

Salient features of Finance Ordinance 2025



Preface

The Honorable Finance Advisor, Dr. Salehuddin Ahmed of the Interim Government has presented the National Budget on June 02, 2025 and which was subsequently approved on 26 June 2025. This summarized information provides a salient overview about the national budget for 2025-2026 and the changes brought in by the Finance Ordinance 2025 and the SROs issued thereafter.

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ASICO AT A GLANCE



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The firm has its head office located in Banani, Dhaka and a branch office in the industrial city of Chattogram. Both the offices are well-equipped with modern technologies and amenities to support smooth operation of its professional services to the clients.

Age of the Firm

49 Years

Partnership Firm
(After Merger)

10 Years

Number of
Partners

04 Partners

Qualified
Chartered
Accountants

03 Director

Number of Part
Qualified Students

18 Person

Number of Course
Completed
Students

33 Person

Number of
Articled Students

90 Person

Number of Officer
and Staffs

32 Person

Our Partners

ASICO



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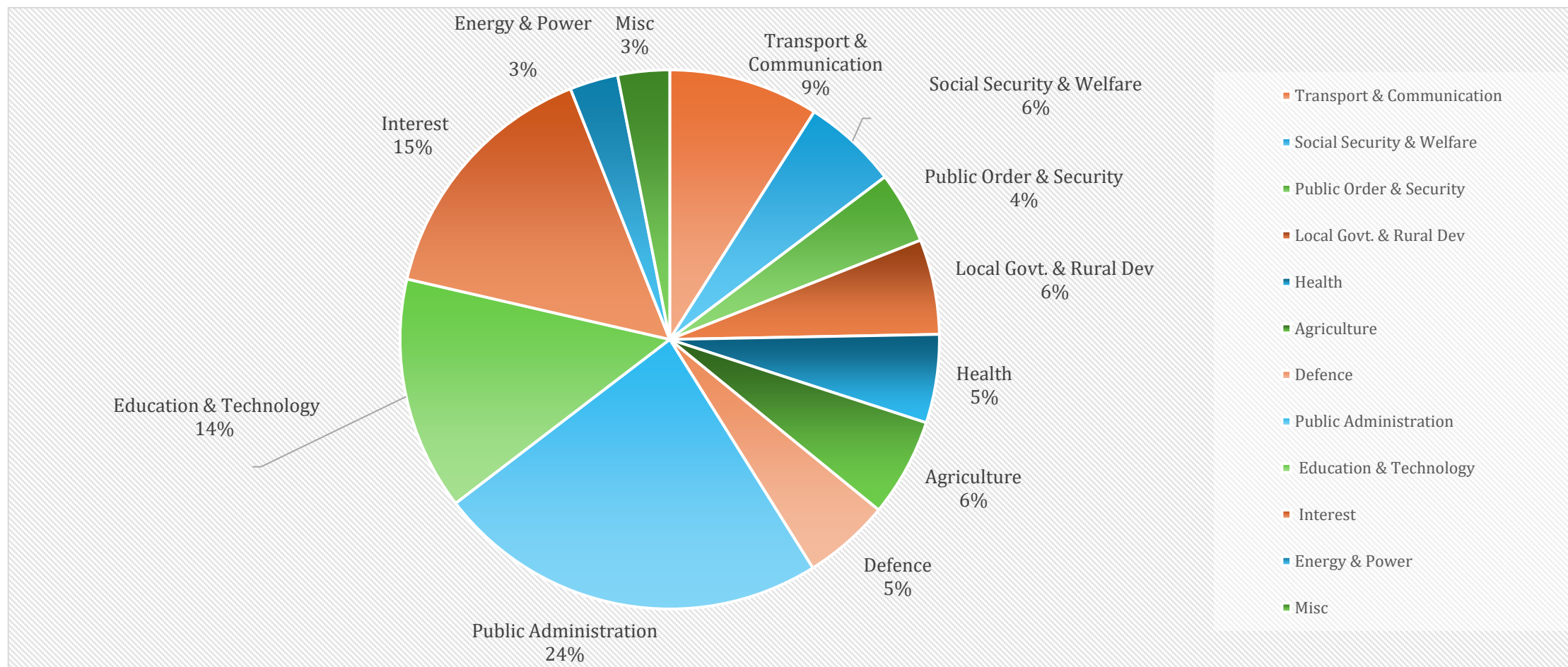
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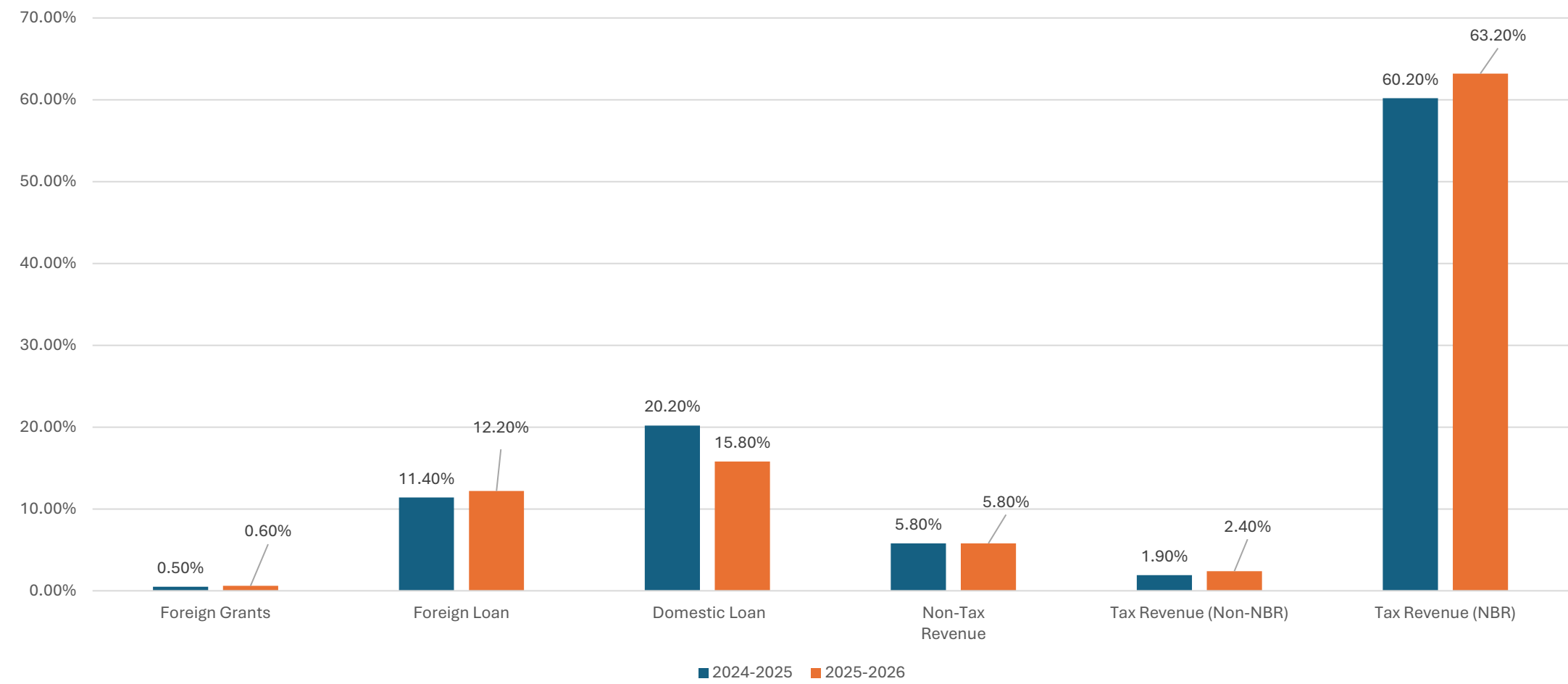
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Distribution of Budget 2025-2026



Revenue sources for Budget 2025-26





Personal Tax Rate



Amount of Taxable Income			
Existing (FY 2024-25)	Rate	(FY 2025-26 & 2026-27)	Rate
First Tk. 350,000 or as applicable	Nil	First Tk. 375,000 or as applicable	Nil
Next Tk. 100,000	5%	Next Tk. 300,000	10%
Next Tk. 400,000	10%	Next Tk. 400,000	15%
Next Tk. 500,000	15%	Next Tk. 500,000	20%
Next Tk. 500,000	20%	Next Tk. 2,000,000	25%
Next Tk. 2,000,000	25%	On the balance	30%
On the balance	30%		



