

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. 209-Law/2015/46/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 from payment of all import duties, regulatory duties, supplementary duties and value-added tax chargeable on capital machineries and construction materials imported by an industrial unit of the Economic Zone mentioned in section 11 of the Bangladesh Economic Zones Act, 2010 (Act No. XLII of 2010) for the purpose of establishing Economic Zone in accordance with the provision of section 4 of the said Act, subject to the following conditions, namely:—

Conditions

- (1) The industrial unit of the Economic Zone shall have to be registered for value added tax.

(১৪৭০৯)

মূল্য : টাকা ৪.০০

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

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, articles for household use, food-items and beverages and other similar consumable goods.

By order of the President

Md. Nojibur Rahman
Secretary.