ASICO

Audit | Tax | Advisory | BPO

FINANCE ACT -2026

Key Highlight & Amendments

In-depth Analysis

Compliance Insights

Key Updates & Implications

Strategic Guidance

Preface

The Honourable Finance Minister of the Government, Mr. Amir Khasru Mahmud Chowdhury, presented the National Budget for FY 2026–2027 on 11 June 2026 and which was subsequently approved on 30 June 2026. This summarised information provides a salient overview of the national budget for 2026-2027 and the changes brought in by the Finance Act, 2026 and the SROs issued thereafter.

The information contained in this document is of a general nature and is not intended to address the circumstances of any particular individual. ASICO shall not be liable in respect of any loss, damage or expenses of any nature caused by the use of this presentation Although we aim to provide accurate and updated information, we do not provide assurance that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

However, we will provide you the updates whether ordinance will be passed.

ASICO
Audit | Tax | Advisory | BPO

Who We Are!

ASICO is a leading Chartered Accountancy firm in Bangladesh

- Established in 2015 through the merger of:
  - A.B. Das & Co. (1976)
  - A. Salam & Co. (1981)
  - Idris Mahmud & Co. (1991)
- Led by four (4) reputable partners with an average partner experience of over 25 years
- Partners are Chartered Accountants with experience from Big Four firms (EY & KPMG)
- Delivering services nationally and internationally

Key Facts

- Legal Status: Partnership Firm
- Qualified Chartered Accountants other than partner: 02

Our Core Values

Foreign Affiliation: An Affiliated firm of EMA^2 ,UK

ASICO
Audit | Tax | Advisory | BPO

Our Partners

Abdus Salam, FCA

Senior & Founding Partner

+880-1622-304103

salam@asico.com.bd

Md. Anwar Hossain, FCA

Managing Partner

+880-1552-346379

anwar@asico.com.bd

Md. Sarwar Hossain, FCA

Partner

+880-1730-022146

sarwar@asico.com.bd

S. M. Tauhidul Islam, FCA

Partner

+880-1679-587915

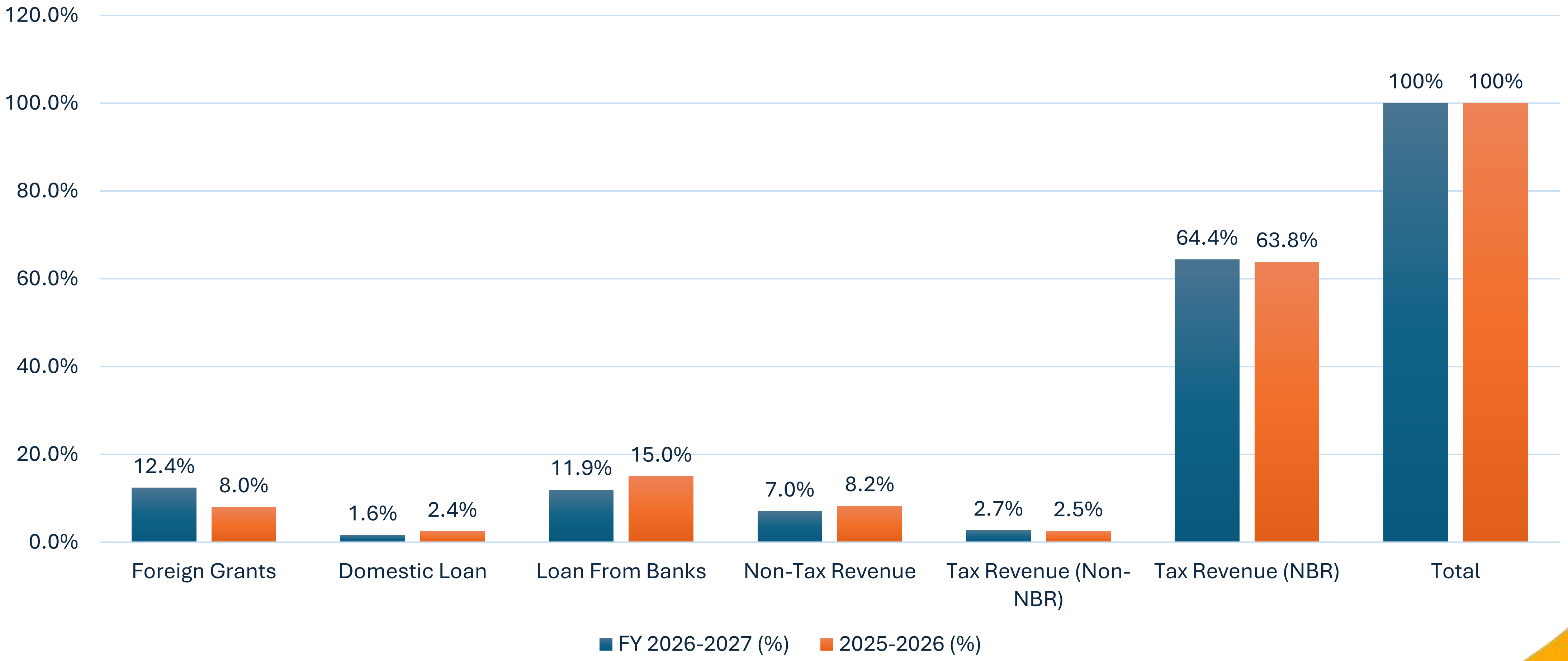
tauhid@asico.com.bd

Comparative Budget Structure

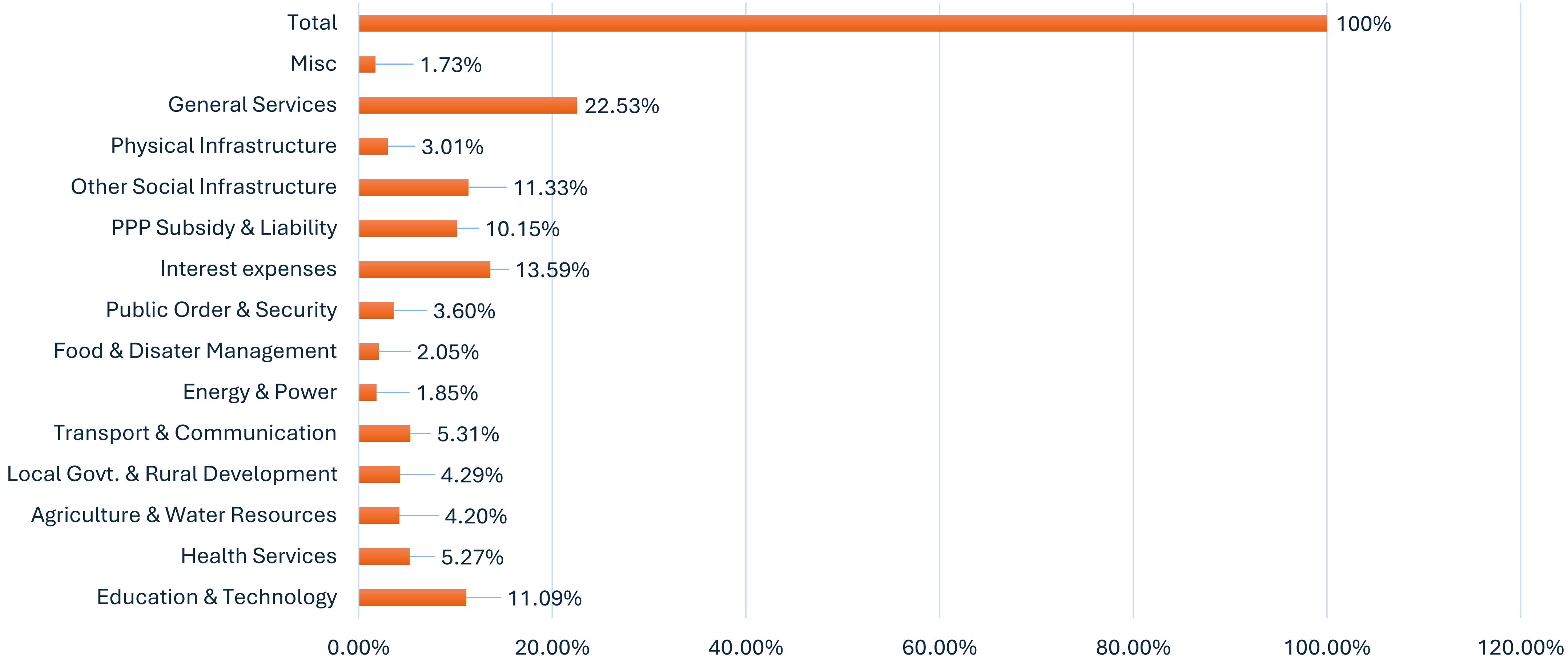
(Figures in crore)

SL	Particulars	Revised Budget FY 2026-2027	Revised Budget FY 2025-2026	Changes (%)
1	Total size of budget	938,000	788,000	19.04%
2 =(3+4+5)	Revenue earnings	695,000	588,000	18.20%
3	- NBR Collection/Tax	604,000	503,000	20.08%
4	- Non-NBR Tax	25,000	20,000	25.00%
5	- Non-Tax Receipts	66,000	65,000	1.54%
6=(7+8+9)	Expenditure	938,000	788,000	19.04%
7	- Operating expenditure	551,087	513,362	7.35%
8	- Development expenditure	316,075	214,862	47.11%
9	- Others	70,838	59,776	18.51%
10=(2-6)	Budget Deficit	(243,000)	(200,000)	21.50%
11=(12+13+14)	Financing	243,000	200,000	21.50%
12	- Local Borrowing	15,000	19,000	-21.05%
13	- Borrowing from Banks	112,000	118,000	-5.08%
14	- Foreign Grants	116,000	63,000	84.13%
15	GDP growth target	6.5%	5.0%	30.00%
16	GDP size	6,830,024	6,080,320	12.33%
17	Estimated Inflation	7.5%	7.0%	7.14%

Sources of Budget Revenue



FY 2026-2027 (%)


Total
100%
Misc
1.73%
General Services
22.53%
Physical Infrastructure
3.01%
Other Social Infrastructure
11.33%
PPP Subsidy & Liability
10.15%
Interest expenses
13.59%
Public Order & Security
3.60%
Food & Disater Management
2.05%
Energy & Power
1.85%
Transport & Communication
5.31%
Local Govt. & Rural Development
4.29%
Agriculture & Water Resources
4.20%
Health Services
5.27%
Education & Technology
11.09%
0.00%
20.00%
40.00%
60.00%
80.00%
100.00%
120.00%

ASICO
Audit | Tax | Advisory | BPO

Tax Rates for Resident Individuals (Including Non-Resident Bangladeshis) & HUF

AY 2026-27 & 2027-28		AY 2028-29 & 2029-30		AY 2030-31	
Income Slab (BDT)	Tax rate	Income Slab (BDT)	Tax rate	Income Slab (BDT)	Tax rate
On first 4,00,000	0%	On first 4,50,000	0%	On first 5,00,000	0%
Next 3,00,000	10%	Next 3,00,000	10%	Next 3,00,000	10%
Next 4,00,000	15%	Next 4,00,000	15%	Next 4,00,000	15%
Next 5,00,000	20%	Next 5,00,000	20%	Next 5,00,000	20%
Next 20,00,000	25%	Next 20,00,000	25%	Next 20,00,000	25%
On the balance	30%	Next 2,63,50,000	30%	Next 2,63,00,000	30%
		On the balance	35%	On the balance	35%

***Tax rate for non-resident foreigner is 30% (except non-resident Bangladeshi)

Tax-Free Income Limits

Tax-Free Income Limits	AY 2026-27 & 2027-28	AY 2028-29 & 2029-30	AY 2030-2031
For General Individuals	400,000	450,000	500,000
For Women & Senior Citizen (65+)	4,50,000	5,00,000	5,50,000
For Third Gender & Disabled Person	5,25,000	5,75,000	6,25,000
For Gazated war wounded freedom fighter & injured "July Warrior" in the July Mass Uprising 2024	5,50,000	6,00,000	6,50,000
The threshold limit for parents or legal guardians of any person with disability will be Tk. 50,000 more for each disabled dependent. If both father and mother of the disabled person is assessee then any one will avail this benefit			

Minimum Tax	AY 2026-27 & 2027-28	AY 2028-29 & 2029-30	AY 2030-2031
For Existing taxpayer	5,000	5,000	5,000
For New taxpayer	1,000	1,000	1,000

Rate of Surcharge for AY 2026-27 to 2030-31

Description	Rate
Net wealth Up to BDT 4 crore	Nil
Net wealth exceeding BDT 4 crore but not exceeding BDT 10 crore.	10%
Individual assessee having more than 01 motor vehicles in his/her own name or having at least 8,000 square feet of house property	10%
Net wealth exceeding BDT 10 crore but not exceeding BDT 20 crore.	20%
Net wealth exceeding BDT 20 crore but not exceeding BDT 50 crore.	30%
Net wealth exceeds BDT 50 crore	35%
On income derived from the relevant business by individuals engaged in manufacturing all kinds of tobacco products including cigarette, bidi, zarda and gul	2.5%

Rate of Environment Surcharge for AY 2026-27 to 2030-31

Where an individual owns more than one motor vehicle, environment surcharge shall be payable on each additional motor vehicle at the rates specified in the table below :-

SL	Description of motor vehicle	Rate of environmental surcharge (BDT)
01	For each motor vehicle not exceeding 1,500 cc	25,000
02	For each motor vehicle exceeding 1,500 cc but not exceeding 2,000 cc	50,000
03	For each motor vehicle exceeding 2,000 cc but not exceeding 2,500 cc	75,000
04	For each motor vehicle exceeding 2,500 cc but not exceeding 3,000 cc	150,000
05	For each motor vehicle exceeding 3,000 cc but not exceeding 3,500 cc	200,000
06	For each motor vehicle exceeding 3,500 cc	350,000

***"Motor vehicle"** excludes buses, minibuses, coasters, prime movers, trucks, lorries, tank lorries, pick-up vans, human haulers, autorickshaws, and motorcycles.*

Corporate Tax Rate

Description	AY 2026-2027 to 2030-2031	
	Tax Rate	Tax Rate (Upon Compliance with Conditions)
Publicly traded company that transfer shares worth more than 10 % of its paid-up capital through IPO	22.5%	20%
Publicly traded company that transfer shares worth 10% or less than ten percent of its paid-up capital through IPO	25%	22.50%
Non-publicly traded company	27.5%	25%
One Person Company (OPC)	27.5%	Condition N/A
Publicly Traded Bank, Insurance and Finance Company (except Marchant Bank)	37.5%	Condition N/A
Non-Publicly Traded Bank, Insurance and Finance Company (except Marchant Bank)	40%	Condition N/A
Marchant Bank	27.5%	Condition N/A
Individuals and companies engaged in producing tobacco products, (including cigarettes, bidis, zarda, chewing tobacco, and gul)	45%	Condition N/A
Mobile Phone Companies- (Publicly Traded)	40%	Condition N/A
Mobile Phone Companies- (Non-Publicly Traded)	45%	Condition N/A
Firms, AOP, AJP, and Trust	27.5%	Condition N/A
Co-operative society	20%	Condition N/A
Private universities, medical colleges, dental colleges, engineering colleges, and colleges solely dedicated to ICT education.	5%	Condition N/A

Condition-1: If all income is received through bank transfer during the income year.

**If any school, college, university, or educational institution does not arrange appropriate accessibility for persons with disabilities, surcharge @ 2.5% will be imposed on the income of such institution*

Income Tax Act-2023

(Changes through the Finance Act, 2026)

Changes in Definition Section-2 of ITA 2023

Replacement of subsection 14 & 21: Income Tax & Tax

Surcharge excluded from income tax and included in tax.

Subsection 22(KA)insertion: Tax Day

"Tax Day" means the **National Tax Day** declared by the Government

2(26Kha) Replacement: Tax Assessment

More clarified definition given, now assessment includes both income & tax earlier was only tax

2(30Ka) insertion: Raw Material

"Raw Material" means any such substance, ingredient, or material which is used directly in the production, processing, manufacturing, or assembly of any goods, and is wholly or partially consumed, transformed, or converted into the final product**.**

2(31) Replacement: Company

Inclusion as company

- Permanent establishment of any foreign organization
- Leasing company
- Any state-owned enterprise, company, corporation, board, statutory or autonomous body, or authority having commercial activities;

Inclusion of New Definition

2(40Ka) “Developer”

A **Developer** is any person or entity that:

- Develops land, infrastructure, plots, or residential, commercial, and industrial properties.
- Sells, transfers, leases, markets, or commercially utilizes developed properties.
- Operates under joint development, co-development, power of attorney, or similar agreements with landowners.

