

Changes introduced through:

- The Finance Ordinance, 2025
- The Finance Related Certain Law (Amendment) Ordinance, 2025
- Relevant SROs & Orders



Presented by
Hadee Lutful & Co.
Chartered Accountants



Preamble

- This summary has been prepared on the basis of information/data made available to the public in printed form or online.
- This material only provides an understanding of the amendments made by the Finance Ordinance, 2025, the Finance Related Certain Law (Amendment) Ordinance, 2025, and changes brought in through SROs and orders. If anything of this summary contradicts with the Finance Ordinance, 2025, SROs and orders, the latter shall prevail.
- This brochure has been prepared for informational purposes only, and is not intended to provide, and should not be relied on for Income Tax advice. None should act upon this document without consulting with a professional about his specific circumstances.

TAX RATE



Rates for Individual & Company





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Changes in Individual Tax Rates

Existing Slab (AY 2025-2026)		New Slab (AY 2026-2027 & AY 2027-2028)	
Individual, HuF, NRB, Partnership Firm		Individual, HuF, NRB, Partnership Firm	
First Tk. 3,50,000–For Male	Nil	First Tk. 3,75,000 –For Male	Nil
First Tk. 400,000 - For Female and Individuals : Aged 65+ years		First Tk. 425,000 - For Female and Individuals : Aged 65+ years	
First Tk. 4,75,000 - For Third Gender, disabled individuals		First Tk. 5,00,000 - For Third Gender, disabled individuals	
First Tk. 5,00,000 – For War-wounded gazetted freedom fighters		First Tk. 5,25,000 – For War-wounded gazetted freedom fighters and gazetted “July Fighters”	
Next Tk. 1,00,000	5%	Next Tk. 3,00,000	10%
Next Tk. 4,00,000	10%	Next Tk. 4,00,000	15%
Next Tk. 5,00,000	15%	Next Tk. 5,00,000	20%
Next Tk. 5,00,000	20%	Next Tk. 20,00,000	25%
Next Tk. 20,00,000	25%	Balance Income	30%
Balance Income	30%		

Changes in Minimum Tax Rates

Existing Rate (AY 2025-2026)		New Rate (AY 2026-2027) (AY 2027-2028)	
Dhaka City Corporation and Chittagong City Corporation	Tk. 5,000/-	For old taxpayer irrespective of areas	Tk. 5,000/-
All other City Corporation	Tk. 4,000/-		
All other areas/places	Tk. 3,000/-	For new taxpayers irrespective of areas	Tk. 1,000/=

Chart of Corporate Tax Rates

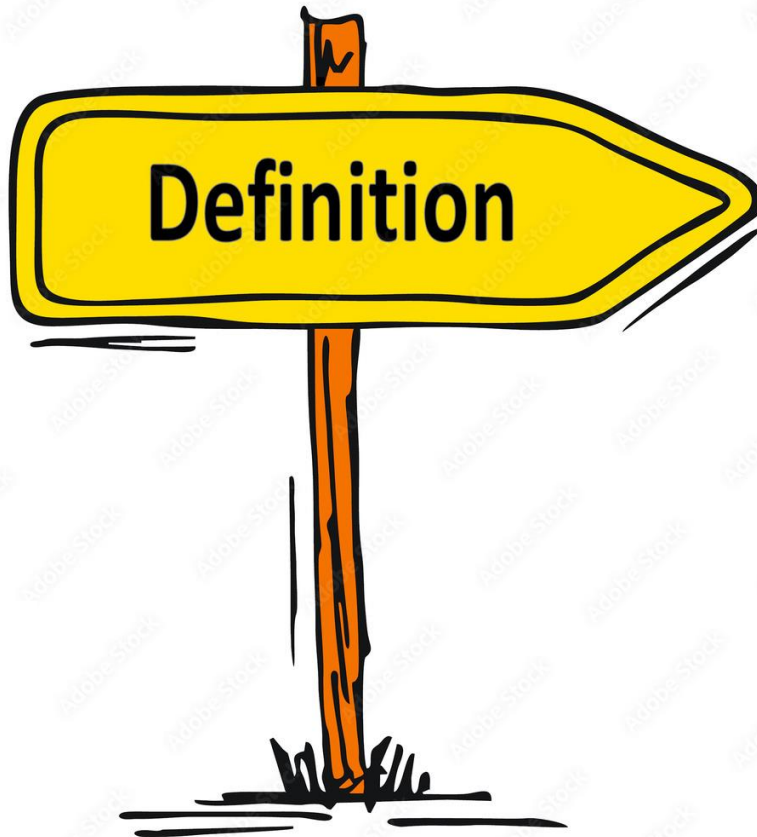
Description	New rate AY 2026-2027 AY 2027-2028	
	Rate	if meets the *condition
Publicly traded company (not less than 10% through IPO)	22.5%	20%
Publicly traded company (other than above)	27.5%	25%
Every entity defined as Company in the ITA, 2023 other than above	27.5%	N/A
Conditions:		
* All income must be transacted through bank transfer		
No Separate rate for Marchant Bank & OPC. Hence, general tax rates (27.5%) will be applicable for these types of Company.		

