গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
অর্থ মন্ত্রণালয়
অভ্যন্তরীণ সম্পদ বিভাগ
জাতীয় রাজস্ব বোর্ড

(আয়কর)

প্রজ্ঞাপন

তারিখ: ২০ জ্যৈষ্ঠ, ১৪২৮ বঙ্গাব্দ /০৩ জুন, ২০২১ খ্রিষ্টাব্দ।

এস, আর, ও, নং-১৭৩-আইন/আয়কর/২০২১।– Income tax Ordinance,1984 (Ordinance No. XXXVI of 1984) এর section 185 এ প্রদত্ত ক্ষমতাবলে জাতীয় রাজস্ব বোর্ড Income Tax Rules, 1984 এ নিম্নরূপ অধিকতর সংশোধনের প্রস্তাব করিয়া এতদ্দারা উহা প্রাক্-প্রকাশ করিল, যথা:-

উপরি-উক্ত Rules এর-

(ক) rule 16 এর পরিবর্তে নিম্নরূপ rule 16 প্রতিস্থাপিত হইবে, যথা:-

"16. Deduction of tax from payment to contractors, etc.—

(1) The rate of deduction of income tax under section 52 shall be the following–

(a) subject to clause (b), in case of a payment made under sub-section (1) of section 52, the deduction on payment shall be at the rate specified in the Table-1 below:–

Table-1

Sl. No.	Amount	Rate of deduction of tax
1.	Where base amount does not exceed taka 50 lakh	3%
2.	Where base amount exceeds 50 lakh but does not exceed taka 2 crore	5%
3.	Where base amount exceeds taka 2 crore	7%

(b) the rate of deduction from the following classes of persons shall be at the rate specified in the Table-2 below:–

Table-2

Sl. No.	Amount	Rate of deduction of tax
1.	In case of oil supplied by oil marketing companies	0.6%
2.	In case of oil supplied by dealer or agent (excluding petrol pump station) of oil marketing companies, on any amount	1%
3.	In case of supply of oil by any company engaged in oil refinery, on any amount	3%

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4.	In case of company engaged in gas transmission, on any amount	3%
5.	In case of company engaged in gas distribution, on any amount	3%
6.	In case of an industrial undertaking engaged in producing cement, iron or iron products except MS Billets	2%
7.	In case of an industrial undertaking engaged in the production of MS Billets	0.5%
8.	In case of locally procured MS Scrap	0.5%
9.	In case of supply of rice, wheat, potato, onion, garlic, peas, chickpeas, lentils, ginger, turmeric, dried chillies, pulses, maize, coarse flour, flour, salt, edible oil, sugar, black pepper, cinnamon, cardamom, clove, date, cassia leaf, jute, cotton, yarn and all kinds of fruits	2%

(2) The rate of tax under sub-rule (1) shall be fifty percent (50%) higher if the payee does not have twelve-digit Taxpayer's Identification Number at the time of making the payment.

(3) The rate of tax under sub-rule (1) shall be fifty percent (50%) higher if the payee does not receive payment by bank transfer or by mobile financial services or any other digital means approved by Bangladesh Bank;

(4) Where the payee or the income of the payee, which is subject to tax at source under section 52, is exempted from tax or is subject to a reduced tax rate in an income year, the Board may, on an application made by the payee in this behalf, give a certificate in writing that the payment referred to section 52 for that income year shall be made without any deduction or with deduction at a proportionately reduced rate, as the case may be.";

(খ) rule 17A এর পরিবর্তে নিম্নরূপ rule 17A প্রতিস্থাপিত হবে, যথা:-

"**17A. Collection of tax from importers.—**

(1) For the purpose of making collection of tax under section 53 of the Ordinance, the Commissioner of Customs or any appropriate officer shall collect tax in the case of any import of goods at the following rate:

(a) five percent (5%) on the value of the imported goods in case of import of goods excluding the goods mentioned in clause (b), clause (c), clause (d), clause (e), clause (f), clause (g) and clause (h);

(b) one percent (1%) on the value of the imported goods in the case of import of goods specified in the Table-1 below:–

