

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 [* * *] 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	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)
03.07	0307.11.90 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	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)

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	1213.00.90	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 provided 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 (Salmo salar) and Danube salmon (Hucho hucho)	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	10
	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		
	0802.80.10 0802.80.90	Areca Nut	45
08.02	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
	0805.10.10 0805.10.90	Orange, fresh or dried.	30
08.05	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
18.06		Chocolate and other food preparations containing cocoa:	
	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, parry,);	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, Vulcanized, metalized or such plastics	30
	3921.90.99	In printed form of other cellular of plastics, Vulcanized, 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
40.11	3926.90.99	Other articles of plastics	30
40.16	4011.10.00	Tyres of motor cars.	20
42.02	4016.91.00	Floor covering and mats	20
42.03	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
	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 4420.19.00	Wooden Beads	20

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		
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
62.03	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
62.08	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
62.09	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.	30
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	Line pipe of a kind used for oil or gas pipelines: 8-inch or less	20
	7304.19.20		
	7304.90.00	Other tube, pipe and hollow profile (Seamless) made of iron and steel.	20
73.06	7306.11.20	Line pipe used in oil or gas pipeline (8-inch or less)	20
	7306.19.20		
	7306.21.20	Casing and tubing used in the work of oil and gas drilling (8 inch or less)	20
	7306.29.20		
	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
73.07	7306.69.00	Other, welded, of non-circular cross-section of other non-circular cross-section	20
	7306.90.00	Other, welded, of non-circular cross-section: Other	20
	7307.11.00	GI Fittings	20
	7307.19.90		
73.17	7307.99.90		
	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
	7318.19.00	Other Screw	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	Table/kitchenware of stainless steel	20
	7323.94.00		
	7323.99.10		
	7323.99.90		
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 8407.32.10 8407.33.10 8408.20.10	Two-stroke engine of auto-rickshaw/three-wheeler.	20
	8407.31.20 8407.32.20 8407.33.20 8408.20.10	Four-stroke engine of auto-rickshaw/three-wheeler.	20
	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
	8415.10.90 8415.20.90 8415.81.90 8415.82.90 8415.83.90	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated parts:	60
	8415.90.10	Indoor or outdoor unit	60
84.15	8415.90.90	Other Parts	60
	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
	8418.61.10 8418.69.10 8418.69.93 8418.69.95 8418.69.97		
	8421.23.00 8421.29.90	Filter.	20
	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
85.10	8510.10.00	Shavers	20
	8510.20.00	Hair clippers	20
	8510.30.00	Hair-removing appliances	20
85.16	8516.50.00	Microwave ovens	20
	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
85.27	8527.12.00	Pocket size radio cassette player, CBU	20
	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
85.29	8529.90.21 8529.90.29	Television parts with TV cards (for other imports excepting TV manufacturing industry).	20
	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
85.36	8536.50.00	Other switches	20
	8536.61.00	Lamp-holders	20
	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
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.	20	
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 (36/40 seated capacity -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-	Taka 800.00 (per thousand)
		(1) Three-hole salient Bricks	
		(2) Ten-hole salient Bricks	
		(3) Seventeen-hole salient Bricks	
		(4) Multi cored Bricks	
		Second Grade-	Taka 800.00 (per thousand)
		(1) Three-hole salient Bricks	
		(2) Ten-hole salient Bricks	
		(3) Seventeen-hole salient Bricks	
		(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:	Taka 1700.00 (per metric Ton)
		(a) M.S goods which is produced by imported/local collected re-rollable scrap	
		(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).

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