Chart of Corporate Tax Rates

Description	New rate AY 2026-2027 AY 2027-2028	Comment
Publicly traded bank, insurance and finance company	37.5%	Withdrawal of separate rate of Merchant Bank
Non-publicly traded bank, insurance and finance company	40%	
Company or other tax payer producing all sorts of tobacco items including cigarette, bidi, chewing tobacco and gul	45% + 2.5%	No changes in Rates
Publicly traded Mobile phone operator company	40%	
Non-publicly traded Mobile phone operator company	45%	
Non-resident taxpayers in Bangladesh excluding companies, firms, associations and NRB	30%	
Trust, AoP and Partnership Firm	27.5%	• Inclusion of Firm • Deletion of Fund
Co-operative society	20%	No Changes in Rates
Private university, private medical college, private dental college, private engineering college or private college solely dedicated to imparting education on ICT	10%	



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Changes in Definition



Changes in Definition

👉 Definition of **Fair Market Value** has been included

👉 **Deletion** of definition of **Tax Day**

👉 New definition of **Specific Date of Submission of Return:**

- For person other than individual & HuF:

15th day of the 9th month following the end of the income year or 15th day of September following the end of the income year where the said 15th day falls before the 15th day of September

- For individual assessee:

Provision of time extension for max 90 days by the Commissioner of Taxes

👉 Exclusion List mentioned in the definition of Dividend:

- Part of NPAT distributed by any Joint Venture, formed for completion of specific work, to its partners other than individual assessee





Changes in Income from Employment



Income from Employment

👉 Changes in the exclusion list from income from employment:

Sec 32

- amount received by employee other than shareholder employee for medical expense for heart, kidney, eye, liver, brain related surgery, artificial limb transplantation & cancer related treatment
- group insurance premium paid by the employer to insurance company on behalf of employee

👉 Group insurance premium paid by the employer to insurance company will not considered as Perquisite.

👉 Changes in allowances for conveyance provided by the employer:

Type of Vehicle	Monthly Allowances
Upto 1500 cc	15,000/=
More than 1500 cc less than 2000 cc	20,000/=
More than 2000 cc less than 2500 cc	30,000/=
More than 2500 cc	50,000/=

Applicable for Income Year 2024-2025 (AY 2025-2026)



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Changes in Income from Rent



Sec 37

Income from Rent

Income from Rent of House Property

- Annual value
- +
- Additional amount except salami/premium/ **refundable security deposit**
- +
- Any service charge, repair & maintenance charge or any other charge

Less:

Vacancy allowance subject to submission of electricity bill as proof

Income from Rent of Other than House Property

- Annual value of other than house property
- +
- Any income from use of property, value of benefit or any additional amount except salami/premium/ **refundable security deposit**

Removing anomalies in the formula

Income from Rent

Special Rent Income:

Sec 39

👉 Adjustable advance exceeding Tk. 5 lac other than by bank transfer

- in the case of receiving through bank transfer, amount shall be adjusted within 5 years or period of agreement, which ever is lower
- If after the expiry of the aforesaid period, such amount or any part thereof remain unadjusted, the amount so remain adjusted shall be special rent income

👉 Any non-adjustable amount

- option for allocation in 5 years (including the year of receipt)
- Any amount subsequently refunded will be deducted while computing the income from rent

👉 Any amount disallowed u/s 55 (ka) due to non TDS [income from rent of other than house property]

