

# Value Added Tax Act, 1991

[Unofficial Translation, updated upto November, 2012]

An Act to make provisions for imposition of value added tax on goods and services.

WHEREAS it is expedient to make provisions for imposition of value added tax;

It is hereby enacted as follows:

**1. Short Title and Commencement.**—(1) This Act may be called as Value Added Tax Act, 1991.

(2) In this Act-

(a) sections 15, 16, 17, 18, 20, 21, 22 and 72 shall be deemed to have come into effect from 2 June, 1991 corresponding to 18 Jaistha, 1398 (BS); and

(b) except the sections mentioned above, all other sections shall come into effect from 1<sup>st</sup> July 1991 corresponding to 16 Ashar, 1398 (BS).

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

(a) **“exempted”** means goods and services exempt from payment of Value Added Tax under this Act;

(b) **“output tax”** means Value Added Tax imposed under this Act;

(c) **“inputs”** means,

(i) except labor, land, building, office equipment and transport, all types of raw materials, laboratory reagent, laboratory equipment, laboratory accessories any gas, anything used as fuel, packaging materials, service, machinery and spare parts;

(ii) in the case of trading, goods imported, purchased, acquired or otherwise procured in any way for sale, exchange or transfer in any other manner;

(d) **“input tax”** means Value Added Tax paid on inputs imported by registered person or purchased by him from any other registered person and includes Value Added Tax realized in advance at import stage on imported raw-materials;

(dd) deleted.

(ddd) **“tax”** means Value Added Tax or Value Added Tax and Supplementary Duty, as the case may be, payable for supply of goods or services and shall include Value Added Tax and Supplementary Duty, import duty, excise duty and all other duties and taxes (except Advance Income Tax) paid on inputs in the cases described in Section 13.

(e) **“tax period”** means a period of one month or such period as the government may fix for this purpose by notification in the official gazette;

(f) **“taxable goods”** means goods not included in the First Schedule;

- (g) **“taxable services”** means any service not included in the Second Schedule;
- (h) **“Commissioner”** means any Commissioner of Value Added Tax appointed under section 20;
- (i) **“Current Account”** means an account maintained in prescribed form by a registered person with the Commissioner in which all accounts of sale, purchase, treasury deposit, Value Added Tax payable and creditable and where applicable other taxes are recorded;
- (j) **“Challanpatra” (Invoice)** means Challans provided under section 32.
- (jj) deleted.
- (jjj) **“Chief Commissioner”** means any “Chief Commissioner, Value Added Tax” appointed under section 20 who will perform same functions and apply same powers as conferred upon the Commissioner under this Act.
- (k) **“Turnover”** means money received or receivable in total by any person in a certain period for the supply of taxable goods produced or manufactured by him or for rendering taxable services by him;
- (l) **“Schedule”** means any Schedule annexed to this Act;
- (m) **“Documents”** mean anything expressed or stated with the help of a letter, number, symbol or sign on paper or any other material, and shall include any kind of electronic data, computer program, computer tape, computer disk or any kind of media that holds or store any data;
- (mm) deleted;
- (n) **“Return”** means a return required to be submitted under section 35 of this Act;
- (o) **“Specified Date”** means-
- (i) in the case of payment of Value Added Tax, or as the case may be, in the case of payment of Value Added Tax and Supplementary Duty, the time for payment of tax under section 6; and
- (ii) in case of submission of return, the time to submit Value Added Tax return specified by Rules;
- (oo) **“Consideration”** means money in total or value measurable in terms of money, received or receivable against the supply of goods or rendering of services;
- (p) **“Goods”** means all kinds of movable property, excluding shares, stocks, coins, securities and recoverable claims;
- (q) **“Producer” or “Manufacturer”** shall include any person engaged in any of the following activities, namely:
- (i) transforming or reshaping of any substance by processing individually or in combination with any other substance, material or components of production to changing, transforming or reshaping it into a different specific substance or goods so that it becomes useable differently or specifically;

- (ii) any incidental or related processes required to complete the production of goods;
- (iii) printing, publication, lithography or engraving processes;
- (iv) assembling, mixing, cutting, liquidifying, bottling, packaging or repackaging;
- (v) the work of a trustee or liquidator, executor or superintendent in case of any bankrupt manufacturer or producer and work of any such person who disposes off the assets of such manufacturer or producer in his capacity as an entrusted person;
- (vi) manufacturing or producing of any goods in exchange of money in his own plant, machinery or equipment using raw material or inputs owned by others;
- (qq) **“Commercial importer”** means a person who imports goods, other than those specified in the First Schedule, and sells or transfers it in exchange of consideration to any other person without changing its shape, nature, characteristics or quality;
- (qqq) **“Commercial Document”** means books of accounts, files, documents or papers maintained by a person to record his commercial transaction showing financial condition of his business, including documents, namely:- debit voucher, credit voucher, cash memo, daily purchase and sale records, cash book, journal book, bank account and the documents related thereto, trial balance, ledger, financial statements and notes, profit and loss account, profit and loss appropriation account, bank reconciliation accounts, balance sheet and audit report and any other related document;
- (qqqq) **“Trader”** means a person who sells or otherwise transfers to any other person in exchange of consideration any goods imported, purchased or otherwise acquired by him without changing its shape, nature, characteristics or quality;
- (qqqqq) **“Divisional Officer”** means Value Added Tax officer in charge of a Value Added Tax Divisional Office or an officer not below the rank of Assistant Commissioner assigned to discharge any function of Divisional Office of the Large Taxpayers Unit of Value Added Tax;
- (r) **“Rule”** means any rule framed under this Act;
- (rr) deleted;
- (rrr) **“Bill of Entry”** means a bill of entry as defined in section 2(c) of the Customs Act, 1969 (IV of 1969);
- (rrrr) **“Bill of Export”** means a bill of export as defined in section 2(d) of the Customs Act, 1969 (IV of 1969);
- (s) **“Board”** means the National Board of Revenue constituted under the National Board of Revenue Order, 1972 (P.O. No. 76 of 1972);
- (ss) **“Large Taxpayers Unit or LTU”** means Large Taxpayers Unit constituted under section 8D of this Act;
- (t) **“Person”** shall include any individual, whether of or incorporated, any company or society, proprietorship firm, other firm, statutory or other organization or establishment or their representatives as well will be included in it;

- (u) **“Value added Tax Officer”** means an Officer appointed under section 20 of this Act;
- (v) **“Zero-rated Goods or Services”** means goods or services exported or deemed to have been exported or any food or any other material as mentioned in sub-section (2) of section 3 on which no Value Added Tax or, Supplementary Duty, as the case may be, shall be imposed and all other taxes and duties paid on the inputs of manufacturing or producing of such goods (except Advance Income Tax and the Supplementary Duty paid on any such inputs, used for manufacturing or producing exported goods as may be specified in this behalf by the Government by notification in the official Gazette) shall be refunded;
- (vv) deleted;
- (w) **“Concerned Officer”** means any Value Added Tax officer empowered by the Board, by Board’s notification in the official Gazette, to perform certain duties under this Act;
- (x) **“Total Receipts”** means the total amount of money received or receivable by any taxable service provider in exchange of his service rendered including commission or charges, excluding Value Added Tax;
- (y) **“Supply”** means sale, transfer, lease or disposal of goods in any other manner, manufactured or produced by a manufacturer or producer or of goods imported, purchased, acquired or otherwise procured by a trader in exchange of consideration and shall include the following activities, namely:
- (i) use of goods acquired, produced or manufactured in the course of business for private, business or any other purpose outside the business;
  - (ii) auction or disposal off goods in order to repay the debt of any person;
  - (iii) to take under possession of any taxable goods by a person immediately before the cancellation of his registration;
  - (iv) clearance or removal of goods from the place of manufacture or production or trading;
  - (v) any other transactions specified by the Government by notification;
- (z) **“Honor Card”** means Value Added Tax Honor Card issued by the Commissioner under section 36A;
- (za) **“Local Value Added Tax Office”** means Office of Superintendent of Value Added Tax, or any branch put under the discharge of Superintendent of Large Taxpayers’ Unit, Value Added Tax or any other office specified by the Board by notification in the official Gazette;
- (zb) **“Special Judge”** means the Special Judge appointed under sub-section (1) of section 3 of the Criminal Law Amendment Act, 1958 (Act No. XL of 1958);
- (zc) **“Export”** means supply of any goods or services from within Bangladesh to outside

the geographical boundary of Bangladesh including the territorial waters of Bangladesh;

(zd) **“deemed to have been exported”** will include following goods or services, namely:- (i) necessary raw-materials, machinery, infrastructure or any other elements for the purpose of the production, management, transportation or marketing of any such goods or services which are not appropriate for consumption or use inside Bangladesh and which have been invested in foreign currency or have been supplied in exchange of foreign currency repatriated directly from abroad and includes water, electricity, gas, telephone or any other services used as inputs; and

(ii) goods or services supplied inside Bangladesh against foreign currency as per prescribed rules in the specific condition of not imposing taxes under any international agreement or Memorandum of Understanding.

**2A. The Act to prevail.**— Notwithstanding anything contained in any other law or rule or proviso, agreement or in any other instrument having the force of law, the provisions of this Act shall prevail.

**3. Imposition of Value Added Tax.** — (1) Value Added Tax shall be imposed and payable at the rate of 15% on the base values mentioned in section 5, on all goods imported into Bangladesh, except the goods listed in the First Schedule of this Act, and on the supply of all goods not listed in the said Schedule and on all services rendered in or imported to Bangladesh except those services specified in the Second Schedule of this Act.

(2) Notwithstanding anything contained in sub-section (1), tax in zero rate shall be imposed on the following goods or services, namely:

(a) any goods or services exported or deemed to have been exported from Bangladesh;

(aa) deleted;

(b) food and other things supplied to any foreign going transport for consumption outside Bangladesh in accordance with section 24 of the Customs Act, 1969 (V of 1969) hereinafter referred to as the Customs Act:

Provided that, this sub-section shall not apply to the following goods, namely:

(i) any goods re-imported or intended to be re-imported into Bangladesh;

(ii) such goods as have been presented for export in accordance with section 131 of the Customs Act but have not been exported within thirty days of submission of the bill of export or within the extended time, if any, allowed by the Commissioner in this behalf.

(3) Value Added Tax shall be payable by,—

(a) in case of imported goods, the importer at the point of import;

(b) in case of goods manufactured or produced in Bangladesh, the supplier at the point of production or manufacturing;

(c) in case of service rendering the renderer of service;

(d) in case of supply of services from outside the geographical area of Bangladesh, the recipient of service; and

(e) in other cases, the supplier or service receiver.

(3A) deleted.

(4) In case of classification of any goods imported or supplied, for the purpose of levy and payment of Value Added Tax under this section, the classification made under Customs Act shall be applicable.

(5) For the purposes of this section, the Board may, in the public interest, by notification in the official Gazette-

(a) declare any taxable goods or class of goods as taxable service and any taxable service as taxable goods; and

(b) provide clarification for the purpose of determining the boundary of any taxable service.

**4. Application of tax rate.**— (1) In case of a supply of taxable goods or rendering of taxable service, the rate of Value Added Tax shall be the existing rate of Value Added Tax applicable to such goods or service at the time specified in sub-section (2) or, where applicable, sub-section (3) of section 6.

(2) In case of importation of taxable goods the rate of Value Added Tax shall be the rate applicable on the date determined under section 30 of the Customs Act 1969 (IV of 1969).

(3) In case of import of service, the rate of VAT effective during making payment of the service will be applicable.

**5. Ascertaining value for determination of Value Added Tax.**— (1) In case of importation of goods, the amount on which the Value Added Tax shall be payable shall be ascertained by adding the amount of import duty, Supplementary Duty and all other duties and taxes, (if any), except the Advance Income Tax payable, to the assessable value determined under sections 25 or 25A of the Customs Act.

(2) Subject to the provisions of sub-section (3) in case of supply of goods, the value on which Value Added Tax shall be payable, shall be the consideration of the goods receivable by the manufacturer or producer or trader from his buyer, which shall include the value of purchase, inputs, all costs of the manufacturer or producer or of the trader and, where applicable paid commission, charge, fee and all other duties and taxes including Supplementary Duty (except Value Added Tax) and profit:

Provided that, in the case of supply of certain goods or class of goods by a trader, the Board may, by notification in the official Gazette, for the purpose of determining the base of Value Added Tax fix the rate and quantum of the Value Added Tax of that goods or the class of goods.

(2a) In respect of contract based production of brand named goods of any registered manufacturer by any other registered producer, the Board may, by rule, set the procedure

of determining value of that goods.

(2b) A producer or importer may, if he intends to supply goods at uniform price printed on the body or container or packet of the goods, supply the goods, subject to the prior approval of the Board and on payment of the entire tax, in the case of producer at the production stage and in the case of importer at the stage of supply, in accordance with the procedure set by Rules.

(2c) Notwithstanding anything contained in sub-section (2) the Government may, with a view to keeping the price of any goods or service static, determine the unique value through any of its department or agency and in case of such determination the Value Added Tax or Supplementary Duty shall be payable by back calculation on such value.

(3) The Government may, by notification in the official Gazette, select the goods on which Value Added Tax shall be imposed on the retail price basis and for the purpose of imposing Value Added Tax, the retail price of such goods shall be the price determined by its manufacturer or producer with the approval of the concerned Officer, on which all costs, commission, charges duties and taxes shall be included, and such goods shall be sold to the general consumers at that price (which shall be printed on the body of the goods or on every packages, sachets or cells distinctly, conspicuously and indelibly) after putting special brand or mark on the body of that goods.

(4) In the case of provision of services Value Added Tax shall be imposed on the total receipts:

Provided that, in respect of any specific service, the Board may, by order, determine the Value Added Tax on the basis of actual value addition or determine the Value Added Tax based on specific rate of value addition by notification in the official Gazette:

Provided further that, even if the service provider provides services free of cost, the Government may impose minimum Value Added Tax on such services by Gazette notification.

(4a) In case of supply of goods by a trader registered or worth of being registered, Value Added Tax may be imposed on the basis of total value received or deemed to have been received as determined in accordance with the procedure set by Rules, against his supply in any particular tax period.

(5) In the case of goods on which trade discount is allowed, Value Added Tax shall be charged on the supplied value of the goods after deduction of trade discount:

Provided that, the value on which goods are supplied after deduction of trade discount shall be shown in the invoice and the amount of trade discount allowed shall be consistent with the normal trade practices.

(6) Deleted.

(7) Notwithstanding anything contained in this section, if the Board, in consideration of public interest and after appropriate investigation, is satisfied that, it is expedient in the case of any taxable goods or service to fix its Tariff Value for the purpose of determining Value Added Tax or, as the case may be, Value Added Tax and Supplementary Duty, the

Board may, by order published in the official Gazette, fix the Tariff Value of such goods or services.

**6. Time and method of payment.**— (1) Value Added Tax on imported goods shall be paid at the same time and in the same manner as import duty is paid in accordance with the provisions of the Customs Act and the rules made thereunder, as if it were an import duty under that Act, and in order to control any matter related to the Value Added Tax or as the case may be, Supplementary Duty, the said Act, and the rules, orders or instructions made or issued thereunder shall, subject to the rules, orders or instructions if any, made or issued under this Act, apply, so far as practicable, to Value Added Tax or, as the case may be, Supplementary Duty in the manner they apply to import duty.

(2) Value Added Tax on goods manufactured or produced for carrying out or for expansion of business or on goods imported, purchased, acquired or procured in any manner by a registered or worth of being registered person shall be payable at the time of the first occurrence of any of the following activities—

- (a) when the goods are delivered or supplied;
- (b) when an invoice relating to the supply of the goods is issued;
- (c) when goods are used for personal purpose or supplied for the use of others;
- (d) when payment is received either in full or in part.

(3) Value Added Tax shall be payable when a taxable service is rendered by a registered or worth of being registered person during the operation or expansion of his business at the time of the first occurrence of any of the following activities—

- (a) When the service is rendered;
- (b) when Challanpattra (invoice) related to the service is issued;
- (c) when part or full payment is received;
- (d) In case of the service is received from beyond the geographical boundary of Bangladesh, when payment is made in part or in full.

(4) Notwithstanding anything contained in this section, the Board may, in accordance with the procedures set by Rules, make provisions for advance payment or source deduction, including fixation of the time and procedure for payment, of Value Added Tax, or, as the case may be Supplementary Duty, on any goods or class of goods or services.

(4a) Notwithstanding anything contained in sub-section (4), the Board may in order to collect Value Added Tax or, as the case may be, Value Added Tax and Supplementary Duty applicable to any goods or class of goods, direct, by notification in the official Gazette, with effect from the date specified in the notification, on the body of the package or container or holder of the goods to affix stamp or banderol or special sign or mark of particular size and design manifesting measures of security with specific value and determine all procedures relating to the use, distribution, preservation, supervision, observation, accounting and packaging of such stamp or banderol or special sign or mark.

**Explanation:** In this sub-section, stamp or banderol shall mean security instrument containing specific color, design, measurement with security measure as specified by the



Board.

(4aa) Notwithstanding any other provisions of this section, Value Added Tax payable by any service rendering person selected in this behalf by the Government, by notification in the official Gazette, from time to time, shall be collected or deducted at source, in the procedure specified by Board's order, at the time when the person receiving the service or, as the case may be, the person making payment of the value of the service or commission makes such payment and shall be deposited in the Government treasury:

Provided that in a case where, the Value Added Tax payable by any service provider under any foreign aided project, has been collected or deducted and deposited to Government treasury at the time of payment of service value or commission by a person receiving service or, as the case may be by the person paying the service value or commission and if that service provider appoints any sub-contractor, agent or any other service rendering person, in such case Value Added Tax shall not be collected at source again from such sub-contractor, agent or any other service rendering person appointed by the main service provider, subject to production or submission of documentary evidence of collection or deduction of Value Added Tax and the deposit of the same in the Government treasury.

(4aaa) In case of the service is received by any government, semi-government or autonomous organization, NGO, bank, insurance organization or any other financial institution, limited company, educational institution and as the case may be, by any other office or organization; the Board may by an Order ascertain the list of such service providers with citing services codes there off for the purpose of collecting Value Added Tax at source, deduction and depositing to the government treasury by the recipient of the services.