Table-1

Sl. No.	Heading	H.S. Code	Description

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(1)	(2)	(3)	(4)
1.	89.01	8901.20.30	Vessels capacity exceeding 5000 DWT for registration in Bangladesh operating in Ocean for at least three consecutive years and not older than 20 years from the date of commissioning;
2.	89.01	8901.90.30	Vessels capacity exceeding 5000 DWT for registration in Bangladesh operating in Ocean for at least three consecutive years and not older than 22 years from the date of commissioning;

(c) two percent (2%) on the value of the imported goods in the case of import of goods specified in the Table-2 below:–

Table-2

Sl. No.	Heading	H.S. Code	Description
(1)	(2)	(3)	(4)
1.	07.03	0703.20.90	Garlic : Other
2.	10.05	1005.90.90	Other Maize, Excluding wrapped/canned upto 2.5 kg
3.	17.01	1701.14.00	Raw Sugar not containing added flavouring or colouring matter: Other cane sugar
4.	23.09	2309.90.90	Preparations of a kind used in animal feeding other: other
5.	25.23	2523.10.20	Cement clinkers, imported by vat registered manufacturers of cement
6.	27.09	2709.00.00	Petroleum oils and oils obtained from bituminous minerals, crude
7.	27.10	2710.12.11	Motor spirit of H.B.O.C Type
8.	27.10	2710.12.19	Other motor spirits, including aviation spirts
9.	27.10	2710.12.20	spirit type jet fuel
10.	27.10	2710.12.31	White spirit
11.	27.10	2710.12.32	Naphtha
12.	27.10	2710.12.39	Other
13.	27.10	2710.12.41	J.P.1 kerosene type jet fuels
14.	27.10	2710.12.42	J.P.4 kerosene type jet fuels
15.	27.10	2710.12.43	Other kerosene type jet fuels
16.	27.10	2710.12.49	Other kerosene
17.	27.10	2710.12.50	Other medium oils and preparations
18.	27.10	2710.12.61	Light diesel oils
19.	27.10	2710.12.62	High speed diesel oils
20.	27.10	2710.12.69	Other
21.	27.10	2710.19.11	Furnace oil
22.	27.10	2710.19.19	Other
23.	27.11	2711.12.00	Propane
24.	27.11	2711.13.00	Butanes
25.	27.13	2713.20.10	Petroleum bitumen-In Drum
26.	27.13	2713.20.90	Petroleum bitumen-Other
27.	41.02	4102.10.00	Raw skins of sheep or lambs-With wool on
28.	41.02	4102.21.00	Raw skins of sheep or lambs-Without wool on: Pickled
29.	41.02	4102.29.00	Raw skins of sheep or lambs-Without wool on: Other
30.	41.03	4103.20.00	Other raw hides and skins-of reptiles
31.	41.03	4103.90.00	Other raw hides and skins Other
32.	72.13	All H.S Code	Bars and rods, hot-rolled, in irregularly woun coils, of iron or non-alloy steel

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Sl. No.	Heading	H.S. Code	Description
(1)	(2)	(3)	(4)
33.	72.14	All H.S Code	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot- drawn or hot-extruded, but including those twisted after rolling
34.	72.15	All H.S Code	Other bars and rods of iron or non-alloy steel.
35.	72.16	All H.S Code	Angles, shapes and sections of iron or non- alloy steel
36.	84.08	8408.90.10	Engines of capacity 3 to 45 HP
37.	84.08	8408.90.90	Other
38.	84.13	8413.70.00	Other centrifugal pumps; Other pumps; liquid elevators
39.	84.37	8437.10.00	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetable; Other machinery
40.	84.67	8467.29.00	Other, Other tools
41.	85.17	8517.12.10	Cellular (Mobile/fixed wireless) telephone set
42.	85.17	8517.70.00	Loaded Printed Circuit Board/PCB; Assembled/ Mother Board for Cellular Phone; Key; Keypad housing; Keypad Dome; Front Shell; Vibrator; motor; Touch Panel; Touch Panel Glass for mobile phone; Liquid Crystal Module; Camera Module; Input-Output (I/O) Port; Internal Earphone; Microphone; Antenna; Receiver;

(d) taka five hundred per ton in the case of import of goods specified in the Table-3 below:–

Table-3

Sl. No.	Heading	H.S. Code	Description
(1)	(2)	(3)	(4)
1.	72.03	All H.S Code	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.
2.	72.04	All H.S Code	Ferrous waste and scrap; remelting scrap ingots of iron or steel.
3.	72.06	7206.10.00	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03)-Ingots
4.	72.07	All H.S code	Semi-finished products of iron or non-alloy steel
5.	89.08	8908.00.00	Vessels and other floating structures for breaking up:

(e) zero percent (0%) on the value of imported goods in the case of import of goods specified in the Table-4 below:–

Table-4

Sl. No.	Heading	H.S. Code	Description
(1)	(2)	(3)	(4)
1.	01.02	0102.21.00	Live bovine animals. Cattle: Pure-bred breeding animals
2.	01.02	0102.29.00	Live bovine animals. Cattle: Other

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Sl. No.	Heading	H.S. Code	Description
3.	01.02	0102.31.00	Live bovine animals. Buffalo: Pure-bred breeding animals
4.	01.02	0102.39.00	Live bovine animals. Buffalo: Other
5.	01.02	0102.90.10	Live bovine animals Other: Pure-bred breeding animals
6.	01.02	0102.90.90	Live bovine animals Other: Other
7.	01.05	0105.11.10	Live poultry Weighing not more than 185 g: Fowls of the species *Gallus domesticus:* Parent stock of one day chick
8.	01.05	0105.12.10	Live poultry Weighing not more than 185 g: Turkeys: Parent stock of one day chick
9.	01.05	0105.13.10	Live poultry Weighing not more than 185 g: Ducks: Parent stock of one day chick
10.	01.05	0105.14.10	Live poultry Weighing not more than 185 g: Geese: Parent stock of one day chick
11.	01.05	0105.15.10	Live poultry Weighing not more than 185 g: Guinea fowls: Parent stock of one day chick
12.	03.01	0301.91.10	Live fish. Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*)-Fry
13.	03.01	0301.92.10	Live fish. -Eels (*Anguilla spp.)*-Fry
14.	03.01	0301.93.10	Live fish. Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthal-michthys spp., Cirrhinus spp., Mylopharyn-godon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*)-Fry
15.	03.01	0301.99.10	Live fish. -Other: Fry
16.	03.06	0306.31.10	Crustaceans -Live, fresh or chilled Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*)*:* Fry
17.	03.06	0306.32.10	Crustaceans -Live, fresh or chilled Lobsters (Homarus spp.): Fry
18.	03.06	0306.33.10	Crustaceans -Live, fresh or chilled: Crabs: Fry
19.	03.06	0306.35.10	Crustaceans -Live, fresh or chilled Cold-water shrimps and prawns (Pandalus spp., Crangon crangon): Fry (New created)
20.	03.06	0306.36.10	Crustaceans -Live, fresh or chilled Other shrimps and prawns: Fry
21.	05.10	0510.00.10	Glands including pituitary glands
22.	05.11	All H.S code	Animal products not elsewhere specified