Inclusion of New Definition

2(62Ka) Private Institution

"Private Institution" includes:

- Private universities, medical colleges, and engineering colleges.
- Non-MPO/private Bengali, English-medium, and English version schools.
- Nursing, marine, flying, technical, vocational, language, hospitality, tourism, art, fashion design, and driving institutes.
- Professional, skill development, creative, education, and training institutions.

2(62Ka) "Person"

Inclusion	Description
Artificial Juridical Person (AJP)	Private institute, trusts, funds, foundations, religious or charitable institutions or endowments rusts, funds & foundations reclassified

Inclusion of New Definition

2(69Ka) Association of Persons (AOP)"

"Association of Persons (AOP)" means an association, society, cooperative society, joint venture, or similar arrangement formed by two or more persons for a common objective to earn income, profit, or financial benefit, excluding companies, firms, Hindu Undivided Families (HUFs), and artificial juridical persons.

Inclusion of New Definition

2(76Ka) "Principal Officer"

"Principal Officer" means, in relation to a company, firm, AOP, private institution, or artificial juridical person, any person responsible for management, administration, or accounting functions, including the managing director, CEO, CFO, manager, secretary, or treasurer, or any person notified by the Deputy Commissioner of Taxes as the principal officer of the entity.

2(77) replacement: Capital Assets

Personal gold, silver, diamond, jewelry, precious stones, gold coins, precious metals, digital currency, artwork, antiques, club membership and intellectual property (not held as stock-in-trade) are now treated as capital assets.

Key Note : Gain from sale of gold, diamond, club membership etc. will now attract capital gain tax.

2(80) Replacement: Export

Supply to export-oriented industries under Local LCs in foreign currency will qualify exports.

New Definition Inclusion

2(86 Ka) Insertion: Associate Enterprise

"Associate Enterprise (AE)" means enterprises that are related through common ownership, management, control, or capital, including those with 25% or more voting power, directors or parent/group companies, effective control, or significant financial relationships such as loans exceeding 35% of total assets or guarantees exceeding 10% of total debt.

2(86 Kha) Insertion: Surcharge

Surcharge" means environment surcharge, tobacco surcharge, and shall include other surcharges;

2(88 Ka) Set aside

"Set-Aside" means setting aside or partially setting aside an order, or directing the Deputy Commissioner of Taxes to allow the taxpayer to submit records, evidence, supporting documents, or be heard before a decision is made.

2(92) Permanent establishment

Permanent Establishment (PE) has been expanded to:

- Covers both business and professional activities, subject to applicable Double Taxation Avoidance Agreements (DTAAs).
- Includes workshops as a form of Permanent Establishment (PE).
- Treats a non-resident's digital or online presence in Bangladesh as a PE if it has 100,000 or more digital customers or subscribers, bringing such entities within the Bangladesh tax net.

Key Note :

- Expands the tax net by broadening the scope of Permanent Establishment (PE), particularly for digital and cross-border businesses.

Section-22 replacement and 23: Charge of tax on retained earnings, reserves, surplus, etc. and Stock Dividend.

PREVIOUS

if a listed companies transferring more than 70% of their profit after tax to retained earnings, reserves, funds, or surplus, 10% tax is payable on total amount transferred.

CURRENT

A 10% additional tax applies if a company (except listed banks, insurance, leasing, and finance companies) distributes less than 30% of its post-tax net profit as dividends. The tax is charged on the shortfall below the 30% dividend requirement.

Example:

Year	Net Profit After Tax	Dividend Paid	Transferred to Reserves
AY 2026-2027	1,000,000	200,000	800,000

Particular	Based on Previous AY	Based on FA 2026
Total Transferred amount	800,000	800,000
Less: Max. limit to transfer (1,000,000*70%)	700,000	700,000
Mini. Dividend (1,000,000*30%)	300,000	300,000
Excess Transfer/shortfall dividend paid	100,000	100,000
Income u/s 22	800,000	100,000
Tax Liability@25%	200,000	25,000
Tax on	Total transfer	shortfall dividend

Key Note: Listed Banks, NBFIs, and insurance companies are exempt from the mandatory 30% dividend distribution requirement. Reduction in huge tax burden.

Section-23 replacement: Additional tax on stock payments

Not applicable for Listed Banks, NBFIs, and insurance companies.

Section-27: Income deemed to accrue or arise in Bangladesh

NEW

New Sub-Clause introduces

A sale made through an online or digital platform is treated as an electronic sale, regardless of whether the goods/services are delivered or paid for online or offline.

Key Note Borden the scope of the area.

Section-32: Income from Salary

Reimbursement of medical expenses under a group insurance policy paid by the insurance company will not be treated as income from employment in the hand of the recipient .

IMPACT

- Reduces the tax burden on individual taxpayers

Section-35: Definition

Inclusion In House Property Income

- Warehouse rental income
- Salami or Premium

Section-36 correction: Income from rent

PREVIOUS

Income from rent= (Total rent income-Admissible expenses)

CURRENT

Income from rent= (Total rent income-Admissible expenses) + Special rent income

(3) Rental income from land or establishments leased by Economic Zone or Hi-Tech Park developers have excluded from "Income from Rent".

Audit | Tax | Advisory | BPO

Section-37 replacement: Computation of Gross Rental Value

Computation of Total Rental Value:	**A=(B+C)-D** **A=Total rent value** **B = Annual value** **C = Service / repair / maintenance charges paid by tenant** **D = Vacancy allowance (subject to furnished electricity bills)**
Computation of Income from Rent:	X=(Y+Z) X=Income from Rent Y=Total Rental Value Z=Special Rental Income

ASICO
Audit | Tax | Advisory | BPO

Section-39 correction: Special Rental Income

Corrected Sub-section	Treated as Special Rental Income
(3)	10% of the closing balance of any refundable or adjustable security deposit / advance received against lease or rent of property.
(4)	Non-refundable lease/rent receipts (e.g., salami, premium) are taxable as special rental income and may be spread over the lease term or 5 years, whichever is shorter. Refunds are deductible when paid.
(5)	Any expenditure relating to rental income from property other than house property, on which required tax has not been deducted at source, shall be treated as special rental income.
(6)	No allowance under the Third Schedule shall be allowed against special rental income, and such income shall be taxed at the applicable regular rate.

Key Note:

- Introduces a more comprehensive tax framework for rental and lease-related income.
- Encourages timely settlement of security deposits.

Section-40: Income from agriculture

Previous

- Tea and rubber sales proceeds was treated as 40% business income and 60% agricultural income.

Current

- Net Income (sale proceeds-cost) from sale of Tea and rubber will be treated as 40% business or Profession income and 60% agricultural income.

Key Note: Income allocation is now based on total income instead of sale proceeds

Section-41: Special Agricultural Income

Non-compliance with Tax Deduction at Source (TDS)

Sub-section	Treated as Special Agricultural Income
6 (ka)	50% additional tax applies on cases of non/short deduction of tax at sources
6 (kha)	Where tax is paid under Section 143, any shortfall is payable along with a 50% additional tax on the differential amount.
6 (Ga)	Expenses disallowed under Section 55 will be treated as agricultural income.

Key Note:

1. No more disallowance for shortfall of TDS
2. Big relief for the withholding entities
3. Aligned with section 56

Section-45: Income from Business

Current

- Income earned by trade or professional associations/bodies from services provided to members or non-members

Previous

- Any income earned by a business or professional associations/bodies are limited to its member only

Key Note: Expands the scope of business income to include services provided to non-members.

Section-46: Special areas of income from business.

New areas introduced

Section 46(6Ka)

- Accrued interest expense that remains unpaid for a period of 3 years after the end of the income year will be considered as income in the subsequent assessment year. However, shall be allowed as a deduction in the income year in which the interest is subsequently paid
- Loans given to associated enterprises must earn interest @ 12% , or the shortfall is added back as taxable income.

Key Note:

- Encourages timely payment of interest to retain tax deductions.
- Discourages low-interest related-party financing and strengthens transfer pricing compliance.

Section-52: Special deduction computation for interest or profit

52(1)

Previous

- Only interest or profit share that is actually paid shall qualify as an allowable business expense.

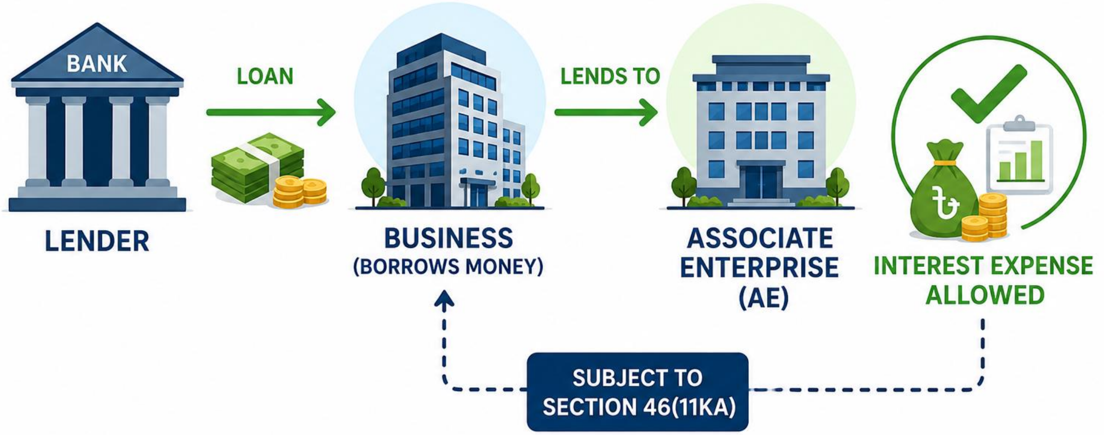
Current

- Interest or profit share qualifies as an allowable business expense if it has been paid or accrued

Key Note: Accrual basis has been introduced.

52(2)

if a business borrows money and lends it to an Associate Enterprise (AE), the interest on that borrowed amount will be allowed as a business expense, subject to the conditions of Section 46 (11Ka).



Key Note:

- Now group of companies can help their subsidiaries for using surplus fund.

ASICO
Audit | Tax | Advisory | BPO

Section-53: Special limits on allowance of interest.

PREVIOUS

Interest paid by a resident (other than a bank or finance company) to an Associate Enterprise (AE) will be allowed as a business expense only within the limits and conditions prescribed by the Board. This rule does not apply if the total interest paid in a year is Tk. 15 lakh or less.

CURRENT

Interest paid on loans received from an Associate Enterprise (AE) will be fully allowed as a business expense, except banks, finance companies, and leasing companies.

Key Note:

- Makes it easier to claim interest on Associate Enterprise loans as a business expense.
- Allows deduction of AE interest expense without any threshold limit.

Section-55: Deduction not admissible in certain cases.

(Ga) Perquisite Limit extended

(Ja) Entertainment

Previous	**Entertainment expenses are deductible:** • **4% of the first Tk. 10 lakh of business income** • **2% of the remaining business income**
Current	Entertainment expenses are deductible: • 4% of business income (before deducting entertainment expenses) • or the actual expense claimed (whichever is lower)

ASICO
Audit | Tax | Advisory | BPO

(Jha) Free Samples for Pharmaceutical Industries

PREVIOUS

Free Samples expenses allowed:

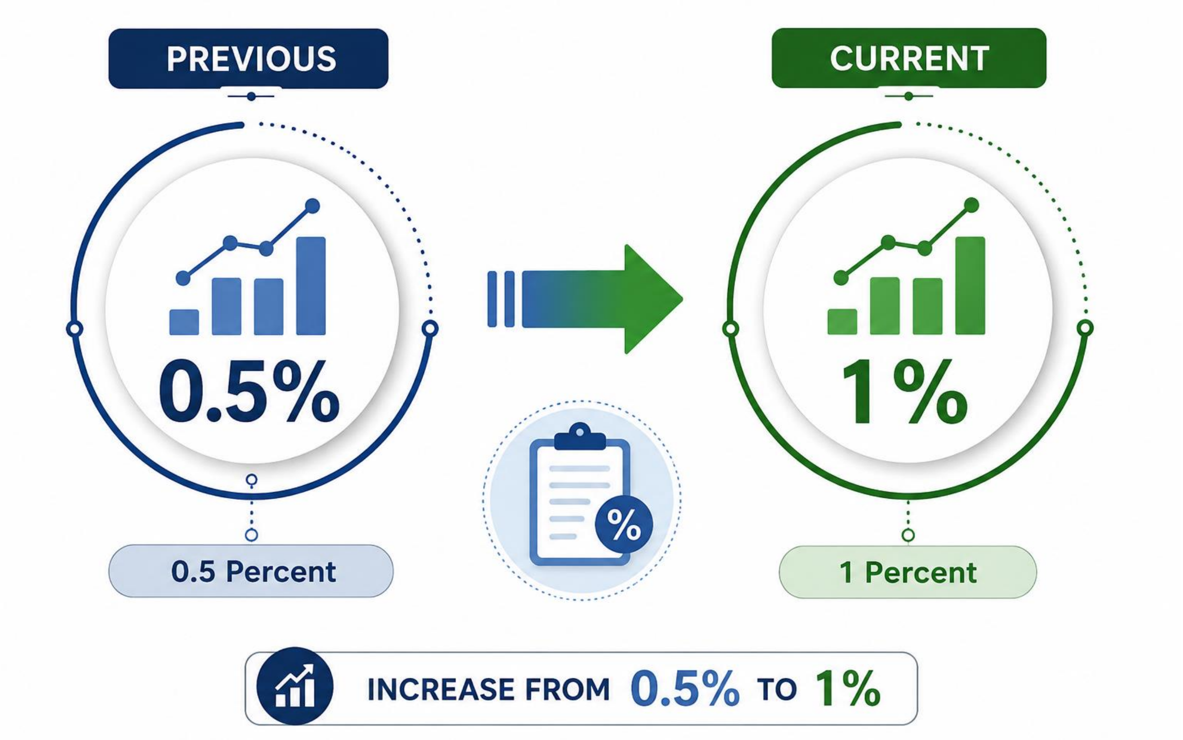
- Up to Tk. 5 crore turnover: **2% deduction**
- Above Tk. 5 crore to Tk. 10 crore turnover: **1% deduction**
- Above Tk. 10 crore turnover: **0.5% deduction**

CURRENT

Free Samples expenses allowed:

- Up to Tk. 10 crore turnover: **2% deduction**
- Above Tk. 10 crore to Tk. 20 crore turnover: **1.5% deduction**
- Above Tk. 20 crore turnover: **1% deduction**
- Or the actual expense claimed (whichever is lower)

(Neo) Promotional Expense



Key Note:

- Lower tax cost on employee benefits through a higher perquisite limit.
- Higher deduction allowed for entertainment expenses.
- Greater tax relief on free sample expenses for pharmaceutical companies.
- Higher tax-deductible limit for promotional expenses

ASICO
Audit | Tax | Advisory | BPO

Section-56 replacement: Failure to deduct, collect, or deposit tax at source on business or profession income

Sub-Section	What it provides
1(Ka)	the taxpayer shall be liable to pay the amount of the tax shortfall together with an additional sum equal to 50% of such tax
1(Kha)	Any tax paid u/s 243(Failure to collect tax) will be deducted in determine shortfall u/s subsection 1(ka)
2	Non-allowable deductions under Section 55 shall be treated as business or profession income.

Formula:

Tax payable1(Ka) = shortfall tax+ 50% of shortfall

Tax payable after considering 1 (KHA)= (Tax payable u/s 1(ka)- Tax paid u/s 143)

= shortfall tax+ 50% of shortfall

Section-56 Ka: Consequences of failure to deduct, collect, or pay tax at source on transfer of Capital Asset of a business or profession

Sub-Section	What it provides
Ka	The taxpayer shall be liable to pay the amount of the tax shortfall together with an additional sum equal to 50% of such tax
Kha	Any tax paid u/s 243(Failure to collect tax) will be deducted in determine shortfall u/s subsection (ka)

Key Note:

- No more disallowance for shortfall of TDS and other non-compliance u/s 55
- Big relief for the withholding entities

Section-58: Computation of capital gains

i) Benefits from a developer under an agreement by the landowner are taxed as capital gains at 15%

Capital gains tax shall be computed as follows:
$A = (B - C) \times 15\%$
A= Capital gains tax
B = Total benefits received
C = Acquisition cost of land given to the developer

i) Also gain on transfer of personal gold, silver, jewelry, gems, digital currency, paintings, antiques and club membership is treated as capital gain.

Provided that the income tax payable on such capital gains may be paid in equal instalments over the relevant assessment year and the following two assessment years.

