

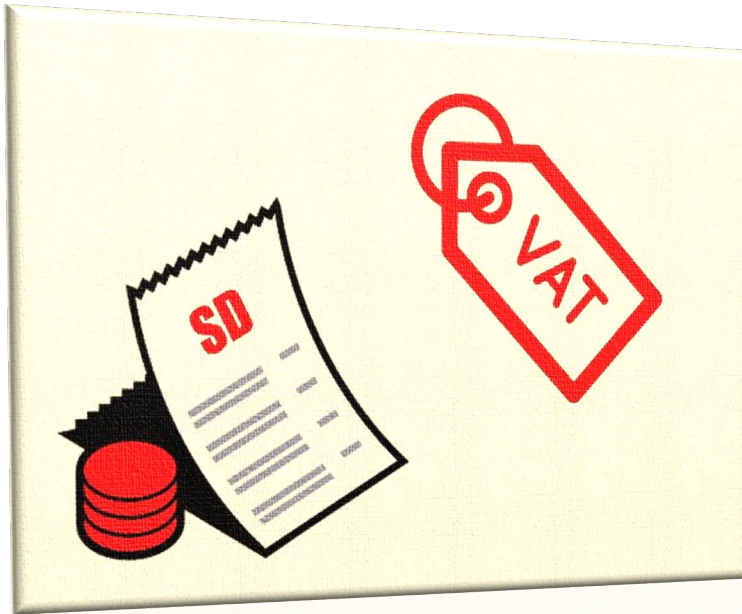
Changes introduced through:

- The Finance Ordinance, 2025
 - The Finance Related Certain Law (Amendment) Ordinance, 2025
 - SROs, GOs & SOs
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Supplementary Duty (SD) Rate – 2nd Schedule
Reduced VAT Rates – 3rd Schedule

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 brought in through Ordinances, SROs and Orders. If anything of this summary contradicts with the Ordinances, 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 VAT/SD/Excise Duty advice. None should act upon this document without consulting with a professional about his specific circumstances.
- Despite best efforts were made to ensure that this summary is accurate and without typos, email notification to HLC of any typo, if spotted in the content, would be appreciated.



Supplementary Duty Second Schedule

2nd Schedule (SD): Changes

Amendment to Table- 1 (Import Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
02.01, 02.02, 02.04	All HS Code	Meat of bovine animals, sheeps or goats, fresh or chilled or frozen	20%	10%
02.06	All HS Code (Except 0206.30.10, 0206.30.90, 0206.41.10, 0206.41.90, 0206.49.10, 0206.49.90)	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	20%	10%

2nd Schedule (SD): Changes

Amendment to Table- 1 (Import Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
02.07	All HS Code (Except 0207.11.10, 0207.11.90, 0207.12.10, 0207.12.90, 0207.13.10, 0207.13.90, 0207.14.90)	Meat, and edible offal, of the poultry of heading. 01.05, fresh, chilled or frozen.	20%	10%

2nd Schedule (SD): Changes

Amendment to Table- 1 (Import Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
03.02	0302.13.10 0302.13.90	Pacific salmon	20%	10%
	0302.14.10 0302.14.90	Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	20%	10%
	0302.19.90	Other fish	20%	10%
	0302.31.10 0302.31.90	Albacore or longfinned tunas	20%	10%
	0302.32.10 0302.32.90	Yellowfin tunas	20%	10%
	0302.34.10 0302.34.90	Bigeye tunas	20%	10%

2nd Schedule (SD): Changes

Amendment to Table- 1 (Import Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
03.02	0302.35.10	Atlantic and Pacific bluefin tunas	20%	10%
	0302.35.90			
	0302.36.10	Southerm bluefin tunas	20%	10%
	0302.36.90			
	0302.39.10	Other tunas	20%	10%
	0302.39.90			
	0302.99.10	heads, tails, maws and other edible fish offal	20%	10%
	0302.99.90			

2nd Schedule (SD): Changes

Amendment to Table- 1 (Import Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
03.03	0303.11.10 0303.11.90	Sockeye salmon	20%	10%
	0303.12.10 0303.12.90	Other Pacific salmon	20%	10%
	0303.13.10 0303.13.90	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	20%	10%
	0303.19.10 0303.19.90	Other	20%	10%
	0303.42.10 0303.42.90	Yellowfin tunas	20%	10%
	0303.44.10 0303.44.90	Bigeye tunas	20%	10%

