12.00, 4411.13.00 and 4411.14.00)	Particle board, oriented strand board (OSB) and similar board, Fibreboard, hard board, plywood, veneered panels and similar laminated goods.	10
44.10	4410.11.00	Particle Board	20
44.18	All H.S. Codes	Doors, Windows and their frames and thresholds, Per kit, Shuttering Shingles, shakes and similar articles	10
44.20	4420.11.00	Wooden Beads	20
	4420.19.00		

Heading No.	H.S. Code	Description of goods	Rate of supplementary duty (%)
48.02	4802.54.10 4802.54.90	Other paper and paperboard, not containing fibres obtained by a mechanical or Chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres of Weighing less than 40g/m ² (excluding imported by VAT registered manufacturing industries	10
48.13	4813.10.10 4813.20.10 4813.90.10	Cigarette paper, whether or not cut to size or in the form of booklets or tubes	300
48.18	All H.S. Codes	Toilet paper, tissues paper, towels or Napkin paper or similar articles, of a kind used for household or sanitary purposes	30
48.19	4819.10.00	Cartons, boxes and cases, of corrugated paper and paperboard	10
	4819.20.00	Folding cartons, boxes and cases, of non-corrugated paper and paperboard	10
	4819.30.00	Sacks and bags, having base of a width of 40 cm. or more	10
48.21	4821.10.00	Printed labels	20
48.23	4823.69.90	Paper Cup, Plate, Bowl	20
	4823.90.93	Surface coloured or printed paper or paper board	20
	4823.90.94		20
49.01	4901.10.00	Printed books, brochures, leaflets and similar printed matter, in single sheets whether or not folded	10
49.09	4909.00.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	20
49.10	4910.00.00	Calendars of any kind, printed, including calendar blocks	20
49.11	All H.S. Codes	Printed picture, including printed pictures and photographs	20
50.07	All H.S. Codes	Woven fabrics of silk or of silk waste	40
52.08 to 52.12	All H.S. Codes	Woven fabrics	10
54.07 to 54.08	All H.S. Codes (Except 5407.10.10)	Woven fabrics	10
55.12 to 55.16	All H.S. Codes (Except 5512.19.10)	Woven fabrics	10
56.05	5605.00.10	Metalized round yarn	20
57.01 to 57.05	All H.S. Codes	Carpets and other textile floor coverings	20
58.01	All H.S. Codes	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06	20
58.04	All H.S. Codes	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06	10
59.03	5903.10.90	Other Textile fabrics, impregnated, coated, covered or laminated with polyvinyl chloride:	10
	5903.20.90	Other Textile fabrics, impregnated, coated, covered or laminated with polyurethane	20
	5903.90.90	Other Textile fabrics with polyurethane	20

Heading No.	H.S. Code	Description of goods	Rate of supplementary duty (%)
60.01	All H.S. Codes	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted	10
60.02	All H.S. Codes	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01	10
60.03	All H.S. Codes	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02	10
60.04	All H.S. Codes	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other those of heading 60.01	10
60.05	All H.S. Codes	Warp knit fabrics (including those made on galloon knitting machines), other than of headings 60.01 to 60.04	10
60.06	All H.S. Codes	Other knitted or crocheted fabrics	10
61.01 and 61.02	All H.S. Codes	overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), trousers, wind-chitter and similar articles knitted or crocheted	30
61.03	All H.S. Codes (Except 6103.29.00)	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	30
	6103.29.00	Men's or boys' ensembles of other textile Materials	40
61.04	All H.S. Codes	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	30
61.05	All H.S. Codes (Except 6105.90.00)	Men's or boys' shirts knitted or crocheted.	30
	6105.90.00	Men's or boys' shirts, knitted or crocheted of other textile materials	40
61.06	All H.S. Codes	Women's or girls' blouses, shirts, and shirt-blouses, knitted or crocheted.	30
61.07	All H.S. Codes (Except 6107.19.00)	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	30
	6107.19.00	Men's or boys' underpants, briefs of other textile materials	40
61.08	All H.S. Codes	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.	30
61.09	All H. S. Codes	T-shirts, singlets and other vests, knitted or crocheted.	30
61.10	All H. S. Codes (Except 6110.90.00)	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted (made of wool or fine animal hair of Kashmiri goats or other animals)	30
	6110.90.00	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted of other textile materials	40
61.11	All H. S. Codes	Babies' garments and clothing accessories, knitted or crocheted.	30
61.13	6113.00.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	30
61.14	All H.S. Codes	Other garments knitted or crocheted	30

Heading No.	H.S. Code	Description of goods	Rate of supplementary duty (%)	
61.15	All H.S. Codes (Except 6115.99.00)	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.	30	
	6110.90.00	Stockings, socks and other hosiery of other textile materials	40	
61.16	All H.S. Codes	Gloves, mittens and mitts, knitted or crocheted.	30	
61.17	All H.S. Codes	Other made-up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories	30	
62.01 to 62.10	All H.S. Codes (Except 6203.39.00, 6203.43.00, 6203.49.00, 6203.21.00, 6204.22.00, 6204.23.00, 6204.29.00, 6204.41.00, 6204.42.00, 6204.43.00, 6204.44.00, 6204.49.00, 6208.99.00, 6209.90.00)	All ready-made garments for men, women and children underwear and similar goods (other than swimwear)	30	
	6203.39.00	Men's or boys' Jackets and blazers of other textile materials	40	
	6203.43.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts of synthetic fibres	40	
	6203.49.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts of other textile materials	40	
	62.04	6204.21.00, 6204.22.00, 6204.23.00, 6204.29.00	Women's or girls' ensembles	40
		6204.41.00, 6204.42.00, 6204.43.00, 6204.44.00, 6204.49.00	Women's or girls' dresses	40
		6208.99.00	Women's or girls' singlets and other vests, briefs, panties, negligees, bathrobes, dressing gown and similar articles, of other textile materials	40
		6209.90.00	Babies' garments and clothing accessories of other textile materials	40
		62.12 to 62.17	All H.S. Codes (6212.10.00, 6214.30.00, 6214.90.00 Except)	Brassieres, girdles, corsets, brace, suspenders, garters, handkerchiefs, shawls, scarves, mufflers, mantillas, veils, ties, bow ties, cravats, gloves, mittens, mitts and other made-up clothing accessories or parts of garments or of clothing accessories.
	62.12	6212.10.00	Brassieres	40

Heading No.	H.S. Code	Description of goods	Rate of supplementary duty (%)
62.14	6214.30.00	Shawls, Scarves, Mufflers, Mantillas, Veils and the like: Of synthetic fibres	40
	6214.90.00	Shawls, Scarves, Mufflers, Mantillas, Veils and the like: Of other textile materials	40
63.01	All H.S. Codes	All types of blankets made of wool.	20
63.02	All H.S. Codes	Bed linen, table line, toilet linen and kitchen linen.	20
63.03	All H.S. Codes	Curtains (including drapes) and interior blinds; curtain or bed valances.	20
63.04	All H.S. Codes	Other furnishing articles (excluding those of heading 94.04.)	20
64.02	All H.S. Codes	Other footwear with outer soles and uppers of rubber or plastics.	40
64.03	All H.S. Codes	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	40
64.04	All H.S. Codes	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	40
64.05	All H.S. Codes	Other footwear.	40
64.06	6406.10.10	Upper and outer soles and heels	10
	6406.10.90		
	6406.20.10		
	6406.20.90		
67.02	All H.S. Codes	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit	20
68.02	All H.S. Codes	Granite, marble, travertine and alabaster and other stone	60
68.03	6803.00.00	Worked slate and articles of slate or of agglomerated slate	60
68.08	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	20
68.09	6809.11.00	Plaster Boards and Sheets	20
	6809.19.00		
69.04	All H.S. Codes	Ceramic building bricks, flooring blocks, support or filler tiles and the like.	10
69.05	All H.S. Codes	Roofing tiles, chimneypots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.	10
69.06	6906.00.00	Ceramic pipes, conduits, guttering and pipe fittings.	10
69.07	All H.S. Codes	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.	60
69.10	All H.S. Codes	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.	60
69.11	All H.S. Codes	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.	60
69.12	6912.00.00	Ceramic tableware, kitchenware, other household articles.	60
69.13	All H.S. Codes	Statuettes and other ornamental ceramic articles.	60