Key Note: Increase the tax Burden for individual assessee

Section-61: Other matters in determination of capital gains

Condition for Capital Gain tax exemption for Conversion of a Firm into a Company

Exemption is available subject to following conditions:

- Firm's all assets and liabilities transferred to the company.
- Partners become shareholders in the same proportion as their capital.
- Partners get only shares, no other benefit.
- Partners must hold at least 50% voting power for 5 years.

Consequence if the Conditions Are Not Met

Exemptions will be Withdrawn

- Capital gains will be Taxed at regular rate
- DCT can issue notices and determine income if not properly reported

Additional Benefit

Firm's business losses and unabsorbed depreciation are carried forward and treated as those of the successor company

Key Note: Firms are encouraged to transform as Company without any hassle.

Section-66: Income from other sources.

Clause Ka

Particulars	Previous	Current
Royalties, license fees, fees for technical services and income earned by granting the right to use intangible property	Income from other sources	Business or profession*

Condition: Income earned as part of the regular business activity

Clause Uma

PREVIOUS

Income from any source not classified under any other head specified in section 30

CURRENT

The amount of profit after tax distributed by a joint venture to its partners.

ASICO
Audit | Tax | Advisory | BPO

Changes!

Section-67: Special cases of Income from other sources.

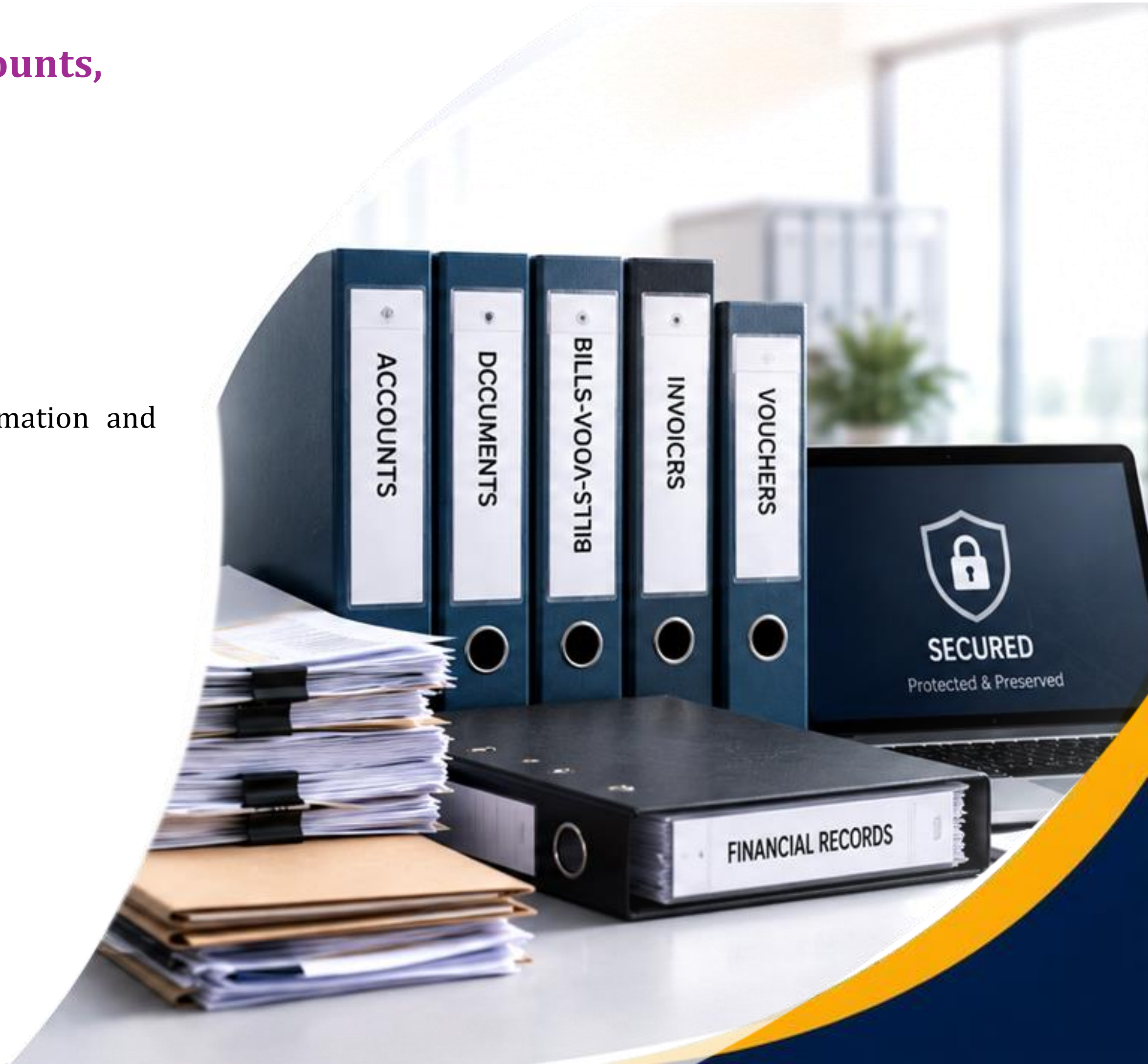
Sub-section	What it provides	Changes
(6)	Salami or premium in connection with a lease or rent	Repealed
(7)	payment made to acquire an asset where TDS not complied	Repealed
(8)	A loan from a spouse, parent, child, or biological sibling that is subsequently waived or converted into a gift, and is disclosed in the tax returns of both parties, will be exempted	New inclusion
(12)	Where the value of motor cars or jeeps exceeds 10% of a company's paid-up capital, reserves, and accumulated profits, 50% of the excess amount shall be treated as income from other sources for the income year.	Except for Car rental companies
(13)	Any advance, loan, or deposit received by an individual through a crossed cheque or bank transfer during a financial year, whether in one or more transactions, totaling more than BDT 500,000, shall be treated as income from other sources.	If it remains unpaid for six years after the end of the income year in which it was received

Section 72(Ka): Period and method of preservation of accounts, documents, bills-vouchers, etc.

For company- 12 years according to company act 1994
Other than Company- 6 years
According to section 212, the time is unlimited.

*Information can storage through analog form or digital form according to Information and technology act 2006 or both.

Key Note: Digital form of storage is encouraged.



Section 73: Person to File Audited Accounts

PREVIOUS

- Company and Long term contractor
- Firms/trusts/associations
- (above Tk 5 crore gross receipts)
- Primary/pre-primary education institutions

CURRENT

- Companies
- Income from long-term contract
- Firms, associations, HUFs, artificial legal persons:
  ✓ Turnover > Tk 10 crore; or
  ✓ Capital > Tk 5 crore
- Special sectors (Gold, silver, gems, importers, suppliers, warehouse operators).
- Manufacturer, Importer, Supplier / Distributor / Retailer as mentioned in section 130Ka

Person to file Income Computation sheets (ICS)

- Income computation Sheet (ICS) is now Mandatory to all who has income from business profession except individual.
- ICS should be prepared and certified by CA, CMA, or ITP.

Key Note:

- More firms and sectors now need to submit Audited FS
- Ensure more compliance.

Section 78 read with 6th schedule: Changes in Investment Rebate

Investment rebate is allowable up to 10% total investment (from existing 15%) or 7.5 lakh (from existing 10 lakh) or 3% of total income

Key Note:

- Increased tax burden due to lower investment rebate
- Investment tax rebate will be 2.50 lakh lower than previous

Changes in 6th schedule Part 3 Para 7

No limit (previously capped to 5 lacs) in case of investment in govt. securities, unit funds, mutual funds, etc.

Tax rebate is allowed on eligible investments only if held till maturity/tenure. If withdrawn/encashed early, tax equal to the rebate must be repaid.

Key Note: Opportunity of safe investment for individual

Section: 79 Exemption of Income of Co-Operative Societies

Agriculture income added to the exemption list.

Section 140 – Changes in definition of Specified person

Any Individuals having turnover more than 10 (ten) crore per Annam has included as specified person i. e. will be considered as withholding entity

Key Note: Border the area of withholding entity

Section 147:Time Limit for 147 Assessment

No limitation of the period for conducting 147 Assessment

Activities limiting to 3 years(current+ previous 2 years).

Key Note:

- Timeline clarified for both the authority and the assessee
- Less hassle for the assessee to arrange the documents

ASICO
Audit | Tax | Advisory | BPO

Section 153: AIT on Motor vehicle

SL	Engine Capacity (CC)	Previous	Present
1	Up to 1500 CC	25,000	25,000
2	Above 1,500 up to 2,000 CC	50,000	50,000
3	Above 2,000 up to 2,500 CC	75,000	75,000
4	Above 2,500 up to 3,000 CC	125,000	200,000
5	Above 3,000 up to 3,500 CC	150,000	250,000
6	Above 3,500 up to 4,500 CC		400,000
7	Above 4,500 CC		500,000
8	Microbus & double cabin pickup	30,000	40,000

Advance Tax — KW Limb

SL	Engine Capacity (CC)	Previous	Present
1	Up to 200 KW	25,000	25,000
2	Above 200 up to 300 KW	200,000	50,000
3	Above 300 up to 400 CC	200,000	75,000
	Above 400 KW	200,000	100,000

Key Note: Usages of Electrical vehicle are being encouraged

Section: 153 (KA) AIT on Firearm

***The responsible authority or person for registering firearm ownership or issuing / renewing a firearms license will collect tax from the firearm owner.

SL No	Class of Firearm Gun	Advance Tax (BDT)
1	Shotgun, or Rifle	50,000
2	Pistol or Revolver	1,00,000

Section 154: Payment of Advance Income Tax

The income threshold from the immediately preceding assessed income year for mandatory advance tax payment increased as follows

Key Note: Small The taxpayer will get relief

Section 163 replaced: Advance Tax, Final Tax and Turnover Tax

Concept of "Minimum Tax" has been eliminated

TDS = advance tax. At year-end:

- If **TDS < tax liability** → pay balance.
- If **TDS > tax liability** → claim refund.

When an assessee is entitled to a refund, they have three main options:
Claim refund – get excess back.
Adjust – set off against pending demand.
Carry forward – use in future years.

Key Note: No minimum tax , pay only what's truly due

163 (3) Final Tax

SL	Source of Income	Section	Eligible Person	FA 2026 Status
1	Heads of income (Sec.30)	Part 7 all section	Persons exempted under Sec.166(2)	Unchanged
2	Profit from savings certificates (Sanchayapatra)	105	Any Natural Person	Excluded
3	Capital gains from property acquisition compensation	111	Any Natural Person	Excluded
4	Cash subsidy on exports	112	Any Person	Excluded
5	Capital gains from property transfer	125	Any Natural Person	Excluded
6	Advance tax on commercial motor vehicles	138	Any Person	Unchanged
7	Tax from operation of water vessels	139	Any Person	Newly Added

Impact of Taxation Burden:

Particular	Previous	Present	Key Point
Cash Subsidy	5%	25%	Now treated as Advance Income Tax, not Final Tax → liability ↑ 20%
Interest on Sanchaypatra	10%	20%	Liability ↑ 10%
Capital gains (property transfer)	8%	25%	Liability ↑ 17%

163 (5): Regular Tax is higher than Final Tax under section 138 and 139

If the calculated tax is higher than the final tax liability under sub-section (3), the higher amount must be paid.

163(6) Turnover Tax

SL No	Classes of Taxpayer	Previous	New	Key Point
1	Manufacturer of tobacco products (cigarettes, bidi, chewing tobacco, etc.)	3%	3%	Unchanged
2	Manufacturer of carbonated & sweetened beverages	3%	2.50%	Reduced by 0.5%
3	Mobile phone operator & NTTN	1.50%	1.50%	Unchanged
4	Natural person taxpayer (non-tobacco)	1%	1%	Unchanged
5	Other cases	1%	1%	Unchanged
6	Manufacturer (first 3 years)	0.10%	0.20%	Increased by 0.1%

Exemption from Turnover tax

- Import, distribution, or sale in the open market of fertilizer, seed, or essential consumer commodities by any government body or state-owned enterprise or corporation;
- Commission business;
- DO (delivery order) business;
- Money exchange business;
- Business of buying and selling gold, silver, gold ornaments, silver ornaments, gems–diamonds, or platinum

Refund of Turn over tax

If **paid in excess** of actual liability, the extra can be:

- **Carried forward** → used to offset tax in future years.
- **Adjusted** → set off against existing tax payables.

166 Submission of Return- Amendment to the Legal Provision

- A non-resident individual who does not have a ~~fixed base~~ Permanent Establishment in Bangladesh shall not be required to file a tax return.

167- Statement of Assets & Liability

(7) The Deputy Commissioner of Taxes, by notice in writing, may require any person to file a statement of assets and liabilities for any income year, if—

(a) the said person has not filed the statement of assets and liabilities in the relevant income year; or

(b) the said statement of assets and liabilities appears to be mandatory for determining the tax liability of the that assessee for the relevant income year.

(c) if the said person filing Defective or Incomplete IT 10B

(8) Subject to Sub section (7), Failure to submit IT-10B, will make the return Incomplete.

167(7) replacement

Deputy Commissioner of Taxes may issue notice requiring a person to file IT-10B if:
(a) Not filed in relevant year.
(b) Mandatory for determining tax liability.
(c) Filed defective/incomplete IT-10B.

167(8) replacement

Failure to submit IT-10B (subject to sub-section 7), return treated as **Incomplete**.

168- Statement of Lifestyle Expense

Deputy Commissioner of Taxes may issue notice requiring a person to file Lifestyle Expense if:
(a) Not filed in relevant year.
(b) Mandatory for determining tax liability.
(c) Filed defective/incomplete Lifestyle Expense

Failure to submit Lifestyle Expense, return treated as **Incomplete.**

Section- 169- General rules for Submission of return

- Income Computation Sheet to be attached with Return and ICS must be attested by CA/CMA/ITP
- Acknowledgement receipt copy of the QWTR u/s 177 to be attached with Return.

Section-170 replacement-Time Limit for Filing Return

Time Limit for Filing Return (Individual & HUF)

Time limit	Consequences
1st July to 30th September	Lower of 5% of tax payable or 25,000 as incentive
1st October to 31st December	Neither incentive nor additional tax shall be applicable
1st January to 31st March	Higher of 2% of tax payable or BDT 3,000 as penalty
1st April to 30th June	Higher of 5% of tax payable or BDT 5,000 as penalty

Time Limit for Filing Return other than Individual & HUF

ASICO
Audit | Tax | Advisory | BPO

Time Limit for Filing Return (other than Individual & HUF)

Date of submission of return: Return to be filed within 15th day of nine month from the end of income year of 15th day September whichever comes earlier.

SL No	Time limit	Consequences
01	Within 2 Months earlier of Date of Submission of Return	Lower of 5% tax payable or BDT 25,000 as incentive
02	After SL 1 &before SL. No 3	Neither incentive nor additional tax shall be applicable
03	After the Date of Submission of Return but within Assessment Year	Higher of 2% of tax payable or BDT 25,000 as Penalty

Key Note: Early filing = incentive, mid-period = neutral, late filing = penalty

Section- 170 (KA) Method of Filling return

170 (KA) -(2) and (4)

1) Individual tax payers are mandatory filling return u/s 180 (Self assessments)
2) Other than Individual tax payers can filling return u/s 180 or u/s 183 (Self assessments or tax determine by the DCT)

170 (KA) -(3) and (5)- Subject to claim refund

Types of Tax payer	Sources of Income	Refund type
Individuals	Income from Employment, Financial assets and Agriculture	Automated Refund
Individuals	Except Income on top of abovementioned sources	u/s 183 (tax determine by the DCT
Other than individual	all	u/s 183 (tax determine by the DCT

Section 171- Time limit for Filing the Return and Payment of Income Tax

- Filling Return within the time specified u/s 170 and Income tax u/s 173 and the relevant schedules specified u/s 170.
- Filling Return after the expiry of the time specified u/s 170 , Income tax shall be paid as per section 174

Section 172- Submission of return on special circumstances

- Incomplete Return
- Business closure/ ownership transferred (income year)
- Person leaving Bangladesh
- Tax Evasion/non Submission of Return
- Change in partnership firm’s constitution
- Partnership firm succession
- Business succession

Section 174- Submission of Delay return

Total tax liability will be calculated without exemptions/rebates Plus (Total tax liability calculated without exemptions/rebates – AIT or TDS)*months delayed*2%

- Voluntarily Delayed Return filing- (Regular Tax Plus Higher of 10% of tax payable)or, Taka 5,000 , Higher one
- Upon Notice u/s 212(1k) Delayed Return filing- (Regular Tax Plus Higher of 15% of tax payable)or, Taka 10,000, Higher one

Section 175- Submission of amended return

Section 180(2)-Following self-discovered errors after a self-assessment.