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Sl. No.	Heading	H.S. Code	Description
			or included; dead animals of Chapter 1 or 3 of FIRST SCHEDULE of Customs Act, 1969, unfit for human consumption.
23.	06.01	0601.10.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant
24.	06.01	0601.20.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots
25.	06.02	0602.10.00	Unrooted cuttings and slips
26.	06.02	0602.20.00	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts
27.	06.02	0602.30.00	Rhododendrons and azaleas, grafted or not
28.	06.02	0602.40.00	Roses, grafted or not
29.	07.01	0701.10.10	Potatoes, fresh or chilled. Seed: Wrapped/canned upto 2.5 kg
30.	07.01	0701.10.90	Potatoes, fresh or chilled. Seed: Other
31.	07.03	0703.10.19	Onions: Other
32.	07.13	0713.10.90	Peas (Pisum sativum): Other
33.	07.13	0713.20.90	Chickpeas (garbanzos): Other
34.	07.13	0713.40.90	Lentils: Other
35.	07.13	0713.90.90	Other: Other
36.	10.01	1001.11.10	Durum wheat Seed: Wrapped/canned upto 2.5 kg
37.	10.01	1001.11.90	Durum wheat Seed: Other
38.	10.01	1001.19.10	Durum wheat Other: Wrapped/canned upto 2.5 kg
39.	10.01	1001.19.90	Durum wheat Other: Other
40.	10.01	1001.91.90	Other Wheat Seed: Other
41.	10.01	1001.99.90	Other Wheat: Other
43.	10.05	1005.10.10	Maize (corn). Seed: Wrapped/canned upto 2.5 kg
44.	10.05	1005.10.90	Maize (corn). Seed: Other
45.	12.01	1201.10.90	Soya beans, whether or not broken. Seed: Other
46.	12.01	1201.90.90	Soya beans, whether or not broken. Other: Other
47.	12.04	1204.00.90	Linseed, whether or not broken Other
48.	12.05	1205.10.90	Low erucic acid rape or colza seeds: Other
49.	12.06	1206.00.90	Sunflower seeds, whether or not broken Other
50.	12.07	1207.40.90	Sesamum seeds: Other
51.	12.07	1207.50.90	Mustard seeds: Other
52.	12.09	1209.10.00	Sugar beet seeds
53.	12.09	1209.21.00	Seeds of forage plants: Lucerne (alfalfa) seeds
54.	12.09	1209.23.00	Seeds of forage plants: Fescue seeds
55.	12.09	1209.24.00	Seeds of forage plants: Kentucky blue grass *(poa pratensis L.)* seeds
56.	12.09	1209.25.00	Seeds of forage plants: Rye grass *(Lolium multiflorum Lam.,Lolium perenne L.)* seeds
57.	12.09	1209.29.00	Seeds of forage plants: Other
58.	12.09	1209.30.00	Seeds of herbaceous plants cultivated principally for their flowers
59.	12.09	1209.91.00	Seeds, fruit and spores, of a kind used for sowing. Other: Vegetable seeds
60.	12.09	1209.99.00	Seeds, fruit and spores, of a kind used for sowing.

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Sl. No.	Heading	H.S. Code	Description
			Other: Other
61.	15.07	1507.10.00	Soya-bean oil and its fractions, whether or not refined, but not chemically modified. Crude oil, whether or not degummed
62.	15.07	1507.90.10	Soya-bean oil and its fractions, whether or not refined, but not chemically modified. Other : Refined
63.	15.07	1507.90.90	Soya-bean oil and its fractions, whether or not refined, but not chemically modified. Other : Other
64.	15.11	1511.10.10	Crude oil: Imported by VAT registered edible oil refinery industries
65.	15.11	1511.10.90	Crude oil: Other
66.	15.11	1511.90.90	Other including refined palm oil
67.	15.12	1512.19.00	Sunflower-seed or safflower oil and fraction thereof: Other
68.	15.15	1515.29.00	Maize (corn) oil and its fractions: Other
69.	17.01	1701.12.00	Raw sugar not containing added flavouring or colouring matter: Beet sugar
70.	17.01	1701.13.00	Cane sugar specified in Subheading Note 2 to Chapter 17 of FIRST SCHEDULE of Customs Act, 1969
71.	23.01	2301.10.10	Flours, meals and pellets, of meat or meat offal; greaves: Wrapped/ canned upto 2.5 kg
72.	23.01	2301.10.90	Flours, meals and pellets, of meat or meat offal; greaves: Other
73.	23.01	2301.20.10	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates: Wrapped/canned upto 2.5 kg
74.	23.01	2301.20.90	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates: Other
75.	23.02	2302.10.00	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants. Of maize (corn)
76.	23.02	2302.30.00	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants. Of wheat
77.	23.02	2302.40.10	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants. Of other cereals: Rice bran
78.	23.02	2302.40.90	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants. Of other cereals: Other
79.	23.02	2302.50.00	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants. Of leguminous plants
80.	23.03	2303.10.00	Residues of starch manufacture and similar residues
81.	23.03	2303.20.00	Beet-pulp, bagasse and other waste of

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Sl. No.	Heading	H.S. Code	Description
			sugar manufacture
82.	23.05	2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil
83.	23.06	2306.10.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05 of FIRST SCHEDULE of Customs Act, 1969 Of cotton seeds
84.	23.06	2306.20.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05 of FIRST SCHEDULE of Customs Act, 1969 Of linseed
85.	23.06	2306.30.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05 of FIRST SCHEDULE of Customs Act, 1969 Of sunflower seeds
86.	23.06	2306.41.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05 of FIRST SCHEDULE of Customs Act, 1969 Of rape or colza seeds: Of low erucic acid rape or colza
87.	23.06	2306.49.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05 of FIRST SCHEDULE of Customs Act, 1969 Of rape or colza seeds: Other
88.	23.06	2306.50.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05 of FIRST SCHEDULE of Customs Act, 1969 Of coconut or copra
89.	23.06	2306.60.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05 of FIRST SCHEDULE of Customs Act, 1969 Of palm nuts or kernels
90.	23.06	2306.90.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05 of FIRST SCHEDULE of Customs Act, 1969. Other