Heading No.	H.S. Code	Description of goods	Rate of supplementary duty (%)
69.14	All H.S. Codes	Other ceramic articles.	60
70.02	7002.39.90	Glass tubes	20
70.03	7003.12.00	Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer.	20
	7003.19.00	Other cast or rolled glass non-ware sheet	20
	7003.20.00	Cast or rolled glass ware sheet	20
	7003.30.00	Cast or rolled glass profiles	20
70.04	All H.S. Codes	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	20
70.05	All H.S. Codes	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	45
70.06	7006.00.00	Edge-worked glass	20
70.07	7007.19.90	Other tempered safety glass	20
	7007.29.00	Other laminated safety glass	20
70.09	7009.91.90	Other frameless glass mirror	20
	7009.92.90	Other framed glass mirror	20
70.10	7010.90.00	Carboys, bottles, flasks, jars, pots, phials and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass	20
70.13	All H.S. Codes	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).	45
70.16	All H.S. Codes	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass small wares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms.	20
70.18	7018.10.00	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass small wares	20
71.02	7102.10.00	Unpolished diamond	20
	7102.31.00		
	7102.39.00	Polished diamond	60
71.17	All H.S. Codes	Imitation jewellery.	20
72.13	All H.S. Codes (Except 7213.99.10)	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	45
72.14	All H.S. Codes	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. Carbon steel S20c / SAE 1020 (42mmRD) under H, S, code 7214.99.00 as raw material only for LPG cylinder valve and flange manufacturing establishments except in import area)	45

Heading No.	H.S. Code	Description of goods	Rate of supplementary duty (%)	
72.15	All H.S. Codes	Other bars and rods of iron or non-alloy steel. Of free-cutting steel, not further worked than cold-formed or cold-finished	45	
72.16	All H.S. Codes	Angles, shapes and sections of iron or non-alloy steel.	20	
73.03	7303.00.00	Tube pipes made of cast iron	20	
73.04	7304.11.20 7304.19.20	Line pipe of a kind used for oil or gas pipelines: 8-inch or less	20	
	7304.90.00	Other tube, pipe and hollow profile (Seamless) made of iron and steel.	20	
73.06	7306.11.20 7306.19.20	Line pipe used in oil or gas pipeline (8-inch or less)	20	
	7306.21.20 7306.29.20	Casing and tubing used in the work of oil and gas drilling (8 inch or less)	20	
	7306.30.00	Other, welded, of circular cross-section of iron or non-alloy steel	20	
	7306.40.00	Other, welded, of circular cross-section, of stainless steel	20	
	7306.50.00	Other, welded, of circular cross-section, of other alloy steel	20	
	7306.61.00	Other, welded, of non-circular cross-section of square or rectangular cross-section	20	
	7306.69.00	Other, welded, of non-circular cross-section of other non-circular cross-section	20	
73.07	7307.11.00 7307.19.90 7307.99.90	GI Fittings	20	
73.17	7317.00.00	Nails, Tacks, Drawing pins of iron/steel	20	
73.18	7318.11.00	Coach screws	20	
	7318.12.00	Other wood screws	20	
	7318.13.00	Screw hooks and screw rings	20	
	7318.14.00	Self-tapping screws	20	
	7318.15.10	Other screws and bolts flus type tower bolt imported by Industrial IRC holder VAT compliant fire-resistant door manufacturers	20	
	7318.15.90	Other Screw	20	
	7318.16.00	Threaded Nuts of Iron/Steel	20	
73.20	7320.10.00	Leaf-springs and leaves therefore	20	
73.21	7321.11.00	Cooking appliances and plate warmers for gas fuel or for both gas and other fuels	20	
73.23	7323.93.00 7323.94.00 7323.99.10 7323.99.90	Table/kitchenware of stainless steel	20	
	73.24	All H.S. Codes	Sink of stainless steel, wash basin and parts thereof, water tap and other fittings and fixtures of bathroom.	20

Heading No.	H.S. Code	Description of goods	Rate of supplementary duty (%)	
74.18	7418.20.00	Sanitary ware and parts thereof made of copper.	20	
76.07	7607.20.10	Aluminium foil whether coloured or not backed with paper/paperboard, in roll, reel, bobbin.	20	
	7607.20.99	Other Backed (Backed) Aluminium Foil, whether or not coloured, in roll/reel/bobbin form	20	
76.15	7615.20.00	Aluminium sanitary ware and parts thereof.	20	
76.16	76.16.10.00	Nails, tacks, staples (other than those of heading 83.05) screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles of aluminium	20	
82.12	8212.10.00	Razor	20	
	8212.20.19	Stainless steel blade	20	
	8212.20.90	Other	20	
	8212.90.00	Parts of razor.	20	
83.01	All H.S. Codes	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.	20	
83.09	8309.90.99	Other Stoppers	45	
84.07 and 84.08	8407.31.10	Two-stroke engine of auto-rickshaw/three-wheeler.	20	
	8407.32.10			
	8407.33.10			
	8408.20.10			
	8407.31.20	Four-stroke engine of auto-rickshaw/three-wheeler.	20	
	8407.32.20			
8407.33.20				
8408.20.10				
84.14	8414.51.00	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	45	
	8414.90.10	Parts of fan	45	
84.15	8415.10.90	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 parts:	60	
	8415.20.90			
	8415.81.90			
	8415.82.90			
	8415.83.90			
8415.90.10	Indoor or outdoor unit	60		
8415.90.90	Other Parts	60		
84.18	All H.S. Codes (except 8418.61.10, 8418.69.10, 8418.69.93, 8418.69.95, 8418.69.97)	Refrigerators, freezers and similar item; heat pumps; refrigerating furniture's.	30	
	8421.23.00	Filter.	20	
	8421.29.90			
	85.04	8504.32.00	Other transformer having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	20
		8504.33.00	Other transformer having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	20
85.06	8506.10.00	Manganese dioxide battery	20	