Section 182(5)-At the time of Tax audit

Section 183(5)-During a regular assessment by the Deputy Commissioner of Taxes (DCT)

Section 212(1)- After receiving a notice regarding tax evasion or unpaid amounts.

Section 289 or 292:- Following a set-aside order issued by the Taxes Appellate Authority or Taxes Appellate Tribunal.

Section 176- Consequences of Submission of incomplete return

Submitted Return will be cancelled for the following causes:

- Incomplete asset & liability statement u/s 167(7)
- Incomplete lifestyle expense statement u/s 168(2)
- Failure to submit specific document with return u/s 169(2)
- Non-compliance with signing of return u/s 169(5)

ASICO
Audit | Tax | Advisory | BPO

Section 177- Withholding Tax Return

The following persons newly included to submit withholding tax return

- Public-Private Partnerships (PPP)
- E-commerce platforms or online marketplaces with an annual turnover exceeding 10 crore Taka
- Hotels, resorts, motels, restaurants, community/convention centers, catering services, or shopping businesses with an annual turnover exceeding 10 crore Taka
- Tobacco manufacturers (involved in producing tobacco products, e-cigarettes, bidi, jarda, gul, etc.)
- Individuals with an annual business turnover exceeding 10 crore Taka

Key Note: Area Broadens for 177 return submission.

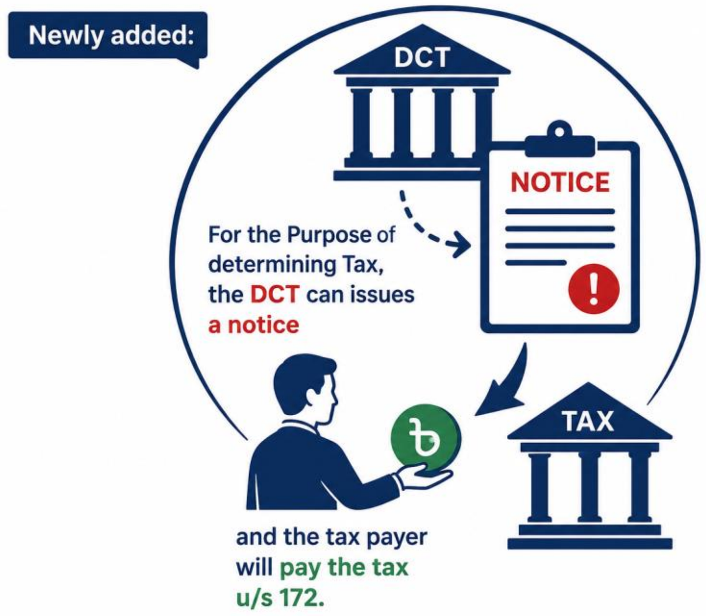
Section 184- Best Judgement assessment

The Deputy Commissioner of taxes may determine the best judgement tax of an assessee in the following cases-

- Failing to submit a return u/s 172 in case of special circumstances
- Failing to submit a revised return under clauses (b), (c), (d), or (e) u/s 175 (1)
- Non-compliance with a notice issued u/s 183 (3) or (5), or u/s 191, 193, or 212.

Section 188,189,190,191,193- Assessment of tax in case of change in the constitution of the firm, constitution of new successor firm, succession to business otherwise than on death, discontinued business, persons leaving Bangladesh.

For the Purpose of determining Tax, the DCT can issues a notice and the Taxpayer will pay the tax u/s 172.



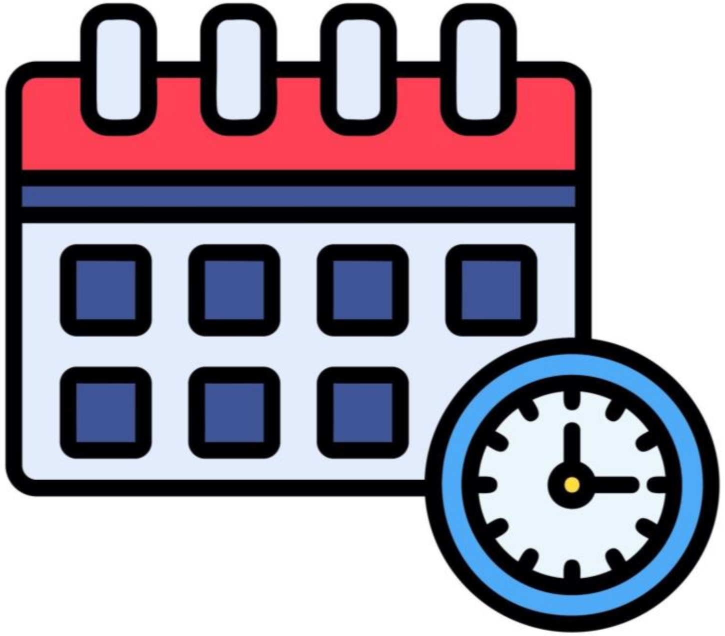
Section: 195 -Spot assessment

At the time of determining tax under spot assessment by the DCT, the Initial capital benefit of up to the taxable business income will be 4 times benefited.

ASICO
Audit | Tax | Advisory | BPO

Section 197- Time Limit for assessment

Section	Previous	Present
Return processing u/s 181	Concerned AY + 2 AYs	Concerned AY + 12 Months
Audit assessment u/s 182	Concerned AY + 2 AYs	Concerned AY + 12 Months
~~General return u/s 175(1)(c)~~	~~Concerned AY + 2 AYs~~	~~Deleted~~
Assessment u/s 183		Concerned AY + 12 Months
Arm's length price tax determination u/s 235	Concerned AY + 3 AYs	Concerned AY + 5Y
~~Return submission Notice u/s 172(1)~~	~~Concerned AY + 1 AYs~~	~~Deleted~~
Assessment u/s 212	Concerned AY + 2 AYs	Concerned AY + 12 Months
Assessment orders issue Appellate/ADR orders /u/s 213	**30 days**	**45 days**
Set-aside assessment	**60 days**	**90days**



Section 200 (Ka) Digital Information

Information of Taxpayer- Assets, liability, income, expenses, Transaction shall be collected through NBR order.

- **Direct Upload**
- **API Link**
- **System access**

ASICO
Audit | Tax | Advisory | BPO

Section: 212- Avoidance of Tax

PREVIOUS

Undisclosed asset older than six years is deemed to relate to the sixth year preceding the assessment year.

CURRENT

Undisclosed income, expense, or asset older than six years is deemed to relate to the sixth year preceding the assessment year.

Section: 215- Direct Collection and refund

- In case of return submission u/s 180, the DCT must process the return within 120 days and if any refundable amount will create, it will transfer to the taxpayers bank account which will disclosed in the return.
- In other cases, on the basis of online application for refund, it will transfer to the tax payers bank account within 60 days from the date of application which will disclosed in the return.

Section 252- Scopes of Representation

PREVIOUS

The guardian, manager or trustee who receives or is entitled to receive any income for, or on behalf or for the benefit, of any minor, lunatic or idiot, shall be the representative in respect of such income;

CURRENT

The guardian, manager, trustee, Sebait, Attorney, or any person having a financial nexus, who receives or is entitled to receive any income for, on behalf of, or for the benefit, of any minor, lunatic or idiot, or any property or establishment capable of earning income, holding assets, or acquiring rights, shall be the representative in respect of such income;

Key Note: Expanded scopes for Representation.

Section 252 (4) Representation of Deceased and Missing Taxpayers

Deceased or Missing Taxpayer's Representative

- Elected by DCT from successors, or
- Successors themselves can elect one of them

Key Note: Clarify on handling tax matters of deceased or persons

Section 253-Agents

Representatives can now handle tax matters for:

- Persons unable to submit return
- Persons went missing

ASICO
Audit | Tax | Advisory | BPO

Section 256-Partners liability for Dissolution of Partnership Firms

Previous

- No TCC was required for Dissolution of partnership

Current

- TCC require for Dissolution of partnership

Section 263- Withholding identification Number

- Person having TIN - Withholding identification Number is the TIN number
- Person don't having TIN -Mandatorily taking a Withholding identification Number

Key Note: Persons responsible for tax deduction at source must have a Withholding Identification Number.

Section 264- PSR

PSR is required for-

- For tax resident director or sponsor shareholder of company
- Land registration & mutation
- Contesting Chairman seat at Union Parishad election
- Renewal of educational institutions required to submit return

Mandatory TIN Certificate for Bike Registration

- TIN certificate is mandatorily required for Registration, Transfer, and Fitness Renewal of 150 & Above CC Bikes

Section 265- Displaying proof of submission of return

An assessee having income from business, obliged to submit his return of income under this Act shall display the proof of submission of return at a conspicuous place of such assessee's business premises.

An assessee having income from business, obliged to submit his return of income under this Act shall display the proof of submission of Latest Return at a conspicuous place of such assessee's business premises.

Section 286- Deposit Dispute Tax for CT(A) Filing

Previous

- No requirement of deposit Dispute Tax for Filing Appeal to CT(A)

Current

- Required deposit of 1% Dispute Tax for Filing Appeal to CT(A)

Section 289 (1)- Decision of appeal -CT (A)

In disposing of an appeal, the Appellate Income Tax Authority may-

- Confirm
- Reduce
- Enhance
- Set-aside
- Annual

In disposing of an appeal, the Appellate Income Tax Authority may-

- Confirm
- Reduce
- Enhance
- Set-aside
- Cancel
- Annual

289-(2)- Renaming Appellate Income Tax Authority

PREVIOUS

Additional Commissioner of Taxes (appeal)/ Commissioner of Taxes (appeal)

CURRENT

Taxes Appellate Authority

Section 291- Filling appeal to Taxes appellate Tribunal

Previous

- Required deposit of 10% Dispute Tax for Filing Appeal to CT-2(A)

Current

- Required deposit of 3% Dispute Tax for Filing Appeal to CT-2(A)

ASICO
Audit | Tax | Advisory | BPO

Section 293- Filling appeal to High Court

PREVIOUS

- Required deposit of **15% Dispute Tax** for Filing Appeal to High court if dispute tax is **lower than 10 lac**
- Required deposit of **25% Dispute Tax for** Filing Appeal to High court if dispute tax is **higher than 10 lac**

CURRENT

Required deposit of **10% Dispute** Tax for Filing Appeal to High Court

ASICO
Audit | Tax | Advisory | BPO

Section 297- ADR

PREVIOUS

Any dispute of an assessee lying with any income tax authority, Taxes Appellate Tribunal or Court may be resolved through Alternative Dispute Resolution

CURRENT

Any dispute of an assessee lying with any income tax authority or the Taxes Appellate Tribunal, or any dispute relating to tax assessment pending at a stage subsequent to the order of the Appellate Tribunal or pending in a court, may be resolved through the alternative dispute resolution

Key Note: ADR can file after CT-2(A)

Section 304-Time limit for depositing demand tax after ADR agreement

Previous

- No specific time frame for payment of tax demand at ADR Agreement

Current

- Payment of tax demand at ADR agreement shall be within 6 months

Section 330- Extended the Scopes of Application for Rectification of Errors

Application for Rectification of Error against DCT's orders only

Application for Rectification of Error Extended to DCT, CT(A), and Tribunal orders

Section 334- Extension of Time

Previous

- NBR can extend time for return filing for only 1 month

Current

- NBR can extend time for return filing as it deems fit

ASICO
Audit | Tax | Advisory | BPO

3rd Schedule, Part I

Determination of Purchase price for Motor Vehicle

PREVIOUS

The purchase price of a motor vehicle limited to **30 lakhs**

CURRENT

The purchase price of a motor vehicle increased to **60 lakhs**

Accelerated Depreciation for Industries

Types of Industries

1. Industrial undertaking
2. Tourism & Hospitality
3. Sports & Recreation
4. Located outside Dhaka and Chattogram City Corporation

Previous		Present	
Approval shall be obtained within 06 (six) months from the end of the commencement of commercial activities.		Approval shall be obtained within 1 (one) Year from the end of the commencement of commercial activities.	
Year	Rate	Year	Rate
First Income Year	50%	First Income Year	60%
Second Income Year	30%	Second Income Year	40%
Third Income Year	20%		

6th Schedule, Part-I

Para 19

HILL DISTRICTS Indigenous Employment & Financial Assets Income earned by ethnic sects in Rangamati, Bandarban, and Khagrachhari hill districts from employment and financial assets within the hill economy shall now be subject to taxation.

Para-21

Income from content creation is tax exempted up to June 2027

Para-24

PREVIOUS

- Income from SME production activities is tax-exempted up to a turnover of **70 lac** if the entrepreneur is a women
- Other cases Income from SME production activities is tax-exempted up to a turnover of **50 lac**

CURRENT

- Income from SME production activities is tax-exempted up to a turnover of **70 lac** if the entrepreneur is a women.
- Other cases Income from SME production activities is tax-exempted up to a turnover of **50 lac**

*** Registration from SME Foundation Mandatory

Para-33

Income from group insurance policy

6th Schedule, Part-II

Para-2

Donations made to a Center for Zakat Foundation will be allowable as a deduction from taxable income

6th Schedule, Part-III

Para-7

Investment in Govt Securities upto **5 lac**

New Investment in Govt Securities

- To successfully avail the investment tax rebate, individual taxpayers must adhere to specific holding period requirements for their eligible investments.

7th Schedule, Part-III

Sale of personal gold, jems, silver etc.- 5% tax on capital gain

Updated TDS Rate Provided in Annexure-A

INDIRECT TAX

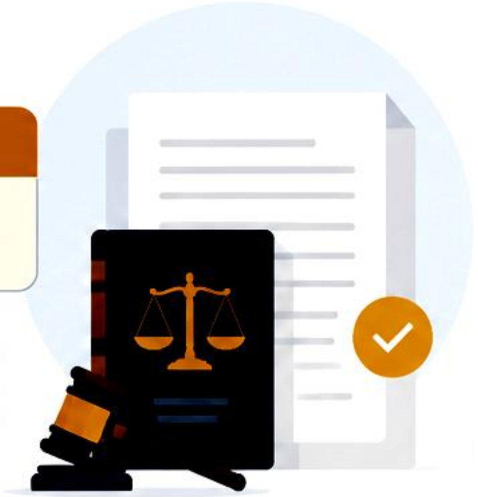
VAT & SD ACT-2012

(Changes through the Finance Act, 2026)

Changes in “Definition” under section 2:

Section-2(18) Definition of “Input”

Previous	Current
Labour was not recognised as an input.	Labour is now recognised as an input.



Key Note:
Dispute regarding eligibility of input tax credit on the services of manpower/ human resource suppliers has been removed.

Section 2(76Ka): New Definition inserted – “Trader”

“ “Trader” means any person who sells or otherwise transfers goods to another person in exchange for consideration, without making any changes to the shape, nature, characteristics, or quality of the goods imported, purchased, acquired, or collected by him; ”

Key Note:
Previously definition was given in third schedule, now under act.
Wider scope of applicability.

ASICO
Audit | Tax | Advisory | BPO

Changes in “Persons eligible to be VAT registered” under section 4:

Business Identification Number (BIN) must be furnished

- Opening and operating current or STD accounts with banks and financial institutions by any business establishment
- Obtaining loans from banks, NBFIs, and other financial institutions
- Renewal of trade licenses
- Opening merchant accounts with Mobile Financial Service (MFS) providers
- Obtaining or renewing membership of trade bodies
- Obtaining electricity and gas connections in the name of a business establishment and
- Registration of vehicles in the name of a business establishment with BRTA

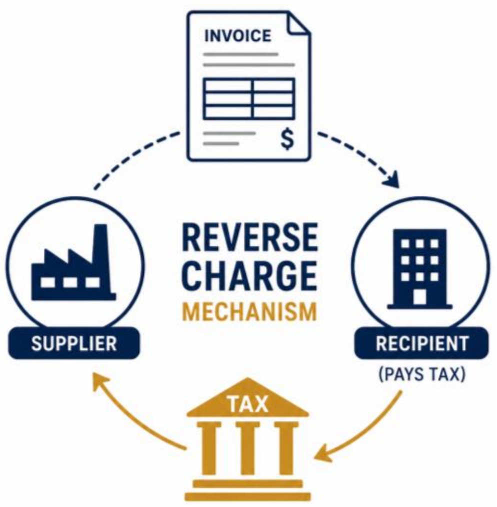
Key Note: Increase of VAT net.

Section 10: Enlistment of Turnover Taxpayers

- As per replaced section, any person whose annual turnover remains below the VAT registration threshold (50 lac) but exceeds the enlistment threshold (30 lac) at any time during 12 months period must apply for turnover taxpayer enlistment through the online eVAT system within 30 days of exceeding the said limit.

