

রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ



গেজেট

অতিরিক্ত সংখ্যা
কর্তৃপক্ষ কর্তৃক প্রকাশিত

সোমবার, নভেম্বর ১০, ২০২৫

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
লেজিসলেটিভ ও সংসদ বিষয়ক বিভাগ
মুদ্রণ ও প্রকাশনা শাখা
প্রজ্ঞাপন

তারিখ: ২০ কার্তিক, ১৪৩২ বঙ্গাব্দ/০৫ নভেম্বর, ২০২৫ খ্রিষ্টাব্দ

এস. আর. ও. নং ৪৩৯-আইন(অনুবাদ)/২০২৫।—সরকারি কার্যবিধিমালা, ১৯৯৬ এর প্রথম তফসিল (বিভিন্ন মন্ত্রণালয় এবং বিভাগের মধ্যে কার্যবন্টন) এর আইটেম ২৯ (খ) এর ক্রমিক ৫ ও ৮ এবং মন্ত্রিপরিষদ বিভাগের বিগত ০৩-০৭-২০০০ ইং তারিখের সভায় গৃহীত সিদ্ধান্ত বাস্তবায়নের নিমিত্ত “মূল্য সংযোজন কর ও সম্পূরক শুল্ক বিধিমালা, ২০১৬” (এস. আর. ও. নং ৩৩৩-আইন/২০১৬, তারিখ: ১৯ কার্তিক, ১৪২৩ বঙ্গাব্দ/০৩ নভেম্বর, ২০১৬ খ্রিষ্টাব্দ) এর ইংরেজি অনুবাদ সর্বসাধারণের জ্ঞাতার্থে প্রকাশ করা হলো।

মোহাম্মদ দেলোয়ার হোসেন
সিনিয়র সহকারী সচিব (মুদ্রণ ও প্রকাশনা)।

(১১৭৪৩)
মূল্য : টাকা ৬০.০০

(Authorized English Text to the original Bangla Rules)
Government of the People's Republic of Bangladesh
National Board of Revenue
[Value Added Tax and Supplementary Duty]

Notification

Dated: 03 November, 2016/19 Kartik 1423.

S.R.O No-333-Law/2016/-1-VAT.—In exercise of the powers conferred by section 135 of the Value Added Tax and Supplementary Duty Act, 2012, the National Board of Revenue is pleased to make the following rules, namely:—

CHAPTER I
PRELIMINARY

1. Short Title and commencement.—(1) These rules may be called the **Value Added Tax and Supplementary Duty Rules, 2016.**

(2) Chapter two of these rules and the definitions of Chapter one related with Chapter two shall have immediate effect.

(3) Except the Chapter mentioned in sub-rule (2), the rest of the Chapters of these rules shall come into effect on the date ascertained by the Board by way of notification in the official gazette.

2. Definitions.—In this rules, unless there is anything repugnant in the subject or context,—

- (a) “Act” means the Value Added Tax and Supplementary Duty Act, 2012 (Act No 47 of 2012);
- ¹[(b) “import value” means the value determined in accordance with section 27 of the Customs Act, 2023 (Act No. 57 of 2023);]
- ²[(bb) “contractual manufacturer” shall mean any person who, under a contractual arrangement, manufactures goods either by using materials supplied by the owner of such goods or by using his own materials, in exchange for consideration.;
- (c) “turnover tax Certificate” means the turnover tax Certificate issued in favor of any enlisted person by ³[the Divisional Officer] under sub-section (2) of section 10 or section 12 of the Act;

¹ Clause (b) was substituted by rule 1(a) of SRO No.-158-Law/2025/286-VAT, dated: 27 May 2025, with effect from 1 July 2025.

² Clause (bb) was inserted by rule (1) of SRO No. 161-Law/2022/174-VAT, dated: 1 June 2022, with effect from 9 June 2022.

³ The words “the Divisional Officer” was substituted for the words ‘Commissioner’ by rule 1(a) of the SRO No. 135-Law/2023/212-VAT, dated: 21 May 2023, with effect from 1 July 2023.

- (d) “enlisted Person” means a person enlisted under section 10;
- (e) “section” means section of the Act;
- (f) “related Person” means two persons registered or enlisted under the Act, who holds a minimum of 50 (fifty) percent shares of the same ownership;
- ¹[(ff) “backward Linkage Industry” means such industries which supply goods or services against internal back-to-back Letter of Credit or internal Letter of Credit in exchange of foreign currency to such registered person who is bound by internal Letter of Credit for supply of goods or services to any bona fide exporter in exchange of foreign currency;]
- (g) “representative” means any representative nominated by the taxpayer through proper procedure for performing any function on behalf of any registered or enlisted person under the Act;
- ²[(gg) “genuine exporter or exporter” means such person, who or such establishment, which directly exports the goods or services so produced by himself or itself, or goods or services otherwise procured, to the export processing zone or outside Bangladesh in compliance with the terms and conditions laid down in the Export Policy Order issued from time to time by the Government, and the rules and regulations in respect of foreign exchange issued from time to time by the Bangladesh Bank;]
- (h) “form” means any form appended to these rules;
- ³[(i) “ ‘bonded warehouse’ and ‘special bonded warehouse’ mean respectively bonded warehouse and special bonded warehouse as defined in Chapter XVI of the Customs Act, 2023 (Act No. 57 of 2023);]
- (j) “supply under barter process” means such a supply which is transacted between two related persons;
- ⁴[(k) * * *]
- ⁵[(kk) “Divisional Officer” means any such related officer who is appointed to the responsibility of Value Added Tax Divisional Office, and an officer of such status of not below the rank of an Assistant Commissioner of Value Added Tax Large Taxpayers Unit responsible for performance of any activity of Divisional Officer;]
- (l) “Board” means National Board of Revenue constituted under the National Board of Revenue Order, 1972 (Presidential Order 76 of 1972);
- (m) “person” means any person defined under clause(74) of section 2 of the Act;
- (n) “bank account” means account maintained with any bank by a registered or enlisted person which has been notified ⁶[to the Divisional Officer] and which has been entered into the VAT computer system by ¹[the Divisional Officer];

¹ Clause (ff) was inserted by rule 1(a) of SRO No. 140-Law/2021/137-VAT, dated: 3 June, 2021, with effect from 3 June 2023.

² Clause (gg) was inserted by rule 1(b) of SRO No. 140-Law/2021/137-VAT, dated: 3 June 2021, with effect from 3 June 2023.

³ Clause (i) was substituted by rule 1(b) of SRO No.-158-Law/2025/286-VAT, dated: 27 May 2025, with effect from 1 July 2025.

⁴ Clause (k) was omitted by rule 1(c) of SRO No.-158-Law/2025/286-VAT, dated: 27 May 2025, with effect from 1 July 2025.

⁵ Clause (kk) was inserted by rule 1 of SRO No.-171-Law/2019/28-VAT, dated: 13 June 2019, with effect from 13 June 2019.

⁶ The words “to the Divisional Officer” were substituted for the words ‘to the Commissioner’ by rule 1(b) of SRO No. 135-Law/2023/212-VAT, dated: 21 May 2023, with effect from 1 July 2023.