Heading No.	H.S. Code	Description of goods	Rate of supplementary duty (%)
	8506.30.00	Mercuric oxide battery	20
	8506.40.00	Silver oxide battery	20
	8506.50.00	Lithium battery	20
	8506.60.00	Air-zinc battery	20
	8506.80.00	Other primary cells and primary batteries	20
85.07	8507.10.00	Lead-acid battery and electric accumulator.	20
	8507.20.90	Other lead acid accumulators	20
85.09	8509.40.00	Blender, Mixer and Grinder	20
	8510.10.00	Shavers	20
85.10	8510.20.00	Hair clippers	20
	8510.30.00	Hair-removing appliances	20
	8516.50.00	Microwave ovens	20
85.16	8516.60.00	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	20
85.19	8519.20.00	Sound recording or reproducing apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment.	20
	8519.30.00	Turntables (record-decks) CBU	20
	8519.81.20	Other sound recording and reproducing apparatus using magnetic, optical or semiconductor media, CBU	20
	8519.89.20	Other sound recording and reproducing apparatus, CBU	20
85.21	All H.S. Codes	Video recording or reproducing apparatus, whether or not incorporating a video tuner.	20
85.22	8522.90.20	Loaded printed circuit board (for the items of 85.21 Heading)	20
85.23	8523.52.00	Smart cards	10
	8527.12.00	Pocket size radio cassette player, CBU	20
85.27	8527.21.00	Radio broadcast receivers not capable of operating without as external source of power, of a kind used in motor vehicles combined with sound recording or reproducing apparatus.	10
	8527.91.00	Radio broadcast receivers capable of operating without as external source of power, of a kind used in motor vehicles combined with sound recording or reproducing apparatus.	10
85.28	8528.72.00	Colour television	20
	8529.90.21 8529.90.29	Television parts with TV cards (for other imports excepting TV manufacturing industry).	20
85.29	8529.90.31	Loaded printed circuit board for the items of Heading 85.27 and 85.28 (for the import of VAT registered TV producing industry).	30
	8529.90.39	Loaded printed circuit board for the items of Heading 85.27 and 85.28 (imported by other importers).	20
	8536.50.00	Other switches	20
	8536.61.00	Lamp-holders	20
85.36	8536.69.10 8536.69.90	Plugs and sockets	20
	8536.70.00	Connectors for optical fibres, optical fibre bundles or cables	10
	8536.90.10 8536.90.90	Other apparatus	10

Heading No.	H.S. Code	Description of goods	Rate of supplementary duty (%)
85.39	8539.21.90	Tungsten halogen	10
	8539.22.00	Filament lamp other than ultraviolet/infrared lamp: other.	20
	8539.29.90		
	8539.31.90	Other fluorescent hot-cathode lamp excepting energy saving lamp.	45
	8539.32.90 8539.39.90	Other mercury, sodium or metal halide lamps excepting indicator pilot lamps and lamps for use in laboratories.	10
85.42	8542.39.10	SIM card.	20
85.43	8543.40.00	Electronic cigarettes and similar personal electric vaporising device	100
	8543.90.10	Parts of electronic cigarettes and similar personal electric vaporising devices	100
85.44	8544.19.90	Winding wire: other	20
	8544.20.00	Coaxial cable and other coaxial electric conductors	30
	8544.42.00	Other electric conductors for a voltage not exceeding 1,000 V fitted with connectors	20
	8544.70.00	Optical fibre cables	10
85.45	8545.90.90	Lamp carbon, battery carbon and other items used in electrical works.	10
87.02	8702.10.41	Human hauler	30
	8702.10.49	Microbus, having a seating capacity not exceeding 15, including the driver	20
	8702.90.40	Motor vehicles built-up, having a seating capacity not exceeding 15, including the driver	20
87.03	Relevant H. S. Codes	Motor cars and other motor vehicles including station wagons:	
		Autorickshaw/three-wheeler with engine	20
		(2) CNG and battery-driven auto-rickshaw and three-wheeler with four-stroke engine	20
		(3) Electric battery driven motor car	20
		(4) Motor vehicles and other motor cars including Station Wagon, CBU (excepting hybrid motor vehicle, ambulance and electric battery driven motor car):	
		a) Of a cylinder capacity not exceeding 1600cc	45
		b) Of a cylinder capacity from 1601cc to not exceeding 2000cc (excepting micro-bus)	100
		c) Of a cylinder capacity from 2001cc to not exceeding 3000cc	250
		d) Of a cylinder capacity from 3001cc to not exceeding 4000cc	500
		e) Of a cylinder capacity exceeding 4000cc	500
		f) Micro-bus not exceeding cylinder capacity 1800cc	20
		g) Micro-bus of a cylinder capacity from 1801cc to not exceeding cylinder capacity 2000cc	45
		(5) Motor car, motor vehicle, station wagon and jeep in CKD:	
		a) Up to cylinder capacity 1600cc	20
		b) From cylinder capacity 1601cc to 2000cc	45
c) From cylinder capacity 2001cc to 3000cc	150		
d) From cylinder capacity 3001cc to 4000cc	350		
e) Cylinder capacity exceeding 4000cc	500		

Heading No.	H.S. Code	Description of goods	Rate of supplementary duty (%)
87.03	Relevant H.S. Codes	Complete build-up hybrid motor car and other motor vehicle including station wagon:	
		a) Of a cylinder capacity up to 1800cc (excluding microbus)	20
		b) Of a cylinder capacity from 1801cc to 2000cc (excluding microbus)	45
		c) Of a cylinder capacity from 2001cc to 2500cc (excluding microbus)	60
		d) Of a cylinder capacity from 2501cc to 3000cc (excluding microbus)	100
		e) Of a cylinder capacity from 3001cc to 4000cc (excluding microbus)	150
		f) Of a cylinder capacity exceeding 4000cc (excluding microbus)	350
		g) Micro bus up to cylinder capacity 1800cc	0
		h) Micro bus of a cylinder capacity from 1801cc to 2000cc	30
		i) Of a cylinder capacity 2001cc or above	60
87.04	Relevant H.S. Codes	Double cabin pick-up with minimum four door :	
		Of a cylinder capacity up to 1600cc	45
		Of a cylinder capacity from 1601cc to 2000cc	60
		Of a cylinder capacity from 2001cc to 3000cc	60
		Of a cylinder capacity from 3001cc to 4000cc	350
87.06	Relevant H.S. Codes	Chassis fitted with engines, for the motor vehicles of headings 87.03:	
		a) Chassis with engine of two-stroke auto-rickshaw/three-wheeler	20
		b) Chassis with engine of four-stroke auto-rickshaw/three-wheeler	20
		c) Micro bus with cylinder capacity up to 1800cc	20
		d) Micro bus with cylinder capacity from 1801cc to 2000cc	45
		5) Other motor car, motor vehicle, station wagon with jeep:	
		1) Up to cylinder capacity 1600cc	20
		2) From cylinder capacity 1601cc to 2000cc	60
		3) From cylinder capacity 2001cc to 3000cc	150
		4) From cylinder capacity 3001cc to 4000cc	300
5) Above cylinder capacity 4000cc	350		
87.06	Relevant H.S. Codes	Chassis fitted with engines, for the double cabin pick-up of headings 87.04:	
		a) Up to cylinder capacity 1600cc	20
		b) From cylinder capacity 1601cc to 2000cc	45
		c) From cylinder capacity 2001cc to 3000cc	60
		d) From cylinder capacity 3001cc to 4000cc	200
e) Above cylinder capacity 4000cc	300		

Heading No.	H.S. Code	Description of goods	Rate of supplementary duty (%)	
87.07	8707.10.00	Bodies for the vehicles of heading 87.03	45	
87.11	Motorcycles, in CBU with four-stroke Engine:			
	8711.10.11 8711.10.91	a) Cylinder capacity up to 50 cc	60	
	8711.20.11 8711.20.31 8711.20.39 8711.20.59	b) Cylinder capacity from 51 cc to 250 cc		
	8711.30.10 8711.30.90	c) Cylinder capacity from 251 cc to 500 cc	100	
	8711.40.10 8711.40.90	d) Cylinder capacity from 501 cc to 800 cc	100	
	8711.50.10 8711.50.90	e) Cylinder capacity is 800 cc above	100	
	Motorcycles, in CKD with four-stroke engine:			
	8711.10.21 8711.10.92	a) Cylinder capacity up to 50 cc	20	
	8711.20.21 8711.20.41 8711.20.49	b) Cylinder capacity from 51 cc to 250 cc		
	Motorcycles, in CBU/CKD with Two-stroke engine:			
	8711.10.19 8711.10.29 8711.10.99	a) Cylinder capacity up to 50 cc	250	
	8711.20.19 8711.20.29 8711.20.51 8711.20.52	b) Cylinder capacity from 51 cc to 250 cc		
	8711.30.20	c) Cylinder capacity from 251 cc to 500 cc		
	8711.40.20	d) Cylinder capacity from 501 cc to 800 cc		
	8711.50.20	e) Cylinder capacity is 800 cc above		
	87.12	8712.00.00		Bicycles and other cycles (including delivery tricycles), not motorised.
	87.14	8714.10.20	Fuel tank of motorcycle	20
8714.92.10		Wheel rims and spokes of bicycles and other cycles, not motorised	20	
90.03	9003.11.00 9003.19.00	Frames and mountings for spectacles, goggles or the like	10	
90.04	All H.S. Codes	Spectacles, goggles and the like, corrective protective or other	10	
93.02	9302.00.90	Revolver and pistol: other	150	
93.03	Other Firearms:			
	9303.10.90 9303.20.90 9303.30.90 9303.90.90	Other	100	
	93.04	9304.00.90	Other firearms: other firearms excepting match weapon imported by Shooting Federation	100
	93.05	All H.S. Codes	Parts and accessories of the items of the Headings from 93.01 to 93.04	100