Section 20 Replacement: Import of Services under the reverse charge mechanism

- VAT payable @ 15 % on all Import of services except service exempted under 1st Schedule
- Treated as output VAT of the service recipient.
- Banks/FI will withhold the VAT and deposit the amount under the importer's Circle and Economic Codes
- Treasury challan will be considered as tax invoice (Mushak 6.3)
- Importers eligible for rebate under Section 46 may claim Input Tax Credit (ITC) based on the Treasury Challan



Key Note :

- Straightforward rule for VAT deposit and deduction as banks now act as VDS agents.
- Simplified process for ITC claim on importer of service.

Section 32 (6) Insertion: Determination of the Value of Taxable Supply

Insertion of a New Sub-clause

Where goods were fully or partially exempt from VAT at the local production stage through an SRO, VAT payable @15% on actual value addition at any subsequent stage of supply.

However, purchase invoice (Mushak-6.3) must be held and an input-output coefficient (Mushak – 4.3.1) to be declared

Key Note : VAT has to pay only on the value added will reduce the vat burden of a trader of exempted goods.

ASICO
Audit | Tax | Advisory | BPO

Section 46: Input Tax Credit

Ineligibility to Claim Input Tax Credit (ITC):

- The Board may allow Input ITC in respect of inputs or goods not declared in the Input-Output Coefficient (Mushak-4.3)
- Where goods or services are supplied at a price lower than their purchase cost, Input Tax Credit (ITC) shall be allowable only to the extent of the VAT payable on the selling price.
- Goods supplied under the value addition mechanism prescribed in Section 32(6).
- The restriction on claiming input tax credit in excess of 80% of VAT paid on transportation services has been withdrawn.

Key Note:

Transportation service now qualifies for 100% ITC, business cost is reduced

Section 58 replacement: Special Scheme

Previous

- Special scheme applied only to tobacco products and alcoholic beverages.
- Applicable only to manufacturers.
- Security features were limited to tax stamps, banderoles, or special marks.
- The Board could fix the Maximum Retail Price (MRP) as the basis for VAT or SD.

Current

- A special scheme extended to all goods subject to Supplementary Duty (SD).
- Applicable to importers, manufacturers, and suppliers.
- New security features include digital banderoles, tax stamps, QR/AR codes, RFID, and perforation.
- The Board may prescribe conditions and restrictions on supply and determine the MRP.

Key Note:

Expands the special scheme to a wider range of goods not limited to tobacco, introduces advanced digital security measures, and grants the Board greater authority to regulate supply and determine MRP.

ASICO
Audit | Tax | Advisory | BPO

Section-63: Imposition and collection of turnover tax.

PREVIOUS

Turnover Tax at the rate of 4% on the turnover.

CURRENT

Government may fix Turnover Tax for specific sectors by notification, not exceeding BDT 200,000,

Key Note : Moves from 4% turnover-based tax to a fixed sector-based amount (max BDT 200,000), simplifying compliance and changing the tax burden depending on the business size.

Section-64 replacement: Submission of return

Particular	Previous	Current
Return Filing time	Within 15 days after each tax period.	Within 15 days after every three tax periods.
Special Filing Deadline	Specified entities could file within 20 days after each tax period.	Specified entities may file within 20 days after every three tax periods.
Voluntary Filing	Not available.	Voluntary filing for each tax period permitted.
Extension of Deadline	Board could extend the deadline with Government approval.	Board may extend the deadline in public interest.
Electronic filling method	Manual and ecteronic	Only electronic

Key Note :

- Returns are filed once for three tax periods instead of every period
- Treasury payments will be made on a quarterly basis
- Less frequent filing reduces compliance burden for taxpayers.

ASICO

Audit | Tax | Advisory | BPO

Section-85: Imposition of penalty

Penalty for false increasing / Decreasing adjustment

PREVIOUS

Penalty 50% to 100% of the evaded amount

CURRENT

Penalty 30% to 50% of the evaded amount

New Inclusion in penalty:

Offence	Penalty
If tobacco or tobacco products are supplied, stored outside the registered premises for supply without valid/fake stamps	100% to 200% of the evaded tax amount.
VAT evasion or attempted VAT evasion by both VAT software provider and user by data tampering, modification, data sharing, or reporting using software supplied by NBR enlisted software provider	100% to 200% of the evaded tax amount.

Section-90: Audit and investigation of taxpayer's economic activities.

Insertion of a New Sub-clause

Previous

- No Defined Timeframe for Completing a VAT Audit

Current

- Audit must be concluded within 1 year after issuance of notice for submission of documents within 2 months (max 1 month extension) Failure to submit documents on time leads to a Best Judgment Assessment

Key Note : A legal time frame ensures faster, more predictable, and accountable completion of VAT audits.

Section-107(2 KA) replacement: Keeping records and accounts

Tax-related documents, books of accounts, and other records can be preserved through ERP or Board-prescribed VAT software. Such electronic records will be considered as legal evidence and can be submitted electronically to the VAT authorities.

Key Note :

- Reduces paper-based record keeping.
- Promotes digital documentation and electronic submissions.

Section-121,122 & 124: Appeals

Reduction of Statutory Deposit for Filing Appeals

Appeal to	Previous	Current
Commissioner	10%	1%
Appellate Tribunal	10%	1%
High court	10%	2%

Key Note : Significantly lowers the upfront cost of filing VAT appeals.

New Insertion

Section-137 Ka: Special Provisions Relating to disposal of pending litigation

Fixation of interest payable on outstanding VAT liabilities:

Period	Previous	Current
VAT Act, 1991	@2% for unlimited time	@2%, max 24 months (Manufacturing company established before 1 July 2010 is exempted)
VAT and SD Act, 2012 upto 30 June 2022		@2%, max 24 months

Key note:

Reduces the interest burden and encourages the payment of old VAT dues

First Schedule

Part-(1) VAT Exemption Withdrawn for Certain Goods

Heading No	Description of goods
3.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading.03.04 (except wrapped and canned up to 2.5kg)
3.03	Except wrapped and canned up to 2.5kg fish, frozen, (excluding fish fillets and other fish meat of heading.03.04)
3.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen except wrapped and canned up to 2.5kg
12.11	Plants and parts of plants (including seeds and fruits) of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered (except wrapped and canned up to 2.5kg)
13.01	Lac; natural gums, resins, gum-resins and oleoresins

Key Note : The change will increase the VAT cost on the affected goods, leading to higher price

Part - (2) Exempted service

Services rendered by content creators and freelancers shall be exempt from VAT

Taxpayer Benefit:

Exempt from VAT Obligations

Second Schedule

Items Newly Included in the SD

Heading No.	H.S Code	Description of goods	Current Rate	Stage
3.04	0304.62.10,0304.62.90	Catfish fillet	10%	Import
4.09	All H.S Code	Natural Honey	10%	
23.09	2309.10.00	Dog or cat food, put up for retail sale	10%	
32.08	3208.10.20	Insulating varnish for copper wire	30%	
32.08	3208.20.91	Cover coat/medium	30%	
32.08	3208.90.30	Coating materials	30%	
32.09	3209.90.30	Coating materials	30%	
40.11	4011.20.10	Tyre of a kind used on buses or lorries of rim size upto 16 inch	20%	
55.02	5502.10.00	Acetate Tow	300%	
56.01	5601.22.00	Filter Rod	300%	
85.5	All H.S. Code Except (8450.20.90, 8450.90.00)	Washing Machine	20%	
87.03	Related all H.S Code	Vehicles with engine capacities up to 1200 cc	45%	
94.08	All H.S. Code Except (9404.21.00)	Mattresses	10%	
24.04	2404.11.90	Containing tobacco or reconstituted tobacco: Other	150%	Import
	2404.12.90	Other, containing nicotine: Other	150%	
	2404.19.00	Products intended for inhalation without combustion Other	150%	
	2404.19.10	Nicotine granules	350%	
	2404.19.20	Nicotine pouches	350%	
	2404.91.90	Other	350%	
	2404.92.00	For transdermal application	150%	
	2404.99.90	Other	150%	

Heading No.	H.S Code	Description of goods	Current Rate	Stage
24.04	Related all H.S Code	Nicotine Pouch (retail price of BDT 500 per 10 grams, i.e., BDT 50 per gram	35%	Supply
		Heated Tobacco	67%	
87.03	Related all H.S Code	Plug-in hybrid vehicles with an engine cylinder capacity of up to 1,800 cc (excluding microbuses)	10%	Import
87.03	Related all H.S Code	Plug-in hybrid vehicles with engine cylinder capacities from 1,801 cc to 2,000 cc (excluding microbuses)	10%	
87.03	Related all H.S Code	Plug-in hybrid microbuses with engine cylinder capacities from 1,801 cc to 2,000 cc	10%	
87.03	Related all H.S. Code	Price range from above USD 25,000 up to USD 50,000	10%	
87.03	Related all H.S Code	Price range from above USD 50,000 up to USD 100,000	45%	
87.03	Related all H.S Code	Price range from above USD 100,000 up to USD 200,000	60%	
87.03	Related all H.S Code	Price exceeding USD 200,000	100%	
87.03	8703.80.99	Other electric vehicles	100%	
87.03	Related all H.S. Code	Price range from above USD 50,000 up to USD 100,000.	20%	
87.03	Related all H.S Code	Price range from above USD 100,000 up to USD 200,000	45%	
87.03	Related all H.S Code	Price exceeding USD 200,000	60%	

Rate increased to the Second Schedule at the Import Stage:

Heading No.	H.S Code	Description of goods	Previous Rate	Current Rate
87.03	Related all H.S. Code	Vehicles with engine cylinder capacities from 1,201 cc to 1,600 cc (excluding microbuses)	45%	60%
96.13	Related all H.S Code	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	10%	20%

ASICO
Audit | Tax | Advisory | BPO

Rate Reduced in the 2nd Schedule in Different Stage:

Heading No.	H.S Code	Description of goods	Previous Rate	Current Rate	Stage
3.05	0305.59.90	Other dried fish, whether or not salted, not smoked, not packed or canned up to 2.5 kg	20%	10%	Import
87.02	8702.90.40	Motor vehicles built-up, having a seating capacity not exceeding 15, including the driver	20%	10%	
87.03	All Related H.S. Code	Completely built-up electric three-wheelers	20%	10%	
94.04	All Related H.S. Code	Completely built-up electric three-wheelers	20%	10%	
33.04	3304.10.00	Lip make-up preparations	10%	5%	Supply
	3304.20.00	Eye make-up preparations	10%	5%	
	3304.30.00	Manicure or pedicure preparations	10%	5%	
	3304.91.00	Powders, whether or not compressed	10%	5%	

Items Removed from the Second Schedule at Import Stage:

Heading No.	H.S Code	Description of goods
85.27	8527.21.00	Radio broadcast receivers not capable of operating without as external source of power, of a kind used in motor vehicles combined with sound recording or reproducing apparatus
	8527.91.00	Radio broadcast receivers capable of operating without as external source of power, of a kind used in motor vehicles combined with sound recording or reproducing apparatus.
85.39	8539.21.90	Tungsten halogen

Third Schedule

Changes in the 3rd Schedule:

Rate Changes in the 3rd Schedule (Services)		
Service Code	Description of Service	Previous
S026	Goldsmith; Silversmith; Platinum smith and Diamond Setter and shopkeeper of Gold, Silver, Platinum and Diamond.	5%
S012	SIM/e-SIM Card Supplier	300 TK (Per SIM Card)

Rate Changes in the 3rd Schedule (Goods)

Heading No	H.S Code	Description of goods	Previous Rate	Current Rate
72.08	All Relevant H.S. Code	Scrap/Ship scrap	1200 Tk.	1500 Tk.
72.13 to 72.16	All Relevant H.S. Code	M.S goods which is produced by imported/local collected re-rollable scrap	1700 Tk.(Per Metric Ton)	2100 Tk.(Per Metric Ton)
		All types of Billet and Ingot which is produced by imported/local collected meltable scrape	1500 Tk.(Per Metric Ton)	1900 Tk.(Per Metric Ton)
		M.S goods which is produced from Billet and Ingot	1600 Tk.(Per Metric Ton)	2000Tk.(Per Metric Ton)
		M.S goods which is produced from Billet and Ingot and dirt/mutable scrape	2700 Tk.(Per Metric Ton)	3400 Tk.(Per Metric Ton)

New Inclusion to the 3rd Schedule

Heading No	H.S Code	Description of goods	Previous Rate	Current Rate
22.08	All Relevant H.S. Code	Foreign liquor produced in Bangladesh	15%	500 Tk. (Per Litter)
24.01	All Relevant H.S. Code	Unprocessed tobacco (in cases where it is supplied from a processing unit to any other person or entity in exchange for goods, excluding exports and the entity's own processing activities).	15%	50 Turk(Per KG)

Updated VDS Rate Provided in Annexure-B

Customs Act-2023

(Changes through the Finance Act, 2026)

Changes in Definition under Section 2

New Introduced Definition

2(5A) Importer on Record

means any person or entity who, in any capacity, imports goods from abroad. Such person or entity shall be responsible for completing all customs formalities related to the importation and, after the goods are released from customs control, shall retain ownership, possession, or the right to dispose of the goods.

(32A) "Free Trade Zone" means any place declared as a Free Trade Zone under section 134A;

(32B) "Free Trade Zone Operator" means any operator licensed as a Free Trade Zone Operator under section 134C;"

2(32) Classification of Goods

PREVIOUS

The classification of goods under the First Schedule of this Act, prepared in accordance with the Harmonized Commodity Description and Coding System (HS) developed by the World Customs Organization (WCO)

CURRENT

The classification of goods under the First Schedule of this Act, prepared in accordance with the International Convention on the Harmonized Commodity Description and Coding System.

Section-93: Provisional assessment of duties and release

Sub-clause (2) Final Assessment must be completed within:

1	120 working days after Provisional Assessment
2	120 working days after Appeal, tribunal or HC order
3	120 working days after compliance with any obligation of the law

Key Note: Facilitate trade by improving the ease of doing business.

Section-113: Control over warehoused goods

Sub-Clause	What it provides
1	The owner of the goods kept in the warehouse shall be bound to provide full cooperation to the appropriate officer
2	If the said officer encounters any non-cooperation in entering the warehouse or the premises of the said establishment…
3	Officer may, if necessary, enter (the warehouse or premises to exercise powers under sub-section (2)).