- (o) “VAT Act” means the Value Added Tax Act, 1991 (Act No. 22 of 1991) repealed under section 137;
- (p) “VAT agent” means the person empowered by a non-resident to perform functions on his behalf with Value Added Tax authorities;
- (q) “VAT Registration Certificate” means the Value Added Tax registration certificate issued in favor of any registered person by ²[the Divisional Officer] under sub-section (2) of section (6), sub-section (2) of section 8 or section 12 of the Act;
- ³[(qq) “Revenue Officer” means any Revenue Officer with the responsibility of local Value Added Tax office or of Circle or of Value Added Tax Large Taxpayers Unit;
- (qqq) “local value added tax office” means the office of Revenue Officer, Value Added Tax, any branch under Value Added Tax Large Tax-Payers Unit placed under a Revenue Officer and any other office determined by the Board by official gazette notification;]
- (r) “Accounts Officer” means Chief Accounts Officer, District Accounts Officer and Upazila Accounts Officer.

(2) The word or expression that has been used in these rules but has not been defined shall be deemed to have been used in identical meaning as has been defined in the Act.

CHAPTER II

VAT REGISTRATION AND TURNOVER TAX ENLISTMENT

3. Determination of limit of registration or enlistment.—Subject to the provisions of Clauses (48) and (57) of section 2, the matter of crossing enlistment or registration threshold of any person shall be determined considering together the overall economic activities ⁴[* * *] of that person.

4. Application for registration and issuance of registration.—⁵[(1) Each person who has obligation to take registration, prior to the passage of 15 (fifteen) days from the day on which obligation for registration has been transpired shall submit application for VAT registration to the concerned Divisional Officer in “VAT-2.1” Form for a resident and in “VAT-2.2” Form for a non-resident.]

(2) For the purposes of sub-rule (1), application may be submitted to the following places, namely:—

¹ The words “to the Divisional Officer” were substituted for the words ‘to the Commissioner’ by rule 1(b) of SRO No. 135-Law/2023/212-VAT, dated: 21 May 2023, with effect from 1 July 2023.

² The words “to the Divisional Officer” were substituted for the words ‘to the Commissioner’ by rule 1(c) of SRO No. 135-Law/2023/212-VAT, dated: 21 May 2023, with effect from 1 July 2023.

³ Clause (qq) and (qqq) were inserted by rule 1 of SRO No.-226-Law/2019/62-VAT, dated: 30 June 2019, with effect from 30 June 2019.

⁴ The words “of each of the branches” were omitted by rule 2 of SRO No.-171-Law/2019/28-VAT, dated: 13 June 2019, with effect from 13 June 2019.

⁵ Sub-rule (1) was substituted by rule 1 of SRO No.-308-Law/2020/126-VAT, dated: 15 November 2020, with effect from 15 November 2020.

- (a) in online to the VAT online system of the Board;
- (b) ¹[in any service center determined by] Customs, Excise and VAT Commissionerate or Divisional Office convenient to the applicant;
- (c) in any service center designated by the Board or by the respective Commissioner;
- (d) in any fair conducted by the Board or by the respective Commissioner; and
- (e) in any other place designated by an order of the Board.

(3) In case of application under clause (b) to (e) of sub-rule (2), the application has to be sent to the VAT online system within the following working day of the submission of application.

(4) If ²[the Divisional Officer] finds it proper after primary verification of the information contained in the application received, he shall register him within 3 (three) working days and issue a Value Added Tax Registration Certificate in favor of him in “VAT-2.3” Form containing a Business Identification Number ³[:]

Provided that if the Divisional Officer finds information contained in the application received not satisfactory with the rules, he shall notify the applicant mentioning the reasons specifically within 3 (three) working days.]

⁴[* * *]

(6) Notwithstanding anything contained in these rules, for import or export of such persons whose registration or enlistment is not obligatory under the Act, including tax refund under section 71 and sub-section (4) of section 31 of the Act, casual Business Identification Number can be given with assistance from Customs system.

5. Application for enlistment and enlistment.—(1) If any person fulfills the conditions of sub-section (1) of section 10 of the Act, he shall apply for enlistment to the concerned ⁵[Divisional Officer] in “VAT- 2.1” Form in accordance with the provisions of the said Sub-Section.

(2) Under sub-rule (1), application may be submitted to the following places, namely:—

- (a) At the VAT online system of the Board through online;
- (b) ⁶[In any service center determined] by Customs, Excise and VAT Commissionerate or Divisional Office convenient for the applicant or any other place determined by the Board through an order;

¹ The words “In any service center determined by” were inserted by rule 2 of SRO No.-226-Law/2019/62-VAT, dated: 30 June 2019, with effect from 30 June 2019.

² The words “the Divisional Officer” were substituted for the words “the Commissioner” by rule 3(b)(i) of SRO No.-171-Law/2019/28-VAT, dated: 13 June 2019, with effect from 13 June 2019.

³ The symbol (:) was substituted for the symbol (.) and proviso inserted by rule 3(b)(ii) of SRO No.-171-Law/2019/28-VAT, dated: 13 June 2019, with effect from 13 June 2019.

⁴ Sub-rule (5) was omitted by rule 3(c) of SRO No.-171-Law/2019/28-VAT, dated: 13 June 2019, with effect from 13 June 2019.

⁵ The words “the Divisional Officer” were substituted for the words “the Commissioner” by rule 4(a) of SRO No.-171-Law/2019/28-VAT, dated: 13 June 2019, with effect from 13 June 2019.

⁶ The words “In any service center determined by” were inserted by rule 3 SRO No.-226-Law/2019/62-VAT, dated: 13 June 2019, with effect from 30 June 2019.

(c) At any service center determined by the Board or by the concerned Commissioner; or

(d) At any fair run by the Board or by the concerned Commissioner.

(3) In case of an application under clause (b) to (d) of sub-rule (2), the application shall have to be sent to the VAT online system within the next day of the submission of application.

(4) If the ¹[Divisional Officer] finds the information in the application proper, he shall enlist him within 3 (three) working days and shall issue in his favor a turnover tax enlistment certificate in form “VAT-2.3” that includes a Business Identification Number.

6. Voluntary registration.—(1) If a person wants to have voluntary registration under sub-section (1) of section 8, he shall apply to ²[the Divisional Officer] in accordance with sub-rule (1) of rule 4.

(2) An application for voluntary registration shall be disposed of in accordance with the procedure described in rule 4.

(3) A person registered voluntarily—

(a) Shall pay tax from the first day of the next tax period following the date of his registration; and

(b) Shall preserve the records and accounts in accordance with the method mentioned in rule 95.

7. Registration or enlistment done by ³[the Divisional Officer] on his own.—(1) ⁴[The Divisional Officer] shall register or enlist a person on his own initiative and issue registration or enlistment certificate under section 12 who is eligible for VAT registration or turnover tax enlistment.

(2) ⁵[The Divisional Officer] shall register or enlist on his own initiative based on information obtained from proper enquiry and make it effective from the date when the need for registration or enlistment has arisen.

(3) The person mentioned in sub-rule (2) shall pay tax and arrear if applicable from the date made effective under sub-rule (2).

(4) If ⁶[the Divisional Officer] fails to collect required information for the determination of annual turnover in case of enlistment under sub-rule (2) for non-cooperation of the

¹ The words “the Divisional Officer” were substituted for the words “the Commissioner” by rule 4(b) of SRO No.-171-Law/2019/28-VAT, dated: 13 June 2019, with effect from 13 June 2019.

² The words “the Divisional Officer” were substituted for the words “the Commissioner” by rule 5 of SRO No.-171-Law/2019/28-VAT, dated: 13 June 2019, with effect from 13 June 2019.

³ The words “the Divisional Officer” were substituted for the words “the Commissioner” by rule 1(a) of SRO No.-142-Law/2020/103-VAT, dated: 11 June 2020.

⁴ The words “the Divisional Officer” were substituted for the words “the Commissioner” by rule 1(a) of SRO No.-142-Law/2020/103-VAT, dated: 11 June 2020.