2nd Schedule (SD): Changes

Amendment to Table- 1 (Import Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
03.03	0303.45.10 0303.45.90	Atlantic and Pacific bluefin tunas	20%	10%
	0303.46.10 0303.46.90	Southern bluefin tunas	20%	10%
	0303.49.10 0303.49.90	Other tunas	20%	10%

2nd Schedule (SD): Changes

Amendment to Table- 1 (Import Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
03.04	0304.41.10	Pacific salmon	20%	10%
	0304.41.90			
	0304.81.10	Pacific salmon	20%	10%
	0304.81.90			
	0304.87.10	Tunas (of the genus Thunnus), Skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis)	20%	10%
	0304.87.90			
	0304.89.10	Other	20%	10%
	0304.89.90			
03.09	0309.10.10	Fish pieces or powder for human consumption (wrapped or canned upto 2.5 kg)	20%	10%
	0309.90.10			

2nd Schedule (SD): Changes

Amendment to Table- 1 (Import Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
08.02	0802.80.10	Areca Nut	30%	45%
	0802.80.90			
	0802.91.10	Pine nuts	30%	45%
	0802.92.10			
	0802.99.11	Fresh or dried betel nut, whether shelled or not.	30%	45%
	0802.99.12			
	0802.99.19			
08.04	0804.50.31. 0804.50.39	Fresh or dried mangoes.	20%	30%

2nd Schedule (SD): Changes

Amendment to Table- 1 (Import Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
08.05	0805.10.10	fresh or dried orange	20%	30%
	0805.10.90			
	0805.21.10	fresh or dried citrus fruit	20%	30%
	0805.21.90			
	0805.22.10			
	0805.22.90			
	0805.29.10			
	0805.29.90			
	0805.40.10	Grapefruit and pomelos (fresh or dried)	20%	30%
	0805.40.90			
	0805.50.10	fresh or dried lemon	20%	30%
	0805.50.90			

2nd Schedule (SD): Changes

Amendment to Table- 1 (Import Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
08.05	0805.90.11 0805.90.19 0805.90.21 0805.90.29	Other fresh or dried citrus fruits	20%	30%
08.06	All HS Code	Fresh or dried grapes	20%	30%
08.07	All HS Code	Melons (including watermelons) and papaws (papayas), fresh	20%	30%
08.08	All HS Code (Except 0808.40.10 0808.40.90)	Fresh apples and pears	20%	30%

2nd Schedule (SD): Changes

Amendment to Table- 1 (Import Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
08.09	All HS Code (Except 0809.40.11, 0809.40.19, 0809.40.91, 0809.40.99)	Apricots, cherries, peaches (including nectarines), fresh	20%	30%
08.10	All HS Code	Other fresh fruits	20%	30%

2nd Schedule (SD): Changes

Amendment to Table- 1 (Import Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
19.01	1901.90.90	Other food items	-	20%
	1902.90.91	Malt extract/food preparations imported in bulk by VAT registered food processing industries	20%	-
	1902.90.99	Other food items	20%	-
19.02	All HS Code	Pasta, whether or not cooked or stuffed or otherwise prepared; couscous	30%	20%
19.04	All HS Code	Prepared foods obtained by the swelling or roasting of cereals or cereal products; all types of cereals	30%	20%

2nd Schedule (SD): Changes

Amendment to Table- 1 (Import Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
20.09	All HS Code	Fruit juice (including grape must) or vegetable juice, not fermented or spirituous, whether or not containing added sugar or other sweetening matter.	20%	30%
21.06	2106.90.40 2106.90.49	Other Stabilizer for milk	10%	10%
	2106.90.50	Creamer in bulk imported by VAT registered foodstuffs manufacturers	20%	20%

2nd Schedule (SD): Changes

Amendment to Table- 1 (Import Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
22.02	2202.10.00	Waters, including mineral waters and aerated waters containing added sugar of other sweetening matter or flavoured	150%	100%
	2202.91.00	Non-alcoholic beer.	150%	100%
	2202.99.00	Other	150%	100%
24.01	All HS Code	Unmanufactured Tobacco, Tobacco refuse	60%	100%
25.15	2515.11.00	Marble and travertine (apparent specific density 2.5% or more), crude or roughly trimmed	20%	45%
	2515.12.00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	20%	45%