From
ITO,
1984



Changes in Income from Business



Income from Business

👉 Any shortfall in declared initial capital found within 5 **income** years from the **income** year of which the return is filed u/s 180 will be treated as income from business. [Sec 46 (10)]

👉 Amendment in admissible business expenditures list:

Insurance premium incurred and paid for business purposes **and employees** [Sec 49 (Cha)]

👉 Amendment in inadmissible business expenditures list: [Sec 55]

- payment of any commission or discount by a company to a director shareholder, **sponsor shareholder or placement shareholder**
- Limit of excess perquisites : **Tk. 20 Lac** [earlier 10 lac]
- Limit of TKH, Royalty, License Fee:
 - **Lower of 6% of Business Turnover or 15% of Net Business Profit**

Income from Business

👉 Amendment in inadmissible business expenditures list: [Sec 55]

- Disallowance in absence of PSR [including the changes in PSR section]
 - ~~shared economic activities~~
 - person employed in management or administrative or supervisory position
 - money transfer through MFS/mobile banking/other electronic means & recharge of mobile phone account by any taxpayer other than individual
 - advisory or consultancy, catering, event management, supply of manpower, security service by resident taxpayer
 - submission of tender documents by resident for supply of goods, execution of a contract or rendering a service
 - ~~receiving any goods or service by any company or firm~~
 - while renting or leasing the house in the city corporation area to a specified person defined in section 140
 - while supplying goods or services to any specified person defined in section 140
- New Condition : will not be inadmissible if TDS is applied @ 50% higher u/s 142

Income from Business

👉 Amendment in inadmissible business expenditures list: [Sec 55]

- Limit of cash expenditures:

Existing	New
max 5 lac for purchase of raw materials	• max 50% of total payment for any expenditures excluding purchase of raw material, salary & rent • In the case of exceeding above criteria, 25% of the total amount paid through other than banking means will be disallowed
max 50K for any expenditures other than salary, rent & raw material	

👉 Amendment in special business income: [Sec 56]

- Disallowance u/s 55 other than disallowance as regards ROU Asset and Impairment Loss will be special business income
- In the case of person on which reduced rate is applicable, such reduced rate will be applied on the disallowed amount u/s 55 other than the amount disallowed u/s 55 (ka) due to non TDS



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Changes in Income from Other Source



Income from Other Source

👉 Amount or benefit received by employee from Group Insurance Policy will be income from other source [Sec 66]

👉 Loan taken by Company other than by banking means [Sec 67(11)]

- Applicable for **any taxpayer other than individual**
- **Crossed cheque or bank transfer**
- **Advance**, loan or **any other deposit receipt**

Sec 66
& 67

👉 Charging tax for addition of motor vehicle or jeep [Sec 67 (12)]

- The word “in any income year” has been included.

👉 Advance, loan or any other deposit received by any person other than by crossed cheque or bank transfer [Sect 67 (13)]

- Applicable for only **individual**
- **“Siblings”** has been included along with spouses, parents and son or daughter

👉 Inclusion of Provisions of submission of amended return with new condition [sec 67(15)] [**earlier deleted**] [new condition in Slide # 38]



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Changes in TDS



Changes in TDS

Sec	Heads	Changes
Sec 89 Rule 3	Payment to Contractor/Supplier	• 5% instead of 7% for supply of service under agreement executed for manufacturing, process or conversion, civil works, construction, engineering or similar works • 0.6% instead of 2% in the case of company engaged in gas distribution • 1.5% instead of 2% in case of supply of oil by any company engaged in oil refinery • 0.5% instead of 1% for various items like paddy, rice bran, wheat, potato, livestock, etc. • New rates : • bill of sub-contract order by 100% export oriented garments :1% • In the case of supply of raw material to recycling industry : 1.5%



Changes in TDS

Sec	Heads	Changes
Sec 90 Rule 4	Payment of Service	- Advisor & Consultant/Professional Service : - For natural individual : 15% - other than natural individual: 7.5% 7.5% instead of 8% on Indenting Commission 5% instead of 10% on Internet Service 1.5% instead of 2.5% on gross bill of freight forwarder - Simplification of formula in the case of both commission and gross bill: - Higher of applicable TDS on commission and applicable TDS on gross bill
Sec 119 Rule 5	Payment to Non Resident	- Advisor & Consultant/Professional Service : - For natural individual : 20% - other than natural individual: 10%