Minimum Tax



Area of residence	AY 2025-2026	AYs 2026-2027 & 2027-2028
Dhaka North, Dhaka South and Chattogram City Corporation	5,000	BDT 5,000 (new taxpayers would be BDT 1,000)
Any other City Corporation	4,000	
Other area	3,000	

 **Key Point:** A uniform tax rate for all.

Corporate Tax Rate

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Description	Existing (AY 2025-2026)	AY 2026-2027	AY 2027-2028
	Tax rate	Tax rate	Tax rate
Publicly traded company that transfer shares worth more than 10 % of its paid-up capital through IPO	20.00%	20.00%	20.00%
Publicly traded company that transfer shares worth 10% or less than ten percent of its paid-up capital through IPO	25%	27.50%	27.50%
Non-publicly traded company	27.50%	27.50%	27.50%
One Person Company (OPC)	22.50%	27.50%	27.50%
Publicly Traded Bank, Insurance and Finance Company (except Marchant Bank)	37.50%	37.50%	37.50%
Non-Publicly Traded Bank, Insurance and Finance Company (except Marchant Bank)	40.00%	40.00%	40.00%
Marchant Bank	37.50%	27.50%	27.50%
Cigarette Manufacturing Companies (Biri, Zarda, Chewing tobacco, gul and any other smokeless tobacco manufacturing Company)	45.00%	45.00%	45.00%
Mobile Phone Companies- (Publicly Traded)	40.00%	40.00%	40.00%
Mobile Phone Companies- (Non Publicly Traded)	45.00%	45.00%	45.00%
Trust, AOP, Firm	27.50%	27.50%	27.50%
Co-operative society	20%	20%	20%
Private University, medical college, dental college, private engineering college etc.	15%	15%	10%

Key Point : Rate of Firm has been fixed to 27.5% from existing slab rate

Surcharge on individual's net wealth remains unchanged

AY 2025-2026 Total net wealth (in BDT)	Rate	AYs 2026-2027 & 2027-2028
Up to 4 crores	Nil	Unchanged
Over 4 crores to 10 crores	10%	
Individual assessee (natural person) having more than 01 motor vehicles in his/her own name or having house property exceeding 8000 square feet in total		
Over 10 crores up to 20 crores	20%	
Over 20 crores up to 50 crores	30%	
Over 50 crores	35%	





Environmental surcharge

Environmental surcharge for the AYs 2026-2027 and 2027-2028

Sl.	Description of motor vehicle	Rate for each motor vehicle (in BDT)
1	Up to 1500 cc	25,000
2	More than 1500 cc but up to 2000 cc	50,000
3	More than 2000 cc but up to 2500 cc	75,000
4	More than 2500 cc but up to 3000 cc	150,000
5	More than 3000 cc but up to 3500 cc	200,000
6	More than 3500 cc	350,000



Key Point: Surcharge for having 2nd car is not applicable if it is an electric car.



Direct Tax



Changes in Definition

Section Ref: 2 (26ka)

Commissioner of Taxes means

- Commissioner of Taxes mentioned in Section 4 and appointed or assigned under Section 5,
 - Director General (Central Intelligence Cell)
 - ~~Director General (Inspection);~~
 - Commissioner of Taxes (Large Taxpayers Unit),
 - Commissioner of Taxes (Income Tax Intelligence and Investigation Unit),
 - Commissioner of Taxes (Withholding Tax Management Unit),
 - Commissioner of Taxes (e-Tax Management Unit);".
-

 **Key Point:** Extended the scope of jurisdiction



Section Ref: Repeal of Section 2(23) and Insertion of Section 2(80a)

Fixation of Tax Day

The existing definition of “Tax Day” has been deleted. In its place “fixed date for filing return” has been declared. Return of various kinds of assesses will be filed on the following dates:

Assesses type	Date of Return Submission
Individual & Hindu undivided family	30 th November after the end of income year
Other than individual & Hindu undivided family	15 th day of 9th month after the end of income year
Individual who has never filed any return	30 th June following the end of the income year
Person staying outside outside Bangladesh for higher education, employment	on the 90th day of his returning to Bangladesh

Time petition: On satisfactory grounds, the Commissioner of Taxes may extend the time for filing return by three (03) months upon application.

Holiday: If the Specific Date of Return Submission is a holiday, then it would be the next working day

Example:

Year end	Tax day (Existing)	Tax day (New)	Additional time
30th September 2024	15th September 2025	15th September 2025	None
31st December 2024	15th September 2025	15th September 2025	None
31st March 2025	15th October 2025	15th December 2025	3 months
30th June 2025	15th January 2026	15th March 2026	2 months

Section Ref :2(62)

Amendment in the definition of Annual Value

"Annual Value" in relation to any property let out shall be deemed to be

(a) The reasonable rent of the property or

(b) where the annual rent is in excess of the sum referred in paragraph (a), the amount of the annual rent

 **Key Point** : Aligned with Section 37

Section Ref :2(81)

Insertion of new clause for Tax on Distribution of Profit from joint venture

Any distribution of post-tax profit of a joint venture(created for special purpose) will be considered as dividend if it is distributed to the co-venture who are other than individual otherwise it.

 **Key Point** : Tax rate increase from 20% to 27.5% (company rate)

Section Ref: Section 13(2)(b) replace

Additional District and Session Judge will also be eligible for membership of the Taxes Appellate Tribunal.

Section Ref: Section 15(3) replace

Bench decision:

In case of difference in opinion between 2 members of the Appellate Tribunal, the Government may appoint an additional member to the Appellate Tribunal as a member of that bench for the purpose of hearing the case; and the decision shall be made in accordance with the opinion of the majority of the members of that bench of the Appellate Tribunal.

Key Point : This will help in conflict resolution and improve judicial procedure

Section Ref: Deletion of section 20

The existing provision for taxation @50% of the difference in amounts between import and export duties has been deleted.

Key Point : Ambiguity arises in case of misdeclaration that has already been acknowledged before the Custom Authority.

Section Ref: Amendment of section 21(1)

Penalty for not disclosed Foreign Asset in Return

Any resident Bangladeshi or a Bangladeshi by Birth taxpayer will be penalized for offshore assets not disclosed in the return.

Key Point : Disclosure of foreign assets are mandatory for all Bangladeshi irrespective of his residence.

Section Ref: Section 22 substituted

Imposition of tax on transfer of retained earnings, reserve, surplus etc. on the basis is of current year income:

The company shall be liable to pay tax at the rate of 10% if the amount transferred exceeds 70% of Net income after tax, of that current income year (earlier it was previous assessment year)

Section Ref: Section 32

Exclusion from income of employment

Any amount received as Brain Operation and Artificial organ implant

Any amount paid by the employer to the insurance company on behalf of the employee as Group insurance premium

Group insurance premium paid by the company to the insurance company will not be included in the computation of perquisites.

Section Ref: Section 33

Financial benefits for a vehicle provided to employees will be determined as under:

Particular	Existing	As per FO 2025
Car Benefits	Monthly BDT 10,000 for Car up to 2,500 CC	Monthly BDT 15,000 for Car up to 1500 CC
		Monthly BDT 20,000 for Car above 1500 CC up to 2000 CC
	Monthly BDT 25,000 for Car Above 2,500 CC	Monthly BDT 30,000 for Car above 2000 CC upto 2500 CC
		Monthly BDT 50,000 for Car above 2500 CC

 **Key Point** : Tax burden increased for employee.

Section Ref: Section 37

Total rental income of a house property will be determined as under

(a)	=	(B + C + D) – E where
(a)	=	Total rental income
(b)	=	Annual rental value of the property
(c)	=	Salami or premium, refundable deposit, any other amount other than advance, which is in excess of the amount mentioned in (a)
(d)	=	Service charge, maintenance and repair charges or any other amount, for whatever name called
(e)	=	Vacancy allowance which will be allowed on submission of electricity bill

Section Ref: Section 39(3,4,5)

Special rental income

Any amount received by a landlord in excess of Taka 500,000 as adjustable advance, other than by bank transfer, will be considered as special rental income for that year.

Adjustable advance taken through bank transfer has to be adjusted within five (05) years or within the time mentioned in the agreement, whichever is earlier.

Any amount remaining unpaid within the above-stated period will be considered as special rental income for the relevant income year.