Heading No.	H.S. Code	Description of goods	Rate of supplementary duty (%)	
93.06	All H.S. Codes (except 9306.29.10)	Bombs, grenades, torpedoes, mines, missiles, and similar ammunitions (excepting sports ammunitions imported by Shooting Federation)	100	
93.07	9307.00.90	Swords, cutlasses, bayonets, lances and similar arms: others.	100	
94.01	9401.20.10	Seats of a kind used for motorcycle	20	
	9401.31.00 9401.39.00	Swivel seats with variable height adjustment	45	
	9401.61.00 9401.69.00	Other seats, with wooden frames	45	
	9401.71.00 9401.79.00	Other seats with metal frames	45	
	9401.80.00	Other seats	45	
	9401.91.00	Parts of seats: Of wood	10	
	9401.99.00	Parts of seats: Other	10	
94.03	All H.S. Codes (except 9403.20.10, 9403.20.20, 9403.20.30, 9403.60.20)	Furniture and parts thereof.	20	
94.04	9404.21.00	Mattresses of cellular rubber or plastics, whether or not covered	20	
94.05	9405.11.00	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thorough fares: Designed for use solely with light-emitting diode (LED) light sources	60	
	9405.19.00	Other electric lighting fittings	60	
	9405.21.00 9405.29.00 9405.31.00 9405.39.00 9405.41.00 9405.42.00 9405.49.00 9405.50.00 9405.91.00 9405.92.00 9405.99.00	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	45	
	95.03	All H.S. Codes	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced size ("scale") models and similar recreational models, working or not	20
	95.04	9504.40.00	Playing cards	10
	95.05	9505.90.00	Carnival or other entertainment articles	20
	96.03	9603.21.00	Toothbrushes, including dental plate brushes	20
	96.13	9613.10.00	Pocket lighters, gas fuelled, non-refillable	10
9613.20.00		Pocket lighters, gas fuelled, refillable	10	
9613.80.00		Other lighters	10	
96.19	9619.00.00	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.	45	

Table-2
Goods subject to supplementary duty at supply stage

Heading No.	H.S. Code	Description of goods	Rate of supplementary duty (%)
(1)	(2)	(3)	(4)
19.02	All H.S. Codes	Cooked Pasta, lasagne,	10
20.09	All H.S. Codes	Fruit juices and fruit drinks	¹ [15]
² [21.05	All H.S. Codes	All kind of ice cream	5]
21.06	2106.90.90	Food preparation for distribution, such all kind Burger, Sandwich, Chicken fry, French fry, Hot dog, Pizza	10
22.01	All H.S. Codes	Mineral waters (Up to 3 Litre)	5
³ [22.02	2202.10.00	Carbonated Beverages Beverages containing ingredients as defined in Bangladesh Standard (BDS 1123:2013) with a caffeine content of not more than 145 mg/per litre.	30
	2202.99.00	Water containing levels of constituents different from those specified for carbonated beverages as defined in Bangladesh Standard (BDS 1123:2013)	40
	Concerned H.S. Codes	Artificial/Flavoured Drinks & Electrolyte Drinks (carbonated)	30
		Artificial/Flavoured Drinks & Electrolyte Drinks (non-carbonated)	15]
⁴ [24.02	2402.20.00	Cigarettes Containing Tobacco	⁵ [67]
	2402.90.00	Hand-made or other than machine made Bidi (With or without filter) and others	40]
24.03	24.03.99.00	Jarda (Retail price per 10gm Taka 40 i.e., per gm Taka 4)	55
	24.03.99.00	Gul (Retail price per 10gm Taka 20 i.e., per gm Taka 2)	55]
27.11	2711.21.00	Natural Gas (Gaseous state)	0
32.08 to 32.10	All H.S. Codes	⁶ [Paints (with primer)]	⁷ [10]

¹ The word and figure “10 (ten)” were substituted by section 3(b)(x) of the Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025).

² The word and figure “10 (ten)” were substituted by section 27(b)(x) of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

³ The entries were substituted by section 3(b)(i) of the Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025).

⁴ The entries were substituted by section 12(b)(iii) of the Finance Act, 2024 (Act No. 056 of 2024).

⁵ The word and figure “66 (sixty-six)” were substituted by section 3(b)(iii) of the Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025).

⁶ The word ‘paints’ was substituted by section 24(b) of the Finance Act, 2023 (Act No. 14 of 2023).

⁷ The entries “5 (five)” by section 3 (b)(iv) of the Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025).

Heading No.	H.S. Code	Description of goods	Rate of supplementary duty (%)
33.04	Beauty or make-up preparations and preparations for the care of the skin ¹[(Except for substances used in medicine and dermatological products used under the advice of a doctor)], including sunscreen or suntan preparations; including hand, nail or leg make up preparations;		
	3304.10.00	Lip make-up preparations	10
	3304.20.00	Eye make-up preparations	10
	3304.30.00	Manicure or pedicure preparations	10
	3304.91.00	Powders, whether or not compressed	10
	3304.99.00	Other (other than petroleum jelly and Baby lotion)	² [10]
33.05	Preparations for use on the hair.		
	3305.10.00	Shampoos	15
	3305.20.00	Preparations for permanent waving or straightening	10
	3305.30.00	Hair lacquers	10
	3305.90.00	Other	10
33.07	3307.10.00	Pre-shave, shaving or after-shave preparations	15
	3307.20.00	Personal deodorants and antiperspirants	15
	3307.30.00	Perfumed bath salts and other bath preparations	15
	3307.49.00	Used other preparations for dispelling bad smell of room (except augorbati and similar things)	15
	3307.90.00	Others	15
³ [***]	**	**	**]
48.13	All H.S. Codes	Cigarette paper/Bidi paper (whether or not cut to size or in the form of booklets or tubes)	25
69.07	All H.S. Codes	Dim ceramic stone paving plate, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics	15
69.08	All H.S. Codes	Bright ceramic stone paving plate, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics	15
⁴ [69.10]	Concerned H.S. Codes	Ceramic sink, basin, pedestal basin, commode or its parts, any type of pan and other fittings and fixtures of bathroom	10
	Concerned H.S. Codes	Ceramics bathtub and jacuzzi, shower, shower tray	30]
85.39	All H.S. Codes	other filament lamps except ultra-violet/infra-red lamps;	0

Table-3
Supplementary Duty Imposable Services at supply stage

Heading No.	Service Code	Services	Rate of SD (%)
(1)	(2)	(3)	(4)
⁵ [S001]	S001.00	Hotel and Restaurant:	
	S001.10	Hotel: On those bills if any drink is supplied of the nature of wine in the hotel while supplying food, drink and lodging or any type of “floor show” is organized (even if arranged for one day in a year)	30
	S001.20	Restaurant: On those bills if any drink is supplied of the nature of wine in the hotel while supplying food, drink and lodging or any type of “floor show” is organized (even if arranged for one day in a year)	30

¹ The entries were substituted by section 27(b)(xi) of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

² The entry ‘5’ was substituted by section 80(b)(ii) of the Finance Act, 2020 (Act No. 09 of 2020).