⁵ The words “the Divisional Officer” were substituted for the words “the Commissioner” by rule 1(a) of SRO No.-142-Law/2020/103-VAT, dated: 11 June 2020.

⁶ The words “the Divisional Officer” were substituted for the words “the Commissioner” by rule 1(b) of SRO No.-142-Law/2020/103-VAT, dated: 11 June 2020.

concerned person, he shall register the person based on the information available with ¹[the Divisional Officer] and shall issue in his favor a VAT registration certificate containing Business Identification Number.

(5) ²[The Divisional Officer] shall enlist or register all persons or entities, required to be enlisted or registered, that are situated within his jurisdiction.

8. Cancellation of VAT registration.—(1) Any registered person may apply to ³[the Divisional Officer] for cancellation of VAT registration ⁴[⁵* * *] in form “VAT-2.4”, if—

- (a) he fails to commence economic activity following registration;
- (b) he closes his economic activity;
- (c) his economic activity has been declared as exempted; or
- (d) his annual turnover falls below the limit of registration for two consecutive years.

(2) If any application is filed under sub-rule (1), ⁶[the Divisional Officer] after proper enquiry about the matter—

- (a) if he considers the reasons for the cancellation of registration to be proper, shall suspend the registration temporarily and make him informed; or
- (b) if he does not consider the reasons for the cancellation of registration to be proper or if the application is incomplete or if for any other reason deems that it is not proper to cancel the registration, he shall suspend the registration temporarily or take any other decision by giving the person an opportunity of being heard and inform him.

(3) Within 15 (fifteen) days of temporary suspension of registration under sub-rule (2), the registered person shall ⁷[* * *] complete all procedures according to sub-section (6) of section 9.

(4) Within 15 (fifteen) days of submission of final return under sub-rule (3), if the information contained therein are found to be proper following its verification, ⁸[the Divisional Officer] shall cancel the registration.

¹ The words “the Divisional Officer” were substituted for the words “the Commissioner” by rule 1(b) of SRO No.-142-Law/2020/103-VAT, dated: 11 Jun 2020.

² The words “the Divisional Officer” were substituted for the words “the Commissioner” by rule 1(a) of SRO No.-142-Law/2020/103-VAT, dated: 11 June 2020.

³ The words “the Divisional Officer” were substituted for the words “the Commissioner” by rule 2(a) of SRO No. 140-Law/2021/137-VAT, dated: 3 June 2021, with effect from 3 June 2023.

⁴ The symbols, words and numbers “for clause(d) while applying online and in Form “VAT-2.1” for hard copy application and online application for clause(a) to (c) in form “VAT-2.4” were substituted for the symbols, words and numbers “form “VAT-2.4” by rule 1(a) of SRO No.-159-Law/2017/02-VAT, dated: 01 June 2017, with effect from 01 June 2017.

⁵ The words, symbols and numbers “for clause(d) while applying online and in Form “VAT-2.1” for hard copy application and online application for clause(a) to (c)” were omitted by rule 2 of SRO No.-142-Law/2020/103-VAT, dated: 11 Jun 2020, with effect from 11 June 2020.

⁶ The words “the Divisional Officer” were substituted for the words “the Commissioner” by rule 2(b) of SRO No. 140-Law/2021/137-VAT, dated: 3 June 2021, with effect from 3 June 2023.

⁷ The words “submit a final return in Form “VAT-2.5” were omitted by rule 1(b) of SRO No.-159-Law/2017/02-VAT, dated: 01 June 2017, with effect from 01 June 2017.

⁸ The words “the Divisional Officer” were substituted for the words “the Commissioner” by rule 2(b) of SRO No. 140-Law/2021/137-VAT, dated: 3 June 2021, with effect from 3 June 2023.

(5) In case of cancellation of registration for the reason described in clause(d) of sub-rule (1), if it is found that his annual turnover is below registration threshold but above enlistment threshold, ¹[the Divisional Officer] shall enlist him for turnover tax after cancellation of VAT registration.

(6) After proper enquiry if ²[the Divisional Officer] is satisfied for valid reasons that any person is not required to remain registered as Value Added Taxpayer anymore, he shall cancel his VAT registration after giving him a proper opportunity of being heard.

(7) In spite of enquiry done under sub-rule (4) or investigation made under sub-rule (6), if it is discovered after the cancellation of the VAT registration that under the law there is an arrear payment due from that person or an offence has been committed, the relevant provision of the Act shall apply with regard to that person as if he is a registered person.

9. Cancellation of turnover tax enlistment.—(1) Any person enlisted under sub-section (1) of section 11 may apply ³[to the Divisional Officer] ⁴[* * *] in Form “VAT-2.4” for cancellation of his enlistment.

(2) If an application is filed under sub-rule (1), ⁶[the Divisional Officer] after proper enquiry—

- (a) shall inform the person after temporarily suspending his enlistment if there are valid reasons for the cancellation of his enlistment; or
- (b) if the reasons for the cancellation or enlistment are not proper or the application is incomplete or for some other reasons it is not proper to cancel the enlistment, he shall inform the person temporarily suspending his enlistment or taking any other lawful decision after giving him an opportunity of being heard.

(3) If the enlistment of any enlisted person is temporarily suspended, he—

- (a) shall immediately desist from all the activities related to turnover tax; and
- (b) shall return ⁷[to the Divisional Officer] enlistment certificate as well as all its attested copies within 15 (fifteen) days of temporary suspension and if there is arrear due, he ⁸[shall pay] the same.

(4) If after verification the given information are found to be proper, ¹[the Divisional Officer] shall cancel his enlistment within 15 (fifteen) days of submission of the final return.

¹ The words “the Divisional Officer” were substituted for the words “the Commissioner” by rule 2(b) of SRO No. 140-Law/2021/137-VAT, dated: 3 June 2021, with effect from 3 June 2023.

² The words “the Divisional Officer” were substituted for the words “the Commissioner” by rule 2(b) of SRO No. 140-Law/2021/137-VAT, dated: 3 June 2021, with effect from 3 June 2023.

³ The words “the Divisional Officer” were substituted for the words “the Commissioner” by rule 3(a) of SRO No. 140-Law/2021/137-VAT, dated: 3 June 2021, with effect from 3 June 2023.

⁴ The symbols, words and numbers “for online application in Form “VAT-2.1” and for hard copy application in Form “VAT-2.4” were substituted for the symbols, words and numbers “Form “VAT-2.4” by rule 2(a) of SRO No.-159-Law/2017/02-VAT, dated: 01 June 2017.

⁵ The symbols, words and numbers “for online application in Form “VAT-2.1” and for hard copy application” were omitted by rule 3 of SRO No.-142-Law/2020/103-VAT, dated: 11 June 2020.

⁶ The words “the Divisional Officer” were substituted for the words “the Commissioner” by rule 3(c) of SRO No. 140-Law/2021/137-VAT, dated: 3 June 2021, with effect from 3 June 2023.

⁷ The words “the Divisional Officer” were substituted for the words “the Commissioner” by rule 3(b) of SRO No. 140-Law/2021/137-VAT, dated: 3 June 2021, with effect from 3 June 2023.

⁸ The symbols, words and numbers “submit a final return in Form “VAT-2.5” on deposit of the” were substituted for the words “shall pay” by rule 2(b) of SRO No.-159-Law/2017/02-VAT, dated: 01 June 2017.

