

রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ



গেজেট

অতিরিক্ত সংখ্যা  
কর্তৃপক্ষ কর্তৃক প্রকাশিত

বৃহস্পতিবার, মার্চ ১৬, ২০১৭

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

**NOTIFICATION**

Date: the 15<sup>th</sup> Agrahayan, 1422 BE/29<sup>th</sup> November, 2015 AD

**S.R.O. No. 352-Law/2015/60/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 20 of the Bangladesh Hi-tech Park Authority Act, 2010 (Act No. VIII of 2010) for the purpose of establishing Hi-tech Park in accordance with the provision of section 17 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 Hi-tech Park, subject to the following conditions, namely:—

**Conditions**

- (1) the Hi-tech Park developer shall have to be registered for value-added tax;
- (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 Hi-tech Park 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.; and

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- (3) this exemption benefit shall not be applicable to the importation of goods not directly related to the development and construction of the Hi-tech Park, 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.