However, this can be distributed, as desired by the landlord, in a way, so that equal amount can be counted for the year of the amount received and next four (04) years.

However, if any such amount or part of it is refunded in any year, it will be deducted from the income of that year from house property.

Inadmissible expenses through section 55(Ka) for rental income other than house rent will be considered as special rental income

Section Ref: Substitution of Section 51(2)(Ka)

Allowance of Bad debts written off for Bank & Financial Institutions

Bad debt or part of it, if decided as not collectable under International Accounting Standard (IAS), International Financial Reporting Standard (IFRS) and the prevailing laws, and rules of Bangladesh by the Banks and financial institutions and shown as written off in the books of accounts of business, will be an allowable deduction.

Key Point : Alignment with international best practices

Section Ref: 55

Deduction not allowed in certain cases

Commission or Discount Payment made by any company to its sponsor shareholder, director shareholder and placement shareholder will not be deductible. Earlier the restriction was limited to only payment to a director shareholder. 55(C)

Key Point : Related party transaction will become costly

Allowable Limit for Perquisite

The limit for allowable perquisites raised to Taka 2,000,000 from existing Taka 1,000,000. 55(D)

Key Point : will reduce the tax exposure of companies

Allowable Limit for Royalty, TAF & technical know how Fee (sec-55e)

Expenses for royalty, license fee, technical services fee, technical assistance fee, technical know-how fee will be allowable at lower of 6% of business turnover or 15% of net profit. Earlier which was 10% (ten percent) of the net business profit. 55 (e)

 **Key Point** : Business-friendly policy will encourage the Foreign Investors

Except for payment of salary, rent and raw materials, if more than 50% (fifty percent) of the total payment for other expenses had been paid through other than bank, then 25% (twenty-five percent) of the total amount paid through other means will be disallowed. 55 (m)

 **Key Point** : Easing the compliance regulation

Section Ref: 56 replaced

Special business income

Any disallowance except Depreciation of ROU, Interest expense of ROU and impairment loss u/s 55 shall be treated as Special business income and tax shall be calculated on regular manner.

However, where an entity qualifies for a reduced tax rate, the disallowed expenses will also be taxed at that reduced rate - except in cases where tax has not been deducted or collected at source under Chapter 7 of the ITA, 2023.

 **Key Point** : Tax burden will increase for the regular company while reduced rate tax payer will get some relief

Section Ref: Section 65(d) inserted

Deduction not Admissible for Income from Financial Asset

No expenses against income from Financial Asset will not be allowed which is subject to withholding income tax (WHIT) at source but tax was not withheld or deducted.

Section Ref: Section 66

Income from other sources

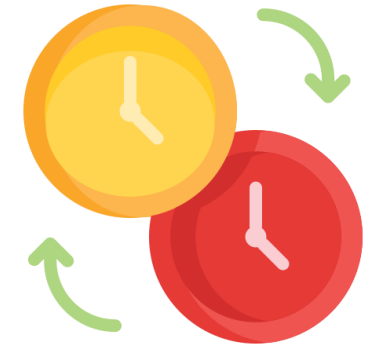
Financial benefits received from Group Insurance Policy will be considered as income from other sources of the employee.

 **Key Point** : increase the tax burden of individuals

Section Ref: Section 67(11)

If any assesses, other than an individual, borrows any advance or other deposits other than through crossed cheque or bank transfer, such receipt will be considered as income of that assesses in the income year in which the loan was taken as “income from other source”.

Section Ref: Section 67(13)



EXISTING	NEW
13(ka) Transfer of any sum through any mode between Spouse, Parents and Children will not be considered as “Income from Other Sources”, if such transfer is disclosed in their Tax Returns	Transfer of any sum through any mode between Spouse, Parents, Children, Siblings will not be considered as “Income from Other Sources”, if such transfer is disclosed in their Tax Returns

Key Point : Any Advance, Loan or any kind deposit between Siblings will not be considered as Income from Other Sources for Individual assesses.

Section Ref: Section 67(15)

Where a taxpayer files a revised return and shows in the revised return any income which is exempted from tax or subject to a reduced rate of tax, then an amount equal to A-B shall be included as income under the head of "Income from other sources" of the taxpayer in that income year, where-

A = Amount shown in the amended return as income exempted or subject to reduced tax rates,

B = Income shown in the original return:

 **Key Point** : Filing amended return has been rationalized.

Section Ref: Section 73 substituted

Submission of Audited Financial Statement

Any assesses, including any person deriving income from long-term contracts, other than an individual, Hindu undivided family and fund will submit an audited statement of accounts, certified by a chartered accountant, fulfilling the prescribed conditions.

However, it will not be applicable in case of a firm, trust, association of persons, foundations, society and a co-operative society gross receipt of which does not exceed Taka fifty (50) million.

Section Ref: Section 76 substituted

Tax exemption

A person will not be eligible for tax exemption in any tax year if the person fail to file a return as required under sections 166 and 171 except for the cases: the provision of Para 4 (Pension), 5 (income from GF), 6 (contribution from PF), 7 (income from PF), 8 (Voluntary retirement benefit), 17 (foreign remittance) and 35 (gift from spouse) of 6th Schedule and income from employment

 **Key Point** : Priorities given to certain exempted service.

Section Ref: Section 78

Tax Rebate

Share of income received from a partnership firm or association of persons, and the final tax liability will be excluded from the total income for the investment tax credit's limit calculation.

Income subject to Minimum Tax will now be part of the total income for the investment tax credit's limit calculation.

 **Key Point** : Increased tax rebate limit.

Section Ref: Section 80

Basis for Averaging

Sub section-2: Calculation of Average Tax rate will be computed on total income of a person, including that person's share of the income of firm or association and it will be before considering the tax rebate on total income.

Section Ref: Section 86 to 142

Withholding Tax

Please find below the **Annexure-A**. Any changes made through Finance Ordinance 2025 have marked in **Blue Font**.

Section Ref: Section 152

Rate of advance tax from Cigarette manufacturer, per month increased to 5% from 3%.

Section Ref: Section 76 substituted

Tax exemption

A person will not be eligible for tax exemption in any tax year if the person fail to file a return as required under sections 166 and 171 except for the cases: the provision of Para 4 (Pension), 5 (income from GF), 6 (contribution from PF), 7 (income from PF), 8 (Voluntary retirement benefit), 17 (foreign remittance) and 35 (gift from spouse) of 6th Schedule and income from employment

 **Key Point** : Priorities given to certain exempted service.

Section Ref: Section 78

Tax Rebate

Share of income received from a partnership firm or association of persons, and the final tax liability will be excluded from the total income for the investment tax credit's limit calculation.

Income subject to Minimum Tax will now be part of the total income for the investment tax credit's limit calculation.

 **Key Point** : Increased tax rebate limit.

Section Ref: Section 163

Minimum Tax

Minimum tax on gross receipts of the following will be updated:

Sl. No.	Class of taxpayer	Minimum tax rate on gross receipts(new)	Minimum tax rate on gross receipts(Existing)
(1)	Manufacturer of cigarettes, bidis (indigenous cigarettes), chewing tobacco, smokeless tobacco, or any other tobacco products	3%	3%
(2)	Carbonated beverage	3%	3%
(3)	Individual other than manufacturers of cigarettes, bidis, chewing tobacco, smokeless tobacco, gul or other kinds of tobacco manufacturer	1%	0.25%
(4)	Mobile phone operator	1.5%	2%
(5)	Other sector	1%	0.60%

If the regular tax liability becomes less than the minimum tax, the excess tax can be adjusted against the tax liability in the subsequent year where the regular tax exceeds the minimum tax.

If the excess tax cannot be adjusted entirely in the immediate next year, the balance of unadjusted amount can be carried forward and adjusted against the tax liability in any subsequent assessment year where the regular tax exceeds the minimum tax.

Individual having gross receipts of Taka Four(4) crore be required to pay minimum tax. The earlier limit was Taka Three(3) crore.