(4b) The person collecting or deducting Value Added Tax at source in accordance with sub-section (4aa) shall issue, in respect of such collection or deduction, a certificate to the person who renders the service, in accordance with the procedure set by rules in this behalf, which shall include the following information, namely:-

- (a) registration number of the Value Added Tax payer;
- (b) total value or commission paid for the service provided;
- (c) amount of value or commission on which Value Added Tax is assessed;
- (d) amount of Value Added Tax collected or deducted;
- (e) any other necessary information.

(4c) Deleted.

(4d) As per the provisions of sub-section (4) of section 5 of this Act, the at source deducting authority will deduct the payable Value Added Tax at source from the service provider on the basis of the fixed rates as ascertained by notification in the official Gazette in case of receiving services.

(4e) Both at source deducting authority and goods or service provider together will remain responsible for the amount of VAT to be deducted at source.

(4f) When VAT payable is paid at source partially by the supplier of goods or services against any supply he will not be absolved from paying the rest amount of VAT.

(4g) Notwithstanding having the obligation of collection of Value Added Tax at source, deduction and deposit as per sub-section (4aa), if the person paying service value or commission under the above sub-section fails to collect Value Added Tax, deduction and deposit then,

(a) the above Value Added Tax, service value or commission will be worth of being realized from such person with two percent rate of monthly interest and that will be realized in such a manner as if he is a registered person under sub-section (4aa);

(b) The Value Added Tax collected at source, deducted and deposited under sub-section (4aa) as per the provisions of this Act can be cited as the tax paid by the concerned service provider in the return as per section 35 with condition of the prevalence of the certification given by the concerned registered person.

(5) Tax has to be paid in the following cases, as per the provisions of the Rules, viz:

(a) at import stage, with import duty;

(b) at production stage and as the case may be trading stage, through Current Account and return; and

(c) In case of the supply of other goods and services, through return.

(6) The Board can lay down provisions by order for payment of tax by service receiver for any specific service.

**7. Imposition of supplementary duty.**— (1) Luxury goods, non-essential and socially undesirable goods and the other goods and services upon which imposition of Supplementary Duty is justified in the public interest, as specified in the Third Schedule, Supplementary Duty at the rate specified in the said schedule shall be imposed on such goods and services supplied, imported or provided in Bangladesh.

(2) For the purpose of imposition of Supplementary Duty, the value of the goods or services shall be,

(a) in case of imported goods, the value as determined under section 25 or section 24A of the Customs Act, for the purpose of imposition of import duty;

(b) in case of goods produced or manufactured in Bangladesh and in case of other taxable goods, the consideration charged to the buyer by the producer or manufacturer or trader in which Value Added Tax or Supplementary Duty is not included;

(c) in case of service provided in Bangladesh, the total receipts on account of service excluding Value Added Tax and Supplementary Duty;

(d) in case of goods on which Value Added Tax is charged on the basis of the retail price, the retail price stated in section 5(3) of this Act, shall be considered as the value of the goods for the purpose of imposition of Supplementary Duty.

(3) Time and mode of payment of Supplementary Duty shall be the same as applicable to

Value Added Tax.

**8. Turnover Tax.**— (1) Any producer or manufacturer or trader of taxable goods or provider of taxable service, who is not required to be registered under section 15, shall pay Turnover Tax at the rate of 3% of his annual turnover.

(1a) While collecting advance Value Added Tax at import stage under sub-section (4) of section 6, the provisions of sub-section (1) shall not apply .

(2) Determination of maximum amount of turnover upto which Turnover Tax shall be payable, enlistment of Turnover Taxpayers, assessment of payable Turnover Tax and procedure of payment, appeal against assessment, offences and penalties, seizure of goods, adjudication, confiscation and levy of fine and appeals related thereto, power of concerned officers, keeping accounts, collection of short paid or arrear tax, refund of erroneously paid or excess paid tax, and other related matters shall be governed by Rules.

(3) The Board may, after consideration of the importance of the public interest and after proper investigation, by order published in the official Gazette, exempt any goods or service from Turnover Tax, subject to such limits and conditions as may be specified in the Order.

(4) The Board may, after consideration of the importance of the public interest and after proper investigation, by Order, published in the official Gazette, direct to any specific goods, class of goods or service provider to register under section 15 and to pay Value Added Tax, irrespective of annual turnover.

(8a), (8b), (8c) deleted.

**8D. Formation of Large Taxpayers Unit.**— The Board may, for the purpose of collection of Value Added Tax and Supplementary Duty and excise duty from the taxpayers of any specified limit or class and supervision thereof, constitute, by notification in the official Gazette, in the whole of the country or in any specified area, required number of Large Taxpayers Units or LTU consisting of such class of taxpayers.

**9. Tax credit.**— (1) Suppliers or traders of taxable goods or providers of taxable service are entitled to receive input tax credit in each tax period against out put tax payable on goods supplied or service rendered by him, except in the following cases, namely:

- (a) Value Added Tax paid on inputs used in the production of exempted goods;
- (b) Turnover Tax paid on inputs procured from a Turnover Taxpayer;
- (c) Supplementary Duty, paid on inputs, used in the production of goods or rendering of service;
- (d) Value Added Tax paid on reusable package at any other time except for the first time;
- (e) the Value Added Tax, paid on such goods and services as are related to the construction, balancing, modernization, replacement, expansion, renovation and repair of any building or structure or establishment, purchase and repair of all kinds of furniture, stationary, air conditioner, fan, lighting equipments, generator etc. architectural plan and

design, though directly related to production of taxable goods or service;

(f) various goods and services related to production or supply of taxable goods or rendering of taxable service, the Value Added Tax paid in excess of the rate of Value Added Tax on such goods and services set by Rules;

(g) Value Added Tax paid against expenditure on travel, entertainment, staff welfare and development activities;

(gg) in the case of

(i) Value Added Tax paid on the inputs which are not included in the taxable value base of goods mentioned in sub section (2) of section 5;

(ii) input tax paid on inputs purchased by traders who are mentioned in the second proviso of subsection (2) of section 5;

(h) the Value Added Tax paid on inputs purchased by the specified service provider as per proviso of subsection (4) of section 5;

(hh) Input tax paid on inputs purchased by the trader mentioned in sub-section (4a) of Section 5;

(i) Value Added Tax paid on inputs purchased by a supplier of goods or service provider at Tariff Value fixed as per provisions of sub-section (7) of section 5;

(j) input tax mentioned in invoice or in Bill of Entry with a registration number of other than the registration number of the supplier, trader or service renderer or purchaser:

Provided that, input tax credit of applicable Value Added Tax can be taken in case of the service is received from beyond the geographical boundary of Bangladesh, if the same remains included in the price declaration of goods or in the supply price of the goods or services by the service recipient and if documents are there evidencing the deposit of the said Value Added Tax in government treasury;

(k) Value Added Tax paid on the goods under the custody or possession or occupancy of other person;

(l) VAT paid on inputs that have not been entered into the Purchase Register prescribed by Rules;

(m) in case of inputs released furnishing Bank Guarantee, VAT involved with Bank Guarantee portion, until, the causes for which Bank Guarantee was furnished have not been finally settled; and

(n) in case the purchase price of the inputs of goods or service stands BDT one lakh or exceeds this limit and if part or full payment of the same is made without banking or electronic medium, in that case the input tax paid on that purchase.

Provided that if the taxpayer, in spite of having the related documents of inputs in his possession, fails, for any reasonable ground, to enter the entire inputs in the same tax period, into his premise of production, delivery or service rendering, he may, subject to completion of entry of such inputs into his premise, receive input tax credit on such

inputs on any date during the next two tax periods.

(1a) Deleted.

(2) Notwithstanding anything contained in section 37, where any person without having legal right to take inputs tax credit in the cases mentioned in sub section (1), takes such credit, the concerned Officer may, direct for necessary adjustment in the Current Account or in the return canceling the credit taken.

(2a) Notwithstanding anything contained in other provisions of this Act, any person aggrieved by the order passed by the concerned Officer under sub-section (2), may submit a written complaint against the said order to any higher Officer of Value Added Tax senior to the concerned Officer; within fifteen days from the date of such order.

(2b) The said higher Officer shall, after giving to the complainant, a reasonable opportunity of being heard within 15 (fifteen) working days from the date of filing the written complaint, under sub-section (2a), dispose it off and any order of the said senior higher Officer, in this regard, shall be final.

(3) The supplier of taxable goods or provider of taxable service, who also supplies non Value Added Taxable goods or renders non Value Added Taxable service, may take credit of input tax against output tax in proportion to the quantity of inputs used in the manufacture or production of the taxable goods or taxable service of the total quantity of inputs as per procedure set by Rules.

(4) If tax paid input is damaged or destroyed while preserved or stored at the place of production or place of rendering service or trading by the supplier of taxable goods or provider of taxable service or trader, the input tax on the said destroyed or damaged goods shall be disposed off in the manner set by Rules.

**10. Rectification of Accounts after payment of output tax.**— Where, after an invoice has been provided for a supply of taxable goods by a registered person, the sale of goods is cancelled and the goods are received back, such person may adjust the Value Added Tax or, where applicable, Value Added Tax and Supplementary Duty paid on the goods so taken back in the Current Account against the output tax due on the subsequent supply.

**11. Disposal of excess Input Tax.**— When tax paid on input eligible to input tax credit is in excess of output tax payable in a tax period, the registered person shall be given credit in the next tax period in the Current Account for the excess amount which would be treated as input tax of the following period.

**12. Credit on input in stock at the time of commencement of the Act.**— Any registered person having, on the date of commencement of this Act, any stock of inputs, purchased by him, before such commencement, of payable excise duty under the Excises and Salt Act, 1944 (I of 1944) or sales tax under the Sales Tax Ordinance, 1982 (XVIII of 1982) or at any time after the commencement of this Act, Value Added Tax paid inputs, used for the production or manufacture of any goods subject to newly imposable Value Added Tax, may, with the approval of the concerned officer, take credit of input tax against payable output tax for such inputs purchased during the period at the rate and in accordance with the procedure set by Rules.

**13. Drawback of the taxes paid on inputs used for production or manufacture of exported goods.**— (1) Notwithstanding anything contained in the provisions of Chapter VI of the Customs Act, 1969 (IV of 1969), any person under the provisions of this section, shall have the right to drawback the Value Added Tax, Supplementary Duty, Import Duty, Excise Duty, and all other duties and taxes (except advance income tax and the Supplementary Duty imposed on any specific inputs used in the production or manufacture of exported goods specified by the Government in this behalf by notification in the official Gazette) paid on the inputs used in the manufacture or production of exported goods or services or in the goods or services deemed to have been exported or any food stuff or any other consumable item, mentioned in sub-section (2) of section 3:

Provided that, if drawback is not claimed within six months from the date of export or deemed export of any exported goods or services and where goods are exported on partial shipment basis as per terms of confirmed and irrevocable export Letter of Credit or domestic Back to Back Letter of Credit or local or international tender, from the date of the last consignment, drawback shall not be payable under this section.

**Explanation:** In this sub-section, ‘date of export’ shall mean the date on which the owner of the exported goods or services presents the Bill of Export for the said goods or services to the concerned Officer under section 131 of the Customs Act.

(1a) Notwithstanding anything contained in sub-section (1), the Government by notification in the official Gazette may, fix the rate of drawback of Value Added Tax and, where applicable, other duties and taxes paid on specific input, used in the production or manufacture of exported goods or service or in goods or service deemed to have been exported.

(2) Any exporter can adjust all the taxes and duties eligible to drawback under sub-section (1) paid on input used in the export or deemed to be exported of goods or service or used in foodstuff or other commodities stated in sub-section (2) of section 3 against output tax payable on any goods supplied or any service provided in Bangladesh.

(3) The Director General, Duty Exemption and Drawback Office may, by Order published in the official Gazette, direct to pay drawback to any exporter all the duties and taxes specified in sub-section (1) to the extent that, those have been paid on inputs used in exported goods consignment wise on actual exportation or, where applicable, at the flat rate on the basis of input output co-efficient.

(4) The Board may, by Order published in the official Gazette, direct to pay drawback, subject to any condition specified in the Order, of Value Added Tax or, where applicable, Value Added Tax and Supplementary Duty paid by any person or organization on any goods produced locally or service provided locally to implement any International Agreement.

**14. Exemption.**— (1) The Government may, by notification in the official Gazette, exempt importation or supply of any goods or class of goods or rendering of any service from Value Added Tax or, where applicable, Supplementary Duty chargeable under this Act, subject to any limitation or condition specified in the notification.

(1a) The Board, may, by special Order, exempt importation or taking delivery of any goods and receiving of any service for implementation, of any international or bilateral agreement on reciprocal basis, from Value Added Tax or, where applicable, Supplementary Duty chargeable under this Act, subject to any limitation and condition specified in the Order.

(2) The Board may, by special Order, exempt specifying therein the reason in each case, import or supply of any taxable goods or rendering of any taxable service from Value Added Tax or, where applicable, Supplementary Duty chargeable under this Act.

**15. Registration.—** (1) A supplier of taxable goods or provider of taxable service or an importer or an exporter of any goods or exporter of services shall have to be registered with the concerned Officer in accordance with the procedure prescribed by Rules.

(2) If any person supplies such goods or provides such service or carries on import-export trade from two or more places, he shall have to be registered separately for each place:

Provided that if any person conducts his import or export business or production, supply of taxable goods or rendering of service from two or more places, and keeps all records together, then, he on his own discretion will be able to be registered centrally as per procedures prescribed by Rules.

(3) If the concerned officer is satisfied that the application for registration is in order in all respects, he shall register the applicant and shall give him a Registration Certificate mentioning thereon, his Business Identification Number.

(3a) Notwithstanding anything contained in order provisions of this section, the period of validity of registration certificate given under sub-section (3) may, in the case of any specified class of supplier or importers of taxable goods or provider of taxable service, be determined by rules, and such registration certificate may be renewed after the expiry of such period in accordance with the terms and procedure specified in the Rules.

(4) If a person required to register does not apply and when the concerned officer is satisfied upon proper inquiry about the person's obligation for registration under this Act, he will then register the person and inform him accordingly and the registration shall be treated as registered with effect from the date on which the registration becomes obligatory.

(5) Notwithstanding anything contained in sub-section (1), (2), (3) and (4), every registered person may be provided with a unified registration number for Value Added Tax and Income Tax. Provided that the Board may, ascertain the time and procedure of providing such unified registration number by notification in the official Gazette.

**16. Exemption from registration.—** (1) The Government may, by general or special order, exempt any person or class of persons from the requirement of registration under section 15, on the basis of the received or receivable annual turnover of taxable goods or rendering of services.

Provided that the exemption under this section shall be applicable only in the case of a person or class of persons whose amount of annual turnover as received does not exceed the amount ascertained, from to time by Government by notification.

(2) The Board may, by general or special order, exempt any class of importers or exporters from the requirement of registration.

**17. Voluntary registration.**—(1) A person who is exempted from registration under section 16 may apply in the form and manner set by Rules, to the proper Officer for voluntary registration, as a producer of taxable goods or supplier of taxable services and the proper Officer shall, if he is satisfied that the application is in order in all respects, register the applicant and shall issue him a Registration Certificate mentioning thereon his Business Identification Number.

(2) Without prejudice to the contrary anything contained in this Act, any seller, and transferor or lesser of any goods, manufactured, produced or imported into Bangladesh or a provider of service specified in the Second Schedule, who is a person outside the scope of section 15 and sub-section (1) may, if he desires, apply, in the form and manner set by Rules, to the concerned Officer for voluntary registration as a producer of taxable goods or supplier of taxable service and, the concerned Officer shall, if he is satisfied that the application is in order in all respects, register the applicant and give him a Registration Certificate mentioning thereon his Business Identification Number and the person so registered shall be treated as a taxpayer under this Act and all provisions relating to tax assessment and payment under this Act shall be applicable to him.

**18. Change of particulars relating to registration.**— If a registered person intends to change the name, address or any other information stated in the application for registration, he shall inform the concerned Officer at least 14 days before the date of such change.

**19. Cancellation of registration.**— (1) A registered person ceasing to supply of taxable goods or providing of taxable services or import of taxable goods or export of any goods or services shall inform the concerned Officer within 14 days of such cessation and, if the concerned Officer is satisfied that the person has no unsettled liability to pay Value Added Tax or, Supplementary Duty, as the case may be, he shall, on a date fixed by him, cancel the registration of such person in accordance with the procedures set by Rules.

Provided that in the light of proviso to Sub-section (2) of section 15 if the registration is given by a Divisional Officer by order of the Board, the concerned Commissioner shall, before cancellation of registration, send a report with recommendation for cancellation of registration along with all information to the Board and the Board, having heard the concerned organization decides for cancellation, the concerned officer shall take steps for cancellation of registration.

(1a) If the concerned Officer is satisfied on investigation that the registered person has obtained the registration by furnishing untrue information, he may, after giving him reasonable opportunity of being heard, cancel the registration of the person upon settlement of his liability if any, relating to Value Added Tax and, as the case may be, Supplementary Duty.

(2) If the annual turnover of a registered person becomes less than the amount fixed by the Government under section 16 and the concerned officer is satisfied that the person is no longer required to remain registered under section 15, the concerned officer may, on



the date fixed by him, cancel his registration in accordance with the procedure set by Rule.

(3) If the registration of a person is cancelled and if there is any tax or duty drawback or any other balance in the Current Account is due to him on the date of such cancellation, he shall be entitled to get refund of such balance or other balance as per the procedure set by rules, but the condition of claiming refund within six months as contained in the proviso to sub-section (1) of section 67 shall not apply in this case.

(4) Following cancellation of registration or enlistment under this Section, if the concerned officer is convinced that there lies any arrear to that person; then arrear and other payables will be realized from that person in the manner that he is a registered or enlisted person under this Act.

**19A. The rules and obligations etc. to participate in tender without registration.—** No person would be able to take part in any tender without registration or any work order can not be issued in favor of him.

**20. Appointment of Value Added Tax officers.—** (1) For the execution of this Act and the rules made thereunder, the Board may, by notification in the official Gazette appoint, in relation to any area mentioned in the notification, any person as-

- (a) a Member, Value Added Tax;
- (aa) a Chief Commissioner, Value Added Tax;
- (aaa) a Commissioner, Value Added Tax;
- (b) a Commissioner, (Appeal), Value Added Tax;
- (c) a Commissioner, Large Taxpayers' Unit, Value Added Tax;
- (cc) a Director General, Central Intelligence Cell;
- (d) a Director General, Audit Intelligence and Investigation Directorate, Value Added Tax;
- (e) a Director General, Duty Exemption and Drawback Office, Value Added Tax;
- (f) an Additional Commissioner or Additional Director General or Director (CIC), Value Added Tax;
- (g) a Joint Commissioner or Joint Director (CIC) or Director Value Added Tax;
- (h) a Deputy Commissioner or Deputy Director, Value Added Tax;
- (i) an Assistant Commissioner or Assistant Director, Value Added Tax;
- (j) a Revenue Officer, Value Added Tax;
- (k) an Assistant Revenue Officer, Value Added Tax;
- (l) a VAT Officer with any other designation.