2nd Schedule (SD): Changes

Amendment to Table- 1 (Import Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
25.15	2515.20.00	Ecsussine and other calcareous monumental or building stone; alabaster	20%	45%
25.16	2516.11.00	Granite (roughly trimmed)	20%	45%
	2516.12.00	Granite: cut by saw or otherwise into blocks or rectangular or square slabs	20%	45%
25.17	2517.10.90	Pebbles, gravel, broken or crushed stone (excl. imported by VAT registered ceramic products manufacturing industries)	30%	30%
25.21	2521.00.10 2521.00.91	Boulder Lime stone	10%	10%
	2521.00.90 2521.00.99	Other	30%	30%
27.10	2710.12.39	other light oil and preparations: others	20%	-
	2710.12.50	other medium oils and preparations	20%	-
	2710.12.69	gas oil: others	20%	-
	2710.19.19	fuel oil: others	20%	-

2nd Schedule (SD): Changes

Amendment to Table- 1 (Import Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
27.10	2710.19.22	Recycled lube base oil	20%	-
	2710.19.32	Recycle lubricating oil	20%	-
	2710.19.93	Partly refined petroleum including topped crudes	20%	-
	2710.19.99	Other heavy oil and preparations	20%	-
27.11	2711.21.00	Natural Gas, gaseous condition	100%	-
29.15	2915.70.31 2915.70.32	Sodium salt or palmitic acid (soap noodle) imported by other	20%	20%
29.17	2917.32.00 2917.32.90	Diethyl orthophthalates (DOP)	10%	10%
	2917.32.10	Diethyl orthophthalates pharmaceutical grade imported under block list by VAT registered pharmaceutical industry	20%	-
	2917.33.00	Dinonyl or didecyl orthophthalates	20%	10%
	2917.34.00	Other esters of orthophthalic acid	20%	10%
	2917.39.90	Other	20%	10%

2nd Schedule (SD): Changes

Amendment to Table- 1 (Import Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
32.08	3208.10.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government Department and VAT registered manufacturer as raw material for their product	20%	-
	3208.10.90	Other polyester-based paints and varnishes (including enamel lacquers)	20%	30%
	3208.20.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government Department and VAT registered manufacturer as raw material for their product	20%	-
	3208.20.99	Other paints based on acrylic or vinyl polymers, in a non-aqueous medium	20%	30%

2nd Schedule (SD): Changes

Amendment to Table- 1 (Import Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
32.08	3208.90.10	Paints and varnishes imported by Bangladesh, Biman, flying club, concerned Government Department and VAT registered manufacturer as raw material for their product	20%	-
	3208.90.90	Other paints, varnishes and lacquers	20%	30%
32.09	3209.10.00	Acrylic vinyl polymer-based paint and varnish (including enamel and lacquer)	-	30%
	3209.10.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned 'Government Department and VAT registered manufacturer as raw material for their product	20%	-

2nd Schedule (SD): Changes

Amendment to Table- 1 (Import Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
32.09	3209.10.90	Acrylic vinyl polymer-based other paint and varnish (including enamel and lacquer)	20%	-
	3209.90.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government Department and VAT registered manufacturer as raw material for their product	20%	-
	3209.90.90	Other paint, varnish, and lacquer	20%	30%

2nd Schedule (SD): Changes

Amendment to Table- 1 (Import Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
32.10	3210.00.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government Department and VAT registered manufacturer as raw material for their product	20%	-
	3210.00.20	Prepared water pigments of a kind used for finishing leather, for cleaning footwear in tablet form	20%	30%
	3210.00.90	Other paint and varnish (including enamel, lacquer, and distemper)	20%	30%

2nd Schedule (SD): Changes

Amendment to Table- 1 (Import Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
34.01	All HS Code	Soap and surface-active agents used as soap and similar products	45%	60%
34.02	3402.50.00	Preparations put up for retail sale	20%	30%
	3402.90.10	Detergent	20%	30%
39.20	3920.49.20 3920.49.29	Printed PVC Sheet	-	20%
	3920.49.21	Printed PVC Sheet imported by VAT registered SIM card or Smart card manufacturing industry	20%	-
39.23	Plastic products used for carrying or packing of goods:			
	3923.10.00	Boxes, cases, crates, and similar products made of plastic	45%	40%
	3923.21.00	Sacks and bags (including cones) of polymers of ethylene other than plastics	45%	40%

2nd Schedule (SD): Changes

Amendment to Table- 1 (Import Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
39.23	3923.29.90	Sacks and bags (including cones) of other plastics	45%	40%
	3923.30.20 3923.30.90	Carboy, bottle, flask, and similar product (excluding container for medicine sachet and inhaler)	45%	40%
	3923.40.90	Other Spools, caps, bobbins and similar supports	45%	40%
	3923.50.00	Stoppers, lids, caps and other closures	45%	40%
	3923.90.90	Plastic palates	45%	40%
39.24	3924.10.00	Plastic tableware or kitchenware	45%	40%
	3924.90.90	Other	45%	40%