Section Ref: 163 (11)

Final Settlement of Tax

Serial	Source of Income	Section Reference	Applicable to persons
1	Income categories mentioned in Section 30 of this Act	All sections included under Part-7 of this Act	Persons exempted from filing returns as per sub-section (2) of Section 166 of this Act
2	Profit earned from savings certificates	Section 105	Individual
3	Capital gains earned from compensation for property acquisition	Section 111	Individual
4	Cash subsidy received against export	Section 112	Any person
5	Capital gains earned from transfer of property	Section 125	Individual

Section Ref: 166

Obligation for submission of return

Section 166 (1) (Gha) All Charitable Institutions Organizations are required to file taxes

Section 166 (2) Newly added entities that are exempted/relieved from tax filing obligations

1. Fund
2. Orphanages and Religious Institutions
3. Cantonment board
4. Bangladesh Telecommunication Regularity Commission (BTRC)
5. Bangladesh Security and Exchange Commission (BSEC)

Section Ref:169 (2)(Ga) Substitute

Prescribed income tax Computation Module

The assesses must prepare a separate income tax computation statement complying the following sections:

Section 49- General Allowable Deductions

Section 50- Special Admissible Deductions

Section 51- Bad Debt Expense

Section 52- Special Deduction for interest or profit

Section 53- Allowable threshold for Interest expenses

Section 54-Deductible Allowance Conditions

Section 55-Inadmissible Deductions

Section Ref: 174

Relaxation in case of late return filing for certain exempted income and employment income

Reduces additional tax liability in case of Late filing Return for income under Para 4 (Pension), Para 5 (income from GF), Para 6 (contribution from PF), Para 7 (income from PF), Para 8 (Voluntary retirement benefit), Para 17 (foreign remittance) and Para 35 (gift from spouse, child...) of 6th Schedule and income from employment.

 **Key Point** : Reduces additional tax liability and relaxation for late tax return filers.


Section Ref: 175

Consideration as Normal Return

Income Tax return submitted after the specified time will be considered as normal return.

Section Ref: 177

Withholding tax return will be submitted quarterly instead of monthly



Date of Financial year	Applicable Months
25 October	July, August and September
25 January	October, November and December
25 April	January, February and March
25 July	April, May and June

Section Ref: 182 Substitute

Audit

182 (1) Board will issue audit procedure guidelines

182 (2) Board or respective Income tax authority will select return/revised for audit.

182 (3) Respective income tax authority will obtain approval for audit from Board

182 (4) DCT will provide notice to the Taxpayer about the grounds/reasons of audit

182 (5) DCT, after confirming that the submitted return is incomplete shall issue audit report to the taxpayer and direct the taxpayer to submit a revised return along with the relevant explanations and evidences.

182 (6) if DCT is satisfied that the revised return submitted by the taxpayer accurately reflect the audit findings and all tax liabilities and other applicable amount have been fully paid, then will accept the revised return and issue tax clearance certificate.

182 (7) DCT can conduct tax assessment u/s 183 or 184 if response is unsatisfactory u/s 182 (5)

182 (8) Audit selection and completion must be completed within 2 years from the respective assessment year.

 **Key Point** : More simplified audit procedure and less time required to complete the audit.

Section Ref: 264 substitute

Amendments in PSR Requirements

Requirement of PSR have eased and aligned with the other provisions. PSR required for the following 39 services:

SL. No.	Particulars	Sl. No	Particulars
1	Taking loan exceeding Tk. 20 lakh	2	To become a director or sponsor shareholder of a company
3	To obtain and renew IRC and ERC	4	To obtain and renew trade license in city corporation area
5	To renew license for general insurance surveyors	6	
7	Registering or transferring buildings, apartments or arrangement in City corporation, municipality and canton board areas	8	To renew the membership of professional body
9	To obtain and renew of marriage register	10	To obtain and renew of license of a trade body or commercial organization
11	To renew license as a vendor of a stamps, court fees and cartridge paper.	11	To obtain and renew Drug Licenses, Fire Licenses, Environmental Clearance, BSTI Licenses, Bonded Warehouse Licenses, Customs Agent Licenses, Freight Forwarding Licenses, and Buying House registrations.

SL. No.	Particulars	Sl. No	Particulars
12	To obtain commercial and industrial gas connections	13	To obtain electricity connections in city corporation or cantonment board areas.
14	To obtain residential gas connections in city corporation areas.	15	To obtain and renew survey certificates for any type of rented vessel, including launches, steamers, fishing trawlers, cargo ships, coasters, and dumb barges.
16	To obtain and renew permits for brick production from the Department of Environment or the Deputy Commissioner's office.	17	To admit children or dependents to English medium schools located in City Corporations, District Headquarters, or Municipalities.
18	To obtain and renew company agencies or distributorships.	19	To obtain and renew firearm licenses
20	To open letters of credit for import purposes.	21	To open and maintain term deposits exceeding ten lakh (1,000,000) Taka.
22	To purchase savings certificates exceeding ten lakh (1,000,000) Taka.	23	To participate in elections for Municipality, Upazila, Zila Parishad, City Corporation, or National Parliament.
24	To receive salaries and allowances for individuals working in supervisory positions in management, administrative, or production activities.	25	For receiving salaries and allowances of government employees of grade ten or above

SL. No.	Particulars	SL. No	Particulars
26	In the case of taxpayers other than natural persons, for receiving commission, fees or other money through mobile financial services or mobile banking or electronic means of money transfer and mobile phone account recharge;	27	For receiving money from a company for advisory or consultancy services, catering services, event management services, manpower supply, security services provided by a resident taxpayer;
28	For obtaining and renewing insurance company agency certificates	29	During registration, ownership transfer or fitness renewal of motor vehicles other than two-wheeled or three-wheeled motor vehicles
30	For releasing foreign grant funds to NGOs registered with the NGO Affairs Bureau or licensed microcredit organizations by the Microcredit Regulatory Authority	31	For renewing licenses from the licensing authority in the case of e-commerce businesses using digital platforms
32	For obtaining and renewing membership in any club registered under the Companies Act, 1994 (Act No. XVIII of 1994) and the Societies Registration Act, 1860 (Act No. XXI of 1860)	33	When submitting tender documents for the purpose of supplying goods, executing contracts or providing services by any resident taxpayer

SL. No.	Particulars	SL. No	Particulars
34	When submitting bills of entry for the purpose of importing or exporting goods	35	When submitting building construction plans for approval to Rajdhani Unnayan Kartripaksha (RAJUK), Chittagong Unnayan Kartripaksha (CDA), Khulna Unnayan Kartripaksha (KDA), Rajshahi Unnayan Kartripaksha (RDA), Gazipur Unnayan Kartripaksha, Cox's Bazar Unnayan Kartripaksha or, from time to time, similar authorities formed by the government or other relevant authorities of City Corporations or Municipalities
36	When providing house rent or lease in city corporation areas to a specific person as defined in section 140 of this Act	37	When supplying goods or services to a specific person as defined in section 140 of this Act.
38	Obtaining and renewing licenses for hotels, restaurants, motels, community centers, convention halls, hospitals, clinics, and diagnostic centers.	39	Renting or availing services from community centers, convention halls, or similar establishments within City Corporation areas for social events, corporate programs, workshops, seminars, symposiums, and training

For the following 13 cases TIN certificate is required instead of PSR

1. Obtaining Trade license at any city corporation area or Pouroshovha
2. Registration of cooperative society
3. Taking license as a surveyor of general insurance
4. Receiving and renewal of Credit Card
5. Continuing the membership of the professional body as a doctor, dentist, lawyer, chartered accountant, cost and management accountant, chartered secretary, lawyer and Tax lawyers, actuary, engineer, architect or surveyor or any other similar profession;
6. Registration, change of ownership or renewal of fitness of a motor vehicle of any types excluding three and two wheelers
7. Opening Postal Savings account exceeding 5 Lakh
8. Receiving any payment from govt through by any public servant of 10th Grade or above
9. Receiving any commission, fee or other sum in relation to money transfer through mobile banking or other electronic means or in relation to the recharge of mobile phone account
10. The year of or the year subsequent to, the incorporation, registration, or formation of any entity other than an individual under any law or legal instrument This provisions of this sub-section shall not apply to a person who is not required to submit a return
11. license from regulatory authority for e-commerce business using digital platforms
12. License vendor of stamps, court fees and cartridge or as a writer of deed Provided that this subsection shall not apply to a persons for whom filling of tax return is not mandatory U/S 166(2)
13. Verification of the authenticity of PSR is no more required

Section Ref:272(1) Substitute

Penalty for Concealing income

Penalty for Concealing income will be an amount equal to "A"

Where, $A = \text{Evaded Amount} * 10\% * \text{Years}$

Year = total number of years (from concealment year to discover of concealment)

 **Key Point** : Fixed 15% penalty component removed resulting penalty amount reduced.

Section Ref: 327

Authorized Representative

CA, CMA, CS, Bangladesh Bar Council Lawyer shall not be required to be registered with any tax lawyer association (sub-section 3)

Sub-section 5 deleted i.e. Tax lawyer association need not to have registration from the Board.