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Sl. No.	Heading	H.S. Code	Description
91.	23.08	2308.00.00	Vegetable materials and vegetable waste, vegetable residues and by- products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.
92.	23.09	2309.90.11	Vitamin or mineral or amino acid or combination of both (feed grade)
93.	23.09	2309.90.12	Vitamin premix or mineral or amino acid premix or combination of both (feed grade)
94.	23.09	2309.90.13	Probiotics or Prebiotics or combination of both (feed grade)
95.	23.09	2309.90.14	Essential oil or combination of essential oils (feed grade)
96.	23.09	2309.90.19	Other
97.	26.01	2601.11.00	Iron ores and concentrates, other than roasted iron pyrites: Non- agglomerated
98.	26.01	2601.12.00	Iron ores and concentrates, other than roasted iron pyrites: Agglomerated
99.	26.01	2601.20.00	Iron ores and concentrates, other than roasted iron pyrites: Roasted iron pyrite
100.	28.21	2821.10.00	Iron oxides and hydroxides
101.	28.33	2833.21.00	Other sulphates: Of magnesium
102.	28.33	2833.29.10	Zinc sulphate
103.	28.4	2840.19.00	Disodium tetraborate (refined borax): Other
104.	30.02	3002.20.00	Vaccines for human medicine
105.	30.06	3006.60.00	Chemical contraceptive preparations based on hormones on other products of heading 29.37 or on spermicides:
106.	31.01	3101.00.00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.
107.	31.02	3102.10.00	Urea, whether or not in aqueous solution
108.	31.02	3102.29.00	Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate: Other
109.	31.02	3102.30.00	Ammonium nitrate, whether or not in aqueous solution
110.	31.02	3102.40.00	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances
111.	31.02	3102.50.00	Sodium nitrate
112.	31.02	3102.60.00	Double salts and mixtures of calcium nitrate and ammonium nitrate
113.	31.02	3102.80.00	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution
114.	31.02	3102.90.00	Other including mixtures not specified in the foregoing sub- headings
115.	31.03	3103.11.10	Superphosphates: Containing by weight 35% or more of diphosphorus pentaoxide (P2O5): Triple superphosphates
116.	31.03	3103.90.00	Mineral or chemical fertilisers, phosphatic. -Other
117.	31.04	3104.20.00	Potassium chloride
118.	31.05	3105.10.00	Goods of Chapter 31 of FIRST SCHEDULE of Customs Act, 1969 in tablets or similar forms or in packages of a gross weight not exceeding 10 kg

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Sl. No.	Heading	H.S. Code	Description
119.	31.05	3105.20.00	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium
120.	31.05	3105.59.00	Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus: Other
121.	31.05	3105.60.00	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium
122.	31.05	3105.90.00	Other
123.	39.07	3907.61.10	Poly(ethylene terephthalate) : Having a viscosity number of 78 ml/g or higher-Imported by VAT registered textile yarn manufacturer
124.	39.07	3907.61.90	Poly(ethylene terephthalate): Having a viscosity number of 78 ml/g or higher-Other
125.	39.07	3907.69.10	Poly(ethylene terephthalate): Other-Imported by VAT registered textile yarn manufacturer
126.	Chapter 47 of FIRST SCHEDLE of Customs Act, 1969	All H.S code	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard
127.	49.02	All H.S code	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.
128.	52.01	5201.00.00	Cotton, not carded or combed
129.	52.02	5202.99.90	Other
130.	52.03	5203.00.00	Cotton, carded or combed
131.	55.01	5501.30.10	Acrylic or modacrylic: Imported by VAT registered synthetic staple fibre manufacturer
132.	55.03	5503.11.00	Synthetic staple fibres, not carded, combed or otherwise processed for spinning. Of nylon or other polyamides: Of aramids
133.	55.03	5503.20.00	Of polyesters
134.	55.03	5503.30.00	Acrylic or modacrylic
135.	55.03	5503.40.00	Of polypropylene
136.	55.04	All H.S code	Artificial staple fibres, not carded, combed or otherwise processed for spinning
137.	55.05	All H.S code	Waste (including noils, yarn waste and garneted stock) of man- made fibres.
138.	55.06	5506.10.00	Of nylon or other polyamides
139.	55.06	5506.20.00	Of polyesters
140.	55.06	5506.30.00	Acrylic or modacrylic
141.	55.06	5506.90.00	Other
142.	55.07	5507.00.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.
143.	71.02	7102.21.00	Unworked or simply sawn, cleaved or bruted
144.	84.07	8407.10.00	Aircraft Engine
145.	84.07	8407.90.90	Other
146.	84.08	8408.90.90	Other
147.	84.21	8421.29.20	Haemodialyser (Artificial Kidney)
148.	84.43	8443.32.10	Computer printer
149.	84.43	8443.99.10	Toner cartridge/Inkjet cartridge for

