

রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ



গেজেট

অতিরিক্ত সংখ্যা  
কর্তৃপক্ষ কর্তৃক প্রকাশিত

বৃহস্পতিবার, জানুয়ারি ৫, ২০১৭

**Government of the People's Republic of Bangladesh**  
Internal Resources Division  
[ Value-Added Tax ]

**NOTIFICATION**

Date: 23 Ashin, 1422 Bangla Era/08 October, 2015 AD

**S.R.O No. 303-Law/2015/744-VAT.**—In exercise of the power conferred by sub-section (1) of section 14 of the Value-Added Tax Act, 1991 (Act No. 22 of 1991), the Government is pleased to exempt the investors within the Bangladesh Hi-Tech Park from the Value-Added Tax chargeable on the services, as mentioned in column (4), to be used at production stage of goods, against the Heading No. and corresponding Service Code, as mentioned in columns (2) and (3), specified in the Notification vide S.R.O. No.168-Law/2013/672-VAT issued on the 23<sup>rd</sup> Jaistha, 1420 BE corresponding to the 6<sup>th</sup> June, 2013 AD, at the rate mentioned in column (5) of the table below, namely :—

“Table

Sl. No.	Heading No.	Service Code	Name of Service	Rate of Exemption from Value-Added Tax
(1)	(2)	(3)	(4)	(5)
1.	S037	S037.00	Procurement Provider	100 (one hundred) percent
2.	S057	S057.00	Electricity Distributor	80 (Eighty) percent

(৪২১)

মূল্য : টাকা ৪.০০

2. Notwithstanding anything contained in column (4) against serial number 1 of the table of clause 1, the exemption benefit mentioned in column (5) shall not be applicable to the petroleum products supplied by the “procurement provider” mentioned in column (4).

By order of the President

**Md. Nojibur Rahman**  
Secretary.

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মোঃ আব্দুল মালেক, উপপরিচালক, বাংলাদেশ সরকারি মুদ্রণালয়, তেজগাঁও, ঢাকা কর্তৃক মুদ্রিত।

মোঃ আলমগীর হোসেন, উপপরিচালক, বাংলাদেশ ফরম ও প্রকাশনা অফিস,  
তেজগাঁও, ঢাকা কর্তৃক প্রকাশিত। web site: [www.bgpress.gov.bd](http://www.bgpress.gov.bd)