³ The Entries were omitted by section 82(b)(ii) of the Finance Act, 2022 (Act No. 13 of 2022).

⁴ The entries were substituted by section 59(b) of the Finance Act, 2021 (Act No. 11 of 2021).

⁵ The entries were substituted by section 3(c) of the Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025).

Heading No.	Service Code	Services	Rate of SD (%)
(1)	(2)	(3)	(4)
S012	S012.10	Telephone: Services provided by using SIM/RIM card of mobile phone only	23
	S012.14	Internet Agency (ISP)	10]
S038	S038.00	Organizer of entertaining cultural function with foreign artiste: Provided that this provision shall not apply in the case of organizing cultural functions with foreign artiste under bilateral cultural exchange program	10
S039	S039.20	Satellite Channel Distributor	25
¹ [S044	S044.00	Service by BTRA: On the service value (charge or fee) received against provision of service relating to receipt or renewal of registration, root permit, fitness certificate, ownership certificate etc. of vehicles given by Bangladesh Road transport Authority (except passenger bus, cargo truck and lorry, three-wheeler, ambulance and school bus)	15]
² [S058	S058.00	Organization renting out chartered aircraft or helicopter: Organization renting out chartered aircraft or helicopter (except air ambulance)	30]
³ [S082	S082.00	OTT Platform	10]

Proposed amendment in Heading of second Schedule Table-2

It is recommended to replaced “production stage” instead of “supply stage” in the title.

Arguments in favor of the proposal: “Supply stage” actually means “production stage”. As, no additional duty is levied at the trading stage. But no one understand the matter in this way. They considered different definitions of supply stage. Therefore, complications arise at the field level. Import stage mentioned in the Table 1. Thus, misperception will not arise in the filed level if “production stage” mentioned in the table-2. So, above mentioned explanation is proposed to make people aware.

THIRD SCHEDULE

(Please see section 15)

Goods and Services subject to Value Added Tax

- (1) Against the goods mentioned in column (3) under the Heading No and their Harmonized System Code respectively of the First Schedule of the Customs Act, 1969 (Act No. IV of 1969) mentioned in column (1) and (2) of ‘Part-A’ of Table-1, Table-2 and Table-3 and against the services mentioned in column (3) under Heading No and their service code mentioned in column (1) and (2) of ‘Part-B’ of those Tables, Value Added Tax shall be imposed in the case of local supply only, in the rate mentioned in column (4).
- (2) Against the goods mentioned in column (3) under the Heading No and their Harmonized System Code respectively of the First Schedule of Customs Act, 1969 (IV of 1969) mentioned in column (1) and (2) of ‘Part-A’ of Table-4, in the amount mentioned in Table-4 and against the services mentioned in column (3) under the Heading and the service code mentioned in column (1) and (2) of ‘Part-B’ of the said Table, Value Added Tax shall be imposed in the case of local supply only in the amount mentioned in column (4).

¹ The entries were substituted by section 80(c)(ii) of the Finance Act, 2020 (Act No. 09 of 2020).

² The entries were substituted by section 80(c)(iii) of the Finance Act, 2020 (Act No. 09 of 2020).

³ The entries were inserted by section 27(c) of the Finance Ordinance, 2025 (Act No. 28 of 2025).

Table-1
(‘Part’-A-VAT Imposable Goods)

Heading No.	H.S. Code	Description of goods	Rate of VAT (%)
(1)	(2)	(3)	(4)
04.02	Concerned H.S. Code	Powder milk manufacturing from liquid milk	5%
09.04 09.09 09.10	Concerned H.S. Code	Crushed pepper, Coriander, Ginger, Curcuma or Mixed of these spices	5%
¹ [*	*	*	*]
² [15.14	Concerned H.S. Code	Rapeseed oil, colza seed oil, canola oil and mustard oil	5%]
³ [*	*	*	*
*	*	*	*
*	*	*	*]
⁴ [*	*	*	*
*	*	*	*
*	*	*	*]
⁵ [*	*	*	*]
⁶ [*	*	*	*]
27.01	Concerned H.S. Code	Coal generating from Boro Pukuria coal mine	5%
⁷ [*	*	*	*
*	*	*	*
*	*	*	*
*	*	*	*]
⁸ [*	*	*	*]
⁹ [*	*	*	*]
From 44.03 to 44.09	Concerned H.S. Code	(1) CCB/CCA Treatment, Cryojot treatment, sejand and CCA treatment (self-wood/with other supplied wood) (2) Diffusion treatment, sea sent treatment, sea sent and Diffusion, seasoning (self-wood/with other supplied wood)	5%

¹ The entries were omitted of Heading No. 11.05 & 11.08 by section 4(a)(i) of the Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025).

² The entries were substituted by section 60(a)(i) of the Finance Act, 2021 (Act No. 11 of 2021).

³ The entries were omitted of Heading No. 19.05 by section 4(a)(ii) of the Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025).

⁴ The entries were omitted of Heading No. 20.01, 20.02 & 20.08 by section 4(a)(iii) of the Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025).

⁵ The entries mentioned in Heading No. 20.08 and whereas columns (2) mentioned Concerned H.S. Code and whereas columns (3) mentioned “mango bar” and whereas columns (4) were omitted by section 13(a)(i) of the Finance Act, 2024 (Act No. 05 of 2024).

⁶ The entries mentioned in Heading No. 20.09 and whereas columns (2) mentioned Concerned H.S. Code and whereas columns (3) mentioned “Pineapple Juice” and whereas columns (4) were omitted by section 13(a)(i) of the Finance Act, 2024 (Act No. 05 of 2024).

⁷ The entries were omitted of Heading No. 27.10, 27.11 & 27.13 by section 4(a)(ii) of the Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025).

⁸ The entries were omitted of Heading No. 39.20 by section 4(a)(iii) of the Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025).

⁹ The entries mentioned in Heading No. 39.24 and whereas columns (2), (3) and (4) were omitted by section 25(a)(ii) of the Finance Act, 2023 (Act No. 14 of 2023).

