

রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ



গেজেট

অতিরিক্ত সংখ্যা
কর্তৃপক্ষ কর্তৃক প্রকাশিত

সোমবার, সেপ্টেম্বর ১৯, ২০১৬

Government of the People's Republic of Bangladesh
Ministry of Finance
Internal Resources Division
(Customs & Value Added Tax)

NOTIFICATION

Date: the 17th Ashar, 1422 BE/1st July, 2015 AD

S. R. O. No. 208-Law/2015/45/Customs.—In exercise of the powers conferred by sub-section (1) of section 19 of the Customs Act, 1969 (Act No. IV of 1969), read with sub-section (1) of section 14 of the Value Added Tax Act, 1991 (Act No. XXII of 1991), the Government, in consultation with the National Board of Revenue, is pleased to exempt the developers, appointed under section 8 of the Bangladesh Economic Zones Act, 2010 (Act No. XLII of 2010) for the purpose of establishing an Economic Zone according to the provision of section 4 of the said Act, from payment of all import duties, regulatory duties, supplementary duties and value-added tax chargeable on the goods imported for being used in the development work of the Economic Zone, subject to the following conditions, namely:—

Conditions

- (1) The economic zone developer shall have to be registered for value-added tax.

(১৪৭০৭)
মূল্য : টাকা ৪.০০

- (2) In case of importation of goods under this notification, information regarding the name, description and quantity of the goods shall have to be approved and certified by the Bangladesh Economic Zones Authority (BEZA):

Provided that this exemption benefit shall not be applicable to the importation of construction materials easily available in Bangladesh, such as:—MS rod/bar, cement, pre-fabricated building, iron/steel sheet, etc.

- (3) This exemption benefit shall not be applicable to the importation of goods not directly related to the development and construction of the Economic Zone, such as:- office equipments, air conditioners, refrigerators, passenger-vehicles, articles for household use and other similar goods.

By order of the President

Md. Nojibur Rahman
Secretary.