**21. Powers.—** (1) A VAT Officer appointed under section 20 shall exercise the powers conferred upon him by or under this Act and shall discharge the duties assigned to him and he shall also be competent to exercise all powers conferred upon and discharge all

duties assigned to any officer subordinate to him:

Provided that, notwithstanding anything contained in this Act or the Rules made thereunder, the Board may, by general or special Order, impose such limitations and conditions on the exercise of such powers and discharge of such duties as it deems fit.

(2) The Value Added Tax Officer shall perform all functions relating to determination of amount of Value Added Tax, Supplementary Duty, and Turnover Tax and collection thereof and other functions relating thereto.

**22. Delegation of powers.**— (1) The Board may, by notification in the official Gazette and subject to such limitations or conditions, if any, as may be specified therein, empower by name and designation,

(a) any Commissioner or Director General, Value Added Tax to exercise the powers of a Chief Commissioner, Value Added Tax under this Act or Rules;

(b) any Additional Commissioner or Additional Director General or Director (CIC), Value Added Tax to exercise the powers of a Commissioner, Commissioner (Appeal) or Director General, Value Added Tax under this Act or the Rules;

(c) any Joint Commissioner or Joint Director (CIC) or Director, Value Added Tax to exercise the powers of a Additional Commissioner or Additional Director General or Director (CIC), Value Added Tax or Commissioner, Commissioner (Appeal) or Director General, Value Added Tax under this Act or the Rules;

(d) any Deputy Commissioner, or Deputy Director, Value Added Tax to exercise the powers of a Joint Commissioner or Joint Director (CIC) or Director, Value Added Tax or Additional Commissioner or Additional Director General or Director (CIC), Value Added Tax under this Act or the Rules;

(e) any Assistant Commissioner or Assistant Director, Value Added Tax to exercise the powers of a Deputy Commissioner or Deputy Director, Value Added Tax under this Act or the Rules;

(f) any other VAT Officer to exercise the powers of an Assistant Commissioner or Assistant Director, Value Added Tax under this Act or the Rules.

(2) Commissioner or Director General may, if the Board does not direct otherwise authorize any of his subordinate officers to exercise any of the power of a Commissioner or a Director General under this Act or the Rules or of any other officer under this Act, in the whole or any specified area of his jurisdiction.

**23. Entrustment of responsibilities of VAT Officers to any other Officers.**— The Board may, by notification in the official Gazette, subject to conditions or without any condition confer the duties of any Value Added Tax officer under this Act, upon any other Government Officer.

**24. Assistance to Value Added Tax officer.**— (1) Powers are conferred in and duties are assigned to all members of the police, Border Guard Bangladesh, Bangladesh Coast Guards and Ansars and the authorities of Union Parishad, Upazila Parishad. Municipalities, Zila Parishad, City Corporations and any Government Officer including

all Officers controlling and directing activities relating to Excise, Customs, Income Tax and Narcotics and all officers of Bank to assist Value Added Tax Officers to discharge their duties under this Act.

(2) An Officer not below the rank of an Assistant Commissioner, with the purpose of assisting or give assistance to him, can make request to any member, authority or Officer mentioned in sub-section (1) to supply any other documents including the accounts of movable or immovable properties of any person, statement of bank accounts and documents and following such request, the concerned member, authority or Officer will be obligated to supply the requested information.

**24A. Assistance extended by Value Added Tax Officer.**— The Value Added Tax Officers shall supply all necessary information relating to Value Added Tax to the authorities enforcing and implementing the Customs Act, 1969 (IV of 1969), Gift Tax Act, 1963 (XIV of 1963) or Gift Tax Act, 1990 (XXII of 1990) Wealth Tax Act, 1963 (XV of 1963) and Income Tax Ordinance, 1084 (XXXVI of 1984) for fulfillment of the purposes of the said laws.

**25. Power to issue summon.**— (1) Any Value Added Tax Officer, not below the rank of a Superintendent, may issue summon, stating the reason in writing of such summon, to a person whose presence is considered by him to be necessary to give evidence or to-submit documents or any other thing in connection with any investigation conducted by him under this Act.

(2) Any person summoned under sub-section (1), shall be compelled to appear personally or through duly authorized representative as per direction of the said Officer:

Provide that any person, exempted, under sections 132 and 133 of Civil Procedure Code, 1908(Act V of 1908) from appearance in person before a court of law, shall not be summoned to appear personally.

(3) Any investigation conducted by a Value Added Tax Officer shall be deemed to be judicial proceedings under sections 193 and 228 of the Penal Code (Act XLV of 1860).

**26. Right of authorized officers to enter into the premises of production, place of rendering of service, place of trading and place of residence and to inspect stock of goods, services and inputs and to examine accounts and records.**— (1) Subject to the provision of sub section (2), any Value Added Tax Officer not below the rank of an Assistant Commissioner or any Value Added Tax Officer empowered by him in this behalf—

(a) shall have the right to enter into a place of production or supply or rendering of service or trading or other related houses or premises belonging to a registered or worth of being registered person;

(b) may inspect production process and goods in stock, services and inputs and examine related accounts of a registered or worth of being registered person; and

(c) may at any time, examine all trading documents including books, files and commercial documents related to Value Added Tax of any registered or worth of being registered person, direct to submit or detain them, or seize those documents or as the case

me be those goods or can keep the seized goods under lock and key in order for safety and preservation of the goods in the premises of production, supply or trading by an Officer not below the rank of an Assistant Commissioner or to do any other thing necessary for this purpose.

(2) If the place mentioned in sub-section (1) is a residential place, the said officer shall not enter into such place without serving proper notice upon the owner or the person in charge or the caretaker thereof; but such notice shall not be required for an officer authorized under section 48A.

(3) If an officer duly authorized for the purpose of performing duty under this Act enters into a place mentioned in sub-section (1) the owner, the caretaker or the person in charge of the place shall extend all reasonable cooperation including supply of necessary information, document or sample as per requirement of the officer.

(4) If, after receipt of information, document or samples under this section, it is found that the concerned registered or worth of being registered person has evaded revenue or has made any irregularity, the authorized officer shall take appropriate action under this Act within a reasonable time including freezing of the bank account of the concerned person by an Officer of Value Added Tax not below the rank of an Assistant Commissioner for certain period of time.

(5) Notwithstanding anything contained in sub-section (1), the Revenue Officer of local Value Added Tax office may, within the area of his jurisdiction, inspect the place of production or supply or rendering of service or trading belonging to a registered or worth of being registered person and can examine the stock of goods, service, inputs and accounts.

(6) For the purpose of this section, firms enlisted or required to be enlisted under Turnover Tax and firms enjoying or demanding privileges of Cottage Industry shall also be deemed as registered or of worth of being registered person.

**26A. Audit and investigation of tax related activities of the taxpayer.**— (1) A Value Added Tax Officer, not below the rank of a Joint Commissioner or a Joint Director can select any registered or worth of being registered person for ascertaining the propriety of the tax payable under this Act for audit and investigation of the related activities.

(2) The following matters are to be kept into consideration while selecting registered or worth of being registered person under sub-section (1), namely:-

(a) past records of the registered or worth of being registered persons under this Act or any other related act;

(b) The nature and mode of the economic activities conducted by the registered or worth of being registered persons in exchange of consideration; and

(c) any other related activity for ascertaining payable taxes and ensuring realization thereof under this Act.

(3) For the purposes of conducting audit or investigation activities under this Section, the Board may issue necessary order or guideline for determining manners and procedures

commensurate with the provisions of this Act and Rules and if any order or guideline is issued in such manner, that is to be followed by the Value Added Tax Officers.

(4) The Officer receiving order to conduct audit or investigation under this Section will complete the audit or investigation within the stipulated time as per the order or guideline issued under sub-section (3) and will submit the report to the officer issuing the order.

(5) On receipt of the audit report as per sub-section (4) if any payable tax liabilities of the tax payer are dug out for the audited tax period under this Act, it has to be sent to the concerned Officer for properly determining tax liabilities, realization of the said unrealized tax with applicable interest out of the ascertained tax liabilities and for taking proper penal action relating to offence of tax evasion or other irregularities dug out in the audit or investigation.

(6) Notwithstanding the fact that the tax period related activities of any person have been audited or investigated, if there are reasonable causes for reaudit or reinvestigation, there will be no bar to reaudit or reinvestigate the activities related to any other tax period of the tax payer.

(7) Notwithstanding the provisions contained in sub-section (1), for the purposes of examining records and inspection of stocks of any registered or worth of being registered person, the Board may by order, appoint any auditor, deciding the conditions and fixing reasonable payments.

(8) The auditor appointed under sub-section (7) will be considered as a Value Added Tax Officer for the purposes of this Act.

(9) For the purposes of this Act, organizations enlisted under Turnover Tax or worth of being enlisted and organizations obtaining or claiming cottage industry facilities as well will be considered as registered or worth of being registered persons under this Act.

**26B. Provisions relating to supervised supply, observation and surveillance.**— (1) To fulfill the purposes of sub-section (4a) of section 6 of this Act the Commissioner may appoint one or more Value Added Tax officer and give them necessary directives for ensuring supervised supply, observation and surveillance in the place of production, supply, providing of service or trading of a registered person.

(2) If the Commissioner has sufficient reason to believe that a supplier of taxable goods or provider of taxable service does not record correctly the accounts of receivable value and tax against supply of goods on provision of services in the books and commercial documents relating to Value Added Tax or does not declare correctly in the returns, or does not issue invoice against supply of goods or rendering of service or though issue invoice but does not issue in lawful manner or does not provide information or give untrue information to the Value Added Tax authority about the transaction or sale of taxable goods or service with a view to avoiding the payment of tax, he may, in order to determine the actual tax liability of the person, appoint, in the place of supply of goods or provision of service or trading of the said person, one or more Value Added Tax officers for so long as he considers necessary and give them necessary directives to ensure observation, surveillance and supervised supply.

(3) The officers appointed under sub-section (1) and (2) may, observe, keep surveillance on and supervise supply of goods and provision of service by the said taxpayer and shall submit to the Commissioner information relating to transactions or sale of taxable goods and service or applicable tax received through such observation, surveillance or supervision, on the basis of which the Commissioner may determine the tax payable by the taxpayer for the relevant tax period or for any other tax period.

(4) If the Commissioner has reasons to believe that any supplier of taxable goods or provider of taxable services does not submit invoice according to section 32 or submit untrue invoice or does not show sales value or total receipt correctly in the books of accounts kept under section 31 or in the returns of tax period submitted under section 35, the Commissioner may fix for each tax period, the minimum amount of sale, amount of value addition, base value for payable tax or amount of payable tax for the supplier of taxable goods or provider of taxable service in question, on the basis of prima-facie idea considering sale value or total receipt or other relevant information of a supplier of similar taxable goods or provider of similar taxable service with identical location, environment and situation in comparison with the said supplier of taxable goods or provider of taxable services.

(5) In giving effect to the provisions of this section, other provisions of the Act regarding opportunity of being heard in favor of the tax payer shall have to be followed.

**27. Seizure of goods worth confiscation.**— (1) Any Value Added Tax officer, authorized in this behalf by a Value Added Tax Officer not below the rank of an Assistant Commissioner, may seize any goods worth of being confiscated and where it is not possible to seize such goods, he may order the person under whose possession or supervision the goods remain not to remove, transfer or otherwise dispose of the goods without prior permission of the said Officer:

Provided that in the case of seizure of goods of any registered person under this sub-section, the Officer specified in the rule may, pending adjudication, allow interim release of the seized goods in favor of the registered person or a person authorized by him as per procedure and conditions prescribed by rules.

(2) Show cause notice shall have to be served upon the owner of the goods seized under sub-section (1) within two months from the date of seizure, mentioning the reason for proposed confiscation of the goods and he shall be given opportunity to submit written reply against the charge brought against him and, if he so desires, opportunity shall also be given to be heard in person or through his nominated counsel:

Provided that the Commissioner may, recording the reason, extend the aforementioned period of two months, for a further period not exceeding two months:

Further provided that the provisions of this sub-section shall not apply to a case where order of confiscation of goods or levy of fine is passed considering the written confessional application of the owner of the goods or concerned person consents in writing to abide by the order, without prejudice to the right of appeal against the said order given without show cause notice.

(3) In a case where show cause notice under sub-section (2) has not been served upon the

owner of goods seized under sub-section (1) within two months from the date of seizure or, as the case may be, the time extended by the Commissioner, the goods shall be returned to the person from whose possession it was seized.

**28. Goods seized how to be dealt with.**— In case of preservation, disposal and management of the goods seized under section 27, the provisions of section 169 of the Customs Act, shall apply with necessary modifications.

**29. Sale of goods and disposal of sale-proceeds.**— In case of sale of goods under this Act, except confiscated goods, and the disposal and management of sale proceeds thereof, the provisions of Section 201 of the Customs Act, shall apply with necessary changes.

**30. Management of confiscated goods.**— The Board may, subject to rules, manage the goods, absolutely confiscated to the State, in any manner as it deems fit.

**31. Accounts Keeping.**— Every registered person shall, for the convenience of determining his tax liability during a particular tax period, preserve, in the form and manner prescribed by Rules, and keep at the place of business the following records, relating to goods purchased or supplied or service provided by him or by any of his agents, namely:

(a) statement of purchase of goods and services, taxable and exempted and invoices related thereto;

(b) statement of supply of goods or provision of service, taxable or exempted export of those goods or services and the invoices related thereto;

(c) Current Account;

(d) statement of accounts of money deposited through Challan, to the treasury or to any bank approved in this behalf by the Government for the purpose of payment of Value Added Tax;

(e) statement of stock of inputs and goods manufactured or produced;

(ee) commercial documents relating to taxable or exempted goods and rendering of service;

(f) such books and records as may be set by Rules:

Provided that, the Board may by notification in the official Gazette, specify the procedure and the types of books and records which a registered person is required to maintain.

**32. Tax invoice.**— Every registered person shall at the time of supply of taxable goods or provision of taxable services or export of goods or service or sale of taxable imported goods issue invoice with sequential serial number in the form and manner prescribed by Rules or in any other form and manner approved by the Board in this behalf by notification in the official Gazette:

**Provided that—**

(a) not more than one invoice shall be issued for a single supply of taxable goods or sale of taxable imported goods or provision of taxable service, or export of goods or service;

(b) in a case where any person claims that his original invoice has been lost, the concerned supplier of goods or provider of service may issue to him a copy of that invoice marked distinctly as “copy only”.

**33. Period of preserving records.**— (1) A registered person who has obligation to preserve records under section 31 shall have to preserve the records in Bangladesh for at least 6 years following the completion of the tax period to which it relates; but if any case or dispute or investigation under this Act remains pending against the registered person, the records for the relevant tax period shall have to be preserved until the final disposal of the case or dispute or investigation.

(2) Documents mentioned in rules will have to be preserved for a minimum period of 6 (six) years by the Value Added Tax deductor at source.

**34. Submission of documents etc.**— If, at any time, a Value Added Tax Officer directs a registered person in this behalf to submit records, commercial documents, etc. in his possession or under his control, he shall be under an obligation to submit such records, commercial documents, etc. to the said Officer.

**34A. Issuance of attested copy of Value Added Tax documents.**— An Officer not below the rank of an Assistant Commissioner of Value Added Tax, on the basis of application from any person, if satisfied with the matter that the applicant has not resorted to any fraud, or he has no intention to commit any fraud and the demanded Value Added Tax related documents are concerned with the subject mentioned in the application, then the said Officer may, issue attested copies of such documents, on payment of fees as determined from time to time by order of the Board.

**35. Submission of return.**— A manufacturer or producer or trader of taxable goods or provider of taxable service shall submit a return to the concerned officer within specified date in the form and manner prescribed by rules for every tax period, showing therein all of his tax liabilities under this Act.

**36. Examination of return.**— (1) The concerned officer shall examine according to the procedure prescribed by rules, the return submitted by a person under section 35 as soon as possible and, on examination, if it is proved that Value Added Tax or, where applicable, Value Added Tax and Supplementary Duty paid by him is less than the Value Added Tax or, where applicable, Value Added Tax and Supplementary Duty payable under this Act, the said officer shall determine the payable taxes and issue order to the person directing him within seven days of the receipt of the order—

(a) in the case of supply of goods; by adjustment in the Current Account; and

(b) in the case of providing of service, in the manner determined by the officer in this behalf, to pay the unpaid amount of Value Added Tax or where applicable Value Added Tax and Supplementary Duty.

(2) If, on examination under sub-section (1), it is proved that the person has paid Value Added Tax or, where applicable, Value Added Tax and Supplementary Duty more than the amount of Value Added Tax or, where applicable, Value Added Tax and Supplementary Duty payable under this Act, the concerned officer shall, by order, give an



opportunity to, the person to adjust the excess Value Added Tax or, where applicable, Value Added Tax and Supplementary Duty, against the amount of Value Added Tax or, where applicable, Value Added Tax and Supplementary Duty payable in the next tax period.

(3) During examination of a return submitted under section 35, if the concerned officer considers it necessary to determine proper input-output co-efficient of any taxable goods, or finds that the taxable goods or service provided and the money received from it have been shown less than actual quantity of the goods or service and amount of money, he may take steps for necessary scrutiny to determine the correct input-output coefficient of the goods or service and the amount of money received from it.

(4) In a case where a registered person fails to submit a return under section 35, or provides information in the return submitted under the said section, which is incorrect or he has reason to believe it to be incorrect, as a result of which the amount paid as Value Added Tax or, where applicable, Value Added Tax and Supplementary Duty becomes less than the actual or, in the case of export, demands more drawback than the actual amount, the concerned officer may, without prejudice to the provisions of penalties under this Act or the Rules and after giving to the person a reasonable opportunity of being heard, determine the payable amount of Value Added Tax or calculate the amount of drawback on the basis of the information collected by any Value Added Tax officer or on the basis of scrutiny made under subsection (3) and the payment of Value Added Tax or, where applicable, Value Added Tax and Supplementary Duty so determined or calculation of drawback so made shall be obligatory to the person.