Heading No.	H.S. Code	Description of goods	Rate of VAT (%)
(1)	(2)	(3)	(4)
48.02	Concerned H.S. Code	Produced by all paper mills- (A) Cream laid/white writing paper (1) From above 50/55 gm/m ² (2) From above 35/40 gm/m ² (B) White rolled paper from 55 to 59.99 gm/m ² (C) White printing paper- (1) 60gm/ m ² or above gm/ m ² (2) 55 gm/ m ² to 59.99 gm/ m ² (3) 50 gm/ m ² to 54.99 gm/ m ² (4) 45 gm/ m ² to 49.99 gm/ m ² (5) 35 gm/ m ² to 44.99 gm/ m ²	5%
48.04	Concerned H.S. Code	(a) liner paper (b) White liner paper (c) craft liner paper	5%
48.05	Concerned H.S. Code	Medium paper	5%
¹ [*	*	*	*]
48.20	Concerned H.S. Code	Exercise books/spiral notebooks/Khata (from 45 to above GSM)	5%
² [48.22	Concerned H.S. Code	Paper Cone	5%]
From 52.02 to 52.07	Concerned H.S. Code	(a) Cotton yarn waste, which is known as hard waste and which is not used for fabric making	5%
From 52.08 to 52.12	Concerned H.S. Code	Waste Grey Denim	5%
³ [From 54.02 to 54.10 and 55.12 to 55.16	All H.S. Code	Fabrics made of man-made fibre,	5%]
⁴ [*	*	*	*]
⁵ [*	*	*	*
*	*	*	*
*	*	*	*
*	*	*	*
⁶ [*	*	*	*]
⁷ [*	*	*	*]
⁸ [*	*	*	*]
⁹ [*	*	*	*]

Heading No.	H.S. Code	Description of goods	Rate of VAT (%)
(1)	(2)	(3)	(4)
84.08	Concerned H.S. Code	diesel engines manufactured by Bangladesh Diesel Plant Ltd, Joydebpur, Gazipur-	5%
		(a) 1 cylinder 210 diesel engine	
		(b) 2-cylinder 912 diesel engine	
		(c) 3-cylinder diesel engine	
¹⁰ [*]	*	*	*]

¹ The entries mentioned in Heading No. 48.18 and whereas columns (2), (3) and (4) were omitted by section 25(a)(iii) of the Finance Act, 2023 (Act No. 14 of 2023).

² The entries were inserted by section 60(a)(ii) of the Finance Act, 2021 (Act No. 11 of 2021).

³ The entries were substituted by section 25(a)(iv) of the Finance Act, 2023 (Act No. 14 of 2023).

⁴ The entries were omitted of Heading No. 68.02 by section 4 (a) (f) of the Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025).

⁵ The entries were omitted of Heading No. 72.02, 72.09, 72.10, 72.12 & 72.17 by section 4 (a) (g) of the Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025).

⁶ The entries were omitted of heading no 73.17 by section 28 (a) (x) of the Finance Ordinance, 2025 (Ordinance No.28 of 2025).

⁷ The entries were omitted of heading no 73.18, 74.15 & 76.16 by section 28 (a) (xi) of the Finance Ordinance, 2025 (Ordinance No.28 of 2025).

⁸ The entries mentioned in Heading No. 76.15 and whereas columns (2), (3) and (4) were omitted by section 25(a)(v) of the Finance Act, 2023 (Act No. 14 of 2023).

⁹ The entries were omitted of Heading No. 82.12 by section 28 (a) (iii) of the Finance Ordinance, 2025 (Ordinance No.28 of 2025).

¹⁰ The entries were omitted of Heading No. 85.04 by section 4 (a) (h) of the Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025).

Heading No.	H.S. Code	Description of goods	Rate of VAT (%)
¹ [*]	*	*	*]
² [*]	*	*	*]
85.42 39.20	Concerned H.S. Code	(A) Manufactured by Bangladesh Machine Tools Factory Ltd, Gazipur, At stage manufacturing: 1) Retro-Reflective Vehicle Number Plate, Vehicle Type (I) & (II) 2) Retro-Reflective Vehicle Number Plate, Vehicle Type (III) 3) Vehicle Ownership Card	5%
		(B) Supplied by Bangladesh Road Transport Authority (BRTA) to Consumer – 1) Retro-Reflective Vehicle Number Plate, Vehicle Type (I) & (II) 2) Retro-Reflective Vehicle Number Plate, Vehicle Type (III) 3) Vehicle Ownership Card	5%
87.02	Concerned H.S. Code	(a) Bus (52 seated capacity -General) (b) Bus (52 seated capacity -chair deluxe) (c) Bus (40 seated capacity -General) (d) Bus (40 seated capacity-chair deluxe) (e) Bus (36/40seatedcapacity-Luxury/supper luxury type) (f) Bus (36 seated capacity- Air conditioned) (g) Minibus (30 seated capacity- General) (h) Minibus (24/30 seated capacity- Deluxe type)	5%

Heading No.	H.S. Code	Description of goods	Rate of VAT (%)
(1)	(2)	(3)	(4)
87.04	Concerned H.S. Code	(a) Truck (Carrying Capacity 7 Tons) (b) Truck Van (Carrying Capacity 7 Tons) (c) Truck (Carrying Capacity 5 Tons) (d) Truck Van (Carrying Capacity 5 Tons) (e) Truck (Carrying Capacity 3 Tons) (f) Truck Van (Carrying Capacity 3 Tons) (g) Truck Van/Pick-up (Whether Passenger bus or not carrying capacity 1 to 1.5 Tons)	5%
³ [87.07]	Relevant H.S. Code	(a) Bus Body (b) Truck Body	5%]
89.01 to 89.07	Concerned H.S. Code	(1) Landing Craft; (a) Landing Craft Vehicle and Personal (LCVP) (b) Landing Craft Utility (LCU) (c) Landing Craft Tang (LCT) (d) Landing Ship Tank (LST) (e) Landing Craft Logistics (LCL) (f) Landing Ship Logistics (LSL) (g) Landing Craft Personal (2) Landing Platform Helicopter (LPH) (3) Patrol Boat/Gun Boat/Costal Patrol Boat (4) First Attack Craft (Missile Boat, Torpedo Boat, Fac G) (5) OPD/Corvette/Large Patrol Craft (LPC) (6) Patrol Boat/Harber Patrol Boat/Inland Patrol Vessel (7) Pilot Boat/Pilot Lunch/Security Boat (8) Survey Vessel (9) Tag (10) Mooring Boat (11) Houseboat/Water Boat (without Engine) (12) Dresser (13) Floating Crane/Buoy Lifting Vessel/Salvage vessel/Search and rescue Vessel (14) Lifeboat (15) Garbage Disposal Vessel (16) Pontoon (17) Fire Fighting Ship (18) Hospital Ship (Not self-moving) (19) Fishing Trawler Boat (20) Wooden Boat/GRP Boat/Speed Boat/Ferry Boat/Diving Boat/Motor Lunch/ Survey Boat/ Inland Solar Craft/ Buoy/ Moring Buoy/ Crane Boat/Aluminium Survey Boat	5%

¹ The entries mentioned in Heading No. 85.17, 85.29, 85.34, 85.38 and whereas columns (2), (3) and (4) were omitted by section 60(a)(iii) of the Finance Act, 2021 (Act No. 11 of 2021).

² The entries mentioned in Heading No. 85.39 and whereas columns (2) mentioned H.S. Code and whereas columns (3) mentioned "Description of energy saving bulbs" and whereas columns (4) were omitted by section 13(a)(iii) of the Finance Act, 2024 (Act No. 05 of 2024).

³ The entries were inserted by section 28(a)(iv) of Finance Ordinance, 2025 (Ordinance no 28 of 2025).

Heading No.	H.S. Code	Description of goods	Rate of VAT (%)
89.01 to 89.07	Concerned H.S. Code	Goods carrying Mechanical River boat	5%
		Passenger Mechanical River boat	
		Boat other Mechanical River boat (Goods/Passenger carrier)	
¹ [*]	*	*	[*]
² [*]	*	*	[*]

**‘Part-B’
(VAT Imposable Service)**

Heading No.	H.S. Code	Description of goods	Rate of VAT (%)
(1)	(2)	(3)	(4)
³ [*]	*	*	[*]
S012	S012.14	Internet Agency	5%
⁴ [*]	*	*	[*]
⁵ [***]	***	***	***]
S026	S026.00	Goldsmith and Silversmith and shopkeeper of Gold and Silver and Gold artisan	5%
⁶ [***]	***	***	***]
S048	S048.00	Transport Contractor (Petroleum Goods)	5%
S057	S057.00	Electricity distributor/Supplier	5%
S069	S069.00	English Medium School	5%
S080	S080.00	Ride Sharing	5%
S099	S099.10	Information Technology Enable Service (ITES)	5%
⁷ [*]	*	*	[*]

**Table-2
(‘Part-A’-VAT Imposable Goods)**

Heading No.	H.S. Code	Description of goods	Rate of VAT (%)
(1)	(2)	(3)	(4)
⁸ [27.11]	Relevant H.S. Code	LP Gas	7.5%]
⁹ [*]	*	*	[*]

¹ The entries were omitted of Heading No. 90.03 & 90.04 by section 4 (a) (Oi) of the Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025).