Changes in TDS

Sec	Heads	Changes
Sec 86	Salary	Adjustment due to any previous current year excess or deficiency
Sec 88	WPPF, WWF	At the time of payment to beneficiary
Sec 91	Intangible Asset	10% [10% or 12%]
Sec 95	Travel Agent	Exclusion of "cargo carrying facilities"
Sec 97	Payment against Local LC	1.5% instead of 1% for goods invoiced to distributor 0.5% instead of 1% for various items like paddy, rice bran, wheat, potato, livestock, etc. - Inclusion of provision for non-TDS certificate
Sec 98	Payment by Telco or Tower Sharing Company	Inclusion of " Tower Sharing Company "

Changes in TDS

Sec	Heads	Changes
Sec 102	Interest on Saving/Fixed Deposit	- No changes in rate - Provision for obtaining non-TDS certificate
Sec 104	Interest of Resident	Inclusion of the word "Profit"
Sec 106	Interest on Securities	10% [5%]
Sec 109	Rent	10% [5%] - Non-deduction or less deduction is applicable for all property [earlier it was only for house property]
Sec 110	Convention Hall, Conference, Hotel	10% [5%]
Sec 114	Purchase of Power	4% [6%]
Sec 116	Buying House Commission	7.5% [10%]

Changes in TDS

Sec	Heads	Changes
Sec 117	Dividends	Inclusion of the word “Unit Holder”
Sec 124	Remittance for Service	- Inclusion of “lease of property” to non-resident 1.5% on gross bill or gross bill including commission for Freight Forward Agent
Sec 125	Transfer of Property	Changes in areas and rates
Sec 128	Lease of immovable property	Inclusion of provision for non-TDS certificate
Sec 135	Transfer of Securities	15% [10%] “Siblings” has been included
Sec 137	Member of Stock Exchanges	0.03% [0.05%]
Sec 138	Commercial Motor Vehicle	- Increase in the tax amount - Changes in exclusion list
Sec 152	Cigarette Manufacturer	5% [3%]



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Changes in Minimum Tax



Changes in Minimum Tax

Sec 163

👉 Changes in rate on Gross Receipts:

- **1.5%** instead of 2% for Mobiles phone operator
- **1%** instead of 0.25% for Individual other than individual engaged in the manufacturing of cigarettes, bidi, chewing tobacco, smokeless tobacco or any other tobacco products
- **1%** instead of 0.6% for other cases

👉 Definition of Gross Receipts:

- All receipts **excluding VAT & SD** derived from sale of goods

👉 Turnover ceiling of individuals taxpayer for minimum tax:

- **4 crore** instead of 3 crore

👉 Provisions for adjustment of excess payment of minimum tax with the regular tax payable in succeeding AYs

Changes in Minimum Tax

👉 All type of TDS is final tax for the person for whom submission of return is not mandatory.

👉 Inclusion of following in the section 163 from SROs:

Source of TDS	Final Tax for
Sanchaypatra	For natural individual
Compensation against acquisition of property	For natural individual
Cash subsidy	Any person
Transfer of property	For natural individual

👉 Industrial undertakings for whom TDS u/s 120 is minimum tax:

- Cement, iron or iron products, ferro alloy, ~~perfume~~, carbonated beverage, milk powder, aluminium products, ceramic products and ~~toilet-water~~ pesticide



Changes in Return & Audit & PSR



Return & Audit & PSR

Sec	Changes
Sec 166 (1)	Submission of Return: Any person, not established solely for charitable purpose having income subject to exemption/reduced rate,
Sec 166 (2)	Submission of return not obligatory: • BTRC • BSEC • Cantonment Board • Any Entity, Authority, Commission, Institute, Board, Academy or any similar entity established/formed under any law or Govt. order not having any commercial activities and receiving Govt. fund for their operational cost in full or partial • Orphanage, Anath ashram, any religious institution • Fund

Return & Audit & PSR

Sec	Changes
Sec 169	Submission of Documents with Return: Separate computation sheet for taxable income prepared following section 49, 50, 51, 52, 53, 54 and 55
Sec 170	Submission of return under self-assessment: Persons under compulsion to submit return as per section 166 will submit return under self-assessment within Specific Date of Submission of Return.
Sec 175	Submission of return after completion of AY related to “the specific date of submission of return” by the persons under compulsion to submit return as per section 166 will be considered as Normal Return
	Submission of return after assessment will not be allowed where no return is submitted against the notice issued u/s 172 & 212
	Revised return can submitted before completion of assessment without making any type of reduction in tax liabilities in the case of submission of 1st return after specific date
	Deletion of provision of “No scope for submission of revised return in case of revision on the basis of Appeal/Tribunal order. “