(5) If any registered person fails to take action as per sub-section (1) and (4) or abstains himself from taking action willfully, then it will be considered that he has committed offence under this Act, and the concerned officer might have undertaken legal proceedings against him under section 37.

**36A. Value Added Tax Honor Card.**— (1) The person who has submitted all returns of the previous year will be eligible to get Value Added Tax Honor Card;

(2) The person mentioned in sub-section (1), for the concerned fiscal year, can apply for Honor Card directly to take from the Commissioner or as the case may be from online;

(3) The Board may ascertain by Rules the procedure for awarding Honor Card, its conditions and utilities.

**37. Offences and penalties.—**

(1) Violation of the provisions described in the following table or non-compliance of the directives cited therein or for other activities, penalties cited against it will be imposable, namely:-

**Table**

<b>Serial No.</b>	<b>Description of Offence</b>	<b>Imposable Penalties</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	Failing to apply for	A minimum of Taka ten thousand and a

<b>Serial No.</b>	<b>Description of Offence</b>	<b>Imposable Penalties</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
	registration, even if it would have been necessary to apply for registration under this Act	maximum of Taka twenty thousand.
2.	Failing to submit any return within the specified date	A minimum of Taka ten thousand and a maximum of Taka twenty thousand.
3.	Failing to inform the Value Added Tax Officer about any changes regarding registration	A minimum of Taka five thousand and a maximum of Taka ten thousand.
4.	Failing to comply with any warrant under Section 25	A minimum of Taka ten thousand and a maximum of Taka thirty thousand.
5.	Failing to preserve documents, electronic cash register or Point of Sales (POS) Software or computer cited under clause (h) of sub-section (2)	A minimum of Taka twenty thousand and a maximum of Taka fifty thousand.
6.	Violation of any other provisions of this Act	A minimum of Taka ten thousand and a maximum of Taka thirty thousand.

(2) If any person —

(a) fails to submit tax invoice or submits an untrue tax invoice on important information, or

(b) fails to pay Value Added Tax or, where applicable, Value Added Tax and Supplementary Duty on goods supplied or service rendered by him being directed twice by the concerned Officer, or fails to submit the return for a tax period even after lapse of the due time specified for such submission, or

(c) submits untrue return in the context of important information, or

(d) attempts to evade Value Added Tax on supply of goods without recording information regarding sales in the sales register (Mushak-17) and in the Account Current book (Mushak-18), or

(e) attempts to evade Value Added Tax by not entering information regarding the purchase of inputs in the purchase register, or

(f) evades or attempts to evade Value Added Tax or takes or attempts to take drawback by submitting forged or false documents to a Value Added Tax officer, or

(g) despite being instructed by the concerned Value Added Tax Officer, a registered or worth of being registered person fails to furnish any information or document, or

(h) does not preserve any document or Electronic Cash Register or Point of Sales (POS) Software in computer which is required to be preserved under this Act or Rules; or destroys or alters or mutilates such documents or demonstrates it to be false of any accounts kept in computer through Electronic Cash Register or POS Software or any such

document or does not keep those documents, Electronic Cash Register or POS Software in computer as per the requirements of this Act, or

- (i) consciously makes a false statement or declaration; or
- (j) obstructs or prevents from entering into his business place any Value Added Tax Officer authorized under this Act to inspect or seize any record, register or any other document, Electronic Cash Register or computer relating to Value Added Tax, or
- (k) involve himself in receiving, taking possession or carrying out transaction of such goods despite knowing fully well or having sufficient reason to believe that Value Added Tax or as the case may be Value Added Tax and Supplementary Duty payable on such goods has been evaded, or
- (l) takes input tax credit through false or forged invoice, or
- (m) evades or attempts to evade Value Added Tax or Supplementary Duty by any other means, or
- (n) issues Challan stating therein the amount of Value Added Tax even without being a registered person, or
- (o) does not do anything as required or does anything which is not required under sub-section (4a) of section 6, or
- (p) delivers goods or renders service under this Act or the rules, without keeping sufficient balance required in the Current Account, by which adjustment or payment of output tax can be made by accumulating the balance with deposited money and the credit due on input tax, or
- (q) assists to do or does any activity described in clause (a) to (p),

then, his such activity will be an offence and if for such offence –

(a) tax evasion takes place, then, he will be liable to a monetary penalty of minimum half the amount or maximum of equal amount of the tax payable on the supply of concerned goods or provision of services relating to the offence of tax evasion;

(b) the offence is of any other irregularities other than tax evasion, then he will be liable to a monetary penalty of a minimum of 20 (twenty) thousand Taka and a maximum of 50 (fifty) thousand Taka.

(2a) Notwithstanding the fact that any person has been fined for any offence under sub-section (1) and (2), he will be obligated to pay, deposit or refund as per the provisions of section 55 the unrealized or less paid or more drawback or refunded Value Added Tax or as the case may be Value Added Tax and Supplementary Duty with interest.

(2b) If any person does not pay or remain unrealized or takes drawback or refund the Value Added Tax or, as the case may be, Value Added Tax and Supplementary Duty for wrong explanation, he will pay the Value Added Tax or Supplementary Duty or other duties and taxes with interest as per the provisions of section 55 and sub-section (3); and in that case no fine can be imposed upon him under this Act.

(3) If any registered person or Value Added Tax deductor at source fails to pay or deposit in the government treasury within specific date under this Act any payable or tax deducted at source or imposed monetary penalty or any other dues, he will have to pay monthly interest at the rate of 2 (two) percent on the unrealized amount from the immediate date after the specific date except in the case of section 41I.

(3a) The effectiveness of penal provisions for an offence committed under this Act or the Rules made there-under shall not be prejudiced by the payment of Value Added Tax or, where applicable, Value Added Tax and Supplementary Duty along with monthly two percent interest under sub-section(3).

(3b) Notwithstanding the fact that there was obligation to deduct Value Added Tax at source under the provisions of Sub-Section (4aa) and Sub-Section (4b) of Section-6, if the authority to deduct Value Added Tax at source fails to deduct Value Added Tax at source and fails to deposit it to government treasury under the above sections,-

(a) The Value Added Tax with imposable interest under the provisions of Sub-Section-3 will be realized from such person in the manner as if he is a supplier of goods or provider of services under the above provisions;

(b) With no prejudice to the provisions of clause (a), if Value Added Tax deducted at source is not deposited to the government treasury within specified time; then concerned Commissioner will be able to impose personal penalty amounting to no more that Taka 25,000.00 (twenty five thousand) upon the person who has deducted Value Added Tax at source, who was responsible to deposit the money to the government treasury and upon the Chief Executive of the concerned organization.

(4) Notwithstanding anything contained anywhere in this Act, if a registered person fails to pay within three months of the end of the tax period the Value Added Tax or, as the case may be, Value Added Tax and Supplementary Duty, if applicable, even after being notified for the purpose twice by the concerned officer or commits any offence at least twice as mentioned in sub-section (2) and section 38 in any twelve months period or if a person required to be registered compulsorily under sub-section (4) of section 15 fails to register within one month of order, then-

(a) in the case of registered person, his business premises can be kept under lock and key and his registration can also be cancelled; and

(b) in the case of a person required to be registered, his business premise can be kept under lock and key.

(5) No monetary penalty except the penalty imposed by a Court of Special Judge, shall be imposed upon the concerned person nor shall his business premises be put under lock and key; nor shall his registration be cancelled without giving him a reasonable opportunity of being heard (including opportunity of being heard personally if he so desires, or being heard through his nominated counsel).

(6) Whatever be there in the other part of this Act, if any person is proved guilty in the Court of Special Judge for offences described in Sub-Section-2, he can be awarded a minimum three months and maximum two years imprisonment or a monetary fine of

minimum half and maximum equivalent amount involved Value Added Tax or as the case may be, Value Added Tax and Supplementary Duty or with both the fines.

**37A. Adjudication by Special Judge.**— (1) Whatever be there in the Code of Criminal Procedure, 1898 (Act V of 1898) or in other Acts, in cases of awarding punishment by Special Judge for the offences described in Sub-Section-2 of Section-37 of this Act; it will be adjudicated by him in the manner as if those offences are scheduled offences of Criminal Law amendment Act, 1958 (Act No. XL of 1958).

(2) Special Judge will not accept any offence for adjudication under this Act, if it is not referred to him in written manner by an officer of Value Added Tax not below the rank of an Assistant Commissioner with prior approval from the Board.

(3) The office or jurisdiction of the officer of Value Added Tax described in Sub-Section-2 will be considered as falling under the jurisdiction of the Special Judge trying the case.

**37B. Special Jurisdiction of Special Judge.**— (1) Special Judge can pass any necessary order including specific penalties for offences under this Act and as the case may be, including the order of additional investigation, attachment of properties, seize, confiscation.

(2) If Special Judge orders for additional investigation in any case filed under this Act, in the said order he will fix a specific time limit to the investigating officer for submission of investigation report, which will not exceed the period of 6 (six) months.

**38. Confiscation.**— If-

(1) a person required to be registered, manufactures or produces or involves in trading of any taxable goods before registration, those goods shall be liable to confiscation; or

(2) a registered person—

(a) removes any taxable goods from the place of business without Challan (invoice); or

(aa) supplies goods or renders service without paying the tax mentioned in the Challan (invoice) or the tax applicable to concerned goods or service; or

(b) removes such taxable goods from the business premises with Challan (invoice) which does not accompany the goods up to its destination; or

(c) fails to comply with the provisions of sub-section (4a) of section 6,

then those goods shall be liable to confiscation and the said registered person, his representative or any person involved with the said activities shall be liable to pay a monetary penalty of an amount not less than half and not more than equal amount of the Value Added Tax or, where applicable, Value Added Tax and Supplementary Duty payable on the goods.

**39. Extent of confiscation.**— (1) The confiscation of any goods under this Act shall also include the container in which the goods are found and all other things found in that container.

to confiscation under this Act shall also be liable to confiscation:

Provided that if a transport liable to confiscation under this sub-section is seized, the Officer specified in the Rules may, pending adjudication of the transport and the goods carried in it, allow interim release of it as per provisions of the Rules.

(3) The confiscation in the case of a vessel shall include its tackle, appliances and furniture.

**40. Power of adjudication.**— Adjudication of the cases relating to any confiscation or monetary penalty or levy of any monetary penalty under this Act or any Rules made thereunder, shall be done,-

(a) in case of import and export, in accordance with the provisions of section 179 of the Customs Act 1969; and

(b) in case of supply of goods and provision of service, by the Value Added Tax Officers according to the following table:

**TABLE**

<b>Nature of adjudication</b>	<b>Empowered Officers</b>	<b>Power</b>
(a) Confiscation of goods or service and imposition of monetary penalty regarding evasion of taxes or confiscation or evasion of taxes	Commissioner	If the value of goods or the value of taxable service exceeds Taka 20 (twenty) lakh;
	Additional Commissioner	If the value of goods or the value of taxable service is less than Taka 20 (twenty) lakh;
	Joint Commissioner	If the value of goods or the value of taxable service is less than Taka 15 (fifteen) lakh;
	Deputy Commissioner	If the value of goods or the value of taxable service is less than Taka 10 (ten) lakh;
	Assistant Commissioner	If the value of goods or the value of taxable service is less than Taka 5 (five) lakh;
	Revenue Officer	If the value of goods or the value of taxable service is less than Taka 2 (two) lakh;
(b) Imposition of monetary penalty in case of other irregularities except the evasion of taxes described in clause (a)	Divisional Officer	Full power

**Explanation:** In this table, value of goods or taxable service shall not include the value of the transport carrying the seized goods or service.

**41. Imposition of penalty in lieu of confiscation.**— When a decision is taken for confiscation of any goods under this Act or the Rules, the adjudicating Officer may give

the owner of the goods an opportunity to redeem the goods paying, in lieu of confiscation, taxes payable on the said goods, other Government dues, monetary penalty and such amount of fine as the adjudicating Officer may deem fit;

Provided that none of the provisions in this section shall be applicable in case of any goods, the import of which has been banned by or under any other law.

**41A. Alternative dispute resolution.**— (1) Notwithstanding anything contained in any other provisions of this Act, if anybody is aggrieved by such an adjudication which remains pending under Value Added Tax authority or Customs or Value Added Tax Appellate authority, or in case of any dispute described in Section 41C, he can file application to the concerned Facilitator for the resolution of the said dispute through alternative dispute resolution process in accordance with the procedure mentioned in this Act and Rules.

(2) Necessary actions have to be taken under the alternative dispute resolution process of this Section before the adjudication or appeal is finalized.

**41B. Application and introduction of the process of alternative dispute resolution.**—

(1) The alternative dispute resolution process will come into effect in the date and in the Commissionerate as is ascertained by the Board through official Gazete notification for effecting the date and Commissinerate.

**41C. The jurisdiction and scope of alternative dispute resoluton.**— (1) Price measureable in terms of money under clause (oo) of Section (2), ascertaining of value for determination of tax under Section 5 and ascertaining of Turnover Tax and payment thereof under Section 8 and of the rules and orders related thereto—

- (a) receiving input tax credit under Section 9,
- (b) audit and investigation under Section 26A,
- (c) accounts keeping under Section 31,
- (d) examination of returns under Section 36,
- (e) imposition of penalty under Section 37,
- (f) issuance of demand notice under Section 55,
- (g) refund of tax under Section 37,

under the related provisions, any dispute arising from any action taken or any order or decision passed by the concerned Value Added Tax authority, or any such dispute arising before or after the introduction of the provisions of alternative dispute resolution under this Act which remain pending for adjudication to the concerned Value Added Tax authority or appellate authority or to the High Court Division or Appellate Division of the Supreme Court will be deemed to be fit for alternative dispute resolution.

(2) Notwithstanding anything contained in sub-section (1), disputes, cases relating to forgery or criminal offence, disputes or cases relating to the allegation of the evasion of Value Added Tax or Supplementary Duty by untrue declaration or furnishing of false

information or documents and disputes relating to such important legal matters and their explanations those require to be disposed off in the normal adjudication process in public interest, will remain outside the purview of the alternative dispute resolution process under this Act.

**41D. Appointment of Facilitator in the process of alternative dispute resolution and duties and responsibilities of the concerned parties.**— Selection of Facilitator or appointment and fees payable to him for the process of alternative dispute resolution, duties and responsibilities of the aggrieved applicant person and selection of the representative of the Value Added Tax authority for consensus in the process of alternative dispute resolution and their duties and responsibilities will be decided by Rules.

**41E. Submission of application for alternative dispute resolution.**— (1) For the resolution of any alternative dispute described in Section 41C, the aggrieved person can file application as per prescribed rules to the concerned authorities i.e. Value Added Tax Commissioner, adjudicating authority or, as the case may be, appellate authority, for the disputes pending and arising before the introduction of alternative dispute resolution.

(2) While filing application under sub-section (1), the aggrieved applicant will submit undertaking to the effect that, for the concerned dispute adjudication has not been completed or finally settled under this Act.

(3) In case of any dispute arising from any show cause notice issued by concerned adjudicating Officer or appellate authority under Sections 37, 42 and 55 of this Act after the introduction of the process of alternative dispute resolution, or notice relating to demand, notice relating to determination of Value Added Tax and Supplementary Duty or any decision relating to price approval under Section 5 or arising from any such notice, the aggrieved person will have to apply for alternative dispute resolution within 10 (ten) days of the issuance of such notice.

(4) Any case worth of being disposed off through alternative dispute resolution process which remain pending in the High Court Division or Appellate Division of the Supreme Court can be sent to the appropriate authorities for resolution of the dispute by alternative means on the basis of an application of the aggrieved person or suo moto by the concerned Division.

Provided that while sending any case for resolution of the dispute by alternative means on the basis of an application by any aggrieved person, permission of the concerned Division will be required.

(5) After permission has been given by High Court Division or Appellate Division for the process of alternative dispute resolution till the period of the completion of the alternative dispute resolution process, as the case may be, the case will remain stayed at the concerned Court.

(6) If in case of an application under sub-section (4), the High Court Division or Appellate Division grants the application with any directive to any concerned authorities for resolution of the matter in the process of alternative dispute resolution, then the directed authorities, if not barred by law, will dispose off the case in the said directed manner.



**41F. Processing of applications and disposal thereof for alternative dispute resolution.**— The application of the aggrieved person, their scrutiny and processing for the resolution of disputes under this Act will have to be disposed of as per rules.

**41G. Time limit for negotiation and disposal.**— (1) If the dispute has arisen from the same Value Added Tax Commissionerate where an application for alternative dispute resolution under process has been filed, then all formalities relating to its disposal or negotiation, consensus or non-consensus or disposal will have to be completed within a maximum 30 (thirty) days time from submission of such application.

(2) Application filed for the process of alternative dispute resolution if remain pending with the concerned (Appeal), Appellate Tribunal or in any other court, that will have to be disposed off within 60 (sixty) days of the filing of the application.

**41H. Decision for alternative dispute resolution.**— (1) If in any case both the parties come to a consensus in any matter related to dispute or fact of law, in that case, in the disputed matter, on the basis of agreement, that can be disposed off in the process of alternative dispute resolution in part or in full.

(2) In the case where any dispute will be resolved on the basis of partial or full consensus between the aggrieved applicant person and the representative of the Value Added Tax Commissioner, in that case, the Facilitator will record in details the matters of consensus arrived at between the parties and that will communicate within 07 (seven) days to the aggrieved applicant person, concerned Commissioner and the Board.

(3) When any dispute is resolved through consensus, the payment of or refund of Supplementary Duty, Value Added Tax, fine, penalty and interest imposed, if any, or the conditions of consensus regarding all these matters will have to be described specifically and clearly, so that it can be implemented within the time limit of the time of promised consensus.

(4) The subject of agreement will have to be sealed and signed by the applicant, representative of the Value Added Tax Commissioner and the Facilitator.

(5) If in any case, information comes out subsequently to the effect that, the agreement was reached under sub-section (1) by furnishing untrue information or forgery by the applicant, then the matter of consensus reached in the manner will be considered void ab initio.

(6) In the case where any consensus could not have been reached partially or in full, the Facilitator will inform the applicant, concerned Commissioner, including the Board, concerned offices and the court about the said failed matter of alternative dispute resolution in written as soon as possible.

(7) When dispute has been resolved through consensus and that has been communicated to all concerned parties, in that case, proper lawful initiatives have to be started on the part of the government about the other matters including the matter of refund or realization of any due.