ASICO
Audit | Tax | Advisory | BPO

Section-171: Fine and penalty for the offences

Offences	Previous	Current
Violation of Provisions other than those mentioned in Section 171	50,000 - 100,000 Taka	Max 100,000 Taka
Violation of Temporary Import Provisions	Higher of Min 1 Lac or Max 3 Times of value of goods	Min 1 Lac or Max 2 Times of value of goods

Key Note: Cost of appeal reduced sharply

Section- 223 & 229: Payment for Appeal Filing

Appeal to	Previous	Current
Commissioner	10%	1%
Appellate Tribunal	10%	1%
High court	Not Specified	2%

Applicable on Demanded Duty & Penalty

ASICO
Audit | Tax | Advisory | BPO

Part-A: Customs Duty

List of H.S. Codes for which Customs duty has been increased:

Sl. No.	H.S. Code	Description	Previous Rate (%)	New Rate (%)
1	0508.00.00	Coral and similar materials	0%	5%
2	0602.10.00	Unrooted cuttings and slips	5%	15%
3	0602.20.00	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	5%	15%
4	0602.30.00	Rhododendrons and azaleas, grafted or not	5%	15%
5	0602.40.00	Roses, grafted or not	5%	15%

ASICO
Audit | Tax | Advisory | BPO

Sl. No.	H.S. Code	Description	Previous Rate (%)	New Rate (%)
6	0602.90.90	Other	5%	15%
7	0801.31.90	Cashew nuts: in shell Other	1%	25%
8	0801.32.90	Cashew nuts: shelled Other	5%	25%
9	1108.12.00	Maize (corn) starch	15%	25%
10	1108.20.00	Inulin	10%	15%
11	2520.20.00	Gypsum Plasters	5%	10%
12	2902.30.00	Toluene	5%	10%
13	3403.11.00	Preparations for the treatment of textile materials, leather, furskins or other materials	5%	15%
14	3403.19.00	Other	10%	15%
15	3403.91.00	Preparation for the treatment of textile materials, leather, furskins or other materials	5%	15%
16	3403.99.10	Compressor oil	10%	15%
17	3403.99.90	Other	10%	15%
18	3505.10.00	Dextrin and other modified starches	5%	15%
19	3812.10.00	Prepared rubber accelerators	5%	10%
20	3812.20.00	Compound plasticisers for rubber or plastics	5%	10%
21	3814.00.10	Organic composite solvent	15%	25%
22	3814.00.90	Other	15%	25%
23	3824.89.00	Containing shortchain chlorinated paraffins	15%	25%
24	3904.10.00	Poly (vinyl chloride), not mixed with any other substances	5%	10%
25	3907.61.00	Having a viscosity number of 78 ml/g or higher	5%	10%

Sl. No.	H.S. Code	Description	Previous Rate (%)	New Rate (%)
26	3907.69.00	Other	5%	10%
27	4010.12.00	Rubber Conveyor belts	5%	15%
28	4411.12.00	MDF of a thickness not exceeding 5 mm	15%	25%
29	4411.13.00	MDF of a thickness exceeding 5 mm but not exceeding 9 mm	15%	25%
30	4411.14.00	MDF of a thickness exceeding 9 mm	15%	25%
31	4420.90.00	Other	10%	25%
32	4806.20.00	Grease proof papers	10%	25%
33	4806.40.00	Glassine and other glazed transparent or translucent papers	10%	25%
34	4811.90.30	Base paper for melamine	5%	10%
35	6901.00.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	1%	5%
36	6902.10.00	Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr2O3	1%	5%
37	6902.20.00	Containing by weight more than 50% of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products	1%	5%
38	7019.61.10	Fibre glass filter/strainers for deep tubewell	5%	10%
39	7019.62.10	Fibre glass filter/strainers for deep tubewell	5%	10%
40	7019.65.10	Fibre glass filter/strainers for deep tubewell	5%	10%

Sl. No.	H.S. Code	Description	Previous Rate (%)	New Rate (%)
41	7019.66.10	Fibre glass filter/strainers for deep tubewell	5%	10%
42	7019.69.10	Fibre glass filter/strainers for deep tubewell	5%	10%
43	7019.90.20	LP gas cylinder capacity below 5000 litres	5%	10%
44	7019.90.30	Biogas digester	1%	10%
45	7411.10.00	Copper tubes and pipes of refined copper	15%	25%
46	8402.11.00	Water tube boilers with a steam production exceeding 45 t per hour	0%	1%
47	8402.12.00	Water tube boilers with a steam production not exceeding 45t per hour	0%	1%
48	8450.90.00	Parts of washing machine	1%	10%
49	8504.31.00	Having a power handling capacity not exceeding 1 kVA	10%	25%
50	8517.62.70	Smart watch	-	25%
51	8546.10.00	Of glass	10%	25%
52	8546.90.00	Other	10%	25%
53	8714.93.11	Freewheel sprocket wheels of bicycle	15%	25%
54	9612.10.00	Ribbons	5%	10%
55	9801.00.29	Gold bar (up to 117 gm)	BDT 4000.00 per 11.664 gm	BDT 5000.00 per 11.664 gm

List of H.S. Code for which Customs duty has been reduced:

Sl. No.	H.S. Code	Description	Previous Rate (%)	New Rate (%)
1	4807.00.00	Composite paper and paperboard	10%	5%
2	6902.90.00	Other	10%	5%
3	8414.70.00	Gas-tight biological safety cabinets	25%	1%
4	8418.69.94	Mortuary	25%	1%
5	8421.21.95	Sewage treatment plant (STP)	5%	1%
6	8426.41.10	Works trucks fitted with crane	25%	5%
7	8443.32.10	Computer printer	5%	0%
8	8470.50.10	Point of sales (POS)	10%	5%
9	8471.30.00	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	10%	0%
10	8471.41.00	Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	5%	0%
11	8504.40.50	Electric Charger or Charging station	10%	0%
12	8523.51.10	Flash memory card or similar media, unrecorded	15%	5%
13	8528.52.10	Computer monitor size not exceeding 30 inch	25%	0%
14	8706.00.25	Electric Bus Chassis fitted with battery and motor	10%	0%
15	8706.00.60	Electric Truck Chassis fitted with battery and motor	10%	0%
16	8904.00.00	Tugs and pusher craft.	10%	5%
17	0105.11.90	Live Fowls Gallus, Domesticus<=185g, Excl.Parent Stock of One Day Chic	25%	15%
18	0105.12.90	Live Turkeys Weighing <=185g, (Excl.Parent Stock of One Day Chick)	25%	15%

ASICO
Audit | Tax | Advisory | BPO

Sl. No.	H.S. Code	Description	Previous Rate (%)	New Rate (%)
19	0105.13.90	Other ducks	25%	15%
20	0105.14.90	Other Geese	25%	15%
21	0105.94.00	Fowls of the species Gallus domesticus	25%	15%
22	0105.99.00	Live Ducks, Geese, Turkeys And Guinea Fowls Weighing >185g	25%	15%
23	0106.33.00	Ostriches; emus (Dromaius novaehollandiae)	25%	15%
24	0206.10.90	Fresh Or Chilled Edible Offal Of Bovine Animals, Nes	25%	15%
25	0206.21.90	Frozen Bovine Tounge, Nes	25%	15%
26	0206.22.90	Frozen Bovine Livers, Nes	25%	15%
27	0206.29.90	Frozen Edible Bovine Offal (Excl. Tongues And Livers), Nes	25%	15%
28	0207.13.90	Fresh Or Chilled Cuts And Offal Of Chickens, Nes	25%	15%
29	0207.14.10	Frozen Cuts And Offal Of Chicken, Wrapped/Canned upto 2.5 kg	25%	15%
30	0210.99.90	Meat And Edible Meat Offal, Salted, In Brine, Dried or Smoked, Other, Nes	25%	15%
31	0302.11.90	Fresh Or Chill. Trout (Excl. Livers & Roes), Nes	25%	15%
32	0302.21.90	Fresh Or Chilled Halibut (Excl. Livers & Roes), NES	25%	15%
33	0302.24.90	Other Turbots (Psetta maxima)	25%	15%
34	0303.31.90	Frozen Halibut (Excl. Livers & Roes), nes	25%	15%
35	0303.65.90	Coalfish (Pollachius virens), EXCL. Wrapped/canned upto 2.5 Kg	25%	15%

Sl. No.	H.S. Code	Description	Previous Rate (%)	New Rate (%)
36	0303.67.10	Alaska Pollack (Theraga chalcogramma) Wrapped/canned upto 2.5 Kg	25%	15%
37	0303.67.90	Other Alaska Pollack (Theraga chalcogramma)	25%	15%
38	0303.89.90	Other fish, excluding livers and roes : Other	25%	15%
39	0303.91.90	Livers, roes and milt : Other	25%	15%
40	0305.20.90	Livers And Roed, Dried,Smoked,Salted Or In Brine,Nes	25%	15%
41	0305.32.90	Fish of the families Bregmacerotidae, Euclichthyidae, ..., EXCL.Wrappe	25%	15%
42	0305.53.90	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrou	25%	15%
43	0305.61.90	Herrings Salted Or In Brine But Not Dried Or Smoked, Nes	25%	15%
44	0305.69.90	Other Fish,Nes,Salted Salted Or In Brine But Not Dried Or Smoked, Nes	25%	15%
45	0305.71.90	Other Shark fins	25%	15%
46	0305.72.10	Fish heads, tails and maws Wrapped/canned upto 2.5 Kg	25%	15%
47	0305.72.90	Other Fish heads, tails and maws	25%	15%
48	0305.79.90	Other edible fish offal :	25%	15%
49	0306.14.00	Frozen Crabs	25%	15%
50	0306.19.00	Frozen Crustaceans,Nes (Incl.Flours/Meals/Pellets)Fit For Human Consu	25%	15%

ASICO
Audit | Tax | Advisory | BPO

Sl. No.	H.S. Code	Description	Previous Rate (%)	New Rate (%)
51	0306.99.90	Other, including flours, meals and pellets of crustaceans, fit for hu	25%	15%
52	0307.11.10	Oysters, Live, fresh or chilled, Wrapped/canned upto 2.5 Kg	25%	15%
53	0307.11.90	Oysters, Live, fresh or chilled, EXCL. Wrapped/canned upto 2.5 Kg	25%	15%
54	0307.12.10	Oysters, Frozen, Wrapped/canned upto 2.5 kg	25%	15%
55	0307.12.90	Oysters, Frozen, Excl. Wrapped/canned upto 2.5 kg	25%	15%
56	0307.21.10	Scallops, Live, Fresh Or Chilled Wrapped/Canned Upto 2.5kg	25%	15%
57	0307.21.90	Scallops, Live, Fresh Or Chilled,Nes	25%	15%
58	0307.22.10	Scallops, including queen scallops, .. frozen Wrapped/canned upto 2.5	25%	15%
59	0307.29.90	Other Live, Fresh Or Chilled, Nes	25%	15%
60	0307.31.10	Mussels,Live,Fresh Or Chilled Wrapped/Canned upto 2.5kg	25%	15%
61	0307.31.90	Mussels, Live, Fresh Or Chilled,Nes	25%	15%
62	0307.39.90	Other live,fresh or chilled mussels(excl.mytilus spp.,perna spp.),nes	25%	15%
63	0307.49.90	Oth.cuttle fish(excl.sepia officinalis,rossia macrosoma,sepiola ..),n	25%	15%
64	0307.60.90	Snails, Other Than Sea Snails,Nes	25%	15%
65	0307.71.90	Live, fresh or chilled Clams, cockles and ark shells .., Solecurtid	25%	15%

ASICO
Audit | Tax | Advisory | BPO

Sl. No.	H.S. Code	Description	Previous Rate (%)	New Rate (%)
66	0307.72.10	Clams, cockles and ark shells......, Donacidae, Hi, Frozen, Wrapped/c	25%	15%
67	0307.79.90	Other Clams, cockles and ark shells (families Arcidae, . and Veneri	25%	15%
68	0307.82.10	Live, fresh or chilled stromboid conchs (Strombus spp.)	25%	15%
69	0307.84.10	Frozen stromboid conchs (Strombus spp.) Wrapped/canned upto 2.5 kg	25%	15%
70	0307.91.90	Aquantic Invert.(Excl. Crustaceans), Live, Fresh Or Chilled, Nes	25%	15%
71	0307.99.10	Oth.,incl. flours, meals and pellets of aquatic..not fresh or chilled,w	25%	15%
72	0307.99.90	Oth.,incl. Flours, meals and pellets of aquatic..,not fresh or chille	25%	15%
73	3703.10.00	Photographic paper, paperboard and textiles..,in rolls of a width exc	25%	5%
74	3703.20.00	Color Photography Paper	10%	5%
75	3703.90.00	Other photographic paper...(excl.in rolls..,for colour photography(po	25%	5%
76	3706.10.90	Other Cinematograph Film, Exposed And Developed, Width >=35mm	25%	5%
77	3706.90.90	Other Cinematograph Film, Exposed And Developed, Width <35mm	25%	5%

ASICO
Audit | Tax | Advisory | BPO

Sl. No.	H.S. Code	Description	Previous Rate (%)	New Rate (%)
78	3806.20.00	Salts Of Resin/Res.Acids Or Of Deriv'S Rosin/Resin Acids,Excl.Rosin A	25%	15%
79	4421.20.00	Statuettes and other ornaments: Coffins	25%	10%
80	7011.10.00	Glass envelopes (incl.bulbs and tubes), open and glass parts..,for ele	25%	10%
81	8528.42.00	Capable of directly connecting to and designed for use with an automa	25%	5%
82	8539.21.90	Other Tungsten Halogen Filament Lamps (Excl.Ultra-Violet Or Infra-Red	25%	5%
83	8545.19.90	Carbon electrodes (excl. for furnaces), nes	25%	10%
84	8545.20.00	Carbon Brushes	25%	10%
85	8545.90.90	Articles Of Graphite Or Other Carbon, Nes, For Electrical Purposes, N	25%	10%

Part-B: Regulatory Duty

List Of H.S. Codes for Which Regulatory Duty on Imports Has Been Increased/ Decreased:

Sl. No.	H.S. Code	Description	Previous Rate (%)	New Rate (%)
1	0804.10.11	Fress Dates Wrapped/canned upto 2.5 kg	3	0
2	0804.10.19	Fress Dates Other	3	0
3	0804.10.21	Dry Dates Wrapped/canned upto 2.5 kg	3	0
4	0804.10.29	Dry Dates Other	3	0
5	0904.12.00	Crushed or ground	3	0
6	0904.11.10	Wrapped/canned upto 2.5 kg	3	0
7	0904.21.10	Wrapped/canned upto 2.5 kg	3	0
8	0904.22.10	Wrapped/canned upto 2.5 kg	3	0
9	0904.11.90	Other	3	0
10	0904.22.90	Other	3	0
11	0905.10.10	Wrapped/canned upto 2.5 kg	3	0
12	0905.20.10	Wrapped/canned upto 2.5 kg	3	0
13	0905.10.90	Other	3	0
14	0905.20.90	Other	3	0
15	0906.20.00	Crushed or ground	3	0
16	0906.11.10	Wrapped/canned upto 2.5 kg	3	0
17	0906.11.90	Other	3	0
18	0907.10.10	Wrapped/canned upto 2.5 kg	3	0
19	0907.20.10	Wrapped/canned upto 2.5 kg	3	0
20	0907.10.90	Other	3	0

ASICO
Audit | Tax | Advisory | BPO

Sl. No.	H.S. Code	Description	Previous Rate (%)	New Rate (%)
21	0907.20.90	Other	3	0
22	0908.11.10	Wrapped/canned upto 2.5 kg	3	0
23	0908.12.10	Wrapped/canned upto 2.5 kg	3	0
24	0908.21.10	Wrapped/canned upto 2.5 kg	3	0
25	0908.22.10	Wrapped/canned upto 2.5 kg	3	0
26	0908.31.10	Wrapped/canned upto 2.5 kg	3	0
27	0908.32.10	Wrapped/canned upto 2.5 kg	3	0
28	0908.11.90	Other	3	0
29	0908.12.90	Other	3	0
30	0908.21.90	Other	3	0
31	0908.22.90	Other	3	0
32	0908.31.90	Other	3	0
33	0908.32.90	Other	3	0
34	0909.21.10	Wrapped/canned upto 2.5 kg	3	0
35	0909.22.10	Wrapped/canned upto 2.5 kg	3	0
36	0909.31.10	Wrapped/canned upto 2.5 kg	3	0
37	0909.32.10	Wrapped/canned upto 2.5 kg	3	0
38	0909.61.10	Wrapped/canned upto 2.5 kg	3	0
39	0909.62.10	Wrapped/canned upto 2.5 kg	3	0
40	0909.21.90	Other	3	0
41	0909.22.90	Other	3	0
42	0909.31.90	Other	3	0
43	0909.32.90	Other	3	0
44	0910.12.10	Wrapped/canned upto 2.5 kg	3	0
45	0910.20.10	Wrapped/canned upto 2.5 kg	3	0

Sl. No.	H.S. Code	Description	Previous Rate (%)	New Rate (%)
46	0910.61.90	Other	3	0
47	0909.62.90	Other	3	0
48	0910.91.10	Wrapped/canned upto 2.5 kg	3	0
49	0910.12.90	Other	3	0
50	0910.99.10	Wrapped/canned upto 2.5 kg	3	0
51	0910.20.90	Other	3	0
52	0910.91.90	Other	3	0
53	0910.99.90	Other	3	0
54	2804.30.00	Nitrogen	15	20
55	2804.40.00	Oxygen	15	20
56	2811.21.00	Carbon dioxide	5	20
57	3214.90.00	Other	3	15
58	3403.11.00	Preparations for the treatment of textile materials, leather, furskins or other materials	0	5
59	3403.19.00	Other	0	5
60	3403.91.00	Preparation for the treatment of textile materials, leather, furskins or other materials	0	5
61	3403.99.10	Compressor oil	0	5
62	3403.99.90	Other	0	5
63	3920.62.90	Not-printed poly(ethylene terephthalate)	0	5
64	6808.00.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	3	20

Sl. No.	H.S. Code	Description	Previous Rate (%)	New Rate (%)
65	6809.11.00	Faceted or reinforced with paper or paperboard only	3	20
66	6809.19.00	Other	3	20
67	6809.90.00	Other articles	3	20
68	7209.15.00	C.R. Coil of a thickness of 3 mm or more	0	10
69	7209.25.00	Of a thickness of 3 mm or more	0	10
70	7209.16.10	Cold rolled steel sheet	0	10
71	7209.26.00	Of a thickness exceeding 1 mm but less than 3 mm	0	10
72	7209.17.10	Cold rolled steel sheet	0	10
73	7209.27.00	Of a thickness of 0.5 mm or more but not exceeding 1 mm	0	10
74	7209.28.00	Of a thickness of less than 0.5 mm	0	10
75	7209.90.00	Other	0	10
76	7209.16.90	Other	0	10
77	7209.17.90	Other	0	10
78	7210.11.00	Of a thickness of 0.5 mm or more	10	20
79	7210.12.00	Of a thickness of less than 0.5 mm	0	10
80	7210.20.00	Plated or coated with lead, including terne plate	10	20
81	7210.30.00	Electrolytically plated or coated with zinc	10	20
82	7210.41.00	Corrugated	3	15
83	7210.50.00	Plated or coated with chromium oxides or with chromium and chromium oxides	0	10
84	7210.49.10	Of a thickness of 0.4 mm or more	3	15
85	7210.61.10	Of a thickness of 0.25 mm or more	3	15
86	7210.69.10	Of a thickness of 0.4 mm or more	3	15