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Sl. No.	Heading	H.S. Code	Description
			Computer Printer
150.	84.43	8443.99.20	Other parts for Computer Printer
151.	84.73	8473.30.00	Parts and accessories of the machines of heading No.84.71 of FIRST SCHEDULE of Customs Act, 1969
152.	85.17	8517.62.10	Transmitting and receiving apparatus
153.	85.17	8517.62.20	Telephonic or telegraphic switching apparatus
154.	85.17	8517.62.30	Modem; Ethernet interface card; network switch; hub; router
155.	85.23	8523.29.12	Database; operating systems; development tools; productivity; communication or collaboration software
156.	85.23	8523.29.90	Other
157.	85.23	8523.49.21	Database; operating systems; development tools; productivity; communication or collaboration software
158.	85.23	8523.49.90	Other
159.	85.23	8523.51.10	Flash memory card or similar media
160.	85.23	8523.59.10	Proximity Cards and tags
161.	85.25	8525.50.90	Transmission apparatus: Other
162.	85.25	8525.60.90	Transmission apparatus incorporating reception apparatus: Other
163.	85.28	8528.42.00	Cathode-ray tube monitors: Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71
164.	85.28	8528.52.10	Computer monitor size not exceeding 22 inch
165.	87.02	8702.90.11	Built-up, Double Decker bus: Using CNG/LPG/LNG as fuel
166.	87.13	8713.10.00	Carriages for disabled persons- Not mechanically propelled
167.	88.02	8802.20.00	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg
168.	88.02	8802.30.00	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg
169.	88.02	8802.40.00	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg
170.	90.18	9018.90.20	Hemo dialysis machine/Baby incubator/ Baby warmer
171.	90.18	9018.90.30	Angiographic catheter, guide catheter, guide wire, introducer sheath, PTCA dilatation chatherter, balloons, stents
172.	90.21	9021.29.00	Artificial teeth and dental fittings: Other
173.	90.21	9021.31.00	Other artificial parts of the body: Artificial joints
174.	90.21	9021.39.00	Other artificial parts of the body: Other
175.	90.21	9021.40.00	Hearing aids, excluding parts and accessories
176.	91.01	9101.19.10	Specially designed for the use of the blind
177.	91.01	9101.29.10	Specially designed for the use of the blind
178.	91.01	9101.91.10	Specially designed for the use of the blind
179.	91.01	9101.99.10	Specially designed for the use of the blind
180.	91.02	9102.11.10	Specially designed for the use of the blind
181.	91.02	9102.19.10	Specially designed for the use of the blind
182.	91.02	9102.21.10	Specially designed for the use of the blind
183.	91.02	9102.29.10	Specially designed for the use of the blind
184.	91.02	9102.91.10	Specially designed for the use of the blind
185.	91.02	9102.99.10	Specially designed for the use of the blind

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Sl. No.	Heading	H.S. Code	Description
186.	96.12	9612.10.10	Ribbons: Computer printer ribbons
187.	--	--	Double decker bus run by compressed natural gas (CNG) or any bus having a capacity of forty or more seats run by compressed natural gas (CNG) (H.S. Heading 87.02)
188.	--	--	Capital machinery, not imported for commercial purpose.
189.	--	--	Triple super phosphates, DAP fertilizer, MOP fertilizer and NPK fertilizer, ammonium sulfate, potassium sulfate, magnesium sulfate and solubor (boron)