(8) The form for recording consensus or failed alternative dispute resolution under this Section will have to be decided by Rules.

**41I. Results of dispute resolution based on consensus.**— (1) Notwithstanding any other provisions contained in this Act, if any dispute is resolved on the basis of consensus through the process of alternative dispute resolution, the decision taken in such manner will be obligatory between both the parties.

(2) No appeal shall lie with the appellate authority or any other court against the decision taken through alternative dispute resolution on the basis of consensus arrived at between the applicant person or the Value Added Tax authority.

(3) Each order disposed of on the basis of consensus under this Act, and all matters described in the order will be considered to be final and except the final decisions arrived in the manner, the part of dispute that will not be included in the said order will remain open for taking actions under this Act or under any other act currently in force.

(4) If any party fails to pay Value Added Tax or, as the case may be, Value Added Tax or Supplementary Duty, fine or penalty or refund within the promised timeframe as per sub-section (3) of section 41H, on expiry of the above timeframe, concerned parties will pay 3 (three) percent monthly interest upon payable or refundable Value Added Tax or as the case may be, Value Added Tax and Supplementary Duty, fine and penalty and where applicable, that can be realized or, as the case may be refunded as per the provisions of Section 56 or Section 67.

**41J. The provisions for appeal if a decision is not arrived at through alternative dispute resolution.**— (1) Notwithstanding anything contained in this Act, in case of those disputes where alternative dispute resolution have not been possible partially or in full on the basis of consensus, in those cases, the applicant can file appeal in proper manner to the respective court of appeal or to the Tribunal.

(2) In any matter of dispute under application, if alternative dispute resolution can not be completed on the basis of consensus or consensus is failed within the time limit stipulated in Section 41G, then the process of alternative dispute resolution will be annulled automatically and in that case the original case will be considered to have been active from the date of such annulment to the concerned appellate authority, including concerned Value Added Tax authority or in any other proper court and in such case subsequent lawful actions have to be taken under concerned sections of the Act.

(3) For calculating the time of appeal, the period for informing the related results to all concerned, including the period from the date of submission of application of the applicant for alternative dispute resolution to the time spent in the process of dispute resolution by the Facilitator will not be included.

**41K. Preservation of rights.**— No written order or notice can be issued to any person or the Facilitator participating in the process of alternative dispute resolution to give testimony as a witness in the matter appearing in any court, or can not be compelled to express any information about any document presented in the process of alternative dispute resolution or no civil or criminal case can be filed in this matter to any court, Tribunal or authority.

**42. Appeal.**— (1) Any Value Added Tax Officer or any person aggrieved by any decision or order given by a Value Added Tax Officer under this Act or the Rules, may

file appeal against such order, within ninety days of giving such decision or order, except against an order of seizure or sale issued under section 56 in case of supply of goods or provision of services of those issued under section 82 and 98 of the Customs Act in the case of imported goods,

(a) to the Commissioner (Appeal), against the decision or order issued by an Additional Commissioner or any Value Added Tax Officer subordinate to him;

(b) to the Customs, Excise and Value Added Tax Appellate Tribunal, constituted under section 196 of the Customs Act, hereinafter called the Appellate Tribunal, against, the decision or order issued by the Commissioner, the Commissioner (Appeal) or any Value Added Tax officer of equivalent rank and status; and

(c) to the High Court Division of Bangladesh Supreme Court, if the decision or order is passed by the Appellate Tribunal.

(1a) Following the acceptance of an appeal under subsection (1),-

(a) if the appeal is filed to the Commissioner (Appeal), Commissioner (Appeal) may conduct an enquiry about the appeal if he considers it necessary or collect information and may, after giving to the appellant reasonable opportunity of being heard, uphold the decision or order appealed against, or amend it, or reject it or give such fresh decision or order as he deems fit:

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

(b) if the appeal is filed to the Appellate Tribunal, the appellate Tribunal, shall, notwithstanding anything contained in this Act, dispose of the appeal following, as far as practicable, the provisions of the Customs Act regarding the said Tribunal.

(2) If any person intends to prefer an appeal under sub-section (1) against a decision or order relating to a demand of Value Added Tax payable on any goods or service or to a fine charged under this Act, he shall have to pay, at the time of filing his appeal—

(a) in case of an appeal filed to the Commissioner (Appeal), 10% of the tax demanded or where there is no tax demanded, 10% of the monetary fine charged;

(b) in case of an appeal filed to Appellate Tribunal against an order issued by the Commissioner or any Value Added Tax Officer of his equivalent rank, 10% of the tax demanded or where there is no tax demanded 10% of the monetary fine imposed; and

(c) in case of an appeal filed to the Appellate Tribunal against an order of the Commissioner (Appeal), 10% of the tax demanded or where there is no tax demanded 10% the monetary fine charged, in the Government treasury or to a Value Added Tax Officer authorized by the Government in this behalf.

(2a) Deleted.

(3) No appeal under sub-section (1) can be filed against any decision or order after any proceeding under section 43 has been initiated by the Board relating to such order or

decision.

(4) When an appeal has been filed under Sub-Section-1 or as the case may be under Sub-Section (1a), the case has to be disposed off by the Commissioner (Appeal) within 1 (one) year or, as the case may be, by the Appellate Tribunal within 2 (two) years.

Provided that if Commissioner (Appeal) or as the case may be Appellate Tribunal fails to give decision disposing off the appeal within the stipulated timeframe, it will be considered that the appeal has been granted.

(5) If any appeal filed to the Board under section 42 within the specified date or any appeal order given by the Board or any matter arising out of or relating to such appeal remains undisposed off or unimplemented immediately before the said date, as the case may be, it shall be transferred to the Appellate Tribunal on the specified date and shall, as far as practicable, be disposed of by the Appellate Tribunal in accordance with the procedure specified in section 196J of the Customs act.

**Explanation:** In this section, 'specified date' shall mean the 1<sup>st</sup> of October, 1995.

**43. Power of the Board to requisition and examine of records, etc.—** (1) The Board may *suo moto* call for and examine the records of any proceedings under this Act in order to satisfy itself about the legality and appropriateness of any decision or order passed by any Value Added Tax officer subordinate to it, and can pass such order as it deems proper:

Provided that no order of confiscation of goods of higher value, or increasing the amount of fine in lieu of confiscation, or imposing fine, or paying non-levied or short-levied Value Added Tax or, where applicable, Value Added Tax and Supplementary Duty, shall be given without giving the person likely to be aggrieved by it an opportunity of showing cause or being heard in person or through a counsel or any other person duly authorized by him.

(2) No record on the proceeding relating to an order or decision of any Value Added Tax Officer can be called for and examined under sub-section (1) after the expiry of 2 years of giving such order or decision.

(3) In a case where any appeal under sub-section (1) of section 42 remains pending, no proceeding under sub-section (1) shall be initiated till the disposal of the appeal.

**44. Power of the Board to rectify errors, etc.—** (1) The Board may, rectify any apparent error or incorrectness from the record of any order passed under the provisions of this Act or the rules *suo moto* or on an application by any person within one year of giving such order:

Provided that no rectification to increase the amount of penalty or to impose an increased amount of fine or greater amount of Value Added Tax or, where applicable, Supplementary Duty can be made without giving the person likely to be aggrieved by such rectification an opportunity of being heard in person or through a counsel or any other person duly authorized by him:

Provided further that no application under this sub-section shall be acceptable in a case

where the applicant did not avail himself of the opportunity of filing an appeal under Section 42 in spite of having such opportunity.

(2) No proceeding under sub-section (1) shall be initiated in a case where an application has been made under section 45, and where such an application remains pending proceedings so initiated shall annulled.

**45. Power of review by the Government.**— The Government may pass order as it deems fit, on consideration of an application of any person aggrieved by a decision or order of the Board under Section 43 or an order under Section 43 of confiscation of goods of greater value or increasing the amount of fine in lieu of confiscation, or imposing monetary penalty or compelling to pay any non-levied or short-levied tax, if the application is made within four months from the date of such order or decision:

Provided that the Government may, if satisfied that the applicant had not been able to submit the application within the aforesaid four months period for some justified reasons, allow the applicant to submit application within four months next following the said period:

Provided further that an order of confiscation of goods of enhanced value, or increasing the amount of fine in lieu of confiscation, or imposing fine, or direction to pay non-levied or short-levied Value Added Tax or, where applicable, Value Added Tax and Supplementary Duty shall not be made without giving the person likely to be aggrieved by it an opportunity of showing cause against it or being heard in person or through a counsel or any other person duly authorized by him.

**46. Appearance by authorized representative and Value Added Tax consultant, etc.**— (1) Any person who is entitled, or summoned, to appear before any Value Added Tax Officer, appellate authority, the Board, or the Government in connection with any proceedings under this Act or Rules made thereunder may appear by a person mentioned in section 196K of the Customs Act and the provisions of that Section shall apply to him as if it were enacted under this Act for appearance under this Section.

(2) The Board may issue license to any person to plead as Value Added Tax consultant, for the purpose of any proceedings under this Act or the Rules made thereunder, to perform any act related to Value Added Tax or to appear according to Sub-Section (1) before any officer, or authority, mentioned in that Sub-Section or the Board or the Government on behalf of any registered or worth of being registered person or to advise him on any matter which has arisen or which may arise from this Act or the Rules.

**47. Power of the Government to call for and examine records, etc.**— The Government may, at its own motion, or on an application from any person, call for and examine any record related to any proceedings of order under this Act or the rules, within one year of such order to satisfy about the legality and fairness of it and can order in the manner it thinks fit after rectifying any mistake or error apparent on examination:

Provided that no order of confiscation of goods of enhanced value, or increasing the amount of fine in lieu of confiscation or imposing fine or directing to pay non-levied or short-levied Value Added Tax or, where applicable, Value Added Tax and Supplementary Duty shall be made without giving the person likely to be aggrieved by it

an opportunity of showing cause or being heard in person or through a counsel or any other person duly authorized by him:

Provided further that in a case where a person failed to avail himself of the opportunity of filing an appeal under Section 42 though such opportunity was available to him, his application under this Sub-Section shall not be acceptable.

**48. Power to search.**— Any Value Added Tax Officer, not below the rank of an Assistant Commissioner of Value Added Tax may, if he believes or has reasonable grounds to believe that, any goods or service liable to levy of Value Added Tax is or has been supplied, delivered or transported, in contravention of any provision of this Act or the rules from or by any place, house, premises, vessel or any other transport, authorize by order or in writing any Value Added Tax Officer to enter such place, house, premises, vessel or any other transport and in such order authority may also be given to search such place, house and premises, vessel and other transport.

**48A. Delegation of the power of Magistrate upon Value Added Tax Officer.**— To achieve the objectives of this Act and the rules made thereunder, the Government may, by notification in the official Gazette, delegate to a Value Added Tax Officer, not below the rank of an Assistant commissioner, the powers of a First Class Magistrate specified in Schedule III of the Code of Criminal Procedure, 1898 (Act V of 1898), hereinafter referred to as the Code of Criminal Procedure, to exercise the powers conferred under section 36 of Code of Criminal Procedure.

**49. Power to Arrest.**— Any Value Added Tax Officer authorized by the Board in this behalf, may arrest any such person who, the said officer believes or has reason to believe that he has committed an offence punishable under this Act.

**50. Offences for which arrest cannot be made without a warrant.**— Notwithstanding anything contained in the Code of Criminal Procedure, no offender for an offence mentioned in section 37 shall be arrested without a warrant under the said Code.

**51. Procedure of search and arrest.**— All search and arrest under this Act or the Rule made thereunder shall be conducted in accordance with the provisions of the Code of Criminal Procedure relating to search and arrest.

**52. Disposal of arrested person.**— Any person arrested under this Act shall be forwarded without delay to the nearest Value Added Tax Officer who has been duly authorized in this behalf by a Commissioner, Value Added Tax to forward such arrested person before a Magistrate or, if there is no such Value Added Tax Officer within reasonable distance, to the officer in-charge of the nearest police station.

**53. Procedure to be followed by Officer in-Charge of Police Station.**— The Officer in-Charge of the Police Station to whom the person under section 52 is forwarded, shall grant him bail to appear before the Magistrate of the competent jurisdiction or, if bail is not granted, forward him to the custody of the said Magistrate.

**54. Procedure of inquiry by the Value Added Tax Officer against a person forwarded under section 52.**— (1) If any person is forwarded before a Value Added Tax Officer under Section 52, the Officer shall initiate investigation into the complaint

brought against the person.

(2) For this purpose, the Value Added Tax Officer shall exercise such powers under, and shall be subjected to, such provisions of the Code of Criminal Procedure as an Officer in-Charge of a Police station may, in case of investigation into an offence for which and offender can be arrested without warrant, exercise and shall be subject to:

Provided that. -

(a) If the Value Added Tax Officer is of the view that there are sufficient evidences against the accused person or there is reasonable grounds to suspect; the Officer shall grant the accused person bail to appear before the Magistrate of the competent jurisdiction, or shall send him to the custody of the said Magistrate.

(b) if it appears to the Value Added Tax Officer that there is no sufficient evidence or reasonable ground to suspect, the officer shall, subject to surety or undertaking without surety according to his direction, grant him bail to appear before the Magistrate of the competent jurisdiction as and when the Magistrate may summon, and shall send a report to the officer senior to him with details of the case.

**55. Recovery of arrears or short-paid Value Added Tax and other duties and taxes.**— (1) In a case where a registered or worth or being registered person or a person enlisted under Turnover Tax or worth of being enlisted under Turnover Tax, for undertaking one or more activities by him described under Sub-Section (2) of Section 37 or wrongly or for wrong explanation, payable on goods supplied or service rendered—

(a) Value Added Tax or, as the case may be, Value Added Tax and Supplementary Duty has not been determined and paid,

(b) Value Added Tax or, as the case may be, Value Added Tax and Supplementary Duty has been refunded for the same reason,

(c) Value Added Tax, Supplementary Duty, import duty, Excise Duty, other duties and taxes (except Advance Income Tax) have been given drawback under Section 13,

(d) adjustment has been made against Value Added Tax or, as the case may be Value Added Tax and Supplementary Duty payable on any goods and service supplied in Bangladesh,

in that case, upon that person show cause notice can be issued by the concerned Value Added Tax Officer within five (5) years from the date when Value Added Tax or, as the case may be Value Added Tax or Supplementary Duty had been payable or drawback or refund had been given or adjustment had been made, demanding by notice duties and Value Added Tax cited in the notice for paying the said duties and Value Added Tax within the time mentioned in the notice.

(2) In the case of imported goods, if any Value Added Tax or, where applicable, Value Added Tax and Supplementary Duty has not, for any reason, been paid or has been short-paid or refunded erroneously, it shall be collected in accordance with the provisions of Section 32 and Section 83A of the Customs Act.

(3) If the person from whom duties and taxes have been demanded under Sub-Section (1)

complains in writing against the show cause notice issued under that Sub-Section, he shall be given an opportunity of being heard. Thereafter, the Value Added Tax officer may, after considering the objection raised by the said person within 120 (one hundred and twenty) days of the submission of the objection, shall refix finally, if necessary, the amount of duties and taxes demanded by the notice, or where no objection is raised, within 120 (one hundred and twenty) days of the notice issued under the said Sub-Section and the person shall be bound to pay the amount of duties and taxes demanded in the notice or, where applicable, so refixed.

(4) The Commissioner may, if the person from whom duties and taxes have been demanded under Sub-Section (1) desires in writing to pay the demanded amount in installments, order to pay the duties and taxes in such installments and terms as he may specify: .

Provided that, the time-limit for payment of the installments shall not exceed the period of six months.

**56. Recovery of Government dues.**— (1) Where any amount of Value Added Tax or, where applicable, Value Added Tax and Supplementary Duty levied, or charged of monetary penalty, or money demanded under an undertaking or any other document executed under this Act or any Rules, is due from any person, any Value Added Tax Officer, not below the rank of an Assistant Commissioner, in the manner provided by Rules—

(a) shall deduct the amount from the Officer himself or from, any officer of Value Added Tax or Excise or Customs held under his control, when any of them owes money to the person from whom the money is recoverable;

(b) can notify in writing, any person from whom any money is due or may become due later on, to the person from whom the said money is due, to pay to the said officer within 15 days of receipt of the notice, the amount mentioned in the notice or issue an order to the bank, at which the account of the person from whom the said money is due is held, to freeze his account;

(bb) can order to stop payment of salaries and allowances of officials of the concerned bank responsible for any failure of the bank, if the concerned bank fails to comply with the directive issued under Clause (b) until the amount demanded in the notice under sub-section (4) has been recovered;

(c) can stop removal of any goods or rendering of service from the business premises of the said person or seize the transport (with or without goods) of the business firm until the said money is fully paid or collected;

(d) keep business premises of the said person under lock and key until the said money is fully paid or collected;

(dd) if any goods are perishable and about to be decomposed pending the proceedings under Clause (c) and (d), an officer of Value Added Tax not below the rank of an Assistant Commissioner will be able to take necessary measures for selling the goods in open auction within shortest possible time, issuing notice to the registered person;



(e) can attach and sell or sell without attachment the movable or immovable property of the person from whom the money is due;

(f) can recover the money due, by seizure and sale of goods of the person from whom it is due, if the goods remain under the control of Value Added Tax Officer or Customs Officer;

(g) if the money is related to any business organization and if the business organization has been transferred, then the money can be realized from the person to whom it has been transferred.

(1a) The concerned officer may keep under suspension the effectiveness of the registration of the person until the money due from him as mentioned in Sub-Section (1) has been collected fully or legally disposed of, and may direct the concerned authority to stop the clearance of any goods owned by such person, kept in seaport, airport or in any other customs station or warehouse under the Customs;

**Explanation:** In this sub-section 'keeping the effectiveness of registration under suspension' shall also include the keeping of Value Added Tax registration number (BIN) under lock in the computerized bill of entry processing system.

(2) If the said money can not be recovered from the said person in the manner prescribed in Sub-Section (1), the concerned officer shall issue a certificate with his signature, stating the amount recoverable to the person under obligation to pay the amount, and shall send it to the District Collector under whose jurisdiction the said person resides or owns any property or conducts any business and the Collector shall, on receipt of the certificate, proceed to recover the amount specified in the certificate as a public demand or arrears of land revenue.