 **Key Point** : Excluding member of a Professional bodies from taking registration with the tax lawyer association.

Section Ref: 341 deleted

Power to amend schedule

The Board is no more empowered to change or amend any “**Schedule**” of this act.

Section Ref: 1st Schedule replaced

Black money whitening option deleted

As per replaced schedule, special rates for whitening money to invest in building or apartment has been withdrawn

Section Ref: 6th Schedule Part A

Para 20: Exemption of agricultural income in the hands of an individual will be increased to Taka 500,000 from Taka 200,000

Para 20A: Exemption of income from poultry farm, hatchery, pelleted poultry feed production, dairy food, frog farming, marketing of seeds, up to Taka 500,000 will be allowed

Para 21: The condition has relaxed — only income must be received through bank transfer. Expenditure and investment through other modes are no longer restricted.

Para 22: Exemption of income from export of handicrafts has been deleted.

Para 27: Maximum exemption on salary income is increased from Tk. 450,000 to Tk. 500,000

Para 28: Income of any fund, Government university or any international education institution which is not a non-government university, or any institution established under any law and managed by any professional body of Chartered Accountants, Cost and Management Accountants or Chartered Secretaries will be exempt from tax. However, income from financial assets will not be exempted.

Para 30A: Income from Nobel Prize, Ramon Magsaysay, Booker, Pulitzer, Simon Bolivar, Academy Award, Grammy, Emmy, Golden Globe, Kan Film Festival Award will be exempt from tax.

Para 34: Benefits derived from Universal and National Pension Schemes will be exempt from tax.

Para 35: Any asset received as a gift from spouse, siblings, parents, or children is exempt from tax if the gift is shown in both the donor's and recipient's tax returns. Siblings added newly.

Annexure-A

TDS Rate

For the Financial Year
2025-2026

SL	Particular	Section	RATE
1	Salary (*)	86	Average Rate
2	Deduction from payment of remuneration to members of parliament.	87	Average Rate
3	WPPF (Worker's Profit Participants Fund)	88	10%
4	Procurement provider, service provider etc.	89	Annexure-1
5	TDS on Service	90	Annexure-2
6	Payment for Intangible assets	91	10% on base value
7	Advertisement	92	5%
8	At the time of making payment to Actor, Actress & Producer	93	10%
9	Commission, Discount and Fee	94	10%
10	Travel Agent	95	0.30%
11	LC Commission	96	5%
12	Local LC Commission	97	Annexure-3
13	Payment of fees by tower sharing companies to regulatory companies	98	20%
14	Excess Payment of life Insurance Premium	99	5%
15	Insurance Commission	100	5%

Annexure-A

TDS Rate

For the Financial Year
2025-2026

SL	Particular	Section	RATE
16	Fee from General Insurance Company Surveyor	101	15%
17	Interest on Savings Deposit & Fixed Deposit	102	Trust, Association of person and company-20%
			In other Cases, @10%
18	Deduction from resident's Interest income	104	10%
19	Interest on Saving Certificate	105	10%
20	Discount or interest or profit on securities of government or any person, responsible for issuing securities approved by BSEC	106	10%
21	Discount on the real value of Bangladesh bank bill	107	Maximum
22	International Call	108	<ul style="list-style-type: none"> ➤ 1.5% of total revenue received by IGW services operator. ➤ 7.5% of revenue paid or credited to ICX, ANS, BTRC and others ➤ 7.5% on the whole amount so paid or credited at the time of payment or credit
23	House Rent	109	10%
24	Conference Center, Convention Hall	110	10%
25	Compensation against Asset acquisition by govt.	111	City Corporation, Poursava, Cantonment Board area-6% Location except City Corporation, Poursava and Cantonment Board-3%

TDS Rate

For the Financial Year
2025-2026

Annexure-A

SL	Particular	Section	RATE
26	Subsidy on cash Export	112	10%
27	Electricity Purchase	114	4%
28	Income By Landowner from real estate Developer	115	15%
29	Paid Commission to Foreign Buyer Agent (example- Buying house commission)	116	7.5%
30	Dividend	117	a) For company @20%
			a) other than company tax @10% (having TIN) and 15% (haven't TIN)
31	Lottery	118	20%
32	Income of non-residents	119	Annexure-1
33	Import	120	20%
34	Recruiting agents	121	10%
35	C & F Agent	122	10%
36	Deduction of tax from export proceeds	123	1% of the total export proceeds
37	Any income in connection with any service provided to any foreign person by a resident person;	124	1.5%

Annexure-A**TDS Rate**

**For the Financial Year
2025-2026**

SL	Particular	Section	RATE
38	Transfer of property	125	a) 12 lakh taka per katha 1.65% b) In the case of any establishment, building, flat, apartment or floor space:1000 Taka per square meter, or; c) Not exceed 10% of deed value whichever is higher. <i>Please see sub-rule 5 of TDS rule 2024</i>
39	Real estate or land development business	126	(i) Residential purpose - BDT 1,600 per square (ii) Commercial purpose purpose- BDT 6,500 per square (iii) 5% of deed value.
40	Collection of tax from commission paid on Government stamps, court fees, cartridge papers.	127	10%
41	Collection of Tax from lease of property	128	4% No deduction for exempted company
42	Manufacturer of nonmechanical cigarette (Bidi)	129	10% of the value of band roll

TDS Rate

For the Financial Year
2025-2026

Annexure-A

SL	Particular	Section	RATE
43	Brick Manufacturer	130	a) Tk.80,000 for not exceeding 108,000 square feet sized brickfield, b) Tk.120,000/-for exceeding 108,000 - 124,000 square feet sized brickfield, c) Tk.160,000/- for exceeding124,000 square feet sized brickfield, d) Tk. 220,000/- brickfield not mentioned as above
44	Renewal of trade license by City Corporation or Paurashava	131	a) Tk. 3,000/-for Dhaka North City Corporation, Dhaka South City Corporation & Chittagong City Corporation; b) Tk. 2,000 for any other city corporation, c) Tk. 1,000 for any paurashava of any district headquarters; d) Tk. 500 in any other paurashava
45	Shipping business of a resident	132	5% of total freight. IF DTAA then 3%
46	Sale by public auction	133	10% of sale price
47	Share transfer	134	15% on gain

TDS Rate

For the Financial Year 2025-2026

Annexure-A

SL	Particular	Section	RATE
48	Transfer of securities	135	15% on difference between transfer price and acquired price
49	Transfer of shares of any Stock Exchange	136	15% on gain
50	Member of Stock Exchanges	137	a) 0.03% on the value of shares, debentures and mutual funds transacted b) No tax in case of transfer of any listed sukuk and bond
51	Collection of tax from motor vehicles plying commercially	138	Annexure 5
52	Inland ships engaged in carrying passengers in inland water	139	Taka 125 per passenger (carrying capacity of an inland ship shall be the capacity of daytime plying in smooth waters)
	Cargo, container (multipurpose) and coaster engaged in carrying goods in inland water		Taka 170 per gross tonnage
	Dump barge engaged in carrying goods in inland water		Taka 125 per gross tonnage

*** At the time of deduction of tax from salary, an amount equal to the surplus or deficit may be increased or decreased to adjust for any current income year surplus or deficit, option for previous year adjustment has been deleted.**

Annexure-1

Section 89, Rule 3

SL	Particular	Section
01	Execution of contract, other than a contract, supply of goods, manufacture, process or conversion, printing, packaging or binding:-	5%
02	In case of an industrial undertaking engaged in the production of MS Billets and locally procured MS Scrap	0.5%
03	In case of oil supplied by oil marketing companies engaged in marketing of petroleum oil and lubricant	0.6%
04	In case of oil supplied by dealer or agent (excluding petrol pump station) of oil marketing companies, on any amount	1%
05	In case of supply of paddy, rice, wheat, potato, fish, meat, onion, garlic, peas, chickpeas, lentils, ginger, turmeric, dried chillies, pulses, maize, coarse flour, flour, salt, edible oil, sugar, black pepper, cinnamon, cardamom, clove, date, cassia leaf, jute, cotton, yarn and all kinds of fruits	0.5%
06	In case of supplying of Cotton & Yern	1%
07	In case of supply of all types of fruites	2%
08	In case of sub-contractor engaged by 100% export-oriented company	1%
09	In case of an industrial undertaking engaged in producing cement, iron or iron products, ferro alloy products except MS Billets	2%
10	In case of supply of oil by any company engaged in oil refinery, on any amount	1.5%