Return & Audit & PSR

Sec	Changes
Sec 182	Audit: • Formulation of audit guidelines by Board to conduct audit on the returns or revised returns filed under Section 180; • Selection of returns or revised returns for audit as per audit guidelines; • Approval from Board for selection for audit; • Notification by the DCT to the taxpayers • Upon completing the audit, the DCT, in case of any non-compliance/ discrepancies, will : ✓ issue an audit report to the taxpayer. ✓ Issue a notice to the taxpayer directing to submit a revised return along with written explanation with supporting evidence.

Return & Audit & PSR

Sec	Changes
Sec 182	Audit: • If the taxpayer submits a revised return in response to the audit notice: ✓ The DCT will examine whether the audit observations have been properly addressed. ✓ The DCT must be satisfied that audit findings are properly reflected and applicable taxes and dues are paid. ✓ The DCT will accept the revised return and issue a confirmation letter stating that the audit process is complete. • If the taxpayer fails to submit a satisfactory revised return, explanation, evidence and or comply with the audit notice, the DCT may assess tax under Section 183 or Section 184, as applicable. • Returns or revised returns must be selected or approved for audit within 2 AYs from the end of the AY in which the return was filed.



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Requirement of ETIN in the following cases:

- Obtaining new Trade License in city corporation or paurashava
- Obtaining registration from Cooperative society
- Obtaining new license by surveyor listed under General Insurance
- Obtaining or renewal of credit card
- Obtaining membership from professional body of doctor, dentist, lawyer, CA, CMA, CS, ITP, Actuary, engineer, architect, surveyor
- opening postal saving accounts of exceeding Tk. 5 lac
- Receiving any amount by an employee of 10th Grade or above from Govt. under the MPO
- Receiving any commission, fee or other sum in relation of money transfer through MFS/mobile banking/electronic means or in relation to recharge of mobile phone account by individual assessee
- Obtaining license by the vendor or stamp, court fee and cartridge paper or deed writer
- For registration, transfer of ownership and renewal of fitness in relation to three-wheeled motor vehicle
- Obtaining license for E-Commerce business run through digital platform
- Any person other than individual incorporated or formed under any law or any legal documents

PSR not required for person not obligated to submit return u/s 166(2)





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- Obtaining or renewal of credit card
- Obtaining membership from professional body of doctor, dentist, lawyer, CA, CMA, CS, ITP, Actuary, engineer, architect, surveyor
- opening postal saving accounts of exceeding Tk. 5 lac
- Receiving any amount by an employee of 10th Grade or above from Govt. under the MPO
- Receiving any commission, fee or other sum in relation of money transfer through MFS/mobile banking/electronic means or in relation to recharge of mobile phone account by individual assessee
- Obtaining license by the vendor or stamp, court fee and cartridge paper or deed writer
- For registration, transfer of ownership and renewal of fitness in relation to three-wheeled motor vehicle
- Obtaining license for E-Commerce business run through digital platform
- Any person other than individual incorporated or formed under any law or any legal documents

PSR not required for person not obligated to submit return u/s 166(2)





Other Key Features



Other Key Features

👉 Inclusion of:

- Notwithstanding anything contained in the other provisions of the ITA, 2023, DTAA shall prevail.
- Provisions for consideration of issues not mentioned in the notice issued u/s 212(1) with the approval of IJCT

Sec 244

Sec 212(7)

Sec 73

👉 Audited FS not required for Fund

👉 Govt. [Board] will grant or cancel Tax Exemption

Sec 76

👉 Calculation of Investment Rebate:

- excluding exempted income/income on which reduced rate or income from Partnership Firm and AoP or income with Final Discharge of Tax Liabilities

Sec 78

Other Key Features

👉 Tax will not be imposed on the following income even after submission of return after specific date of submission [sec 76, sec 67(15) & sec 174]