(f) zero percent (0%) on the value of imported goods in the case of import from Bhutan of the following goods specified in the Table-5 below:–

Table-5

Sl. No.	Heading	H.S. Code	Description
(1)	(2)	(3)	(4)
1.	07.04	All H. S. Code	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
2.	07.08	All H. S. Code	Leguminous vegetables, shelled or unshelled, fresh or chilled.
3.	07.09	All H. S. Code	Other vegetables, fresh or chilled.
4.	08.05	0805.10.10	Oranges: Wrapped/canned upto 2.5 kg
5.	08.05	0805.10.90	Oranges: Other
6.	08.08	All H. S. Code	Apples, pears and quinces, fresh.
7.	09.04	0904.21.10	Fruits of the genus Capsicum or of the genus Pimenta,: dried or neither crushed or ground: Wrapped/canned upto 2.5 kg
8.	09.04	0904.21.90	Fruits of the genus Capsicum or of the genus Pimenta,: dried or neither crushed or ground: Other
9.	09.08	0908.31.10	Cardamoms: Neither Crushed or ground: Wrapped/ canned upto 2.5 kg
10.	09.08	0908.31.90	Cardamoms: Neither Crushed or ground: Other
11.	09.08	0908.32.10	Cardamoms: Crushed or ground: Wrapped/canned upto 2.5 kg
12.	09.08	0908.32.90	Cardamoms : Crushed or ground: other
13.	09.10	0910.11.10	Ginger: Neither Crushed or ground: Wrapped/ canned upto 2.5 kg
14.	09.10	0910.11.90	Ginger: Neither Crushed or ground: Other
15.	09.10	0910.12.10	Ginger: Crushed or ground: Wrapped/canned upto 2.5 kg
16.	09.10	0910.12.90	Ginger: Crushed or ground: Other
17.	13.01	1301.90.00	Other
18.	20.09	All H. S. Code	Fruit juices (including grape must) and vegetable juices, unfermented not containing added spirit, whether or not containing added sugar or other sweetening matter.
19.	25.16	2516.90.10	Boulder stone

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Sl. No.	Heading	H.S. Code	Description
(1)	(2)	(3)	(4)
20.	25.18	2518.10.00	Dolomite, not calcined or sintered
21.	25.18	2518.20.00	Calcined or sintered dolomite
22.	25.18	2518.30.00	Dolomite ramming mix
23.	25.20	2520.10.10	Gypsum; anhydrite: Gypsum, imported as fertilizer
24.	25.20	2520.10.90	Gypsum; anhydrite: Other
25.	25.21	2521.00.10	Imported by VAT registered lime or cement or calcium carbonate manufacturers
26.	25.21	2521.00.91	Boulder limestone
27.	25.21	2521.00.99	Other
28.	28.36	2836.50.10	Calcium carbonate
29.	44.03	All H.S code	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.
30.	44.04	All H.S code	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chip wood and the like.
31.	44.05	All H.S code	Wood wool; wood flour.
32.	72.02	7202.21.00	Ferro-silicon: Containing by weight more than 55% of silicon
33.	72.07	7207.19.00	Other:

(g) three percent (3%) on the value of the imported goods in the case of import of goods specified in the Table-6 below:–

Table-6

Sl. No.	Heading	H.S. Code	Description
(1)	(2)	(3)	(4)
1.	25.06	2506.20.00	Quartzite
2.	25.18	2518.10.00	Dolomite not calcined or sintered
3.	25.21	2521.00.10	Lime Stone only used for cement manufacturing
4.	26.02	2602.00.00	Manganese ores/concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more calculated on the dry weight
5.	26.18	2618.00.00	Slag only used for cement manufacturing
6.	26.20	2620.99.10	Fly Ash only used for cement manufacturing
7.	27.04	2704.00.00	Coke and semi-coke of coal, of lignite or of peat; retort carbon
8.	53.05	5305.00.10	Coco substrate; coco pellet; growing media

(h) twenty percent (20%) on the value of the imported goods in the case of import of goods specified in the Table-7 below:–