2nd Schedule (SD): Changes

Amendment to Table- 1 (Import Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
39.25	3925.20.00	Door, window, and their frame and door threshold made of plastic	45%	40%
48.02	4802.54.00 4802.54.10 4802.54.90	Other paper and paperboard, not containing fibers obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre consists of such fibers of weighing less than 40 g/m ² (Excl. imported by VAT registered manufacturing industries)	10%	10%
48.13	4813.10.00 4813.20.00 4813.90.00	Imported cigarette paper, whether cut to size or not or in the form of booklets or tubes	-	300%

2nd Schedule (SD): Changes

Amendment to Table- 1 (Import Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
48.13	4813.10.10 4813.20.10 4813.90.10	Cigarette paper imported by tobacco product manufacturing industry, whether cut to size or not or in the form of booklets or tubes	100%	-
	4813.10.90 4813.20.90 4813.90.90	Cigarette paper imported by other importers, whether cut to size or not or in the form of booklets or tubes	150%	-
48.18	All HS Code	Toilet paper, tissue paper, towel or napkin paper, or similar products, used for household, sanitary, or similar purposes	30%	20%
48.23	4823.69.00 4823.69.90	Paper cup, Plate, Bowl	20%	20%
50.07	All HS Code	Woven fabrics of silk or of silk waste	45%	40%
52.08 to 52.12	All HS Code	Woven fabrics	20%	10%

2nd Schedule (SD): Changes

Amendment to Table- 1 (Import Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
54.07 and 54.08	All HS Code (Except 5407.10.10)	Woven fabrics	20%	10%
55.12 to 55.16	All HS Code (Except 5512.19.10)	Woven fabrics	20%	10%
58.01	All HS Code	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.	20%	10%
58.04	All HS Code	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06	20%	10%

2nd Schedule (SD): Changes

Amendment to Table- 1 (Import Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
59.03	5903.10.90	Other textile fabrics, impregnated, coated, covered or laminated with polyvinyl chloride	20%	10%
60.01	All HS Code	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted	20%	10%
60.02	All HS Code	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.	20%	10%
60.03	All HS Code	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02	20%	10%

2nd Schedule (SD): Changes

Amendment to Table- 1 (Import Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
60.04	All HS Code	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more elastomeric yarn or rubber thread, other those of heading 60.01	20%	10%
60.05	All HS Code	Warp knit fabrics (including those made on galloon knitting machines), other than of headings 60.01 to 60.04	20%	10%
60.06	All HS Code	Other knitted or crocheted fabrics	20%	10%
61.03	6103.29.00	Men's or boys' ensembles of other textile materials	45%	40%
61.05	6105.90.00	Men's or boys' shirts, knitted or crocheted of other textile materials	45%	40%

2nd Schedule (SD): Changes

Amendment to Table- 1 (Import Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
61.07	6107.19.00	Men's or boy's underpants, briefs of other textile materials	45%	40%
61.10	6110.90.00	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted of other textile materials	45%	40%
61.15	6115.99.00	Stockings, socks and other hosiery of other textile materials	45%	40%

2nd Schedule (SD): Changes

Amendment to Table- 1 (Import Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
62.03	6203.39.00	Men's or boys Jackets and blazers of other textile.	45%	40%
	6203.43.00	Men's or boys Trousers, bib and brace overalls, breeches and shorts of synthetic fibres	45%	40%
	6203.49.00	Men's or boys Trousers, bib and brace overalls, breeches and shorts of other textile materials	45%	40%
62.04	6204.21.00 6204.22.00 6204.23.00 6204.29.00	Women's or girls' ensembles	45%	40%
	6204.41.00 6204.42.00 6204.43.00 6204.44.00 6204.49.00	Women's or girls' dresses	45%	40%

2nd Schedule (SD): Changes

Amendment to Table- 1 (Import Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
62.08	6208.99.00	Women's or girls' singlets and other vests, briefs, panties, negliges, bathrobes, dressing gowns and similar articles of other textile materials	45%	40%
62.09	6209.90.00	Babies' garments and clothing accessories of other textile materials	45%	40%
62.12	6212.10.00	Brassieres	45%	40%
62.14	6214.30.00	Shawls, scarves, mufflers, mantillas, veils and the like: of synthetic fibres.	45%	40%
	6214.90.00	Shawls, scarves, mufflers, mantillas, veils and the like: of other textile materials	45%	40%