(5) After proper enquiry if ²[the Divisional Officer] is ascertained that the annual turnover of any person has crossed the registration threshold and it has become necessary for him to get registration as a Value-Added Taxpayer, he shall, after giving him a proper opportunity of being heard, cancel his enlistment for turnover tax and register him.

(6) After proper enquiry if ³[the Divisional Officer] is certain that any person is no longer required to remain enlisted as a turnover taxpayer, he shall, after giving the person an opportunity of being heard, cancel his enlistment.

(7) If after verification under sub-rule (4) or investigation under sub-rule (6), after the cancellation of the enlistment for turnover tax it is discovered that there is some arrear payment lawfully due from the said person or any offence has been committed, the relevant provisions of the Act shall apply to him in the same manner as if he is an enlisted person.

10. List of registered or enlisted persons.—(1) The Board shall preserve a correct and updated list of all the persons registered or enlisted under this Act, where the following things shall remain included, namely:—

- (a) name and address of the registered or enlisted person;
- (b) business name or names, if there is any, by which the said registered or enlisted person conducts his economic activity;
- (c) business Identification Number of the person;
- (d) if the said person is separately registered for his branch unit, the business name, address and Business Identification Number of every branch unit;
- (e) the date on which registration or enlistment has come into effect; and
- (f) latest status of registration or enlistment.

(2) The Board shall publish an updated list of persons registered or enlisted under this Act on the website of the National Board of Revenue.

(3) If there is any change of information under section 14 and rule 12 and 13, the Board shall include the changed information in the list described in sub-rule (2).

11. Use of Business Identification Number.—Subject to the provisions of rule 117, Business Identification Number shall be used in the following cases, namely:—

- (a) all other import-export except baggage import;
- (b) registration of land or building in the name of registered or enlisted person;
- (c) obtaining Import Registration Certificate and Export Registration Certificate;
- (d) making any supply to any withholding entity;
- (e) participation in any tender;

¹ The words “the Divisional Officer” were substituted for the words “the Commissioner” by rule 3(c) of SRO No. 140-Law/2021/137-VAT, dated: 3 June 2021, with effect from 3 June 2023.

² The words “the Divisional Officer” were substituted for the words “the Commissioner” by rule 3(c) of SRO No. 140-Law/2021/137-VAT, dated: 3 June 2021, with effect from 3 June 2023.

³ The words “the Divisional Officer” were substituted for the words “the Commissioner” by rule 3(c) of SRO No. 140-Law/2021/137-VAT, dated: 3 June 2021, with effect from 3 June 2023.

- (f) enlistment in any organization;
- (g) approval of Bond Licence;
- (h) approval of bank loan in favor of registered or enlisted person; and
- (i) any other case determined by an order of the Board.

12. Informing the changed information.—(1) “(1) Every registered or enlisted person shall, according to clause ¹[g] of section 14, ²[within fifteen (15) working days of such change,] inform ³[the Divisional Officer] about economic activities along with the information mentioned in clauses ⁴[clause (a) to (f)] of the said section and in case the following information is changed, namely:—

- (a) change in any one of the information furnished during registration or enlistment;
- (b) addition of any new type of business or any type of deletion of the existing business;
- (c) change, addition or deletion of bank account;
- (d) opening of any new branch unit or closure of any old branch unit;
- (e) any other change determined by an order of the Board.

⁵[(2) The registered or enlisted person shall inform ⁶[the Divisional Officer] about the changed information mentioned in sub-rule (1) in Form “VAT-2.1” for resident, in Form “VAT-2.2” for registered non-resident, for online submission, and in Form “VAT-2.5” for hard copy application within 15 (fifteen) days of change in the information.]

(3) If there is any change in Form “VAT-2.3” following changed information of sub-rule (2), ⁷[the Divisional Officer] shall issue a Value Added Tax Registration Certificate or turnover tax Enlistment Certificate in favor of the registered or enlisted person incorporating the new information.

13. Change of place of business.—⁸[(1) If any registered or enlisted person needs to change the place of business, he shall submit an application to ⁹[the concerned Divisional Officer] of the Commissionerate in Form “VAT-2.1” for resident, in Form “VAT-2.2” for non-resident for online submission and in Form “VAT-2.5” for hard copy application 15 (fifteen) days prior to such change.]

¹ The bracket and letter ‘g’ were substituted for the bracket and letter ‘f’ by rule 4(a) of SRO No. 140-Law/2021/137-VAT, dated: 3 June 2021, with effect from 3 June 2023.

² The words ‘within fifteen (15) working days of such change’ were substituted for the words ‘immediately’ by rule 2 of SRO No.-158 Law/2025/286-VAT, dated: 27 May 2025, with effect from 1 July 2025.

³ The words “the Divisional Officer” were substituted for the words “the Commissioner” by rule 4(b) of SRO No. 140-Law/2021/137-VAT, dated: 3 June 2021, with effect from 3 June 2023.

⁴ The words, letters and brackets were substituted ‘clause(a) to (f)’ for the words, letters and brackets ‘clause(a) to (e)’ by rule 4(a) of SRO No. 140-Law/2021/137-VAT, dated: 3 June 2021, with effect from 3 June 2023.

⁵ Sub-rule (2) was substituted by rule 2 of SRO No. 308-Law/2020/126-VAT, dated: 15 November, 2020, with effect from 15 November 2020.

⁶ The words “the Divisional Officer” were substituted for the words “the Commissioner” by rule 4(b) of SRO No. 140-Law/2021/137-VAT, dated: 3 June 2021, with effect from 3 June 2023.

⁷ The words “the Divisional Officer” were substituted for the words “the Commissioner” by rule 4(c) of SRO No. 140-Law/2021/137-VAT, dated: 3 June 2021, with effect from 3 June 2023.

⁸ Sub-rule (1) was substituted by rule 2 of SRO No. 308-Law/2020/126-VAT, dated: 15 November, 2020, with effect from 15 November 2020.

⁹ The words “the Divisional Officer” were substituted for the words “the Commissioner” by rule 5(a) of SRO No. 140-Law/2021/137-VAT, dated: 3 June 2021, with effect from 3 June 2023.

(2) If the information mentioned in the application under sub-rule (1) are found to be correct after verification of the application received, ¹[the concerned Divisional Officer],

(a) in case of inter-Commissionerate transfer—

²[(i) shall inform the applicant about the up-to-date status of his all the arrears, if any, and;]

(ii) accord approval of transfer of all information of the registered or enlisted person to that Commissionerate, in the jurisdiction of which new Commissionerate the registered or enlisted person wants to be transferred.

(b) in case of transfer from one place to another place in the jurisdiction of the same Commissionerate, the Commissioner shall inform the applicant after making the transfer.

14. Duplicate of registration certificate or enlistment certificate.—(1) If for any reason the VAT Registration Certificate or turnover tax Enlistment Certificate is lost or damaged or the electronic copy sent to him is lost, he can get the duplicate of the VAT Registration Certificate or turnover tax Enlistment Certificate printed from his VAT computer system.

15. Transitional registration or enlistment.—(1) The Board shall establish a database with the data of the persons registered or enlisted under VAT Act.

(2) On receipt of the applications under rule (4) and (5), the Commissioner shall register or enlist the persons under the Act using the data of the database mentioned in sub-rule (1).

(3) If any person registered or enlisted under the VAT Act does not take registration or enlistment under the Act after a date fixed by the Board, the Commissioner may suspend or cancel the registration or enlistment.

(4) After cancellation of registration or enlistment under sub-rule (3), if it is found that there is an arrear due from the said person under the VAT Act or an offence has been committed, the relevant provisions of the said Act shall apply on him in the manner as if he is a registered or enlisted person.