(3) The concerned Value Added Tax Officer may, at any time after sending a certificate under sub-section (2) to the District Collector with competent jurisdiction, amend or withdraw it or suspend the proceedings relating to the collection of the money specified in it or send a new certificate canceling the earlier one:

Provided that, where the concerned District Collector has either initiated the action to collect the money mentioned in the certificate or the money has been collected wholly or in part before the withdrawal of the certificate, the certificate shall be deemed as not being withdrawn.

(4) If the concerned person or the bank authority fails to comply with the directives given in the notice served under Clause (b) of sub-section (1), the amount specified in the said notice shall be treated as arrear of revenue due from such person or from the bank and shall be collected as an arrear revenue.

(5) The concerned Value Added Tax Officer may, at any time, rectify the amount of money as demanded under Clause (b) of Sub-Section (1), or extend the time for its payment or amend or cancel the notice issued or direct to suspend the proceedings of collection of money.

**57. Issue of orders, decisions, etc.—** Any order or decision or summon or notice under this Act shall be issued—

(a) by handing over the order, summon or notice to the person for whom it is intended or to his agent or by sending it to him or to his agent by registered post with acknowledgment due; or

(b) by displaying it in the notice board of the local Value Added Tax office, if the order, decision or notice cannot be served in any of the manners laid down in Clause (a).

**58. Compensation for loss or damage shall not be payable except on proof of negligence or willful act.**— No owner of any goods shall be entitled to demand compensation for any damage or loss of goods during the period it remains in any godown of the Value Added Tax department, or in any customs area or wharf or in any landing place, while under the supervision of any Value Added Tax Officer, or under lawful seizure, unless it be proved that such loss or damage was occurred due to willful negligence or whimsical act of the said officer.

**59. Transfer of ownership.**— No registered person shall transfer any movable or immovable property under his business enterprise or the ownership of his business until he makes full payment of all Value Added Tax or, where applicable, Value Added Tax and Supplementary Duty payable under this Act:

Provided that when the buyer of movable or immovable properties or ownership submits unconstitutional bank guarantee of any scheduled bank relating to the payment of Value Added Tax or Value Added Tax and Supplementary Duty or other dues, as the case may be, payable, the concerned Commissioner upon proper consideration and on terms set by him, can issue order for the transfer.

**60. Application of other laws in the matter of Value Added Tax Act.**— The Government may, by notification in the official gazette, declare that any provision of the Customs Act, 1969 or the Excises and Salt Act, 1944 (I of 1944) and the rules made there under, shall after necessary modification be applicable in the execution of this Act.

**61. Bar to the jurisdiction of the Court.**— No suit in any civil court can be filed for the cancellation or alteration of any order given under this Act, or any assessment, fixation or collection of Value Added Tax or, where applicable, Value Added Tax and Supplementary Duty.

**62. Protection of the activities done in good faith.**— No prosecution or any other legal proceeding shall lie against the Government or any of its officer for any probable damage caused to any person consequent upon any action taken or intended to be done in good faith under this Act or any rules.

**62A. Maintenance of secrecy of information.**— All the following descriptions and information will remain secret, viz:

(a) any statement accepted under this Act, return, or information and documents received as per Sub-Section (2) of Section 24 and any documents seized under Section 26 and books and files kept by the registered person as per Section 31 or any commercial documents supplied by him;

(b) any testimony or affidavit or statement received under this Act;

(c) any document relating to realization of demand under this Act.

**63. Property of a deceased person.**— Tax liability of a deceased registered person shall have priority as liability on the property inherited from him by his heirs.

**64. Liability of an insolvent person.**— (1) If any registered person is declared insolvent, his tax liability under this Act shall devolve on the property under insolvency, if the business relating to that property continues.

(2) If the tax liability arises during the conduct of a business relating to the property after it has been declared insolvent, any Value Added Tax or, where applicable, Value Added Tax and Supplementary Duty due shall be considered as current expenditure for conducting the business and it shall be paid before the settlement of the claims of other creditors.

**65. Removal of difficulties.**— If any difficulty arises in the implementation of the provisions of this Act, the Government may, by order, take any step in order to remove the difficulty.

**66. Power to release certain goods without payment of Value Added Tax and to allow drawback of Value Added Tax on certain goods.**— The Board may, subject to such conditions, limitations or restrictions as it thinks fit, generally in such cases as may be prescribed by rules or, in particular, in such cases as may be specified by special order, authorize the release of certain goods in accordance with the provisions of section 21 of the customs Act, 1996, without payment of Value Added Tax or, where applicable, Value Added Tax and Supplementary Duty or to drawback the Value Added Tax or, where applicable, Value Added Tax and Supplementary Duty paid on certain goods.

**67. Refund.**— (1) Value Added Tax or, where applicable, Value Added Tax and Supplementary Duty or Turnover Tax claimed to have been paid or over-paid due to negligence, error or misinterpretation or any other reason may be refunded in accordance with the procedure prescribed by rules:

Provided that the claim of refund under this Sub-Section shall not be acceptable if the claim is not made within six months of the payment of the Value Added Tax or, where applicable, Value Added Tax and Supplementary Duty or Turnover Tax.

(2) In case of Value Added Tax or, where applicable, Value Added Tax and Supplementary Duty provisionally paid under section 81 of the Customs Act, the six months period shall be counted from the date of adjustment after final assessment of that Value Added Tax or, where applicable, Value Added Tax and Supplementary Duty.

**68. Drawback on imported goods used for export.**— Subject to the provisions of Chapter VI of the Customs Act, Value Added Tax or, where applicable, Value Added Tax and Supplementary Duty paid on easily identifiable goods during the import into Bangladesh be repaid as drawback if such goods are exported to anywhere outside Bangladesh or have been used as per provisions or stored on board in any foreign going vessel.

**69. Drawback on goods used during the period between import and export.**— Notwithstanding anything contained in Section 68, Value Added Tax or, where

applicable, Value Added Tax and Supplementary Duty in respect of goods which have been used during the period between its import and export, shall be refunded as drawback in accordance with the provisions of the rule made in this behalf.

**70. Cases where drawback shall not be allowed.**— Without prejudice to the provisions of Section 13 and notwithstanding anything contained in Section 68 and Section 69, no drawback shall be allowed in a case where the conditions specified in Section 39 of the Customs Act are applicable.

**70A. Processing of Value Added Tax information etc.**— The Board, under its direct supervision and with realization of fees and procedure prescribed by Rules, can perform through private organizations, Value Added Tax registration, return, performance of any other functions related to it including payment of tax through electronic means, processing of information, preparation of return etc.

**71. Rectification of clerical mistakes etc.**— Any error or mathematical or clerical mistake made by the Government, the Board or a VAT officer in any assessment of tax, adjudication, decision or order may be rectified by the Government, the Board or any Value Added Tax officer or any person replacing him.

**71A. Power to write off Government dues.**— In the case of insolvency of a person or dissolution of an organization or for any other reasons, if it is certain that Value Added Tax or, where applicable, Value Added Tax and Supplementary Duty imposed or monetary penalty charged or any amount of money demanded under any undertaking or other document executed under this Act or the rules made thereunder cannot be recovered under section 56 of this Act, the Government may, write off such dues.

Provided that, notwithstanding anything contained in any other law, following writing off the government dues if there are evidences that any property of the responsible person or organization has been arisen anew, or the concerned person or organization has become insolvent transferring own property to any other person or organization with dishonest desires or with the intention of being freed from arrear responsibilities owing to the government, then preference will be created on that property for the realization of government dues and that will be realized in such manner as if the entire responsibility of paying government dues has been imposed upon the recipient of transferred property with dishonest desires or property arisen anew.

**71AA. Reward for detection of tax evasion, violation of law, etc.**— Notwithstanding anything contained to the contrary in this Act or in any other law for the time being in force, the Board may, in such circumstances and in such manner and to such extent as may be prescribed by rules, grant reward to the following persons:

(a) any person who supplies to a Value Added Tax Officer information about violation of any provisions of this Act or of any other law for the time being in force or evasion or attempt of evasion of tax or revenue payable thereunder, or

(b) any Value Added Tax Officer or an officer or employee of any other Government organization or of a local authority who detects or unearths the evasion or attempted evasion of tax or revenue payable under this Act or any other law for the time being in force or identifies violation of any provision thereof and, as a result of supply of such

information, detection or unearthing it leads to the following situations, namely.

(i) the of goods or other things in relation to which such evasion or attempted evasion of tax or revenue or violation of the provisions of law takes place become seized and confiscated, or

(ii) the Value Added Tax or related revenue is collected or, as the case may be, the fine charged upon the person liable is collected under this Act or any other law for the time being in force; or

(iii) the person, guilty under this Act or any other relevant law is penalized.

(c) such other Value Added Tax Officer or employee or any such person working for the government or any other government agency who realizes the tax realizable under this Act by any other means other than the steps mentioned in the Clause (a) and (b) or takes appropriate facilitating steps for the purpose of realization.

**71B. Payment of financial incentives to Value Added Tax Officers and employees.—**

If in any Fiscal Year more revenue is collected than the target fixed by the government, then, the Board, from the excess amount of realized revenue, as per the procedures prescribed by Rules, can pay a portion of it as incentive as per pay-scale, among the officers and employees of the Board and among the officers and employees engaged in the Value Added Tax offices under the Board.

**71C. Fund relating to refund of tax and reward and financial incentives.—** (1) For the purposes of this Act, the money preserved in the following fund will be with responsibility to the attached fund as per the provisions of Chapter 88(f) of the Constitution of the People's Republic of Bangladesh, viz:

(a) fund for tax refund; and

(b) reward and financial incentive fund.

2. The Finance Division will establish the following accounts under the own code of the Board, viz:

(a) **“fund for tax refund”** where money for refundable tax will be preserved and Assistant Commissioner empowered as a Value Added Tax Officer will refund the payable tax from the said fund under Section 67; and

(b) **“reward and financial incentive fund”** where money will remain preserved for paying rewards and financial incentives and the Board will pay the payable reward and financial incentives from the above fund under Section 71AA and 71B.

(3) The accounts described in Sub-Section (2) will be separate from the yearly allowance allotted to the Board and Value Added Tax Offices under the Appropriation Act of the concerned Fiscal Year.

(4) If there is shortage in the fund for tax refund, that will be paid creating an arrear against the attached fund and that will have to be completed by increasing the rate of percentage used in the calculation of the fund for refundable money.

(5) If the money allotted for the fund of tax refund is more than the required amount for meeting the approximate tax refund demands, then no more money can be kept separated from the daily total tax revenue till the amount of reserve comes down to the required level.

(6) If there is any rest amount in the fund for reward and financial incentive at the end of any Fiscal Year that will be transferred to the attached fund, if that is not paid in the said Fiscal Year as reward for tax collection matters under this Act, within a minimum period of less than 3 (three) months following the end of the Fiscal year.

**Explanation.**— For the purposes of this Act—

(a) **“fund for tax refund”** means the money for the purpose of meeting all refund demands of any Fiscal Year, computed at the rate of fixed percentage of the total revenue realized under this Act prescribed by Board; and

(b) **“reward and financial incentive fund”** means the money amounting to zero point one percentage (one-tenth of one percent) of the total tax revenue collected under this Act,

**72. Power to make rules.**— (1) The Board may, for carrying out the purposes of this Act, make rules and may publish an authentic English text of the rules framed by notification in the official Gazette:

Provided that if there is any conflict between the Bangla and English version, then the Bangla version will prevail.

(2) Specially, and without prejudice to the generality of the aforesaid powers, the rules may be made containing about all or any of the following provisions, namely:

(a) imposition, fixation and collection of Value Added Tax or Supplementary Duty and for the purpose of such fixation, price declaration, price determination and process relating to this, taking credit of input tax and defining authorities to discharge duties under this Act;

(b) removal and transportation of goods liable to levy of Value Added Tax from the place of production, manufacture or trading;

(c) appointment of Government officer to supervise the application of any rule made under this Act;

(d) storage separately at the place of production or manufacture or supply of taxable goods and exempted goods, and the inputs used for production, manufacture or supply thereof;

(e) provision of necessary information by a person engaged in supply of taxable goods or rendering of taxable service under this Act;

(f) supply of taxable goods in particular packets, bags or containers only and compulsory printing, inscribing or knitting of retail price on the packets, bags or containers containing the goods;

(g) confiscation of any goods in relation to which any provision of this Act or any rule is contravened;

(h) collection and examination of samples of goods produced or manufactured or imported, purchased, acquired or procured in any other manner and inspection, search or seizure of transport carrying taxable goods;

(i) export of goods or services and procedure of credit and drawback related to the export;

(j) authorization to the Commissioner, Value Added Tax to issue written order on any matter arising out of any rule made under this Act;

(k) grant reward in accordance with the provisions of Section 71AA.

(3) The Board may, in accordance with the provisions of this Section make such Rules without prejudice to any provisions relating to taking any other action under this Act, to impose on the person who contravenes any rule a monetary penalty not exceeding one and half times of the amount of Value Added Tax or, where applicable, Value Added Tax and Supplementary Duty payable on the relevant goods or service and the goods or service to which the contravention relates shall be confiscated in favor of the Government.

**72A. Publication of an English Text etc.**— (1) After the enactment of this Act, the Government may, if it deems fit, publish an authentic English text of this Act by notification in official Gazette.

(2) In case of any conflict between Bangla and English Text the Bangla text shall prevail.

**73. Repeal and savings.**— (1) On the enactment of this Act the Business Turnover Tax Ordinance, 1982 (XVII of 1982) and the Sales Tax Ordinance, 1982 (XVII of 1982), hereinafter referred to as the said Ordinances, shall stand repealed.

(2) Notwithstanding the repeal of the above Ordinances in the said manner—

(a) any proceedings concluded, action or measure undertaken under the said ordinances shall, to the extent so far it is not inconsistent with the provisions of this Act, without affecting the action already taken or measure undertaken, be deemed to have been completed or undertaken under this Act;

(b) all rules, orders or notices framed or issued under the said Ordinances shall, subject to their consistency with the provisions of this Act and until they are repealed or amended, remain in force, and shall be deemed to have been made, given or issued under this Act;

(c) any arrear of tax, fees or other dues charged by or under any of said Ordinances which remain outstanding immediately before commencement of this Act, shall be recovered according to the provisions of the said Ordinances as if the Ordinances had not been repealed.

(3) The VAT Ordinance, 1991 (XXVI of 1991), is hereby repealed.

(4) Notwithstanding the repeal under Sub-Section (3), under the repealed ordinance-

- (a) all proceedings completed or measures undertaken shall be deemed to have been completed or undertaken under this Act; and
- (b) all rules, orders and notices framed and issued shall, subject to their consistency with the provisions of this Act and until they are repealed or amended remain in force, be deemed to have been made, given or issued under this Act.

### **The First Schedule**

#### **Goods exempted from Value Added Tax**

**(Please see Section 3 of the Value Added Tax Act, 1991)**

1. All goods mentioned in the Second Schedule of the Narcotics Control Act, 1990 (Act No. XX of 1990) 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.

<b>Heading No</b>	<b>H. S. Code</b>	<b>Description of goods</b>
01.01	All codes under the Heading	Live horses, asses, mules and hinnies
01.02	-Do-	Live bovine animals
01.03	-Do-	Live swine
01.04	-Do-	Live sheep and goats
01.05	-Do-	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls
01.06	-Do-	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 upto 2.5kg)
02.02	0202.10.90 0202.20.90 0202.30.90	Meat of bovine animals, frozen (except wrapped and canned upto 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 upto 2.5kg)



<b>Heading No</b>	<b>H. S. Code</b>	<b>Description of goods</b>
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 upto 2.5kg)
02.05	0205.00.90	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen (except wrapped and canned upto 2.5kg)
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 upto 2.5kg)
02.07	0207.11.90 0207.12.90 0207.13.90 0207.14.90 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 upto 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 upto 2.5kg)

<b>Heading No</b>	<b>H. S. Code</b>	<b>Description of goods</b>
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 upto 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 upto 2.5kg)
03.01	All codes under the Heading	Live fish (excepting ornamental fish)
03.02	0302.11.90 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	(except wrapped and canned upto 2.5kg) fish, fresh or chilled, excluding fish fillets and other fish meat of heading.03.04

Heading No	H. S. Code	Description of goods
	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	
03.03	0303.11.90	(except wrapped and canned upto 2.5kg) fish, frozen,
	0303.12.90	excluding fish fillets and other fish meat of heading.03.04
	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	

Heading No	H. S. Code	Description of goods
	0303.83.90	
	0303.84.90	
	0303.89.90	
	0303.90.90	
03.04	0304.31.90	(except wrapped and canned upto 2.5kg) fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen
	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	

Heading No	H. S. Code	Description of goods
	0304.91.90	
	0304.92.90	
	0304.93.90	
	0304.94.90	
	0304.95.90	
	0304.99.90	
03.05	0305.10.90	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 upto 2.5kg)
	0305.20.90	
	0305.31.90	
	0305.32.90	
	0305.39.90	
	0305.41.90	
	0305.42.90	
	0305.43.90	
	0305.44.90	
	0305.49.90	
	0305.51.90	
	0305.59.90	
	0305.61.90	
	0305.62.90	
	0305.63.90	
	0305.64.90	
	0305.69.90	
	0305.71.90	
	0305.72.90	
	0305.79.90	
03.07	0307.11.90	(except wrapped and canned upto 2.5kg) Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans
	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	

Heading No	H. S. Code	Description of goods
04.01	0401.10.90 0401.20.90 0401.40.90 0401.50.90	Milk and cream, not concentrated nor containing added sugar or other sweetening matter (except wrapped and canned upto 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
04.09	0409.00.90	Natural honey (except wrapped and canned upto 2.5kg)
04.10	0410.00.90	Edible products of animal origin, not elsewhere specified or included (except wrapped and canned upto 2.5kg)
05.01	All Codes under the Heading	Human hair, unworked, whether or not washed or scoured; waste of human hair
05.02	-Do-	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	-Do-	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	-Do-	Ivory, tortoise-shell, 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 molluscs, 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	-Do-	Animal products not elsewhere specified or included (except wrapped and canned upto 2.5kg); dead animals of Chapter 1 or 3, unfit for human consumption
06.01	-Do-	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of Heading.12.12
06.02	-Do-	Other live plants (including their roots), cuttings and slips; mushroom spawn