ASICO
Audit | Tax | Advisory | BPO

Sl. No.	H.S. Code	Description	Previous Rate (%)	New Rate (%)
87	7210.70.10	Of a thickness of 0.3 mm or more	3	15
88	7210.61.20	Of a thickness of 1.0 mm or more	3	15
89	7210.69.20	Of a thickness of 1.0 mm or more	3	15
90	7210.70.20	Of a thickness of 1.0 mm or more	3	15
91	7210.90.00	Other	10	20
92	7210.70.30	Of a thickness of more than 1.0 mm	10	20
93	7210.49.90	Other	10	20
94	7210.61.90	Other	3	15
95	7210.69.90	Other	10	20
96	7210.70.91	Printed sheet	3	15
97	7210.70.99	Other	3	15
98	7217.10.00	Wire of iron or nonalloy steel: Not plated or coated, whether or not polished	0	5
99	7217.20.00	Plated or coated with zinc	0	5
100	7217.30.00	Plated or coated with other base metals	0	5
101	7318.21.00	Spring washers and other lock washers	0	5
102	7318.23.10	Stapple pin for TV cabinet and Rivets for TV/Radio	0	5
103	7318.29.10	M.S. Nipple	0	5
104	7408.11.00	Copper wire Of which the maximum crosssectional dimension exceeds 6 mm	0	10
105	8309.90.10	Lug caps	3	10

Sl. No.	H.S. Code	Description	Previous Rate (%)	New Rate (%)
106	8311.30.00	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	3	5
107	8311.90.00	Other	3	5
108	8703.24.31 8703.24.41 8703.33.51 8703.33.61	Motor cars and other vehicles, including station wagons, CBU	3	25
109	8703.24.32 8703.24.42 8703.33.52 8703.33.62	Motor cars and other vehicles, including station wagons, CKD	30	5
110	8703.80.12	Electric motor vehicle: Value not exceeding USD 25000: in CKD		5
111	8501.31.00	Other DC motors; Of a output not exceeding 1200 W	0	10
112	0105.11.90	Live Fowls Gallus,Domesticus<=185g, Excl.Parent Stock Of One Day Chic	3	0
113	0105.12.90	Live Turkeys Weighing <=185g, (Excl.Parent Stock Of One Day Chick)	3	0
114	0105.13.90	Other ducks	3	0

Sl. No.	H.S. Code	Description	Previous Rate (%)	New Rate (%)
118	0106.33.00	Ostriches; emus (Dromaius novaehollandiae)	3	0
119	0206.10.90	Fresh Or Chilled Edible Offal Of Bovine Animals, Nes	3	0
120	0206.21.90	Frozen Bovine Tounge, Nes	3	0
121	0206.22.90	Frozen Bovine Livers, Nes	3	0
122	0206.29.90	Frozen Edible Bovine Offal (Excl. Tongues And Livers), Nes	3	0
123	0210.99.90	MEAT AND EDIBLE MEAT OFFAL,SALTED,IN BRINE,DRIED OR SMOKED,OTHER, Nes	3	0
124	0302.11.90	Fresh Or Chill. Trout (Excl. Livers & Roes),Nes	3	0
125	0302.21.90	Fresh Or Chilled Halibut (Excl. Livers & Roes),NES	3	0
126	0302.24.90	Other Turbots (Psetta maxima)	3	0
127	0303.31.90	Frozen Halibut (Excl. Livers & Roes),nes	3	0
128	0303.65.90	Coalfish (Pollachius virens), EXCL. Wrapped/canned upto 2.5 Kg	3	0
129	0303.67.10	Alaska Pollack (Theraga chalcogramma)Wrapped/canned upto 2.5 Kg	3	0

Sl. No.	H.S. Code	Description	Previous Rate (%)	New Rate (%)
130	0303.67.90	Other Alaska Pollack (Theraga chalcogramma)	3	0
131	0303.89.90	Other fish, excluding livers and roes :Wrapped/canned upto 2.5 Kg	3	0
132	0303.91.90	Livers, roes and milt Wrapped/canned upto 2.5 kg	3	0
133	0305.32.90	Fish of the families Bregmacerotidae, Euclichthyidae, .., EXCL.Wrappe	3	0
134	0305.53.90	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrou	3	0
135	0305.71.90	Other Shark fins	3	0
136	0305.72.10	Fish heads, tails and maws Wrapped/canned upto 2.5 Kg	3	0
137	0305.72.90	Other Fish heads, tails and maws	3	0
138	0305.79.90	Other edible fish offal :	3	0
139	0306.14.00	Frozen Crabs	3	0
140	0306.19.00	Frozen Crustaceans,Nes (Incl.Flours/Meals/Pellets)Fit For Human Consu	3	0
141	0306.99.90	Other, including flours, meals and pellets of crustaceans, fit for hu	3	0

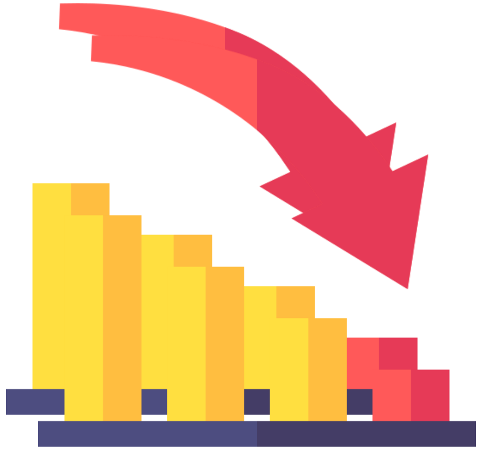
Sl. No.	H.S. Code	Description	Previous Rate (%)	New Rate (%)
142	0307.11.10	Oysters, Live, fresh or chilled, Wrapped/canned upto 2.5 Kg	3	0
143	0307.11.90	Oysters, Live, fresh or chilled, EXCL. Wrapped/canned upto 2.5 Kg	3	0
144	0307.12.10	Oysters, Frozen, Wrapped/canned upto 2.5 kg	3	0
145	0307.12.90	Oysters, Frozen, Excl. Wrapped/canned upto 2.5 kg	3	0
146	0307.21.10	Scallops, Live, Fresh Or Chilled Wrapped/Canned Upto 2.5kg	3	0
147	0307.21.90	Scallops, Live, Fresh Or Chilled,Nes	3	0
148	0307.22.10	Scallops, including queen scallops, .. frozen Wrapped/canned upto 2.5	3	0
149	0307.29.90	OTHER LIVE, FRESH OR CHILLED, NES	3	0
150	0307.31.10	Mussels,Live,Fresh Or Chilled Wrapped/Canned upto 2.5kg	3	0
151	0307.31.90	Mussels, Live, Fresh Or Chilled,Nes	3	0
152	0307.39.90	OTHER LIVE,FRESH OR CHILLED MUSSELS(EXCL.MYTILUS SPP.,PERNA SPP.),NES	3	0

ASICO
Audit | Tax | Advisory | BPO

Sl. No.	H.S. Code	Description	Previous Rate (%)	New Rate (%)
153	0307.49.90	OTH.CUTTLE FISH(EXCL.SEPIA OFFICINALIS,ROSSIA MACROSOMA,SEPIOLA ..),N	3	0
154	0307.60.90	SNAILS, OTHER THAN SEA SNAILS,NES	3	0
155	0307.71.90	Live, fresh or chilled Clams, cockles and ark shells .., Solecurtid	3	0
156	0307.72.10	Clams, cockles and ark shells......, Donacidae, Hi, Frozen, Wrapped/c	3	0
157	0307.79.90	Other Clams, cockles and ark shells (families Arcidae, .. and Veneri	3	0
158	0307.82.10	Live, fresh or chilled stromboid conchs (Strombus spp.)	3	0
159	0307.84.10	Frozen stromboid conchs (Strombus spp.) Wrapped/canned upto 2.5 kg	3	0
160	0307.91.90	Aquantic Invert.(Excl. Crustaceans),Live,Fresh Or Chilled,Nes(Excl.Wr	3	0
161	0307.99.10	OTH.,INCL.FLOURS,MEALS AND PELLETS OF AQUATIC.,NOT FRESH OR CHILLED,W	3	0
162	0307.99.90	OTH.,INCL.FLOURS,MEALS AND PELLETS OF AQUATIC.,NOT FRESH OR CHILLE	3	0

ASICO
Audit | Tax | Advisory | BPO

Sl. No.	H.S. Code	Description	Previous Rate (%)	New Rate (%)
163	3703.10.00	PHOTOGRAPHIC PAPER, PAPERBOARD AND TEXTILES..,IN ROLLS OF A WIDTH EXC	3	0
164	3703.90.00	OTHER PHOTOGRAPHIC PAPER..,(EXCL.IN ROLLS..,FOR COLOUR PHOTOGRAPHY(PO	3	0
165	3706.10.90	Other Cinematograph Film, Exposed And Developed, Width >=35mm	3	0
166	3706.90.90	Other Cinematograph Film, Exposed And Developed, Width <35mm	3	0
167	3806.20.00	Salts Of Resin/Res.Acids Or Of Deriv'S Rosin/Resin Acids.Excl.Rosin A	3	0
168	4421.20.00	Statuettes and other ornaments: Coffins	3	0
169	7011.10.00	GLASS ENVELOPES (INCL.BULBS AND TUBES) OPEN AND GLASS PARTS, FOR ELE	3	0
170	8528.42.00	Capable of directly connecting to and designed for use with an automa	3	0
171	8539.21.90	Other Tungsten Halogen Filament Lamps (Excl.Ultra-Violet Or Infra-Red	3	0
172	8545.19.90	Carbon electrodes (excl. for furnaces), nes	3	0
173	8545.20.00	Carbon Brushes	3	0



Sl. No.	H.S. Code	Description	Previous Rate (%)	New Rate (%)
174	8545.90.90	Articles Of Graphite Or Other Carbon, Nes, For Electrical Purposes, N	3	0
175	8706.00.39	Chassis fitted with engines, ...For vehicle of a cylinder capacity >4000cc	3	0
176	8806.10.00	Unmanned aircraft: Designed for the carriage of passengers	3	0
177	8806.22.00	Oth,for rmt-ctrl.flight only: With maximum take-off weight>250g but <	3	0
178	8806.23.00	Oth,for rmt-ctrl.flight only: With maximum take-off weight >7 kg but	3	0
179	8806.24.00	Oth,for rmt-ctrl.flight only: With maximum take-off weight>250 kg but	3	0
180	8806.29.00	Other, for remote-controlled flight only : OTHER	3	0
181	8806.92.00	OTHER: With maximum take-off weight>250g but <7 kg	3	0
182	8806.94.00	OTHER: With maximum take-off weight >7 kg but <150 kg	3	0
183	8806.99.00	OTHERS: NES	3	0

Sl. No.	H.S. Code	Description	Previous Rate (%)	New Rate (%)
186	8901.90.10	Vessels capa. <=3000 DWT for regi.in BD operating in ocean at least 3	3	0
187	8903.11.00	Fitted or dsgn. to be fitted with a motor,unladen (net) weight (ex. t	3	0
188	8903.12.00	Not designed for use with a motor and unladen (net) weight not exceed	3	0
189	8903.19.00	Inflatable (including rigid hull inflatable) boats : OTHER	3	0
190	8903.21.00	Sailboats, oth than inflatable, with or without auxiliary motor, Of a	3	0
191	8903.22.00	Sailboats,oth than inflatable,with/without auxiliary motor:Of a lengt	3	0
192	8903.31.00	Motorboats, other than inflatable, not including outboard motorboats:	3	0
193	8903.32.00	Motorboats,oth than inflatable, not incl. outboard motorboats: Of a l	3	0
194	8903.93.00	Yachts and oth vessels for pleasure or sports; rowing boats canoes,O	3	0
195	8903.99.00	Other Vessels F¬or Pleasure Or Sports, Nes; Rowing Boats And Canoes	3	0

Sl. No.	H.S. Code	Description	Previous Rate (%)	New Rate (%)
196	9201.10.00	Upright Pianos	3	0
197	9201.20.00	Grand Pianos	3	0
198	9201.90.00	Other Automatic Pianos, Harpsichords And Other Keyboard Instruments,	3	0
199	9202.10.00	String Musical Instruments Played With A Bow	3	0
200	9202.90.00	Other String Musical Instruments, Nes	3	0
201	9205.10.00	Wind musical instruments, Brass-wind instruments	3	0
202	9205.90.00	Wind musical instruments, (EXCL. Brass-wind instruments)	3	0
203	9206.00.00	Percussion Musical Instruments (Eg Drums, Xylophones, Cymbals, Etc)	3	0
204	9207.10.00	Keybrd.Instrmnts.With Elec.Produced Or Amplified Sound Oth.Than Accor	3	0
205	9207.90.00	Oth.Musical Instruments,Nes,With Electrically Produced Or Amplified S	3	0
206	9208.10.00	Musical Boxes	3	0
207	9208.90.00	Fairground Organs, Etc; Decoy Calls Of All Kinds; Whistles, Etc	3	0

Sl. No.	H.S. Code	Description	Previous Rate (%)	New Rate (%)
220	9703.10.00	Original sculptures and statuary, in an material, Of an age exceeding	3	0
221	9703.90.00	Original sculptures and statuary, in an material, NES	3	0
222	9704.00.00	Postage Or Revenue Stamps..., First-Day Covers, Etc	3	0

Regulatory Duty (RD) on Export have been decreased:

Sl. no.	H.S. Code	Description	Previous Rate (%)	New Rate (%)
01	1515.90.00	Rice Bran Oil and its fractions whether or not refined	20	10

ASICO
Audit | Tax | Advisory | BPO

Part -C: ADVANCE TAX (AT)

List of Products on Which Advance Tax (AT) Has Been Imposed at the Import Stage

Sl. No.	H.S. Code	Description	Previous Rate (%)	New Rate (%)
1	8470.50.10	Point of sales (POS)	7.50%	0%
2	8504.40.50	Electric Charger or Charging station	7.50%	0%
3	8706.00.25	Electric Bus Chassis fitted with battery and motor	7.50%	0%
4	8706.00.60	Electric Truck Chassis fitted with battery and motor	7.50%	0%
5	0508.00.00	Coral and similar materials	0%	7.50%

Part-D: ADVANCE INCOME TAX (AIT)

List Of H.S. Codes for Which Advance Income Tax (AIT) Has Been Reduced/ Increased:

Sl. No.	H.S. Code	Description	Previous Rate (%)	New Rate (%)
1	9612.10.00	Ribbons	2%	5%
2	8443.32.10	Computer printer	5%	2%
3	8471.30.00	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	5%	2%
4	8471.41.00	Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	5%	2%
5	8523.51.10	Flash memory card or similar media, unrecorded	5%	2%
6	8528.52.10	Computer monitor size not exceeding 30 inch	5%	2%
7	8421.29.30	Dialysis filter	5%	0%
8	8504.40.50	Electric Charger or Charging station	5%	0%
9	8706.00.25	Electric Bus Chassis fitted with battery and motor	5%	0%
10	8706.00.60	Electric Truck Chassis fitted with battery and motor	5%	0%

Part-E: Excise Duty

Excise Duty on Bank Account Balance

Previous Balance Slab	Previous Excise Duty (BDT)	Current Balance Slab	Current Excise Duty (BDT)
Up to 3,00,000	0	**Up to 4,00,000**	**0**
3,00,001 to 5,00,000	150	4,00,001 to 5,00,000	150
5,00,001 to 10,00,000	500	5,00,001 to 10,00,000	500
10,00,001 to 50,00,000	3,000	10,00,001 to 50,000,000	3,000
50,00,001 to 1,00,00,000	5,000	50,00,001 to 1,00,00,000	5,000
1,00,00,001 to 2,00,00,000	10,000	1,00,00,001 to 2,00,00,000	10,000
2,00,00,001 to 5,00,00,000	20,000	2,00,00,001 to 5,00,00,000	20,000
Above 5,00,00,000	50,000	Above 5,00,00,000	50,000

Key Note : Higher exemption for low-balance holders.