Annexure-1

Section 89, Rule 3

SL	Particular	Section
11	In case of company engaged in gas transmission, on any amount	3%
12	In case of company engaged in distribution gas, on any amount	0.6%
13	In case of supply of Extra High Voltage Power Cable 33KV to 500KV by local manufacturers having own Vertical Continuous Vulcanization line	3%
14	In case of supply of books to a person other than the Government, or any authority, corporation or body of the Government, including all of its attached and sub-ordinate offices	3%
15	In case of supply of recycled lead	3%
16	In case of supply of industrial raw materials to a manufacturer	3%
17	Supply of raw materials used in recycled industry	1.5%
18	In case of Manufacturing, Process or conversion, Civil work, Construction, Engineering or any other same work	5%
19	In case of supplying Cigarette, Biri, Jorda, Tobacco Leaf and Gul	10%
20	Goods supplied in any other cases not mentioned above from serial 1 to 18 and in all other cases per section 89	5%

Annexure-2

Section 90, Rule 4

SL No	Particular	RATE
01	Advisory or consultancy service:-	
	Individual person	15%
	Other than Individual person	7.5%
02	Professional service:-	
	Individual person	15%
	Other than Individual person	7.5%
03	(i) technical services fee; (ii) technical know-how or technical assistance fee	10%
04	(i) Catering service;	on commission or fee 10%
	(ii) Cleaning service;	
	(iii) Collection and recovery agency;	
	(iv) Private security service;	
	(v) Manpower supply service;	
	(vi) Creative media service;	
	(vii) Public relations service;	on gross bill amount 2%
	(viii) Event management service;	
	(ix) Training, workshop, etc.;	
	(x) Courier service	
	(xi) Packing and shifting service	
	(xii) any other service of similar nature	

Annexure-2

Section 90, Rule 4

SL No	Particular	RATE
5	Print and electronic media service (a) on commission or fee (b) on gross bill amount	10% 0.65%
6	Indenting commission	7.5%
7	Meeting fees, training fees or honorarium	10%
8	Mobile network operator	12%
9	Credit rating agency	10%
10	Motor garage or workshop	8%
11	Private container port or dockyard service	8%
12	Shipping agency commission	8%
13	Stevedoring/berth operation/terminal operation/ship handling operation- On commission or fee On gross bill amount	10% 5%
14	(i) Transport service, vehicle rental service, carrying service and repair & maintenance service; (ii) Ride sharing service, working space providing service, accommodation providing service and any sharing economic platform service	5%
15	Wheeling charge for electricity transmission	3%
16	Internet service	5%
17	Agent, distributor, agency or channel partner, by any names delivering services engaged in mobile financial services	10%
18	Gross bill excluding commission or gross bill except commission of freight forward agent	1.5%
19	Any other service which is not mentioned in above from serial 1 to 18.	10%

Annexure-3

Section 97, Rule 3

SL No	Particular	RATE
01	If purchase of goods for the purpose of trading or reselling after process or conversion	3%
02	If Payment against the invoice or sale of goods to distributor	1.5%
03	If the payment related to local letter of credit (L/C) and any other financing agreement in respect of purchase or procurement of all kinds of fruits and computer or computer accessories	2%
04	If the payment related to local letter of credit (L/C) and any other financing agreement in respect of purchase or procurement of rice, wheat, potato, onion, garlic, peas, chickpeas, lentils, ginger, turmeric, dried chilies, pulses, maize, coarse flour, flour, salt, edible oil, sugar, black pepper, cinnamon, cardamom, clove, cassia leaf, jute, cotton and yarn.	0.5%

Annexure-4

Section 119- Rule 5

SL	Particulars	Rate
	Advisory or consultancy service:-	
01	For Individuals	20%
	Other Than Individuals	10%
02	Pre-shipment inspection service	20%
	Professional service:-	
03	For Individuals	20%
	Other Than Individuals	10%
04	Technical services, technical know-how or technical assistance	20%
05	Architecture interior design or landscape design fashion design or process design	20%
06	Certification rating etc.	20%
07	Charge or rent for satellite airtime or frequency rent for channel broadcast	20%
08	Legal service	20%
09	Event management service	20%
10	Commission	20%
11	Royalty license fee or payments related to intangibles	20%
12	Interest	20%
13	Advertisement broadcasting	20%
14	Advertisement making or Digital marketing	15%
15	Air transport or water transport not being the carrying services mentioned in section 259 and 260	7.50%
16	Contractor sub-contractor sub-sub contractor of manufacturing process or conversion civil work construction engineering or works of similar nature	7.50%

Annexure-4

Section 119- Rule 5

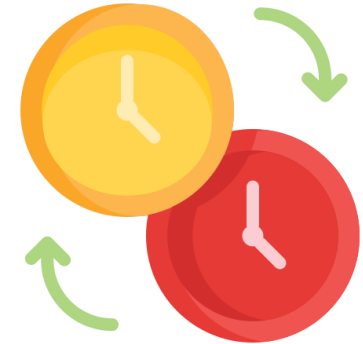
SL	Particulars	Rate
17	Supply of goods	7.50%
18	Capital gain	15%
19	Insurance premium	10%
20	Rental of machinery equipment etc.	15%
	Dividend-	
21	(a) company fund and trust	20%
	(b) any other person not being a company fund and trust	30%
22	Amount received by Artist singer or player	30%
23	Salary or remuneration	30%
24	Exploration or drilling in petroleum operations	5.25%
25	Survey for Coal oil or gas exploration	20%
26	Fees etc. of surveyors of general insurance company	5.25%
27	Survey for Coal oil or gas exploration	20%
28	Fees etc of surveyors of general insurance company	5.25%
29	Any service for making connectivity between oil or gas field and its export point	5.25%
30	Bandwidth payment	10%
31	Courier Services	15%
32	Any other payments	20%

Section 138

SI No.	Description of the vehicle	Rate (Tk)
01	Bus having seats exceeding 52	25,000
02	Bus having seats not exceeding 52	20,000
03	Air-conditioned bus	50,000
04	Double decker bus	25,000
05	Air-conditioned (AC) minibus/coaster	25,000
06	Non-AC minibus/coaster	12,500
07	Prime mover	35,000
08	Truck, lorry or tank lorry having payload capacity exceeding five tons	30,000
09	Truck, lorry or tank lorry having payload capacity exceeding one and half tons but not exceeding five tons	15,000
10	Truck, lorry or tank lorry having payload capacity not exceeding one and half tons	7,500
11	Pickup van, human hauler, maxi or auto rickshaw	7,500
12	Air-conditioned taxicab	15,000
13	Non-AC taxicab	7,500

Section 119 Rule 5

WHT will not be applicable from the following Non-resident Payment at the time of outward remittance.



Existing	Changes
<ol style="list-style-type: none">1. Payment made to any foreign officials2. Payment of subscription fees to professional bodies3. Tuition fees4. Liaison office expense5. International marketing and product development expenses6. Arbitration fees7. Any kind of Security deposit	<ol style="list-style-type: none">1. Payment made to any Govt. Authority of a foreign country2. Payment of subscription fees to internationally recognized professional bodies3. Tuition fees paid according to BB guidelines Tuition fees4. Liaison office or branch office expense5. International marketing and product development expenses6. Arbitration fees7. Any type of security deposit8. Payment for Hajj9. Payment for Priority pass




Indirect Tax

VAT

Section Ref: 2(30)

Tax period

As per newly inserted clause (Ga) following Service Providers tax period will be semi-annual basis ending on 30 June and 31 December. However, this opportunity will not be applicable for any withholding entity.