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 upto 2.5kg)
07.02	0702.00.19 0702.00.29	Tomatoes, fresh or chilled (except wrapped and canned upto 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 upto 2.5kg)
07.04	0704.10.90 0704.20.90 0704.90.90	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled (except wrapped and canned upto 2.5kg)
07.05	0705.11.90 0705.19.90 0705.21.90 0705.29.90	Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium spp.</i> ), fresh or chilled (except wrapped and canned upto 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 upto 2.5kg)
07.07	0707.00.90	Cucumbers and gherkins, fresh or chilled (except wrapped and canned upto 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 upto 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 upto 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 upto 2.5kg)

<b>Heading No</b>	<b>H. S. Code</b>	<b>Description of goods</b>
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 upto 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 upto 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 upto 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 upto 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 upto 2.5kg)
09.05	0905.10.90 0905.20.90	Vanilla (except wrapped and canned upto 2.5kg)
09.06	0906.11.90 0906.19.90	Cinnamon and cinnamon-tree flowers, not crushed or paste (except wrapped and canned upto 2.5kg)
09.07	0907.10.90 0907.20.90	Cloves (whole fruit, cloves and stems) (except wrapped and canned upto 2.5kg)
09.08	0908.11.90 0908.12.90 0908.21.90 0908.22.90	Nutmeg, mace and cardamoms (except wrapped and canned upto 2.5kg)



Heading No	H. S. Code	Description of goods
	0908.31.90	
	0908.32.90	
09.09	0909.21.90	Seeds of anise, badian, fennel, coriander, cumin, or caraway; Juniper berries (except wrapped and canned upto 2.5kg)
	0909.22.90	
	0909.31.90	
	0909.32.90	
	0909.61.90	
	0909.62.90	
09.10	0910.11.90	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices (except wrapped and canned upto 2.5kg)
	0910.12.90	
	0910.20.90	
	0910.30.90	
	0910.91.91	
	0910.91.99	
	0910.99.90	
10.01	1001.11.90	Wheat and meslin (except wrapped and canned upto 2.5kg)
	1001.19.90	
	1001.91.90	
	1001.99.90	
10.02	1002.10.10	Rye
	1002.10.90	
	1002.90.90	
10.03	1003.10.10	Barley
	1003.10.90	
	1003.90.90	
10.04	1004.10.10	Oats
	1004.10.90	
	1004.90.90	
10.05	1005.10.10	Maize
	1005.10.90	
	1005.90.10	
	1005.90.90	
10.06	1006.10.10	Rice
	1006.10.90	
10.07	1007.10.10	Grain sorghum
	1007.10.90	
	1007.90.90	
10.08	1008.10.90	Buckwheat, millet and canary seed; other cereals (except wrapped and canned upto 2.5kg)
	1008.21.90	
	1008.29.90	
	1008.30.90	
	1008.40.90	
	1008.50.90	
	1008.60.90	

Heading No	H. S. Code	Description of goods
	1008.90.90	
12.01	1201.10.90 1201.90.90	Soya beans, whether or not broken (except wrapped and canned upto 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 upto 2.5kg)
12.04	1204.00.90	Linseed, whether or not broken (except wrapped and canned upto 2.5kg)
12.05	1205.10.90 1205.90.90	Rape or colza seeds, whether or not broken (except wrapped and canned upto 2.5kg)
12.06	1206.00.90	Sunflower seeds, whether or not broken (except wrapped and canned upto 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 upto 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 upto 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 upto 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, frozen 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 upto 2.5kg)
12.13	12.13.00.90	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets (except wrapped and canned upto 2.5kg)

Heading No	H. S. Code	Description of goods
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 upto 2.5kg)
13.01	All Codes under the Heading	Lac; natural gums, resins, gum-resins and oleoresins
13.02	-Do-	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products
14.01	-Do-	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)
14.04	1404.20.90 1404.90.19 1404.90.99	Vegetable products not elsewhere specified or included (except wrapped and canned upto 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, molluscs or other aquatic invertebrates, unfit for human consumption; greaves (except wrapped and canned upto 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
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	-Do-	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	-Do-	Raw furskins (including heads, tails, paws and other

Heading No	H. S. Code	Description of goods
		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	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms;
	4401.31.00	wood in chips or particles; sawdust and wood waste and
	4401.39.00	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	-Do-	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork
50.01	-Do-	Silk-worm cocoons suitable for reeling
51.01	-Do-	Wool, not carded or combed
51.02	-Do-	Fine or coarse animal hair, not carded or combed
51.04	-Do-	Garnetted stock of wool or of fine or coarse animal hair
52.01	-Do-	Cotton, not carded or combed
53.03	5303.10.00	Raw jute

## The Second Schedule

### Services exempted from Value Added Tax

(Please see Section 3 of Value Added Tax Act, 1991)

<b>1. Basic services for living:</b>	
(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 foodgrains, vegetables etc.;
(f)	preservation and distribution of agricultural seeds (except cold storage and warehouse);
(g)	preservation and preservation of meat of animals and birds (except cold storage and warehouse);
(h)	gathering of fish, aquatic species and aquatic resources;
(i)	storage and preservation of fish, aquatic species and aquatic resources (except cold storage and warehouse).
<b>2. Social welfare oriented services:</b>	
(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 activites 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).
<b>3. Services relating to culture:</b>	
(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 publiciser of advertisement through satellite channel);
(b)	printing and publication of book, newspaper, magazine and government gazzete;
(c)	art works, cultural activites, 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 museum, art gallery, zoo, botanical garden (except lessee (izaradar);
(e)	organizer of cultural functions (except community center, organizer of entertaining cultural function with foreign artistes, sports organizer, rentor of sound an 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, rentor 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 firm, 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 rentors of sound and lighting instruments).
<b>4. Services relating to finance and financial activites:</b>	
(a)	accepting deposit and savings by banks or financial institutions;
(b)	life insurance policy;
(c)	organization of stock and security exchange.
<b>5. Transportation services:</b>	
(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)	air-lines (except the organization renting out chartered aircraft and helicopter).
<b>6. Personal services:</b>	
(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, wood worker, mason and electrical worker (except consultancy firm and supervisory firm, survey organization and immigration adviser);
(b)	researcher relating to educational matters, researcher relating to technical matters, services provided by computer experts (except consultancy firm and supervisory firm and survey organization);
(c)	services provided by harbor pilot including pilots of internal waterways, drivers of all types of transportation;
(d)	services provider by designers (except architect, interior designer or interior decorator, graphic designer, engineering firm, consultancy firm and supervisory firm).
<b>7. Other services:</b>	
(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;
(d)	services provided as grant without any consideration to government, local authority, association of local authorities or public welfare-oriented organization;
(e)	activities of pesticides and insecticides;
(f)	stevedoring activities;
(g)	manual laundry (except the services provided in hotel, mechanized laundry and dry-cleaning activities).

### **Third Schedule**

(Please see Section 7)

#### **Supplementary Duty Imposable goods and services**

**Of this Schedule-**

(a) in case of the Supplementary Dutyable goods mentioned in the first part, upon the goods described in column 3, under the Harmonized System Code mentioned in column 2 against the Heading No. Mentioned in column 1 of the First Schedule of the Customs Act, 1969; and

(b) in case of the Supplementary Dutyable services mentioned in the second part, upon the services mentioned in column 3, under the service code mentioned in column 2 against the Heading No. described in column 1, Supplementary Duty shall be applicable at the rate described in column 4, namely:-

**First Part  
Supplementary Duty Imposable Goods**

Heading No.	H.S. Code	Description of Goods	Rate of SD (%)
(1)	(2)	(3)	(4)
03.02	0302.11.90	Excluding	20
	0302.19.90	wrapped/canned upto	
	0302.42.90	2.5kg, fish, fresh or	
	0302.45.90	chilled, excluding fish	
	0302.46.90	fillets and other fish	
	0302.54.90	meat of heading.03.04	
	0302.55.90		
	0302.56.90		
	0302.59.90		
	0302.71.90		
	0302.72.90		
	0302.73.90		
	0302.79.90		
	0302.82.90		
	0302.84.90		
	0302.85.90		
	0302.89.99		
03.03	0303.23.90	Excluding	20
	0303.24.90	wrapped/canned upto	
	0303.25.90	2.5kg, Ruhi, Katol,	
	0303.26.90	Mrigel, Pangash, Carp	
	0303.29.90	and fishes of the same species, frozen, excluding fish fillets and other fish meat of heading. 03.04	
	0303.39.90	Excluding wrapped/canned upto 2.5kg, other frozed flat fish except Halibat, Plaice and Shole excluding fish fillets and other fish meat of heading. 03.04	20
	0303.53.90	Excluding	20

<b>Heading No.</b>	<b>H.S. Code</b>	<b>Description of Goods</b>	<b>Rate of SD (%)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
		wrapped/canned upto 2.5kg, frozen Sardin and fishes with same species, excluding fish fillets and other fish meat of heading. 03.04	
	0303.89.90	Excluding wrapped/canned upto 2.5kg, other frozen fish, excluding fish fillets and other fish meat of heading. 03.04	20
	0303.90.90	Livers and roes (excluding wrapped/canned upto 2.5kg)	20
03.04	All H.S. Codes	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	20
03.05	0305.10.10	Flours, meals and pellets of fish, fit for human consumption (excluding wrapped/canned upto 2.5kg)	20
	0305.31.90	Fish fillets, dried,	20
	0305.32.90	salted or in brine, but	
	0305.39.90	not smoked (excluding wrapped/canned upto 2.5kg)	
	0305.59.90	Other dry fish (whether salted or not) not smoked (excluding wrapped/canned upto 2.5kg)	20
03.06	0306.16.00	Frozen shrips	20
	0306.17.00		
04.02	0402.10.10	Milk-powder in pack	20
	0402.21.10	(upto 2.5kg)	
	0402.29.10		
04.05	All H.S.	Butter and other fats	20





<b>Heading No.</b>	<b>H.S. Code</b>	<b>Description of Goods</b>	<b>Rate of SD (%)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
	0902.40.00	Other black tea (fermented) and other partly fermented tea	20
09.04	0904.11.10	Pepper of the genus Piper; dried or crushed	20
	0904.11.90		
	0904.12.00		
09.06	All H.S. Codes	Cinnamon and cinnamon-tree flowers	20
09.07	All H.S. Codes	Cloves	20
09.08	0908.31.10	Cardamoms	20
	0908.31.90		
	0908.32.10		
	0908.32.90		
09.09	0909.31.10	Seeds of cumin	20
	0909.31.90		
	0909.32.10		
	0909.32.90		
15.13	1513.19.00	Refined coconut oil and parts thereof, others	30
17.02	1702.30.20	Liquid glucose	30
	1702.30.90	Other glucose and glucose syrup	30
	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	30
17.04	All H.S. Codes	Sugar confectionery (including white chocolate), not containing cocoa	60
18.06		Chocolate and other food preparations containing cocoa	
	1806.20.00	Other preparations in blocks, slabs or bars weighing more than 2 kg., or in liquid, paste, powder, granular or other bulk form in	60

Heading No.	H.S. Code	Description of Goods	Rate of SD (%)
(1)	(2)	(3)	(4)
		containers or immediate packings, of a content exceeding 2 kg	
	1806.31.00	Finished chocolates in	60
	1806.32.00	blocks, slabs or bars	
	1806.90.00	Others	60
19.01	1901.10.00	Food items for the use of childrens of the age group 0 to 1 year (derived from the items of Heading No. 04.01 to 04.04)	20
	1901.20.00	Mixes and dough's for the preparation of bakers' wares of heading 19.05	20
	1901.90.99	Other food items	20
19.02	All H.S. Codes	Pasta, whether or not cooked or stuffed or otherwise prepared; couscous	60
19.04	All H.S. Codes	Prepared foods obtained by the swelling or roasting of cereals or cereal products; all types of cereals	60
19.05	1905.31.00	Sweet biscuits	100
	1905.32.00	Waffles and wafers	100
	1905.40.00	Rusks, toasted bread and similar toasted products	100
	1905.90.00	Other	100
20.07	All H.S. Codes	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	30
20.09	All H.S.	Fruit juices (including	30

<b>Heading No.</b>	<b>H.S. Code</b>	<b>Description of Goods</b>	<b>Rate of SD (%)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
	Codes	grape must) and vegetable juices, unfermented not containing added spirit, whether or not containing added sugar or other sweetening matter	
21.03	All H.S. Codes (excepting H.S. Code 2103.90.10)	Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard	30
21.05	2105.00.00	Ice cream and other edible ice, whether or not containing cocoa	30
21.06	2106.90.10	Goods used to produce soft-drinks excepting the mixture of flavoring items, containing alcohol exceeding alcoholic strength 0.5% by volume	350
22.01	All H.S. Codes	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	30
22.02	2202.10.00	Soft-drinks	150
	2202.90.00	Non-alcoholic bear	150
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 flavoured	350

<b>Heading No.</b>	<b>H.S. Code</b>	<b>Description of Goods</b>	<b>Rate of SD (%)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
22.06	2206.00.00	Other fermented beverages (for example, cider, perry)	350
22.08	All H.S. Codes	Undenatured 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	Unmanufactured Tobacco, Tobacco refuse	60
24.02	2402.10.00	Cigars, cheroots and cigarillos, containing tobacco	100
	2402.20.00	Cigarettes containing tobacco	350
	2402.90.00	Hand or manually made cigarettes containing tobacco (Bidi) and others	100
24.03	All H.S. Codes	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco extracts and essences.	100
25.01	2501.00.20	Salt (other than pure sodium chloride) not in aqueous solution including salt boulder for crushing and salt in bulk	20
	2501.00.99	Other salt	20
25.15	2515.11.00	Marble or travertine (apparent specific gravity of 2.5 or more) whether or not roughly trimmed or merely cut	20
	2515.12.00	Merely cut, by sawing or otherwise, into	20

<b>Heading No.</b>	<b>H.S. Code</b>	<b>Description of Goods</b>	<b>Rate of SD (%)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
		blocks or slabs of a rectangular (including square) shape	
	2515.20.00	Ecsussine and other calcareous monumental or building stone; alabaster	20
25.16	2516.11.00	Granite crude or roughly trimmed	20
	2516.12.00	Granite: merely cut, by sawing or otherwise, into blocks or slabs or a rectangular (including square) shape	20
25.17	2517.10.90	Pebbles, gravel, broken or crushed stone (excl. imported by VAT registered ceramic products manufacturing industries)	20
25.23	2523.21.00	Portland cement: white cement, whether or not artificially coloured	20
	2523.29.00	Other portland cement	20
27.10	2710.12.39	Other light oils and preparation: other	20
	2710.12.50	Other medium oils and preparations	20
	2710.12.69	Gas oils: other	20
	2710.19.19	Fuel oils: other	20
	2710.19.33	Partly refined petroleum including topped crudes	20
	2710.19.34	Greases (mineral)	20
	2710.19.39	Other heavy oils and preparations (excepting transformer oil and heavy normal paraffin)	20
27.11	2711.21.00	Natural gas in gaseous state	100

<b>Heading No.</b>	<b>H.S. Code</b>	<b>Description of Goods</b>	<b>Rate of SD (%)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
28.07	2807.00.00	Sulphuric acid; oleum.	20
29.15	2915.70.32	Sodium salt of palmitic acid (soap noodle) imported by other	20
29.17	2917.32.90	Diocetyl orthophthalates (DOP)	20
	2917.33.00	Dinonyl or didecyl orthophthalates	20
	2917.34.00	Other esters of orthophthalic acid	20
	2917.39.00	Other plasticizer	20
32.08	3208.10.90	Other paints based on polyester, varnish (with enamel lacquers)	20
	3208.20.90	Other paints based on acrylic or vinyl polymers, in a non-aqueous medium	20
	3208.90.90	Other paints, varnishes and lacquers	20
32.09	3209.10.90	Other paints and varnishes based on acrylic vinyl polymer (with enamel and lacquers)	20
	3209.90.90	Other paints, varnishes and lacquers	20
32.10	3210.00.20	Prepared water pigments of a kind used for finishing leather, for cleaning footwear in tablet form	20
	3210.00.90	Other paints and varnishes (including enamels, lacquers and distempers)	20
33.03	3303.00.00	Perfumes and toilet waters	30
33.04	All H.S. Codes	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments),	30

<b>Heading No.</b>	<b>H.S. Code</b>	<b>Description of Goods</b>	<b>Rate of SD (%)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
		including sunscreen or sun tan preparations; manicure or pedicure preparations.	
33.05	All H.S. Codes	Preparations for use on the hair.	60
33.06	3306.10.00	Dentifrices	20
	3306.90.00	Other preparations for oral and dental use	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.	20
34.01	All H.S. Codes	Soap; organic surface-active products and preparations for use as soap, and goods of similar nature	20
34.02	3402.90.10	Detergents	20
34.05	3405.10.00	Polishes, creams and similar preparations for footwear or leather	20
36.01	3601.00.00	Propellant powder	20
36.02	3602.00.00	Prepared explosives, other than propellant powders	20
36.04	All H.S. Codes	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles	20
36.05	3605.00.00	Matches; other than pyrotechnic articles of Heading 36.04	20



<b>Heading No.</b>	<b>H.S. Code</b>	<b>Description of Goods</b>	<b>Rate of SD (%)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
38.08	3808.91.21	Mosquito coil	20
38.24	3824.90.20	Chlorinated parafin wax	20
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 polymers of vinyl chloride (excluding PVC shrinkable tube (plain))	30
	3917.29.90	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. Code	Floor coverings of plastics, whether or not self- adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics	20
39.19	All H.S. Code	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.	20
39.20		Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	
	3920.20.10	Of propylene polymer in printed form (except	20

Heading No.	H.S. Code	Description of Goods	Rate of SD (%)
(1)	(2)	(3)	(4)
		the goods in blocklist certified by Drug Administration imported by pharmaceutical industry)	
	3920.49.20	Printed PVC sheet	20
	3920.62.10	Of polyethylene terephthalate in printed form	20
	3920.69.10	Of other polyesters in printed form	20
	3920.92.10	Polyamides made of plastic in printed form	20
	3920.99.90	Other plastic sheet	20
39.21		Other plates, sheets, film, foil and strip, of plastics, cellular and reinforced, laminated, supported or similarly combined with other materials.	
	3921.19.90	Other celluer plate/sheet/film/foil of plastic	20
	3921.90.91	In printed form of other plastic cellular, vulcanized, metallized or similar plastic	45
	3921.90.99	Other than printed form of other plastic cellular, vulcanized, metallized or similar plastic	20
39.22	All H.S. Codes	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	20
39.23		Articles for the conveyance or packing	