(5) If any person who is registered under the VAT Act wants to be enlisted under the Act, the responsibility of proving that his turnover stands beneath the registration threshold shall lie upon him.

¹ The words “the Divisional Officer” were substituted for the words “the Commissioner” by rule 5(b) of SRO No. 140-Law/2021/137-VAT, dated: 3 June 2021, with effect from 3 June 2023.

² Sub-clause (i) was substituted by rule 2 of SRO No. 135-Law/2023/212-VAT, dated: 21 May 2023, with effect from 1 July 2023.

CHAPTER III
IMPOSITION OF VALUE ADDED TAX:
VAT AGENT, TRAVEL AGENT AND TOUR OPERATOR

16. Appointment of VAT Agent, etc.—(1) The VAT Agent of a non-resident person ¹[before] obtaining the VAT Agent certificate under sub-rule (4) shall have to be registered under section 6. ²[***].

(2) The following persons may be appointed as VAT agent, namely:—

- (a) VAT Consultant appointed under section 130;
- (b) Chartered Accountant or Accountant registered as members of the Institute of Chartered Accountants of Bangladesh (ICAB);
- (c) Accountant registered as member of Institute of Cost and Management Accountants of Bangladesh (ICMAB);
- (d) any lawyer registered as member of the Bangladesh Bar Council;
- (e) any retired official of the Value Added Tax Department not below the rank of Assistant Commissioner; ³[* * *]
- (f) specialist business representative of the private sector nominated by the Federation of Bangladesh Chambers of Commerce and Industries (FBCCI) ⁴[;]
- ⁵[(g) Chartered Secretary as defined in clause(6) of section 2 of the Chartered Secretaries Act, 2010 (Act No. 25 of 2010) ⁶[;]]
- ⁷[(h) such a reputed consultant firm or Chartered Accountant firm or legal consultant firm registered in Bangladesh who has obtained primary consent from the non-resident person for being appointed as VAT Agent .]

(3) Any person mentioned in sub-rule (2) shall have to apply to the Director General, Customs, Excise and VAT Training Academy through online in “**VAT-3.1**” form for being appointed as VAT Agent.

⁸[(4) The Director General, Customs, Excise and VAT Training Academy after scrutiny of the application received under sub-rule (1), if information furnished in the application found to be appropriate, following similar procedure as stipulated in rule 109, taking written and oral examinations as per the syllabus prescribed by the Board shall issue to the applicant a renewable “VAT Agent Certificate” in form “**VAT-3.2**” with a unique number effective for a period of 3 (three) years:

Provided that in the case of clause(h) of sub-rule (2), “VAT Agent Certificate” may be issued without taking examination following other procedure mentioned in rule 109, if the application is found to be appropriate:

¹ The word “before” was substituted for the words “after” by rule 5(a) of SRO No.-159-Law/2017/02-VAT, dated: 01 June 2017.

² The words ‘Or enlisted under section 10’ were omitted by rule 2 of SRO No.-161-Law/2022/174-VAT, dated: 01 June 2022, with effect from 9 June 2022.

³ The word “Or” was omitted by rule 1(a) SRO No.-324-Law/2019/86-VAT, dated: 13 October 2019, with effect from 13 October 2019.

⁴ The symbol (;) was substituted for the symbol (.) by rule 1(b) of SRO No.-324-Law/2019/86-VAT, dated: 13 October 2019, with effect from 13 October 2019.

⁵ Clause(g) was inserted by rule 6 of SRO No.-171-Law/2019/28-VAT, dated: 13 June 2019, with effect from 13 June 2019.

⁶ The symbol (;) was substituted for the symbol (.) by rule 1(c) of SRO No.-324-Law/2019/86-VAT, dated: 13 October 2019, with effect from 13 October 2019.

⁷ Clause(h) was inserted by rule 1(c) of SRO No.-324-Law/2019/86-VAT, dated: 13 October 2019, with effect from 13 October 2019.

⁸ Sub-rule (4) was substituted by rule 2 of SRO No.-324-Law/2019/86-VAT, dated: 13 October 2019, with effect from 13 October 2019.

Provided further that within 60 (sixty) days of the receipt of such certificate, the evidence of the appointment of the VAT Agent finally by the non-resident person to that organization has to be sent to the Director General, Customs, Excise and VAT Training Academy and the National Board of Revenue, otherwise, such certificate shall be deemed to have been cancelled.]

(5) Minimum of 3 (three) months before the expiry of the period mentioned in sub-rule (4), application for renewal has to be filed in form “VAT-3.1” to the Director General, Customs, Excise and VAT Training Academy and the Director General shall issue a “VAT Agent Certificate” in form “VAT-3.2” renewing it in the same manner for a period of 3 (three) years.

(6) If there is any change of information in relation to any VAT agent who has received the certificate, he shall inform ¹[the Director General, Customs, Excise and VAT Training Academy in form “VAT- 3.1” through online] within 15 (fifteen) days of the change of information.

(7) The certificate of the VAT Agent shall be cancelled, if—

- (a) he does not perform what is required under the Act or does what is not to be done; or
- (b) if any membership or registration is cancelled or if the tenure of such expires as mentioned in sub-rule (2).

17. Nomination of VAT Agent.—(1) Any non-resident person shall nominate VAT Agent for performing any work with the VAT authorities on his behalf under the Act.

²[(2) * * *]

³[(3) and (4) * * *]

(5) The nomination of the Agent shall be invalid, if—

- (a) the non-resident person ⁴[* * *] cancels the nomination;
- (b) the Agent number of the VAT Agent is cancelled;
- (c) the conduct of economic activities of the non-resident person comes to an end; or
- (d) the VAT Agent commits any offence under the Act or the rules.

18. Travel Agent and Tour Operator.—(1) No supply shall be deemed to have been made in Bangladesh, if—

- (a) the supply is of a right to receive tourism supplies in Bangladesh; and
- (b) the supplier—
 - (i) makes the supply through a specified place outside Bangladesh and the supplier carries on his economic activity from that place; and
 - (ii) is not registered.

¹ The words, symbols and numbers “the Director General, Customs, Excise and VAT Training Academy in form “VAT- 3.1” through online” were substituted for the words, symbols and numbers “the Director General, Customs, Excise and VAT Training Academy in form “VAT- 3.3” through online or in writing” by rule 5(c) of SRO No.-159-Law/2017/02-VAT, dated: 01 June, 2017.

² Sub-rule (2) was omitted by rule 4 of SRO No. 308-Law/2020/126/VAT- dated 15 November 2020, with effect from 15 November 2020.

³ Sub-rule 3 and 4 were omitted by rule 6 of SRO No. 140-Law/2021/137/VAT- dated 03 June 2021, with effect from 3 June 2023.

⁴ The words “Or Agent” were omitted by rule 6(b) of SRO No.-159-Law/2017/02-VAT, dated: 01 June 2017.

(2) A supply of service made in Bangladesh is not zero-rated if it is a supply of arranging for a person to receive tourism supplies in Bangladesh whether alone or as part of a holiday or tour package.

(3) A supply of service made in Bangladesh is not zero-rated if it is a supply of arranging for a person to receive tourism supplies outside Bangladesh whether alone or as part of a holiday or tour package.

(4) A supply of service made in Bangladesh is not zero-rated if it is a supply of a right to receive tourism supplies outside Bangladesh whether alone or as part of a holiday or tour package.