Construction
Contractors

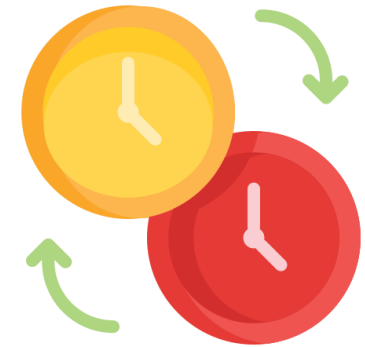
C&F agents

Procurement
provider

Section Ref: 31

Advance Tax (AT)

Changes in AT for Manufacturers and Commercial Importers

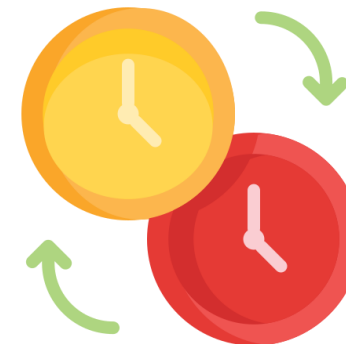


Product Name	Existing	Now
Raw Materials	3%	2%
Commercial Importers	5%	7.5%

If a commercial importer pays advance tax at the import stage at the rate of 7.5 and the local value addition on that import is 50% or less, any further VAT will not be payable on the first sale of the import, subject to the issuance of a tax invoice in the prescribed manner

Section Ref: 31(3), 46(ga), 50(2), 72(1)

Extension of advance tax, input Credit, decreasing adjustment and refund Claim Deadline



Particulars	Previous	New
Advance Tax 31(3)	4 tax periods	6 Tax periods
Input tax credit 46(ga)	4 tax periods	
Decreasing adjustment 50(2)	3 tax periods	
Refund 72(1)	next tax periods	

Section Ref: 46

Input tax credit

No input-output coefficient ratio deceleration (Mushak 4.3) required in case of supply of service

Section Ref: 47

Partial input tax credit

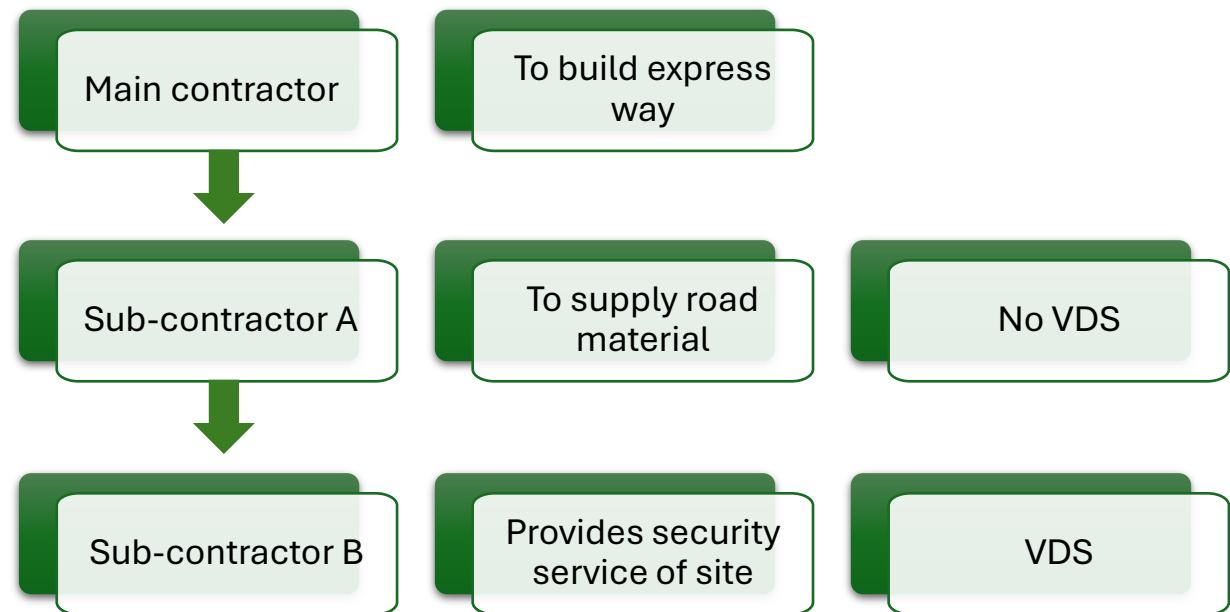
Provisions regarding claim of partial input tax credit have been simplified by replacement of previous provisions. Input tax credit can be availed against supply of goods and services at standard rate and zero rate only.

An entity who supplies goods and services adopting standard rate and zero rate and also adopting specific amount of VAT or reduced rate or VAT exemption facility will initially claim full input tax credit for the VAT paid on all the inputs. After the end of the tax period, it will make increasing adjustment for the input tax paid on all of the inputs used for production of goods or services adopting reduced rate, specific amount of VAT and VAT exemption.

Section : 49

The facility of non-deduction of VAT at source on appointment of subcontractors, agents and other service renderers for delivering a part of the whole service under a project has been restricted to the first tier of subcontractors, agents, and other service rendering persons only.

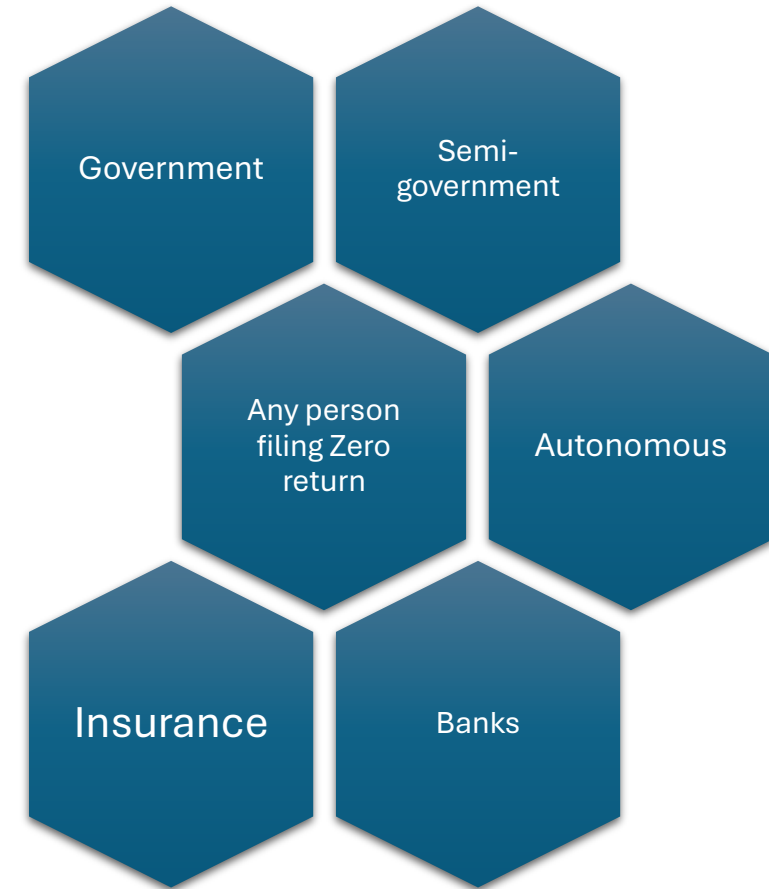
Note: Any procurement of goods under any project will not be allowable for such non-deduction



Section Ref: 64

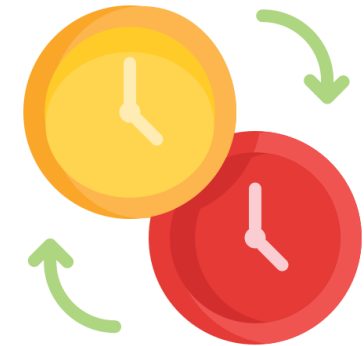
Return submission

The following organization may submit the return within a maximum of 20 days after the end of a tax period.



Section Ref: 83

- Added Empowerment of Local VAT Authority
- By written order of the Divisional Officer, the Assistant Revenue Officer may inspect the geographical area of the concerned Local Value Added Tax Office, collect information, verify sales and perform any other function as specified by the Divisional Officer.



Section Ref: 85

Penalty

Reduction of Penalty

Particulars	Previous	New
Failure to submit VAT return	5000	2000
Unlawful input tax credit	50%-100%	30%-50%
Non-compliance in case of exempted supply	100,000	25,000

Section ref: 106



Payment of arrear tax by installments



The installment period for arrear VAT payment has been increased from 12 months to 18 months.

Section ref: 107



Maintenance of VAT records and accounts



A registered person may preserve VAT documents, accounts and other records in its ERP software or in any VAT software approved by the National Board of Revenue.