² The entries were omitted of Heading No. 94.04 by section 4 (a) (j) of the Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025).

³ The entries mentioned in Heading No. S001 and whereas (2), (3) and (4) columns were omitted by section 4 (b) (i) of the Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025).

⁴ The entries mentioned in Heading No. S014 and whereas (2), (3) and (4) columns were omitted by section 4 (b) (b) of the Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025).

⁵ The entries mentioned in Heading No. S024 and whereas (2), (3) and (4) columns were omitted by section 81(b)(i) of the Finance Act, 2020 (Act No. 09 of 2020).

⁶ The entries mentioned in Heading No. S036 and whereas (2), (3) and (4) columns were omitted by section 81(b)(ii) of the Finance Act, 2020 (Act No. 09 of 2020).

⁷ The entries mentioned in Heading No. S099.60 and whereas (2), (3) and (4) columns were omitted by section 28(b) of the Finance Ordinance, 2025 (Ordinance No.28 of 2025)

⁸ The entries were inserted by section 28(c) of Finance Ordinance, 2025 (Ordinance no 28 of 2025).

⁹ Heading 39.24 and columns against that entry were omitted by section 28(c)(i) of Finance Ordinance, 2025 (Ordinance no 28 of 2025).

Heading No.	H.S. Code	Description of goods	Rate of VAT (%)
1[*]	*	*	[*]
2[*]	*	*	[*]
3[*]	*	*	[*]
4[*]	*	*	[*]
48.23	Concerned H.S. Code	Simplex Paper Packing paper Coloured paper	7.5%
5[73.17]	Relevant H.S. Code	Barbed Wire Bait Barbed Wire	7.5%
73.18 74.15 76.16	All H.S. Code	(a) Screws of various sizes and types, galvanized/non-galvanized/zinc coated/nickel coated/other metal coated/without coating (b) Joints (connectors), nuts, bolts of various sizes and types, galvanized/non-galvanized/zinc coated/nickel coated/other metal coated/without coating (c) Electric line hardware and pole fittings made of M, S and steel (excluding nuts, bolts)	7.5%]
6[76.15]	Concerned H.S. Code	Aluminium and kitchen or other household articles, sanitary ware and fittings made of aluminium.	7.5%
7[82.12]	Relevant H.S. Code	Blades made from stainless steel strips Blades made from carbon steel strips	7.5%]
8[*]	*	*	[*]

(*Part-B'-VAT Imposable Service)

Heading No.	H.S. Code	Description of goods	Rate of VAT (%)
(1)	(2)	(3)	(4)
9[*]	*	*	[*]
10[*]	*	*	[*]
11[*]	*	*	[*]
12[S024]	S024.10	Furniture Manufacturer (If the producer supplies directly to the consumer from the factory, the tax is 15 percent)	7.5%
	S024.20	Furniture Selling Showroom (7.5 percent Musak at producer level subject to invoice payment otherwise 15 per cent)	7.5%]
13[*]	*	*	[*]
14[* **]	*	*	[*]

¹ Heading 48.09 and columns against that entry were omitted by section 28(c)(iii) of Finance Ordinance, 2025 (Ordinance no 28 of 2025).

² Heading 39.24 and columns against that entry were omitted by section 28(c)(iv) of Finance Ordinance, 2025 (Ordinance no 28 of 2025).

³ The entries mentioned in Heading No. 48.13 and whereas columns (2) mentioned concerned H.S. Code and whereas columns (3) mentioned "Cigarette/Bidi paper 26+/-2g/m2" and whereas columns (4) were omitted by section 13(b) of the Finance Act, 2024 (Act No. 05 of 2024).

⁴ Heading 48.18 and columns against that entry were omitted by section 4(c)(x) of Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025).

⁵ The entries were inserted by section 28(c)(v) of Finance Ordinance, 2025 (Ordinance no 28 of 2025).

⁶ The entries were inserted by section 25(b)(iii) of the Finance Act, 2023 (Act No. 14 of 2023).

⁷ The entries were inserted by section 28(c)(vi) of Finance Ordinance, 2025 (Ordinance no 28 of 2025).

⁸ Heading 90.04 and columns against that entry were omitted by section 4(c)(i) of Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025).

⁹ The entries mentioned in Heading No. S001 and whereas (2), (3) and (4) columns were omitted by section 4(d)(x) of the Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025).

¹⁰ The entries mentioned in Heading No. S004 and whereas (2), (3) and (4) columns were omitted by section 4(d) of the Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025).

¹¹ The entries mentioned in Heading No. S022 and whereas (2), (3) and (4) columns were omitted by section 4(d)(i) of the Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025).

¹² The entries were substituted by section 60(c)(ii) of the Finance Act, 2021 (Act No. 11 of 2021).

¹³ The entries mentioned in Heading No. S037 and whereas (2), (3) and (4) columns were omitted by section 4(d)(c) of the Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025).

¹⁴ The entries mentioned regarding buyers of auctioned goods in Heading No. S060 and whereas (2), (3) and (4) columns were omitted by section 13(c)(i) of the Finance Act, 2024 (Act No. 05 of 2024).

Heading No.	H.S. Code	Description of goods	Rate of VAT (%)
1[* **]	*	*	[*]
2[*]	*	*	[*]

Table-3
(‘Part-A’-VAT Imposable Goods)

Heading No.	H.S. Code	Description of goods	Rate of VAT (%)
(1)	(2)	(3)	(4)
3[*]	*	*	[*]
4[*]	*	*	[*]

(‘Part-B’-VAT Imposable Service)

Heading No.	H.S. Code	Description of Services	Rate of VAT (%)
(1)	(2)	(3)	(4)
5[* **]	**	**	**]
6[*]	*	*	[*]
7[S004]	S004.00	Construction Firms	10%]
8[*]	*	*	[*]
9[* **]	**	**	**]
10[* **]	**	**	**]
11[*]	*	*	[*]
12[*]	*	*	[*]
*	*	*	[*]
13[*]	*	*	[*]
14[S036]	S036.20	Air-conditioned or air-cooled launch service	10%]
15[S037]	S037.00	Procurement Provider	10%]
16[* **]	**	**	**]
17[*]	*	*	*
*	*	*	*
*	*	*	*
*	*	*	*
*	*	*	*