Sec 76,
67(15) &
174

- Any amount received from Govt. Pension Fund;
- Income up to Tk. 2.5 crore received from the Govt Gratuity Fund;
- Amount related to RPF, approved Superannuation Fund, Pension Fund, and approved GF (not exceeding 2.5 crore)
- Any amount related to Govt. Provident Fund;
- Any amount received by an employee of a Govt. organization, local authority, or autonomous or semi-autonomous body or its controlled units or institutions at the time of voluntary retirement
- Foreign income earned by a Bangladeshi resident individual taxpayer, which has been brought into Bangladesh in accordance with the prevailing laws related to foreign remittance;
- Any asset received as a gift from a spouse, **siblings**, parent, or child following the condition of 6th schedule

Other Key Features

👉 Penalty for any resident Bangladeshi taxpayer or **Bangladeshi by birth**, due to non-disclosure of any offshore asset in the return

Sec 21

👉 **Deletion** of provision for imposing tax on the difference of import, export or investment

Sec 20

👉 Replacement of section related to “Charge of tax on retained earnings, reserves, surplus, etc” clarifying the period

Sec 22

👉 Limitation of Time for Assessment:

- within **2 [1]** AY from the end of AY in which return is considered as normal due to submission of return after completion of AY related to “the specific date of submission of return”
- **Within 1 AY from the end of AY in which the notice is issued u/s 172(1)[Notice for submission of return]**

Sec 197

👉 **Provision for disallowance due to non-TDS while computing income from financial assets**

Sec 65

Other Key Features

👉 Provisions of TDS at 50% higher rate in the case of absence of PSR will not be applicable where the assessee is not obligated to submit return u/s 166(2) and to submit PSR by order of the Board.

Sec
142

👉 Quarterly submission of WHT return

Sec
177

👉 **Deletion** of provisions related to Power of Board to amend Schedule of the ITA, 2023

Sec
341

👉 Amendment in penalty for concealment of income

Sec
272

👉 Membership of Taxes Bar Association is not required for lawyer registered under Bar Council and practicing CA, CMA and CS

Sec
327

👉 No environmental surcharge is applicable for environmental friendly vehicle

Other Key Features

👉 Spot rate for person other than company for which no assessment has been done

Sec 195

👉 Amendment in provisions of employee share schemes

Sec 34

👉 Clarifying the formula of Averaging in the case of computing income of Member of AoP or Partner of Firm

Sec 80

👉 Replacement of Section 24 for synchronization with 1st Schedule [Voluntary Disclosure of Income]

Sec 24
&
1st Sch



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Changes in Schedules



1st Schedule

Special scheme for disclosing investment in building or apartment [Part 1]

👉 **Deletion of Part 1**

Disclosing undisclosed immovable property [Part 3]

👉 **Deletion of Part 3**

Voluntary Disclosure of Income [Part 2]

👉 **Synchronization with Section 24**

👉 **No changes in the conditions**

2nd Schedule

Superannuation/Pension & Gratuity & Pension Fund

Funds	Approval Period
Approved Superannuation/Pension Fund	Not less than 10 years
Approved Gratuity Fund	
Recognized Provident Fund	

6th Schedule, Part - 1

👉 Exemption on income from agriculture:

- Exemption of income upto Tk. 5 lac under the head income from agriculture of any person if the person has no income other than income from agriculture and income from financial assets.
- Exemption of income upto Tk. 5 lac of any person from poultry, hatchery, production of pelleted poultry feed, production of fish pelleted feed, production of dairy products, frog farming, marketing of seed, sericulture

👉 Amendment in condition of ITES business:

- 100% of all business income must be transacted through bank transfer

👉 Amendment in exclusion from income from employment :

- Lower of 1/3rd of Income computed as income from employment or Tk. 500,000/- [450,000/=] [Applicable for Income Year 2024-2025 (AY 2025-2026)]

👉 Any reward received by any person from Bangladesh Government or any foreign Government

6th Schedule, Part - 1

- 👉 Any income other than income from financial asset received by any fund, any international educational institute, not any private university, formed under any public university or separate law and any professional institute run by CA, CMA and CS
- 👉 Any reward received by any person from Bangladesh Government or any foreign Government
- 👉 Nobel, Ramon Magsaysay, Booker, Pulitzer, Simon Bolivar, Academy Award, Grammy, Emmy, Golden Globe, The Cannes Film Festival received by any person
- 👉 Any income received by the beneficiary from universal pension scheme of National Pension Authority
- 👉 Income of National Pension Authority
- 👉 Asset received as gift from spouse, parent, son/daughter or **siblings** and shown in the return of donor and donee is exempted from tax;

6th Schedule, Part - 3

👉 Investment or expenditures eligible for investment rebate

- New investment in securities
- Donation paid to philanthropic or educational institution approved by Board [Govt.]