(5) The value of a supply that is not zero-rated under sub-rule (4) is calculated on a global basis for each tax period and is equal to the amount calculated according to the following formula, namely:—

$$X = (C - P) \times T$$

Where—

X is the amount of Value Added Tax paid;

C is the total consideration received or to be received in a specified tax period; and

P is the zero-rated consideration of the said tax period; and

T is the tax fraction.

(6) If the value of P exceeds C in a certain tax period while determining the value of the said supply according to the formula mentioned in sub-rule (5), then the excess is included in the value of P in the next tax period.

Note: For a supplier established in Bangladesh, the travel agent or tour operator who performs the functions as Principal, his profit margin has to be considered in such manner as if that profit margin is the commission for works done as Agent. Travel agent and tour operators basically renders services to their clients (who mainly resides in Bangladesh) in Bangladesh and their activities shall be taxable in the like manner. Goods, services and immovable property supplied outside Bangladesh shall remain under the taxation system of that country where those have been supplied.

¹[18A. Supply of goods and services against international tender in exchange of foreign currency.—(1) Goods or services supplied by any registered person in Bangladesh against work order obtained vide international tender ²[through letter of credit in foreign currency or by contract] with the intention of supplying any goods or services within Bangladesh, subject to submitting the following documentations to the Divisional Officer, shall be deemed to be export under sub-section (62) of section 2 of the Act, namely:—

- (a) tender notice, order of supply or, in applicable case copy of purchase-order of supplier of goods or provider of service selected through international tender;

¹ Rule 18A was inserted by rule 7 of SRO No.-171-Law/2019/28-VAT, dated: 13 June 2019, with effect from 13 June 2019.

² The words “through letter of credit in foreign currency or by contract” were substituted for the words ‘through letter of credit in foreign currency’ by rule 3 of SRO No.-161-Law/2022/174-VAT, dated: 01 June 2022, with effect from 9 June 2022.

- ¹[(b) description of amount, money paid, ²[goods declaration]/VAT invoice etc. of locally collected goods or service, if applicable the description of declared Input-Output Coefficient etc.;
- (c) a copy of Proceed Realization Certificate (PRC) attested by the bank ³[***] for availing decreasing adjustment of input tax and supplementary duty (where applicable) paid against goods and service.]

⁴[(2) Notwithstanding anything contained in sub-rule (1), for the purpose of performing partial activity included in the work order of any organization located inside or outside Bangladesh or work order obtained in international tender, if any person registered in Bangladesh supplies goods or service inside Bangladesh against any letter of credit established in foreign currency, subject to the submission of the following documents to the Divisional Officer, it shall be considered as deemed export under sub-section (62) of section 2 of the Act, namely:—

- (a) tender notice, order of supply or, in applicable case, copy of purchase-order certified by the organization, located inside or outside Bangladesh, obtaining work order through international tender;
- (b) description of goods and service collected locally under international tender, description of amount, money paid, ⁵[goods declaration]/VAT invoice, declared Input-Output Coefficient etc.;
- (c) a copy of Proceed Realization Certificate (PRC) attested by bank for availing decreasing adjustment of input tax and supplementary duty (where applicable) paid against goods and services at local and import stage.]

⁶[18B. Supply of goods or services against internal Back-to-Back Letter of Credit in exchange of foreign currency.—(1) If any registered person supplies goods or services (if applicable) against any internal back-to-back letter of credit established in foreign currency to any bona fide exporter, it shall be deemed to be a deemed export under sub-section (62) of section 2 of the Act, namely:—

(2) In relation to a person registered under sub-rule (1) on making a submission of return under section 64 of the Act, for the inputs used in goods or services supplied to an exporter in exchange of foreign currency against internal back-to-back letter of credit, input tax credit may be made as per section 46 of the Act and decreasing adjustment may also be made for supplementary duty under section 62 of the Act and rule 45.

(3) In the case mentioned in sub-rule (2), the back-to-back letter of credit certified by the authorised officer of the concerned bank, the copy of the export letter of credit and the certificate of receipt of value in foreign currency shall have to be kept in possession by the registered person.

¹ Clause (b) and (c) were substituted by rule 4 of SRO No.-226-Law/2019/62-VAT, dated: 30 June 2019, with effect from 30 June 2019.

² The words ‘Goods Declaration’ were substituted for the words ‘Bill of Entry’ by rule 3(a) of SRO No.-158-Law/2025/286-VAT, dated: 27 May 2025, with effect from 1 July 2025.

³ The words “And certification from Bangladesh Bank in favor of export income” were omitted by rule 7(a) of SRO No. 140-Law/2021/137/VAT- dated 03 June 2021, with effect from 3 June 2023.

⁴ Sub-rule (2) was substituted by rule 7(b) of SRO No. 140-Law/2021/137/VAT- dated 03 June 2021, with effect from 3 June 2023.

⁵ The words ‘Goods Declaration’ were substituted for the words ‘Bill of Entry’ by rule 3(b) of SRO No.-158-Law/2025/286-VAT, dated: 27 May 2025, with effect from 1 July 2025.

⁶ Rule 18B was inserted by rule 8 of SRO No. 140-Law/2021/137/VAT- dated 03 June 2021, with effect from 3 June 2023.

(4) In order to obtain the benefits mentioned in this rule, the bona fide exporter shall have a bonded warehouse, or a special bonded warehouse approved by the customs authority or any other authorized organization. Information regarding goods supplied against internal back-to-back letter of credit such as: back-to-back letter of credit number and date, name and address of deemed exporter, description of goods and quantity, and other ancillary information should be inserted in the Utilization Permission (UP) or Utilization Declaration (UD) issued in favor of the bona fide exporter by the concerned customs authority or any other authorised institution and a copy of the said utilization permission (UP) or utilization declaration (UD) should also be attached along with Form “VAT-7.1 in case of decreasing adjustment of supplementary duty under rule 45 of the rules. The relevant Value Added Tax Authority shall, after granting permission to take the decreasing adjustment after necessary examination, contact the concerned customs authority controlling the bond of the bona fide exporter for confirmation of the accuracy of the information mentioned in the concerned Utilization Permission (UP) or Utilization Declaration (UD) and the information requiring to be inserted in the pass book and the warehouse register of the bona fide exporter of the supplied products.

(5) The bona fide exporter shall record the details of storage of the goods manufactured by the collected goods, the statement of disposal of the goods by export or in any manner in the relevant passbook, register, or other documents prescribed by the Board and the Bond Officer shall certify them.

(6) In case of failure to export goods collected through back-to-back letter of credit or goods manufactured thereby, the exporter shall refund the rebate received against the collected goods, or refund input tax credit and supplementary duty received respectively as the decreasing adjustment within 2 years from the date of receiving the goods at the bonded warehouse or special bonded warehouse as per provision of the Customs Act, 1969 (IV of 1969) or within the deadline of export letter of credit, whichever occurs earlier.]

¹ [18C. Supply of goods or services in case of backward linkage industrial establishment.— Goods or services supplied by backward linkage industrial establishment (where applicable) shall be considered to be deemed export under clause(62) of section 2 of the Act, subject to the following conditions, namely:—

- (a) the said industrial establishment shall have to supply goods or services in favor of establishments having 100% export oriented bonded warehouse or special bonded warehouse license.
- (b) there shall be Utilization Permission or Utilization Declaration in favor of the goods or services supplied by the said industrial establishment and there shall also be the number and date of internal back-to-back letter of credit or internal letter of credit, the Business Identification Number, name, and address of the person receiving goods and services from the said industrial establishment along with the number and date of internal back-to-back letter of credit issued in favor of the said person.

¹ Rule 18C inserted by rule 8 of SRO No. 140-Law/2021/137/VAT- dated 03 June 2021, with effect from 3 June 2023.