- ¹ The entries mentioned regarding amusement park and theme park in Heading No. S064 and whereas (2), (3) and (4) columns were omitted by section 13(c)(ii) of the Finance Act, 2024 (Act No. 05 of 2024).
- ² The entries mentioned in Heading No. S078 and whereas (2), (3) and (4) columns were omitted by section 4(d)(ii) of the Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025).
- ³ The entries were omitted of Heading No. 68.10 by section 4 (Uma) (i) of the Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025).
- ⁴ The entries were omitted of Heading No. 73.08 by section 4 (Uma) (b) of the Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025).
- ⁵ The entries mentioned in Heading No. S001 were omitted by section 83(c)(i) of the Finance Act, 2022 (Act No. 13 of 2022).
- ⁶ The entries mentioned in Heading No. S003 and whereas (2), (3) and (4) columns were omitted by section 4(f)(x) of the Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025).
- ⁷ The entries were inserted by section 28(c)(Uma) of Finance Ordinance, 2025 (Ordinance no 28 of 2025).
- ⁸ The entries mentioned in Heading No. S008 and whereas (2), (3) and (4) columns were omitted by section 4(f)(i) of the Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025).
- ⁹ The entries mentioned regarding the auctioneer’s services in Heading No. S009 and whereas (2), (3) and (4) columns were omitted by section 13(d)(i) of the Finance Act, 2024 (Act No. 05 of 2024).
- ¹⁰ The entries mentioned regarding mechanical laundry services in Heading No. S013 and whereas (2), (3) and (4) columns were omitted by section 13(d)(ii) of the Finance Act, 2024 (Act No. 05 of 2024).
- ¹¹ The entries mentioned in Heading No. S018 and whereas (2), (3) and (4) columns were omitted by section 4(f)(iii) of the Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025).
- ¹² The entries mentioned in Heading No. S023 and whereas (2), (3) and (4) columns were omitted by section 4(f)(iv) of the Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025).
- ¹³ The entries mentioned in Heading No. S031 and whereas (2), (3) and (4) columns were omitted by section 4(f)(v) of the Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025).
- ¹⁴ The entries were substituted by section 83(c)(ii) of the Finance Act, 2022.
- ¹⁵ The entries were inserted by section 4(f)(vi) of the Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025).
- ¹⁶ The entries mentioned regarding security services in Heading No. S040 and whereas (2), (3) and (4) columns were omitted by section 13(d)(iii) of the Finance Act, 2024 (Act No. 05 of 2024).
- ¹⁷ The entries mentioned in Heading No. S042, S047, S048, S053, S065, S076 and whereas (2), (3) and (4) columns were omitted by section 4(f)(vii) of the Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025).

Heading No.	H.S. Code	Description of Services	Rate of VAT (%)
*	*	*	*
¹ [***]	**	**	**]

Table-4
(‘Part-A’-VAT Imposable Goods)

Heading No.	H.S. Code	Description of goods	Specific amount of VAT
(1)	(2)	(3)	(4)
48.01	Concerned H.S. Code	Newsprint	Taka 1600.00 (Per Metric Ton)
² [From 52.05 to 52.07]	All H.S. Code	Cotton yarn	³ [Taka 5 (five)/ Per KG]
⁴ [From 54.02 to 54.10 and 55.12 to 55.16]	All H.S. Code	Yarn made with the mixture of man-made fibre and other fibres, where man-made fibre is predominant	⁵ [Taka 5(five) Per KG]]
⁶ [69.04]	Concerned H.S. Code	(a) General made Brick except Machine (Non-Refractory Building Bricks), Except facing bricks	Taka 500.00 (per thousand)
		(b) General Bricks produce by Mechanical process or Machine (Non-refractory Building Bricks), Except facing bricks	Taka 600.00 (per thousand)
		(c) Bricks produce by Mechanical process or machine: First Grade- (1) Three-hole salient Bricks (2) Ten-hole salient Bricks (3) Seventeen-hole salient Bricks (4) Multi cored Bricks	Taka 800.00 (per thousand)
		Second Grade- (1) Three-hole salient Bricks (2) Ten-hole salient Bricks (3) Seventeen-hole salient Bricks	Taka 800.00 (per thousand)
		(d) Bricks cheeps	Taka 800.00 (per 100cft)
		(f) Mecad batts	Taka 600.00 (per 100 cft)
72.04	All H.S. Code	Scrap/Ship scrap	⁷ [Taka 1200 (per Metric Ton)]
⁸ [From 72.13 to 72.16]	Concerned H.S. Code	M.S. Product: (a) M.S goods which is produced by imported/local collected re-rollable scrap	Taka 1700.00 (per metric Ton)
		(b) All types of Ballet and Ingot which is produced by imported/local collected meltable scrape	Taka 1500.00 (per metric Ton)
		(c) M.S goods which is produced from Ballet and Ingot	Taka 1600.00 (per metric Ton)
		(d) M.S goods which is produced from Ballet and Ingot and dirt/mutable scrape	Taka 2700.00 (per metric Ton)]

¹ The entries mentioned regarding Lottery ticket seller services in Heading No. S066 and whereas (2), (3) and (4) columns were omitted by section 13(d)(iv) of the Finance Act, 2024 (Act No. 05 of 2024).

² The entries were substituted by section 81(e) of the Finance Act, 2020 (Act No. 09 of 2020).

³ The entries were substituted “Taka 3 (three) by section 28(g)(x) of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

⁴ The entries were substituted by section 83(d)(x) of the Finance Act, 2020 (Act No. 09 of 2020).

⁵ The entries were substituted “Taka 3 (three) by section 28(g)(i) of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

⁶ The entries mentioned in Heading No. 69.04 and whereas (2), (3) and (4) columns were substituted by section 13(e) of the Finance Act, 2024 (Act No. 05 of 2024).

⁷ The entries were substituted “Taka 1000” by section 28(g)(iii) of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

⁸ The entries were substituted by section 28(g)(iv) of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

(‘Part-B’-VAT Imposable Service)

Heading No.	H.S. Code	Description of Services	Rate of VAT
(1)	(2)	(3)	(4)
¹ [S012	S012.20	SIM/e-SIM Card Supplier	Taka 300 (per sim card)

- (3) Notwithstanding anything mentioned in paragraph (1), ²[the rate of VAT shall be 7.5 per cent in the case of supply of all goods at local trading stage. ³[But in the cases of medicine and petroleum products, the rates of VAT shall be 3 per cent and 2 per cent respectively at local trading stage]]. Beyond those, the rates of VAT shall be 2 per cent in the case of land developer and in the case of real estate organization engaged in building sale and transfer, the rates of VAT shall be 2 per cent for 1-1600 square feet, 4.5 per cent in the case of 1601 square feet and above size and 2 per cent for re-registration of any size respectively.

[**Explanation: “Trader”** means such a person who in exchange of consideration sells to any other person or otherwise transfers the goods imported, purchased, acquired or collected otherwise without any change in shape, nature, characteristics or quality.]

- ⁴[(4) Tax rate will be 1.5 percent in case of certain wholesale business subject to compliance of prescribed conditions and procedures.]

Table 1, 2, 3 and 4 of the third schedule are proposed to be described in part-A as production stage

Argument in favor of the proposal: Part-A of the above mentioned four tables is actually the stage of production. Nevertheless paragraph (1) of the third schedule stated, “the local supply only”. Local Supply can be replaced “in case of production”. In clause (2) mentioned “in case of local supply only”. It can be replaced “in case of production” as proposed. As the actual meaning in these two clauses is at the production stage, it is proposed to make it easier for the readers.

By the order of the President

Md. Abdur Rahman Khan FCMA
Secretary.

¹ The entries mentioned in Heading No. S012 and whereas (2), (3) and (4) columns were substituted by section 13(f) of the Finance Act, 2024 (Act No. 05 of 2024).

² The entries were substituted by section 4(g) of the Value Added Tax and Supplementary Duty (Amendment) Ordinance, 2025 (Ordinance No. 01 of 2025).

³ In the case of Pharmaceuticals and Petroleum products, the local business phase out rate will be 2.4 percent and 2 percent respectively were substituted by section 60(e) of the Finance Act, 2021 (Act No. 11 of 2021).

⁴ The entries were inserted by section 83(f) of the Finance Act, 2022 (Act No. 13 of 2022).

মোহাম্মদ আবু ইউসুফ, উপপরিচালক (উপসচিব), বাংলাদেশ সরকারী মুদ্রণালয়, তেজগাঁও, ঢাকা কর্তৃক মুদ্রিত।
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