Heading No.	H.S. Code	Description of Goods	Rate of SD (%)
(1)	(2)	(3)	(4)
		of goods, of plastics	
	3923.10.00	Boxes, cases, crates and similar articles made of plastic	60
	3923.21.00	Sacks and bags (including cones) of polymers of ethylene other than plastics	60
	3923.29.90	Sacks and bags (including cones) of other plastics	60
	3923.30.90	Carboys, bottles, flasks and similar articles except Sachet for medicine , inhaler container	60
	3923.40.90	Other Spools, cops, bobbins and similar supports	60
	3923.50.00	Stoppers, lids, caps and other closures	60
	3923.90.90	Plastic palates	60
39.24	3924.10.00	Tableware or kitchenware of plastic	60
	3924.90.10	Feeding Bottles	20
	3924.90.90	Others	60
39.25	3925.20.00	Door, window made of plastic and frame thereof and threshold of door	60
	3925.30.00	Shutters, blinds made of plastic and parts thereof	20
	3925.90.00	Other builders ware made of plastic	20
39.26	3926.10.00	Office or school supplies made of plastic	60
	3926.40.00	Statuettes and other ornamental articles	20
	3926.90.99	Other goods made of plastic	60
42.02	All H.S.	Trunks, suit-case,	20

<b>Heading No.</b>	<b>H.S. Code</b>	<b>Description of Goods</b>	<b>Rate of SD (%)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
	Codes	vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, guncases, 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.	
44.10 to 44.12	All H.S. Codes excepting (4410.11.10 , 4411.12.00, 4411.13.00 and 4411.14.00)	All types of particle board, oriented strand board and similar board, fibreboard, hardboard, plywood, veneered panels and similar laminated wood	20
44.18	All H.S. Codes	Door, window and frame thereof and	20

Heading No.	H.S. Code	Description of Goods	Rate of SD (%)
(1)	(2)	(3)	(4)
48.02	4802.54.90	threshold, parkit panels, shuttering, singles and shake and similar products 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 40 g/m <sup>2</sup> (Excl. imported by VAT registered manufacturing industries)	20
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 imported by registered importers	60
	4813.10.90 4813.20.90 4813.90.90	Cigarette paper, whether or not cut to size or in the form of booklets or tubes imported by importers other than registered importers	100
48.18	All H.S. Codes	Toilet paper, tissue paper, towel or napkin paper or similar goods used in household, sanitary or similar works	45
48.19	4819.10.00	Cartons, boxes and cases, of corrugated paper and paperboard	20
	4819.20.00	Folding cartons, boxes	20

<b>Heading No.</b>	<b>H.S. Code</b>	<b>Description of Goods</b>	<b>Rate of SD (%)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
		and cases, of non-corrugated paper and papercase excepting duplex outer shell for match-stick packing	
	4819.30.00	Sacks and bags, having base of a width of 40 cm. or more	20
48.21	4821.10.00	Printed levels	45
48.23	4823.90.93	Surface coloured or printed paper or paper board	30
49.01	4901.10.00	Printed Books, Brochures, leaflets, similar printed matter in single sheets, wheather or not folded	20
49.11	All H.S. Codes	Other printed matter, including printed pictures and photographs.	20
50.07	5007.20.00	Silk fabrics	60
52.08 to 52.12	All H.S. Codes	Woven fabrics	45
54.07 and 54.08	All H.S. Codes	Woven fabrics	45
	except 5407.10.10		
55.12 to 55.16	All H.S. Codes	Woven fabrics	45
	except		
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
	except		
58.01	All H.S. Codes	Woven pile fabrics and chenille fabrics, other than fabrics of Heading 58.02 or 58.06.	60
59.03	5903.10.90	Other textile fabrics, impregnated, coated, covered or laminated with polyvinyl chloride	45

<b>Heading No.</b>	<b>H.S. Code</b>	<b>Description of Goods</b>	<b>Rate of SD (%)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
	5903.20.90	Other textile fabrics, impregnated, coated, covered or laminated with polyurethane	45
60.01	All H.S. Codes	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.	60
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.	60
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	60
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 than those of heading 60.01	60
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	60
60.06	All H.S. Codes	Other knitted or crocheted fabrics	60
61.01 and 61.02	All H.S. Codes	Overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar	60

<b>Heading No.</b>	<b>H.S. Code</b>	<b>Description of Goods</b>	<b>Rate of SD (%)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
61.03	All H.S. Codes	articles, knitted or crocheted Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	60
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.	60
61.05	All H.S. Codes	Men's or boys' shirts knitted or crocheted.	60
61.06	All H.S. Codes	Women's or girls' blouses, shirts, and shirt-blouses, knitted or crocheted.	60
61.07	All H.S. Codes	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	60
61.08	All H.S. Codes	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted.	60
61.09	All H.S. Codes	T-shirts, singlets and other vests, knitted or crocheted.	60
61.10	All H.S. Codes	Jerseys, pullovers,	60



<b>Heading No.</b>	<b>H.S. Code</b>	<b>Description of Goods</b>	<b>Rate of SD (%)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
	Codes (except 6110.12.00 and 6110.19.00)	cardigans, waistcoats and similar articles, knitted or crocheted (except made of wool or fine animal hair of kashmir (Cashmere) goats or other animals)	
61.11	All H.S. Codes	Babies garments and clothing accessories, knitted or crocheted.	60
61.13	6113.00.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	60
61.14	All H.S. Codes	Other garments knitted or crocheted	60
61.15	All H.S. Codes	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.	60
61.16	All H.S. Codes	Gloves, mittens and mitts, knitted or crocheted.	60
61.17	All H.S. Codes (except 6117.80.90)	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories (except knee-cap, anklet etc. used as sports outfit)	60
62.01 to 62.10	All H.S. Codes	All ready-made garments for men, women and children underwear and similar goods (other than	60

<b>Heading No.</b>	<b>H.S. Code</b>	<b>Description of Goods</b>	<b>Rate of SD (%)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
62.11	6211.32.00 6211.33.00 6211.39.00 6211.42.00 6211.43.00 6211.49.00	swimwear) Track-suit and other garments (other than swimwear and ski suits)	45
62.12 to 62.17	All H.S. Codes	Brassieres, girdles, corsets, brace, suspenders, garters, Rumal, Shal, scarf, muffler, mantilla, veil, tie, bow-tie, cravet, gloves, mittence, meats and similar articles and parts thereof.	60
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.	45
64.03	All H.S. Codes	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	45
64.04	All H.S. Codes	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	45
64.05	All H.S. Codes	Other footwear.	45

<b>Heading No.</b>	<b>H.S. Code</b>	<b>Description of Goods</b>	<b>Rate of SD (%)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
	Codes		
64.06	6406.10.90 6406.20.90	Upper and outer soles and heels	30
67.02	All H.S. Codes	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit	45
68.02	All H.S. Codes (except 6802.29.10)	Granite, marble, travertine and alabaster and other stone	60
68.05	6805.10.00	Natural or artificial abrasive powder or grain, on a base of textile material	20
	6805.20.00	Natural or artificial abrasive powder or grain, on a base of paper, of paperboard	20
69.04	All H.S. Codes	Ceramic building bricks, flooring blocks, support or filler tiles and the like.	20
69.05	All H.S. Codes	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.	20
69.06	6906.00.00	Ceramic pipes, conduits, guttering and pipe fittings.	20
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
69.08	All H.S. Codes	Glazed ceramic flags and paving hearth or wall tiles; glazed ceramic mosaic cubes	60

<b>Heading No.</b>	<b>H.S. Code</b>	<b>Description of Goods</b>	<b>Rate of SD (%)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
		and the like, whether or not on a backing.	
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
69.14	All H.S. Codes	Other ceramic articles.	60
70.02	7002.39.90	Glass tubes	30
70.03	7003.12.00	Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer.	30
	7003.19.00	Other cast or rolled glass non-ware sheet	30
	7003.20.00	Cast or rolled glass ware sheet	30
	7003.30.00	Cast or rolled glass profiles	30
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	30

<b>Heading No.</b>	<b>H.S. Code</b>	<b>Description of Goods</b>	<b>Rate of SD (%)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>

worked.

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.	30
70.07	7007.19.00	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
70.13	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).	30
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 smallwares, 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	20

<b>Heading No.</b>	<b>H.S. Code</b>	<b>Description of Goods</b>	<b>Rate of SD (%)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
70.18	7018.10.00	forms. 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
72.09	7209.17.00	Flat-rolled products in coils, not further worked than cold-rolled (of a thickness of 0.5 mm or more but not exceeding 1 mm)	20
	7209.18.10	Flat-rolled products in coils, not further worked than cold-rolled (of a thickness less than 0.5 mm)	20
73.04	7304.11.20	Line pipe of a kind used for oil or gas pipelines: 8 inch dia 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 pipe line (8 inch dia or less)	20
	7306.19.20		
	7306.21.20	Casing and tubing used in the work of oil and gas drilling (8 inch dia or less)	20
	7306.29.20		
	7306.30.00	Other, welded, of circular cross-section of iron or non-alloy	20

Heading No.	H.S. Code	Description of Goods	Rate of SD (%)
(1)	(2)	(3)	(4)
		steel	
	7306.40.00	Other, welded, of circular cross-section, of stainless steel	20
	7306.50.00	Other, welded, of circular cross-section, of other alloy steel	20
	7306.61.00	Other, welded, of non-circular cross-section of square or rectangular cross-section	20
	7306.69.00	Other, welded, of non-circular cross-section of other non-circular cross-section	20
	7306.90.00	Other, welded, of non-circular cross-section: Other	20
73.20	7320.10.00	Leaf-springs	20
73.21	7321.11.00	Cooking appliances and plate warmers for gas fuel or for both gas and other fuels	20
73.23	7323.93.00 7323.94.00 7323.99.00	Table/kitchenware of stainless steel	20
73.24	All H.S. Codes	Sink of stainless steel, wash basin and parts thereof, water tap and other fittings and fixtures of bathroom.	20
74.18	7418.20.00	Sanitary ware and parts thereof made of copper.	20
76.07	7607.20.10	Aluminium foil whether colored or not backed with paper/paperboard, in roll, reel, bobbin.	30
76.15	7615.20.00	Alluminium sanitary ware and parts thereof.	20
82.12	8212.10.00	Razor	20

<b>Heading No.</b>	<b>H.S. Code</b>	<b>Description of Goods</b>	<b>Rate of SD (%)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
	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 (except 8301.20.10)	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
84.07 and 84.08	8407.31.10	Two-stroke engine of auto-	20
	8407.32.10	rickshaw/threewheeler.	
	8407.33.10		
	8408.20.10		
	8407.31.20	Four-stroke engine of auto-	20
	8407.32.20	rickshaw/threewheeler.	
	8407.33.20		
	8408.20.20		
84.14	8414.51.10	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	45
	8414.90.10	Parts of fan	45
84.15	8415.10.90	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.	100
	8415.20.00		
	8415.81.90		
	8415.82.90		
	8415.83.90		
	8415.90.10	Parts (imported by air-conditioner manufacturing industry).	30
	8415.90.90	Parts (imported by other importers).	60



<b>Heading No.</b>	<b>H.S. Code</b>	<b>Description of Goods</b>	<b>Rate of SD (%)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
84.18	All H.S. Codes (except 8418.61.10, 8418.69.10, 8418.69.93 and 8418.99.10)	Refrigerators, freezers and similar items; heat pumps; refrigerating furnitures.	30
84.21	8421.23.00 8421.29.90	Filter.	20
85.04	8504.32.00	Other transformer having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	20
	8504.33.00	Other transformer having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	20
85.06	8506.10.00	Manganese dioxide	20
85.07	8507.10.00	Lead-acid battery and electric accumulator.	20
	8507.20.90	Other lead acid accumulators	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

<b>Heading No.</b>	<b>H.S. Code</b>	<b>Description of Goods</b>	<b>Rate of SD (%)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
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	20
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.	20
	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.	20
85.28	8528.72.00	Color television	20
85.29	8529.90.29	Television parts with TV cards (for other imports excepting TV manufacturing industry).	20
	8529.90.30	Loaded printed circuit board (for the items of Heading 85.27 and 85.28)	20
85.36	8536.50.00	Other switches	20
	8536.69.00	Plugs and sockets	20
85.39	8539.21.90	Filament lamp other than	20
	8539.22.00		

Heading No.	H.S. Code	Description of Goods	Rate of SD (%)
(1)	(2)	(3)	(4)
	8539.29.90	untraviolet/infrared lamp: other.	
	8539.31.90	Other fluorescent hot-cathod lamp excepting energy saving lamp.	60
	8539.32.90	Other mercury, sodium	20
	8539.39.90	or metal halide lamps excepting indicator pilot lamps and lamps for use in laboratories.	
85.42	8542.39.10	SIM card.	30
85.44	8544.19.90	Winding wire: other	20
	8544.20.00	Coaxial cable and other coaxial electric conductors	20
	8544.42.00	Other electric conductors for a voltage not exceeding 1,000 V fitted with connectors	20
85.45	8545.90.90	Lamp carbon, battery carbon and other items used in electrical works.	20
87.03	Relevant H.S. Codes	Motor cars and other motor vehicles including station wagons:	
		(1) Autorickshaw/three-wheeler with engine	20
		(2) CNG and battery-driven auto-rickshaw and three-wheeler with four-stroke engine, CBU	20
		(3) Motor vehicles and other motor cars including Station Wagon, CBU (excepting ambulance):	

<b>Heading No.</b>	<b>H.S. Code</b>	<b>Description of Goods</b>	<b>Rate of SD (%)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
		(a) Of a cylinder capacity not exceeding 1500cc	45
		(b)Of a cylinder capacity from 1500cc to not exceeding 1800cc (excepting micro-bus)	100
		(c)Of a cylinder capacity from 1800cc to not exceeding 2000cc (excepting micro-bus)	150
		(d)Of a cylinder capacity from 2001cc to not exceeding 2750cc	250
		(e) Of a cylinder capacity from 2751cc to not exceeding 4000cc	350
		(f) Of a cylinder capacity 4000cc	500
		(g)Micro-bus not exceeding cylinder capacity 1800cc	30
		(h)Micro-bus of a cylinder capacity from 1801cc to not exceeding cylinder capacity 2000cc	60
		(4) Motor car, motor vehicle, station wagon and jeep in	

Heading No.	H.S. Code	Description of Goods	Rate of SD (%)
(1)	(2)	(3)	(4)
		CKD condition (excepting CNG-driven, four-stroke auto-rickshaw/three-wheeler):	
		(a) Motor car (upto 2000cc) (CKD)	30
87.04		(b) Other (CKD) Double cabin pick-up with minimum four door (CBU)	45
	8704.21.12	Of a cylinder capacity upto 1500cc	30
	8704.31.12	Of a cylinder capacity from 1501cc upto not exceeding 2750cc	45
	8704.21.13	Of a cylinder capacity from 2751cc upto not exceeding 4000cc	350
	8704.31.13	Of a cylinder capacity exceeding 4000cc	500
	8704.21.14	Of a cylinder capacity exceeding 4000cc	500
	8704.31.14	Of a cylinder capacity exceeding 4000cc	500
87.06	8706.00.31	Chasis with engine of two-stroke auto-rickshaw/three-wheeler	20
	8706.00.32	Chasis with engine of four-stroke auto-rickshaw/three-wheeler	20
87.11	8711.10.11	Four-stroke motor cycle (CBU)	45
	8711.10.91	Four-stroke motor cycle (CKD)	30
	8711.20.11	Four-stroke motor cycle (CKD)	30
	8711.20.91	Four-stroke motor cycle (CKD)	30
	8711.10.21	Four-stroke motor cycle (CKD)	30
	8711.10.92	Four-stroke motor cycle (CKD)	30
	8711.20.21	Four-stroke motor cycle (CKD)	30
	8711.20.92	Four-stroke motor cycle (CKD)	30
	8711.10.19	Two-stroke motor cycle (CBU or CKD)	250
	8711.10.29	Two-stroke motor cycle (CBU or CKD)	250
	8711.10.99	Two-stroke motor cycle (CBU or CKD)	250
	8711.20.19	Two-stroke motor cycle (CBU or CKD)	250
	8711.20.29	Two-stroke motor cycle (CBU or CKD)	250
	8711.20.99	Two-stroke motor cycle (CBU or CKD)	250

<b>Heading No.</b>	<b>H.S. Code</b>	<b>Description of Goods</b>	<b>Rate of SD (%)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
87.12	8712.00.00	Bicycles and other cycles (including delivery tricycles), not motorised.	20
87.14	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	20
90.04	All H.S. Codes	Spectacles, goggles and the like, corrective protective or other	20
93.02	9302.00.90	Revolver and pistol: other	100
93.03	9303.10.90 9303.20.90 9303.30.90 9303.90.90	Other firearms: 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	20
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	9401.30.00	Swivel seats with variable height adjustment	60

<b>Heading No.</b>	<b>H.S. Code</b>	<b>Description of Goods</b>	<b>Rate of SD (%)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
	9401.61.00	Other seats, with	60
	9401.69.00	wooden frames	
	9401.71.00	Other seats with metal	60
	9401.79.00	frames	
94.03	All H.S. Codes (except 9403.20.10)	Furniture and parts thereof.	30
94.04	9404.21.00	Mattresses of cellular rubber or plastics, whether or not covered	30
94.05	All H.S. Codes (excepting 9405.40.10 9405.40.20 9405.40.30 9405.40.40 9405.50.10 9405.60.00)	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	60
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	30
95.04	9504.40.00	Playing cards	45
96.03	9603.21.00	Tooth brushes, including dental plate brushes	45
96.19	9619.00.00	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.	60

**Second Part**  
**Supplementary Duty Imposable Services**

Heading No.	Service Code	Services	Rate of SD (%)
(1)	(2)	(3)	(4)
<b>S001</b>	<b>S001.00</b>	<b>Hotel and Restaurant:</b>	
	S001.10	<b>Hotel:</b> 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)	10
	S001.20	<b>Restaurant:</b> 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)	10
S012	S012.20	<b>Supplier of SIM card:</b> The supply of in case of cellular (Mobile/Fixed Wireless) telephone SIM (Subscriber’s Identity Module-SIM) card or RUIM (Removable User Identification Module-RUIM) card or any other similar card with Microchip	35



		or for the same purpose excepting the above-mentioned card in each case the use of Code Division Multiple Access (CDMA) or any other such method	
S023	S023.10	Film shower (cinema hall)	35
S039	S039.20	Satellite Channel Distributor	25