- (c) Utilization Permission or Utilization Declarations along with the copy of the letter of credit certified by the bank in which the said letter of credit shall be opened shall be in the possession of the said industrial establishment;
- (d) for the purpose of taking rebate of input tax under section 46 of the Act and availing decreasing adjustments under section 62 of the Act and rule 45 of the rules against supplied goods or services, the said industrial establishments must have taken possession of the documents referred in clause(b) and (c) with the application along with certificate of receipt of foreign exchange, copy of BIN registration, the invoice given in Form “VAT-6.3” against the goods or services supplied, original copy of the ¹[goods declaration] against import of inputs used in supplied goods or services or the invoice given in Form “VAT-6.3” provided by the input supplier, and an undertaking on non-judicial stamp of Tk. 300 in respect of authenticity of documents so presented shall have to be submitted to the relevant Commissioner; and
- (e) information relating to the benefits received under this rule shall be mentioned in the return Form “VAT-9.1” submittable by the said industrial establishment in each tax period and the half-yearly statement in this regard shall have to be submitted to the local Value Added Tax office in the month of every January and July.]

CHAPTER IV

PROCEDURE FOR COLLECTION OF VALUE ADDED TAX

19. Adjustment and refund of advance tax paid at import stage.—(1) The registered ²[* * *] person who has paid advance tax at import stage can make decreasing adjustment of the total Advance Tax paid, in the return of the tax period mentioned in sub-section (3) of section 31.

(2) For the purpose of sub-rule (1), the registered ³[* * *] person shall perform decreasing adjustments by deducting all the VAT paid in advance from the total tax to be paid in the relevant tax period.

¹ The words ‘Goods Declaration’ were substituted for the words ‘Bill of Entry’ by rule 4 of SRO No.-158-Law/2025/286-VAT, dated: 27 May 2025, with effect from 1 July 2025.

² The words “Or enlisted” were omitted by rule 8(a) SRO No.-171-Law/2019/28-VAT, dated: 13 June 2019, with effect from 13 June 2019.

³ The words “Or enlisted” were omitted by rule 8(b) SRO No.-171-Law/2019/28-VAT, dated: 13 June 2019, with effect from 13 June 2019.

(3) A person who has paid advance tax at import stage may apply to the Commissioner for getting refund of the total advance tax paid under the following conditions and method, namely:—

- (a) he shall have to be the ultimate consumer of the imported goods and he would not transfer those goods to anyone else;
- (b) he shall have to file an application ¹[through online or in paper] to any nearest Commissioner in “VAT-4.1” form within ²[120 (one hundred and twenty)] days from the date on which advance tax has been paid;
- (c) the Commissioner, after verifying the received application if found to be proper shall issue a crossed check after approving the refund in favor of the applicant within 15 (fifteen) days of the receipt of the application or issue an order to transfer the approved money to the bank account of the applicant.

20. Determination of Value of a supply without consideration.—(1) In case of a supply under sub-section (4) of section 32, any registered person can make a supply of a maximum of ³[50 (fifty) thousand Taka] amount as sample in a fiscal year.

(2) For the purposes of sub-rule (1), any registered person in a fiscal year may show the sample amount mentioned in the said sub-rule as without consideration through one or more than one supply.

(3) The amount mentioned in sub-rule (1) shall be determined by fair market price.

⁴**[21. Declaration of input-output co-efficient.**—For the purposes of sub-section (5) of section 32, any registered or enlisted person shall have to submit in form “VAT-4.3” prior to manufacture or supply of goods to the Divisional Officer an input-output co-efficient, a copy of which the Divisional Officer shall have to send to the concerned Commissioner with recommendation within 15 (fifteen) working days. But such declaration shall not have to be submitted in the case of ⁵[service rendered by the service provider and] exportable or exported goods by hundred percent export-oriented industrial establishment.]

22. Method of selling a going concern.—(1) Seller and purchaser of any going concern shall submit continuous and unconditional bank guarantee of a scheduled bank of an amount equivalent to all payable tax and arrears to the Commissioner by a joint application in form “VAT-4.2” before a minimum of 15 (fifteen) days of the sale of such business.

¹ The words “through online or in paper” were substituted for the words “through online” by rule 4 of SRO No.-142-Law/2020/103-VAT, dated: 11 June 2020.

² The words, numbers and brackets “120 (one hundred and twenty)” were substituted for the words, numbers and brackets “60 (sixty)” by rule 4 of SRO No.-142-Law/2020/103-VAT, dated: 11 June 2020.

³ The words, numbers and brackets “50 (fifty) thousand Taka” were substituted for the words, numbers and brackets “20 (twenty) thousand Taka” by rule 5 of SRO No.-158-Law/2025/286-VAT, dated: 27 May 2025, with effect from 1 July 2025.

⁴ Rule 21 was substituted by rule 5 of SRO No.-142-Law/2020/103-VAT, dated: 11 June 2020, with effect from 11 June 2020.

⁵ The words “service rendered by the service provider and” were inserted by rule 6 of SRO No.-158-Law/2025/286-VAT, dated: 27 May 2025, with effect from 1 July 2025.

(2) The Commissioner shall accord approval to the sale of the going concern within 7 (seven) days of the receipt of the application if following verification of the submitted bank guarantee is found to be proper.

(3) The seller of the going concern shall furnish to the purchaser of such business the following information, namely:—

- (a) latest updated information regarding ownership;
- (b) complete financial statement;
- (c) statement of all properties;
- (d) statement of all debts;
- (e) information regarding cases;
- (f) statement of registration, licence etc. of different government agencies; and
- (g) other related information.

23. Method of taking credit by a pre-paid telecommunications service recipient or user of goods.—(1) Input tax paid in advance can be taken credit in accordance with the subsequent provisions of these rules, subject to the prevalence of the following evidence, namely:—

- (a) receipt of received money issued in favor of the recipient of the supply by the supplier against payment of the price;
- (b) evidence of making that payment through banking channel if the pre-paid price is above Taka 25 (twenty five) thousand; and
- (c) evidential documents in support of the proof that the pre-paid price is the fair market price.

(2) The agreement made between the recipient of the supply and the supplier, and the price mentioned in it shall be informed to the Commissioner in advance.

24. Method of selling property in satisfaction of payment of loan by an unregistered creditor.—(1) An unregistered creditor before selling the mortgaged property with the purpose of realizing loan shall request to the concerned Commissioner for determining taxes.

(2) The Commissioner shall inform the unregistered creditor within 7 (seven) days of the receipt of the request under sub-rule (1) determining the payable taxes under the Act and these rules mentioning the time and method of its payment.

(3) The unregistered creditor shall inform the Commissioner paying the said tax.

(4) If any of the provisions of this rule are violated by unregistered creditor, provisions of the Act and these rules shall apply upon him in such manner as if he is a registered person.

¹[24A. Disposal of unused or unusable inputs.—(1) If any registered or enlisted person following purchase by him any Value Added Tax paid inputs subsequently consider it not usable, he shall submit an application about it in form ²["VAT-4.4"] to the office of the Divisional Officer for its disposal.

¹ Rule 24A, 24B and 24C were inserted by rule 6 of SRO No.-142-Law/2020/103-VAT, dated: 11 June 2020, with effect from 11 June 2020.

² The words, numbers and symbols ““VAT-4.4”” were substituted for the words, numbers and symbols ““VAT-18.7”” by rule 1 of SRO No.-179-Law/2020/119-VAT, dated: 30 June 2020, with effect from 30 June 2020.