2nd Schedule (SD): Changes

Amendment to Table- 1 (Import Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
64.02	All HS Code	Other footwear with outer soles and uppers of rubber or plastics.	45%	40%
64.03	All HS Code	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	45%	40%
64.04	All HS Code	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	45%	40%
64.05	All HS Code	Other footwear.	45%	40%
64.06	6406.10.00 6406.20.00	Upper and outer soles and heels		10%
	6406.10.10 6406.10.90 6406.20.10 6406.20.90	Upper and outer soles and heels	20%	-

2nd Schedule (SD): Changes

Amendment to Table- 1 (Import Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
68.08	6808.00.00	Panels, boards, tiles, blocks and similar articles or vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	10%	20%
68.09	All HS Code 6809.11.00 6809.19.00	Plaster Boards and sheets	10%	20%
69.04	All HS Code	Ceramic building bricks, flooring blocks, support or filler tiles and the like.	20%	10%
69.05	All HS Code	Roofing tiles, chimney-pots, cowls, chimney ceramic constructional goods. liners, architectural ornaments and other ceramic constructional goods.	20%	10%

2nd Schedule (SD): Changes

Amendment to Table- 1 (Import Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
69.06	6906.00.00	Ceramic pipes, conduits, guttering and pipe fittings.	20%	10%
74.15	7415.33.10 7415.33.90	Screws; bolts and nuts of copper	-	20%
76.07	7607.20.92	Co-polymer coated aluminium tape.	-	20%
76.16	7616.10.00	Nails, tacks, staples (other than those of heading 83.05) screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles of aluminium	-	20%
83.09	8309.90.90 8309.90.99	Other Stoppers	45%	45%

2nd Schedule (SD): Changes

Amendment to Table- 1 (Import Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
84.18	8418.69.93	Refrigerators, freezers and similar item, heat pumps; refrigerating furniture's	30%	30%
85.06	8506.60.00 8506.60.90	Air-zinc battery	20%	20%
85.07	8507.90.10	Separator		20%
85.29	8529.90.30 8529.90.31	Loaded printed circuit board for the items of Heading 85.27 and 85.28 (for the import of VAT registered TV producing industry).	30%	30%
	8529.90.39	Loaded printed circuit board for the items of Heading 85.27 and 85.28 (imported by other importers)	20%	-
87.02	8702.90.40	Motor vehicles built-up, having a seating capacity not exceeding 15, including the driver.	20%	10%

2nd Schedule (SD): Changes

Amendment to Table- 2 (Supply Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
21.05	All HS Code	All kind of ice cream	10%	5%
33.04		Beauty or make-up preparations and preparations for the care of the skin (Except for substances used in pharmaceuticals and dermatological products administered under medical supervision), including sunscreen or sun tan preparations; including hand, nail or leg make up preparations:		
	3304.10.00	Lip make-up preparations	10%	10%
	3304.20.00	Eye make-up preparations	10%	10%
	3304.30.00	Hand, nails and legs make-up preparations	10%	10%
	3304.91.00	Powder, whether compressed or not	10%	10%
	3304.99.00	Other (except petroleum jelly and baby lotion)	10%	10%

2nd Schedule (SD): Changes

Amendment to Table- 3 (Service at Supply Stage)

Heading No.	H.S. Code	Description	SD Rate (FY 2024-25)	SD Rate (FY 2025-26)
S082	S082.00	OTT Platform	-	10%



Reduced VAT Rate Third Schedule

Effective from 02 June 2025

3rd Schedule (Reduced Rate): Changes

Table- 1, Part- A (Goods)

Heading	H. S. Code	Description of Goods	Previous Rate	Remarks
73.17	Related HS Code	Nails	5%	-
		Top nails		
73.18 74.15 76.16	All HS Code	(a) Various size and types of Screw, galvanized/non galvanized/zinc cutting/nickel cutting/other metal cutting/except cutting	5%	-
		b) Joint(connector), nut, bolt, various size and types of galvanized/non galvanized/zinc cutting/nickel cutting/other metal cutting/except cutting		
		(c) Electric line hardware and poll fittings, which is made by MS and steel (Except nut bolt)		

3rd Schedule (Reduced Rate): Changes



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Table- 1, Part- A (Goods)