6th Schedule, Part – 4 (Tax Holiday)

👉 Deletion of Part 4



7th Schedule

Company, Fund AoP or Trust	Taxpayer other than Company, Fund AoP or Trust
15% on any capital gain	on capital gain from securities of listed companies : 15%
	on any other capital gain: • Regular rate if the capital asset transferred within 5 years • 15% if the capital asset transferred beyond 5 years

SRO # 383
dated 04 Nov
24

- 👉 Any amount received exceeding the deed value will be considered as capital gain and will be taxed as per the above table.
- 👉 The exceeding amount should be supported by bank statements and documentary evidence
- 👉 **Deletion** of provision of tax @ 20% on gross income (excluding exempted income, donations/grant, tax/levy/duty) of any company for which submission of return is not mandatory u/s 166(2);



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SROs



Reference of New SRO	List of Deleted SROs	
SRO # 151-Aain/Aikor-6/2025 dated 26 May 2025, effective from 01 July 2025	SRO # 33-Aain/2009 dated 09 March 2009	Exemption of income of charitable institutions
	SRO # 393-Aain/2013 dated 02 January 2014	Exemption of income of charitable institutions
	SRO # 199-Aain/Aikor/2015 dated 01 July 2015	Exemption of income from production of poultry feed
	SRO # 255-Aain/Aikor/2015 dated 18 August 2015	Exemption of income of poultry and hatcheries
	SRO # 132-Aain/Aikor/2018 dated 13 May 2018	Inclusion of "Natural Gas"
	SRO # 27-Aain/Aikor/2019 dated 31 January 2019	Amendment of TDS on export
	SRO # 157-Aain/Aikor/2022 dated 01 June 2022	Exemption of income of poultry and hatcheries
	SRO # 253-Aain/Aikor-09/2023 dated 23 August 2023	Minimum Tax on interest from fixed/savings deposit, sanchaypatra, cash subsidy against export

Reference of New SRO	List of Deleted SROs	
SRO # 151-Aain/Aikor-6/2025 dated 26 May 2025, effective from 01 July 2025	SRO # 286-Aain/Aikor-16/2023 dated 11 October 2023	Minimum Tax on capital gain from transfer of asset
	SRO # 382-Aain/Aikor-51/2024 dated 03 November 2024	Inclusion of “Boiled rice” & “Non boiled Atap “rice
	SRO # 383-Aain/Aikor-51/2024 dated 04 November 2024	Amendment of 7 th Schedule of the ITA, 2023
	SRO # 82-Aain/Aikor-04/2025 dated 12 March, 2025	Reduced TDS rates on fresh or dried fruits



Reference of New SRO	Particulars
SRO # 154-Aain/Aikor-9/2025 dated 26 May 2025, effective from 01 July 2025	Following authority has been excluded from the SRO: - National Housing Authority - Bangladesh Television - Bangladesh Betar - Bangladesh Inland Water Transport Authority - Bangladesh Telecommunication Regulatory Commission - Bangladesh Water Development Board - Jamuna Multipurpose Bridge Authority - Insurance Development & Regulatory Authority - Sustainable and Renewable Energy Development Authority
SRO # 152-Aain/Aikor-10/2025 dated 26 May 2025,	Plant & machinery already used in Bangladesh shall not be used for establishing industrial unit in EZ [effective from 01 July 2025]
SRO # 153-Aain/Aikor-11/2025 dated 26 May 2025,	Plant & machinery already used in Bangladesh shall not be used for establishing industrial unit in HT Park [effective from 01 July 2025]
SRO # 155-Aain/Aikor-10/2025 dated 26 May 2025,	Amendment in ADR SRO: The Facilitator shall serve a term not exceeding 3 years from the date of their appointment.
SRO # 156-Aain/Aikor-11/2025 dated 26 May 2025, effective from 01 July 2025	Amendment in Exemption SRO of Wahsing Machine, Microwave Oven, Blender, etc.: Inclusion of rice cooker, gas stove

Contact Information

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