Section ref: 121

Amendment in timeline for disposal of appeal by the Commissioner (Appeal)

The Government may extend the time limit for disposal of appeals by the Commissioner (Appeal) due to natural calamity, epidemic, natural disaster or war.

VAT and SD Rules, 2016 (SRO no. 158 of 2025 and further amended by SRO no.271 of 2025)

Rules#	Description
Rule 12	Previously, every registered entity was required to report any change in its economic activities to the VAT authority immediately. Now, the entities are required to report the same to VAT authority within 15 days.
Rule 20	The limit for providing sample of taxable supply of goods/ services has been increased from BDT 20,000 to BDT 50,000.
Rule 24	Rule 24(c)(2) has been deleted. Now, VAT and SD (fair market value determination) Rules, 2019 is not applicable for the disposal of wastage or byproducts
Rule 27	Rules regarding allowance of input tax credit in proportion of different types of revenue have been abolished since the related provisions have also been deleted from VAT and SD Act, 2012.
Rule 40	VAT registered persons can preserve purchase register (i.e. form Mushak-6.1), sales register (i.e. form Mushak-6.2) and purchase and sales register (i.e. form Mushak-6.2.1) in their Enterprise Resource Planning (ERP) software system or in NBR approved VAT software.
Rule 40(f)(ii)	Previously, as per Rule 40(f)(ii), a registered person had to deposit the amount of VAT Deducted at Source (VDS) to the government exchequer separately. Now, a registered person must make an increasing adjustment to the VAT liability in the VAT return for the VDS amount. In addition, 03 copies of VDS certificates have to be issued by the withholding entity. One copy needs to be submitted to the VAT authority within next 03 working days of submission of the VAT return, one copy has to be provided to the service provider and the other copy needs to be preserved in the office premise of the VAT payers for 05 years.

Rules#	Description
Rule 45	Rule 45 of the VAT and SD Rules, 2016 has been replaced. As per changes in Rule 45, exporters are no longer required to apply in form Mushak-7.1 to the VAT Commissioner to make decreasing adjustments of supplementary duty. Rather, exporters have to make decreasing adjustment for Supplementary Duty (SD) in VAT return within 06 months from the date the goods are exported or loaded onto a ship, aircraft or other carrier for export, subject to submission of some documents to VAT authority as mentioned in Rule 45. However, if decreasing adjustment cannot be made within first 06 months, exporters may still apply for decreasing adjustment to the relevant Divisional Officer in next 06 months following the same process.
Rule 109(2)	Application fee for appearing in VAT consultant exam has been reduced from BDT 5,000 to BDT 1,000.
Rule 109(6)	Written exam for enlisting VAT consultant is to be taken within 120 days from the date of expiry of the timeline for submission of application.

Guidelines for VAT deduction and collection at source

VAT Deduction and Collection at Source Guidelines, 2025 has been introduced by SRO no. 182 of 2025 which have replaced previous VAT Deduction and Collection at Source Guidelines, 2021. VDS rate as given below (any rate changes made through FO 2025 have marked in **Blue Font**):

VDS Rate for the financial year 2025-2026

SL	Service Code	Service Description		VDS Rate
1	S001.10	AC Hotel		15.0%
	S001.10	Non-AC Hotel		10.0%
	S001.20	Restaurant		5.0%
2	S002.00	Decorators and Caterers		15.0%
3	S003.10	Motor Garage and Workshop		10.0%
4	S003.20	Dockyard		15.0%
5	S004.00	Construction Firm		10.0%
6	S007.00	Advertising Agency		15.0%
7	S008.10	Printing Press		15.0%
8	S009.00	Auction Firm		15.0%
9	S010.10	Land Development Organization		2%
10	S010.20	Building Construction Organization	A. 1-1600 square feet	2%
			B. 1601 square feet and above	4.5%
			C. Re-registration (any size)	2%
11	S014.00	Indenting Organization		15.0%
12	S015.10	Freight Forwarders		15.0%
13	S017.00	Community Center		15.0%

SL	Service Code	Service Description		VDS Rate
14	S020.00	Survey Agency		15.0%
15	S021.00	Plant or Capital Machinery Rental Agency		15.0%
16	S024.00	Furniture (see note)	Furniture Manufacturer (VAT shall be @ 15%, If manufacturer directly sells to customer)	7.5%
			Furniture Sales Centre (Subject to having challan for VAT paid@ 7.5% at the manufacturing stage, otherwise VAT shall be @ 15%)	7.5%
17	S028.00	Courier and Express Mail Service Provider		15%
18	S031.00	Repair and maintenance		15%
19	S032.00	Consultancy and Supervisory Firm		15%
20	S033.00	Izaradar (Lessor)		15%
21	S034.00	Audit and Accounting Firm		15%
22	S037.00	Procurement Provider		10%
23	S040.00	Security Service		15%

SL	Service Code	Service Description		VDS Rate
24	S043.00	Television and Online Broadcasting Media Program Supplier		15%
25	S045.00	Legal Advisor		15%
26	S048.00	Transport Contractor:	A. Petroleum Goods	5%
			B. Except Petroleum Goods	15%
27	S049.00	Rent-a-Car Provider		15%
28	S050.10	Architect Interior Designer or Interior Decorator		15%
29	S050.20	Graphic Designer		15%
30	S051.00	Engineering Firm		15%
31	S052.00	Sound and Lighting Equipment Rent Provider		15%
32	S053.00	Participant in Board Meetings		15%
33	S054.00	Advertisements In Satellite Channel Programs		15%
34	S058.00	Chartered Aeroplan or Helicopter Rent Provider		15%
35	S060.00	Purchaser of Auction Goods		15%
36	S065.00	Building Floor and premises Cleaning or Maintenance Agency		15%
37	S066.00	Lottery Ticket Seller		15%
38	S067.00	Immigration Advisor		15%
39	S071.00	Event Management		15%
40	S072.00	Man Power Supply or Management Organization		15%

SL	Service Code	Service Description	VDS Rate
41	S074.00	House rent, Office rent	15%
42	S099.10	Information Technology Enabled Services	5%
43	S099.20	Other Miscellaneous Services	15%
44	S099.30	Sponsorship Services	15%
45	S099.50	Credit Rating Agency	15%
46	S099.60	Product sale on online marketplace	15%

Excise Duty:

Excise duty exemption limit increased to Taka 3 (three) lakh instead of Taka 1 (one) lakh

Customs Duty:

The existing seven (07) slabs of Customs Duty (0%, 1%, 3%, 5%, 10%, 15% and 25%) shall continue for the Financial Year 2025-2026



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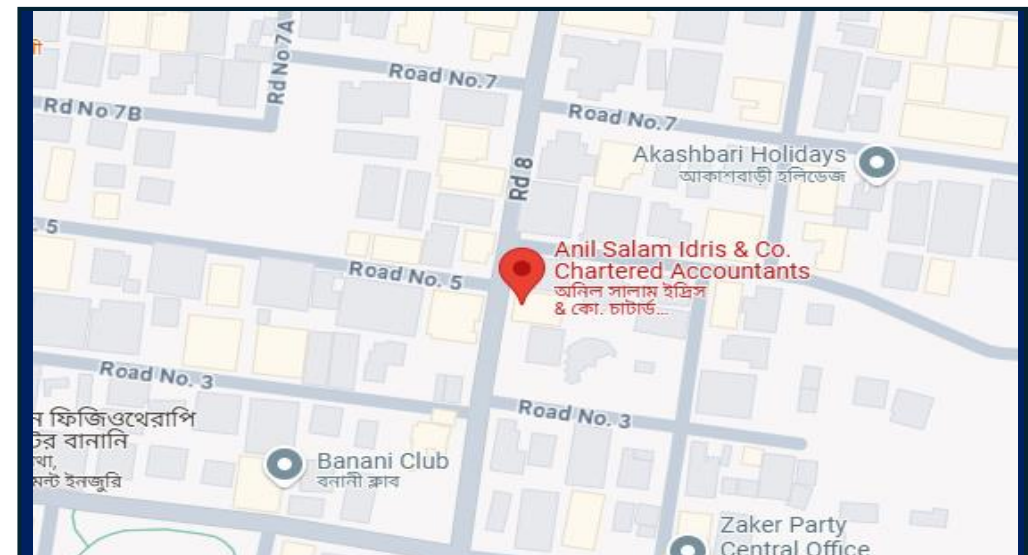
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Thank You