Heading	H. S. Code	Description of Goods	Previous Rate	Remarks
82.12	Related HS Code	Blades made from stainless steel, Blade made from carbon steel strips	5%	-
87.04	Related HS Code	(a) Truck (Carrying Capacity 7 Tons)	5%	-
		(b) Truck Van (Carrying Capacity 7 Tons)		
		(c) Truck (Carrying Capacity 5 Tons)		
		(d) Truck Van (Carrying Capacity 5 Tons)		
		(e) Truck (Carrying Capacity 3 Tons)		
		(f) Truck Van (Carrying Capacity 3 Tons)		
		(g) Truck Van/Pick-up Passenger bus or (Whether not carrying capacity 1 to 1.5 Tons)		
87.07	Related HS Code	(a) Bus body	-	5% VAT imposed
		(B) Truck Body		

3rd Schedule (Reduced Rate): Changes

Table- 1, Part- B (Service)

Heading	H. S. Code	Description of Goods	Previous Rate	Remarks
S099	S099.60	Online sale of goods	5%	-

3rd Schedule (Reduced Rate): Changes



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Table- 2, Part- A (Goods)

Heading	H. S. Code	Description of Goods	Previous Rate	Remarks
27.11	Related HS Code	LPG Gas	-	7.5% VAT imposed
39.24	Related HS Code	All types of tableware, kitchenware, household articles, hygienic and toilet articles including any similar product made of plastic (excluding tiffin boxes and water bottle)	7.5%	-
48.09	Related HS Code	Self-copy paper	7.5%	-
48.10	Related HS Code	Duplex board/ coated paper	7.5%	-
73.17	Related HS Code	Nails	5%	7.5% VAT imposed
		Top nails		

3rd Schedule (Reduced Rate): Changes



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Table- 2, Part- A (Goods)

Heading	H. S. Code	Description of Goods	Previous Rate	Remarks
48.23	All HS Code	Simples paper	7.5%	-
		Packing paper		
		Colored paper		
73.18 74.15 76.16	All HS Code	a) Various size and types of Screw, galvanized/non galvanized/zing cutting/nickel cutting/other metal cutting/except cutting	-	7.5% VAT imposed
		b) Joint(connector), nut, bolt, various size and types of galvanized/non galvanized/zing cutting/nickel cutting/other metal cutting/except cutting		
		(c) Electric line hardware and poll fittings, which is made by MS and steel (Except nut bolt)		

3rd Schedule (Reduced Rate): Changes

Table- 2, Part- A (Goods)

Heading	H. S. Code	Description of Goods	Previous Rate	Remarks
76.15	Related HS Code	Aluminum and kitchen and other household articles, sanitary ware and fittings made aluminum	7.5%	-
82.12	Related HS Code	Blades manufactured from stainless steel strips	-	7.5% VAT imposed
		Blades manufactured from carbon steel strips		

3rd Schedule (Reduced Rate): Changes

Table- 2, Part- B (Service)

Heading	H. S. Code	Description	Previous Rate	Remarks
S004	S004.00	Construction firm	7.5%	10% VAT imposed

3rd Schedule (Reduced Rate): Changes

Table- 3, Part- B (Service)

Heading	H. S. Code	Description of Goods	Previous Rate	Current Rate
S004	S004.00	Construction firm	7.5%	10%

3rd Schedule (Reduced Rate): Changes



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Table- 4, Part- A (Goods)

Heading	H. S. Code	Description of Goods	Previous Rate	Remarks
52.05 to 52.07	All HS Code	Cotton yarn	3 taka	5 taka
54.02 to 54.10 and 55.12 to 55.16	All HS Code	Yarn made with the mixture of man-made fiber and other fibers, where man-made fiber is predominate	3 taka	5 taka
72.04	All HS Code	Scrap/ Ship scrap	1000 taka	1200 taka
72.13 to 72.16	All HS Code	M.S Product	1400 taka (per metric ton)	1700 taka (per metric ton)
		(a)M.S goods which is produced by imparted/ local collected re rollable scrap		
		(b) All types of ballet and ingot which is produced by imported/ local collected meltable scrape	1200 taka (per metric ton)	1500 taka (per metric ton)

3rd Schedule (Reduced Rate): Changes

Table- 4, Part- A (Goods)

Heading	H. S. Code	Description of Goods	Specific VAT (Previous)	Specific VAT (Current)
72.13 to 72.16	All HS Code	(c) M.S goods which is produced from Ballet and ingot	1200 taka (per metric ton)	1600 taka (per metric ton)
		(d) M.S goods which is produced from Ballet and ingot and dirt/ mutable scrape	2200 taka (per metric ton)	2700 taka (per metric ton)

Thank You

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