Annexure-A

TDS RATE FOR AY 2026-2027

ASICO
Audit | Tax | Advisory | BPO

SL	Particular	Section	Rate
1	Salary	86	average
2	Deduction from payment of remuneration to members of parliament.	87	average
3	WPPF (Worker's Profit Participants Fund)	88	10%
4	**Deduction of Tax at Source on Payments to Contractors, etc**	89	Annexure-1
5	Deduction against services	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%
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	(1) 1.5% of total revenue received by IGW services operator. (2) 7.5% of revenue paid or credited to ICX,ANS, BTRC and others (3) 7.5% on the whole amount so paid or credited at the time of payment or credit

SL	Particular	Section	Rate
23	House Rent	109	10%
24	Conference Center, Convention Hall	110	10%
25	Compensation against Asset acquisition by govt.	111	City Corporation, Pourasava, Cantonment Board area-6% Location except City Corporation, Pourasava and Cantonment Board-3%
26	Subsidy on cash Export	112	5%
	Gold, Silver, gems, diamonds, Platinum, Jewelry platinum, or jewelry	112 (KA)	0.50%
27	Transport Tariff Forward Agency Commission	113	15%
28	Electricity Purchase	114	3%
29	Income By Landowner from real estate Developer	115	15%
30	Paid Commission to Foreign Buyer Agent (example-Buying house commission)	116	7.5%
31	Dividend (Shareholder or unit share holder of a resident company)	117	a) If Shareholder or unit share holder become a individual @15% a) If Shareholder or unit share holder is except a individual @20%
32	Lottery, Pazzle, Card Game, Online game	118	25%
33	Income of non-residents	119	Annexure-4
34	Import	120	20%
35	Recruiting agents	121	10% BDT 50,000 as advance tax for license or renew of license
36	C & F Agent	122	10%
37	Deduction of tax from export proceeds	123	1% of the total export proceeds
38	Any income in connection with any service provided to any foreign person by a resident person;	124	5% but 10% in case of commission received by Freight Forward Agent but 1% in case of gross bill including commission.

SL	Particular	Section	Rate
39	Transfer of property	125	(a) In the case of land, 20 lakh taka per katha; (b) In the case of any establishment, building, flat, apartment or floor space:1000 Taka per square meter, or; (c) It shall not exceed 10% (ten percent) of the value stated in the document ;whichever is higher.
40	Real estate or land development business	126	i) In case of building, house, flat, apartment or floor space constcructed or used for residential purpose - BDT 1,600 per square metre ii) In case of building, house, flat, apartment or floor space constcructed or used not for residential pupose - BDT 6,500 per square metre iii) In case of land with building, house, flat,apartment or floor space - 5% of deed value provided that the tax shall not exceed the above rates.
41	Collection of tax from commission paid on Government stamps, court fees, cartridge papers.	127	10%
42	Collection of Tax from lease of property	128	4%
43	Manufacturer of nonmechanical cigarette (Bidi)	129	10% of the value of bandroll
44	Brick Manufacturer	130	A)Tk.100,000 for not exceeding 108,000 square feet sized brickfield, B)Tk.150,000/-for exceeding 108,000 - 124,000 square feet sized brickfield, C)Tk.200,000/- for exceeding124,000 square feet sized brickfield, D)Tk. 300,000/- brickfield not mentioned as above
	Retailer	130 (Ka)	0.20%
45	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

SL	Particular	Section	Rate
46	Shipping business of a resident	132	5% of total freigh. IF DTAA then 3%
47	Sale by public auction	133	10% of sale price
48	Share transfer	134	15% on gain
49	Transfer of securities	135	15% on difference between transfer price and acquired price
50	Transfer of shares of any Stock Exchange	136	15% on gain
51	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
	Member of registered club	137 (KA)	10%
52	Collection of tax from motor vehicles plying commercially	138	Annexure 5
	Helicopter or Chopper	138 (KA)	1,000,000
53	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

Annexure-1

Section 89: Deduction of Tax at Source on Payments to Contractors, etc

SL No	Particular	RATE
01	In case of an industrial undertaking engaged in the production of MS Billets and locally procured MS Scrap	0.50%
02	In case of oil supplied by oil marketing companies engaged in marketing of petroleum oil and lubricant	0.60%
03	In case of oil supplied by dealer or agent (excluding petrol pump station) of oil marketing companies, on any amount	1%
04	In case of supply of paddy, Rice bran, Rice, Fortified Rice Kernel,wheat, , Cattle, Cattle bone or Livestock bone, potato, Poultry, fish, meat, onion, garlic, peas, chickpeas, lentils, ginger, turmeric, dried chillies, pulses, maize, coarse flour, flour, salt, edible oil, sugar, Seed, Jute Stick, Cotton, Mustard, the Mole, Tea leaf, black pepper, cinnamon, cardamom, clove, egg, lemon, Vegetable, Green Chile, Liquid Milk, Sawdust, Poultry Feed, Pelleted Poultry Feed, Mushroom, Honey, Jaggery, Leaves and bark of plants other than tobacco, Vine Leaves, Chitagur, Kheil, De oiled Rice bran, Raw hides, Organic fertilizer, organic pesticides or insecticides, date, cassia leaf, jute, all kinds of fruit	0.50%
05	Gold, Silver, Gold ornaments, Diamond	0.50%
06	In case of supplying of Cotton & Yarn	1%
07	In case of supply of all types of fruits	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%
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	0.60%
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 all recyclable product including Recycled Plastic, Polyethene, Battery, Lead, Electrical, Electronics, Paper, glass	1%
16	In case of Supply of raw material in recycling industries	1%
17	In case of supply of industrial raw materials and packing material to a manufacturer	3%
18	In case of Manufacturing, Process or conversion, Civil work, Construction, Engineering or any other same work	5%
19	In case of supplying raw material in Cigarette, Biri, Jorda, Tobacco Leaf and Gul industries	10%
20	Goods supplied in any other cases not mentioned above from serial 1 to 19 and in all other cases per section 89	5%

Annexure-2

Section 90: Deduction against service

SL No	Particular	RATE
1	Advisory or consultancy service:-	
	Individual person	15%
	Other than Individual person	7.50%
2	Professional service:-	
	Individual person	15%
	Other than Individual person	7.50%
3	(i) technical services fee; (ii) technical know-how or technical assistance fee	
	Individual person	15%
	Other than Individual person	10%
4	(i) Cleaning service;	on commission or fee 10% or on gross bill amount 1%
	(ii) Personal Security services;	
	(iii) Manpower supply service;	
	(iv) Creative media service (v) Printing and electronics media agency service	
5	i) Catering service;	gross bill amount 4%
	(ii) Public relations service;	
	(iii) Event management service;	
	(iv) Training, workshop, etc.;	
	(v) Courier service	
	(vi) Packing and shifting service	
	(vii) Collection and recovery agency ((viii) Others service in similar nature	
6	Indenting commission	7.50%
7	Meeting fees, training fees or honorarium	20%
8	Mobile network operator	10%
9	Credit rating service	10%

SL No	Particular	RATE
10	Motor garage or workshop	5%
11	Private container port or dockyard service	5%
12	Shipping agency commission	on commission or fee 10% or on gross bill amount 1%
13	Stevedoring/berth operation commission-	
	On commission or fee	10%
	On gross bill amount	5%
14	(i) Transport service, vehicle rental service, carrying service and repair & maintenance service; (ii) Any other service under any sharing economy platform including ride sharing service, coworking space providing service and accommodation providing service;	2%
15	Wheeling charge for electricity transmission	3%
16	Internet service	5%
17	Agent, ditributor, agency or channel partner, by any names deliverying services engaged in mobile financial services	10%
18	Gross bill excluding commission or gross bill except commission of freight forward agent	on commission or fee 10% or on gross bill amount 1%
19	Any other service which is not mentioned in above from serial 1 to 18.	10%

Annexure 3

Section 97: Rate of deduction for Local LC Commission

SL	Particulars	Rate
1	If purchase of goods for the purpose of trading or reselling after process or conversion	3%
2	If Payment against the invoice or sale of goods to distributor	1.5%
3	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%
	If the payment related to local letter of credit (L/C) and any other financing agreement in respect of purchase or procurement of Yarn	1%
4	If the payment related to local letter of credit (L/C) and any other financing agreement in respect of purchase or procurement of paddy, Rice bran, Rice, Fortified Rice Kernel,wheat, , Cattle, Cattle bone or Livestock bone, potato, Poultry, fish, meat, onion, garlic, peas, chickpeas, lentils, ginger, turmeric, dried chillies, pulses, maize, coarse flour, flour, salt, edible oil, sugar, Seed, Jute Stick, Cotton, Mustard, the Mole, Tea leaf, black pepper, cinnamon, cardamom, clove, egg, lemon, Vegetable, Green Chile, Liquid Milk, Sawdust, Poultry Feed, Pelleted Poultry Feed, Mushroom, Honey, Jaggery, Leaves and bark of plants other than tobacco, Vine Leaves, Chitagur, Kheil, De oiled Rice bran, Raw hides, Organic fertilizer, organic pesticides or insecticides, Hand craftred products	0.5%
5	If the payment related to local letter of credit (L/C) and any other financing agreement in respect of Cement excluding MS Billete, Iron, Sale of Ferry alloy product	2.0%

Annexure 4

Section-119: Rate of Deduction of tax from income of non-residents

SL	Particulars	Rate
1	Advisory or consultancy service:-	
	For Individuals	20%
	Other Then Individuals	10%
2	Pre-shipment inspection service	20%
3	Professional service:-	
	For Individuals	20%
	Other Then Individuals	10%
4	Technical services, technical know-how or technical assistance	
	For Individuals	20%
	Other Then Individuals	10%
5	Architecture interior design or landscape design fashion design or process design	15%
6	Certification rating etc.	15%
7	Charge or rent for satellite airtime or frequency rent for channel broadcast	20%
8	Legal service	20%
9	Management service including event management	20%
10	Commission	15%
11	Royalty license fee or payments related to intangibles	20%
12	Interest	10%
13	Advertisement broadcasting	15%
14	Advertisement making or Digital marketing	10%
15	Air transport or water transport not being the carrying services mentioned in section 259 and 260	6.00%

SL	Particulars	Rate
16	Contractor sub-contractor sub-sub contractor of manufacturing process or conversion civil work construction engineering or works of similar nature	6.00%
17	Supply of goods	6.00%
18	Capital gain	15%
19	Insurance premium	5%
20	Rental of machinery equipment etc.	7.5%
21	Dividend-	
	(a) company fund and trust	20%
	(b) any other person not being a company fund and trust	25%
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	15%
26	Fees etc of surveyors of general insurance company	5.25%
27	Any service for making connectivity between oil or gas field and its export point	5.25%
28	Bandwidth payment	10%
29	Courier Services	10%
30	Any other payments	20%

Annexure 5

Section-138: Collection of tax from motor vehicles plying commercially

SI	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 (Non-AC])	25,000
05	Air-conditioned double decker /Slipper	50,000
06	Air-conditioned minibus/coster	25,000
07	Non-AC minibus/coaster	12,500
08	Truck, Drump truck,Cavard Van, Prime Mover, lorry or tank lorry having payload capacity exceeding 5five) tons or not exceeding Twenty (20) tons	30,000
09	Truck, Drump truck,Cavard Van, Prime Mover, lorry or tank lorry having payload capacity exceeding twenty(20) tons or exceeding Twenty (<20) tons	50,000
10	Truck, Cavard van, Cargo Van, Tank or Lorry having payload capacity exceeding five(5) tons but not exceeding Twenty (20) tons	15,000
11	Truck, lorry or tank lorry having payload capacity not exceeding one and half tons (1.5)	7,500
12	Pickup van, human hauler, Tractor,maxi or auto rickshaw	7,500
13	Cran, Exhavator,Deazer,Rollar, Concret mixture, all havey vehicle, or speacial purpose vehicle	50,000
14	Air-conditioned taxicab	15,000
15	Non-AC taxicab	7,500

Annexure-B

VDS RATE FOR AY 2026-2027

VDS RATE FOR AY 2026-2027

ASICO
Audit | Tax | Advisory | BPO

SL	Service Code	Service Description		VDS Rate
1	S001.10	AC Hotel		15%
	S001.10	Non-AC Hotel		10%
	S001.20	Restaurant		5%
2	S002.00	Decorators and Caterers		15%
3	S003.10	Motor Garage and Workshop		10%
4	S003.20	Dockyard		15%
5	S004.00	Construction Firm		10%
6	S007.00	Advertising Agency		15%
	S007.20	**Online Advertising Agency**		**5%**
7	S008.10	Printing Press		15%
8	S009.00	Auction Firm		15%
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%
12	S015.10	Freight Forwarders		15%
13	S017.00	Community Center		15%
14	S020.00	Survey Agency		15%
15	S021.00	Plant or Capital Machinery Rental Agency		15%

ASICO
Audit | Tax | Advisory | BPO

SL	Service Code	Service Description		VDS Rate
16	S024.00	Furniture (see note)	Furniture Manufacturer (VAT shall be @ 15%, If manufacturer directlysells 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	Individuals, Organizations, or Agency Engaged in the Repairing or servicing of taxable Goods In Exchange for Consideration		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%
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%

SL	Service Code	Service Description	VDS Rate
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 premisis 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%
41	S074.00	House rent, Office rent	15%
42	**S083.00**	**Semiconductor assembly, Testing & Packaging services**	**15%**
43	S099.10	Information Technology Enabled Services	5%
44	S099.20	Other Miscellaneous Services	15%
45	S099.30	Sponsorship Services	15%
46	S099.50	Credit Rating Agency	15%

Contributor

Md. Sarwar Hossain FCA
Partner
Mobile: +880-1730-022146
E-mail : sarwar@asico.com.bd

Mohammad Kamruzzaman Rony
Deputy Director
Phone : +880 1718-075870
E-mail: kamruzzamanrony@asico.com.bd

Pijush Paul
Manager- Tax and Advisory services
Phone : +8801674420875
E-mail: pijush@asico.com.bd

Shrabani Bhawal
Senior Tax Associate
Phone : +880 1781889596
E-mail: shrabani@asico.com.bd

Metun Chandra Barman
Senior Tax Associate
Phone : +880 1713698188
E-mail: metun@asico.com.bd

Rashedul Islam
Tax Associate
Phone : +880 1324201303
E-mail: rashedul@asico.com.bd

Akash Bhowmick
Tax Associate
Phone : +880 1537664662
E-mail: akash@asico.com.bd

ASICO
Audit | Tax | Advisory | BPO

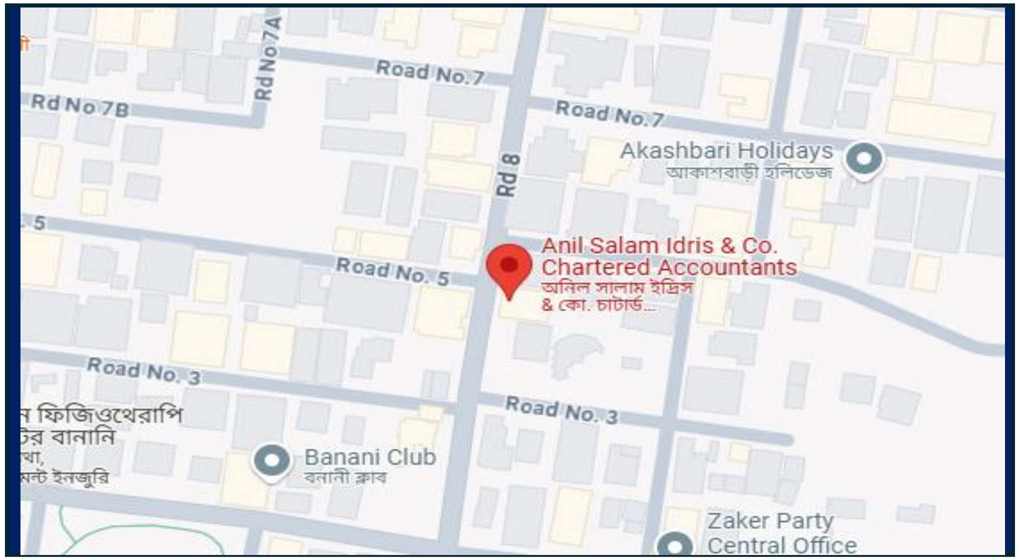
Anil Salam Idris & Co.

Head Office :

House # 1/B (3rd Floor) Road # 8, Block # I,
Banani, Dhaka # 1213, Bangladesh.
Telephone no: +88(02)222274858-9
Cell Phone: +880 1740-649375
Email: info@asico.com.bd
Website: www.asico.com.bd

Branch Office :

House # 45 (1st Floor)
Court Road, Katwali, Chittagong # 4200.
Telephone no: +880-31-721619.
Cell Phone: +8801622-304103
Website: www.asico.com.bd



Thank You