Table-7

Sl. No.	Heading	H.S. Code	Description
(1)	(2)	(3)	(4)
1.	22.07	2207.10.00	Undenatured Ethyl Alcohol, Of Alcoholic Strength >=80% By Vol.
2.	22.07	2207.20.00	Ethyl Alcohol And Other Denatured Spirits Of Any Strength

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Sl. No.	Heading	H.S. Code	Description
(1)	(2)	(3)	(4)
3.	22.08	2208.20.00	Spirits From Distilled Grape Wine Or Grape Marc
4.	22.08	2208.30.00	Whiskeys
5.	22.08	2208.40.00	Rum And Tafia
6.	22.08	2208.50.00	Gin And Geneva
7.	22.08	2208.60.00	Vodka
8.	22.08	2208.70.00	Liqueurs And Cordials
9.	22.08	2208.90.00	Other Spirituous Beverages, Nes
10.	33.08	3303.00.00	Perfumes And Toilet Waters

(2) Where an importer or any income from import, which is subject to tax at source under section 53, is exempted from tax or is subject to a reduced tax rate in an income year, the Board may, on an application made in this behalf, give a certificate mentioning that for the said income year no tax shall be collected under this rule or tax collected under this rule shall be at a proportionately reduced rate, as the case may be.

(3) For the purpose of this rule, the words "value of the imported goods" shall mean the value of the imported goods as determined in accordance with the provisions of section 25 of the Customs Act, 1969 (Act No. IV of 1969).";

(গ) rule 17C বিলুপ্ত হইবে;

(ঘ) rule 17D বিলুপ্ত হইবে; এবং

(ঙ) rule 26A এর পরিবর্তে নিম্নরূপ rule 26A প্রতিস্থাপিত হইবে, যথা:-

"**26A. Mode of payment of tax by the assessee.—**

(1) Payment of taxes under any provision of the Ordinance and any other payments relating to any proceeding under the Ordinance shall be made by–

(a) automated challan (A-challan), pay order or demand draft or account payee cheque of a scheduled bank issued in favour of the Deputy Commissioner of Taxes of the concerned taxes circle; or

(b) electronic payment (e-payment) .

(2) Where the amount of payment under sub-rule (1) does not exceed Taka 5 lakhs, it shall be made by automated challan or electronic payment (e-payment).

(3) Where the payment is made by account payee cheque, it is to be paid in a manner by which it can be encashed within the same clearing house where the office of the concerned Deputy Commissioner of Taxes is situated.

(4) Payments under sub-rule (1) shall be made as follows–

(a) where any payment is made under section 64, on or before the dates specified in section 66;

(b) where any payment is made under section 74, on or before the date on which the return of income is filed;

(c) where any payment is made under any other provisions of the Ordinance, on or before the date specified in the demand notice."।

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২। এই প্রজ্ঞাপন ১ জুলাই, ২০২১ খ্রিস্টাব্দ তারিখ হইতে কার্যকর হইবে।

৩। উপরি-উক্ত সংশোধনী প্রস্তাব সম্পর্কে কাহারও কোনো আপত্তি এবং পরামর্শ থাকিলে সংশ্লিষ্ট ব্যক্তিকে উহা, এই প্রজ্ঞাপন সরকারি গেজেটে প্রকাশের তারিখ হইতে আগামী ৩০ জুন, ২০২১ খ্রিস্টাব্দ তারিখের মধ্যে, নিম্নস্বাক্ষরকারীর নিকট পৌঁছানোর জন্য অনুরোধ করা যাইতেছে এবং উক্ত সময়ের মধ্যে সংশোধনী প্রস্তাব সম্পর্কে কোনো ব্যক্তির নিকট হইতে কোনো আপত্তি বা পরামর্শ পাওয়া গেলে জাতীয় রাজস্ব বোর্ড উহা বিবেচনাক্রমে প্রস্তাবিত সংশোধনী চূড়ান্ত করিবে এবং উক্ত সময়ের মধ্যে কোনো আপত্তি বা পরামর্শ পাওয়া না গেলে উক্ত Ordinance এর section 185 এর sub-section (4) এর proviso অনুযায়ী এই প্রাক্-প্রকাশ চূড়ান্ত প্রকাশ বলিয়া গণ্য করা হইবে।

জাতীয় রাজস্ব বোর্ডের আদেশক্রমে,

মোঃ আলমগীর হোসেন
সদস্য (কর নীতি)

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