(2) Within 15 (fifteen) working days of information as per sub-rule (1), the Divisional Officer shall conduct an inquiry and if he is satisfied that the inputs mentioned in sub-rule (1) are not usable by the registered or enlisted person, then he shall pass decision of its supply or destruction and the Divisional Officer shall send a report to the Commissioner within 7 (seven) days of passing the decision.

(3) According to the instruction under sub-rule (2), the registered person shall make increasing adjustment in the subsequent return in respect of the input tax credit taken on the materials described in sub-rule (1).

24B. Disposal of goods damaged or destroyed in accident.—(1) When goods produced or manufactured or stored for supply by any registered or enlisted person considered unfit for supply due to damage or destruction by accident or for any other reason, he shall submit an application in Form ¹["VAT-4.5"] to the office of the Divisional Officer within 2 (two) days of the occurrence of accident for disposal of such goods unfit for supply.

(2) After receipt of the application mentioned in sub-rule (1), the Divisional Officer shall conduct enquiry and shall determine the value of the goods destroyed or damaged by accident mentioned in sub-rule (1) and the amount of output tax payable related with it.

(3) If the goods mentioned in sub-rule (2) is considered fit for supply wholly or partially at reduced price, then the Divisional Officer shall determine reasonable price of supply of the goods.

(4) The Divisional Officer shall accord approval within 30 (thirty) days of the receipt of the application subject to his satisfaction for the disposal of the goods mentioned in sub-rule (1) by supply or by destruction or by any other means and the Divisional Officer shall send a report to the Commissioner within 7 (seven) days of the accord of the decision.

(5) The registered person upon receipt of proper direction from the Divisional Officer—

- (a) in the case of goods fully destroyed or damaged shall make increasing adjustment in the subsequent return the input tax credit taken against inputs used in the manufacture or production of the goods; or
- (b) in the case of goods destroyed or damaged in accident shall make adjustment in the subsequent return proportionately cancelling the input tax credit based on the difference between fair market price and reduced price approved by the Divisional Officer.

24C. Supply and disposal of waste or by-product goods.—(1) Any registered or enlisted person shall apply to the concerned Divisional Officer through the Form ²["VAT-4.6"] for disposal of waste or by-product of the goods manufactured or produced by him, be it fit or unfit for supply.

³[(2) * * *]

¹ The words, numbers and symbols “VAT-4.5” were substituted for the words, numbers and symbols “VAT-18.8” by rule 2 of SRO No.-179-Law/2020/119-VAT, dated: 30 June 2020, with effect from 30 June 2020.

² The words, numbers and symbols “VAT-4.6” were substituted for the words, numbers and symbols “VAT-14.3” by rule 4 of SRO No.-161-Law/2022/174-VAT, dated: 01 June 2022, with effect from 9 June 2022.

³ Clause 24C (2) was omitted by rule 7 of SRO No.-158-Law/2025/286-VAT, dated: 27 May 2025, with effect from 1 July 2025.

(3) The registered or enlisted person can fully destroy or put to non-use the goods in presence of the Divisional Officer or Value Added Tax Officer nominated by him, in the place of production or on health, environment or infrastructural reason outside the place of production, complying as far as possible with the Bangladesh Environment Protection Act 1995 (Act No. 1 of 1995) or the provisions of rules made under this Act on the grounds of no commercial value of the waste or by-product goods unfit for supply.

(4) The Divisional Officer shall send a report to this effect to the Commissioner within seven days of destruction or putting to non-use when destruction or putting to non-use of any goods is done under sub-rule (3) and the registered or enlisted person shall preserve the related documents as per the provisions of law.]

CHAPTER V

DETERMINATION AND PAYMENT PROCEDURE OF NET TAX BY THE TAXPAYER, TAX DEDUCTION AT SOURCE AND ADJUSTMENT.

25. Procedure for payment of tax.—(1) The registered or enlisted person, after determining the net tax of a specific tax period shall pay it to the government treasury in specific code of accounts.

(2) In case the tax is paid through online, the Acknowledgement Slip generated from the VAT computer system after payment of tax shall be considered as evidence of the payment of tax.

(3) Except online payment of tax, if tax is deposited by any other means, documentary evidence of tax payment shall have to be submitted with the return.

26. Taking partial input tax credit.—¹[(1) * * *]

²[(2) * * *]

³[(3) * * *]

(4) The Board may determine special procedure for taking input tax credit against the taxable supply made by a supplier of financial services and the procedure laid down in such manner shall override the procedure described in this rule.

27. Post-supply adjustment method in case of adjustment events.—(1) For the purposes of sub-clause (i) of clause (71), clause 87 and ⁴[sub-clause (i)] of clause (103) of section 2 and section 48, when any adjustment event occurs, and the calculation of Value Added Tax which was made previously in case of the supply made by the supplier is lesser than the actual Value Added Tax payable, in that case, the supplier—

(a) shall perform an increasing adjustment in the tax period in which the said adjustment event has occurred, which shall be equal to the said differential amount; and

(b) shall issue a Debit note in favor of the concerned recipient of the supply.

¹ Clause 26 (1) is omitted by rule 8 of SRO No.-158-Law/2025/286-VAT, dated: 27 May 2025, with effect from 1 July 2025.

² Clause 26 (2) is omitted by rule 8 of SRO No.-158-Law/2025/286-VAT, dated: 27 May 2025, with effect from 1 July 2025.

³ Clause 26 (3) is omitted by rule 8 of SRO No.-158-Law/2025/286-VAT, dated: 27 May 2025, with effect from 1 July 2025.

⁴ The words, numbers and symbols “Sub-Clause(i)” were substituted for the words, numbers and symbols “Sub-Clause(m)” by rule 9 of SRO No. 140-Law/2021/137/VAT- dated 03 June 2021, with effect from 3 June 2023.

(2) If the recipient of the supply is a registered person, he may perform 1 (one) decreasing adjustment in the tax period in which he has received the Debit note in the next 2 (two) tax periods.

(3) The amount of decreasing adjustment of sub-rule (2) shall be—

- (a) if the recipient of the supply is eligible to receive input tax credit of the whole amount on the original acquisition, then equal to the difference;

¹[(b) * * *]

- (c) if the recipient of supply is not eligible to receive input tax credit on the original acquisition, then zero.

(4) If an adjustment event occurs and the Value Added Tax which has been calculated earlier in case of supply made by the supplier is greater than the actual payable Value Added Tax, in that case, the supplier—

- (a) shall issue a credit note in favor of the concerned recipient of the supply; and
- (b) subject to the provisions of sub-rule (6), he may make 1 (one) decreasing adjustment, the amount of which shall be equal to that differential amount on the tax period in which the said adjustment was made or if the said person has not made any decreasing adjustment in that tax period, then in any one of the following 2 (two) tax periods.

(5) In case of registered recipient—

- (a) in the tax period in which the adjustment event occurred or in which credit note was accepted - of these two whichever happens earlier, the recipient of the supply shall make the increasing adjustment; and

(b) The amount of increasing adjustment shall be—

- (i) if the recipient of supply is eligible to receive credit of input tax on the whole of original acquisition, then equal to the differential amount;

²[(ii) * * *]

- (iii) if the recipient of supply is not eligible to receive input tax credit on the original acquisition, then zero.

(6) Decreasing adjustment may not be made, unless—

- (a) the recipient of supply is a registered person and there is any evidence in favor of the receipt of credit note from the supplier; or
- (b) the recipient of supply is not a registered person, in that case the supplier refunds excess Value Added Tax to the receiver, be it in cash or by paying off any arrears that the receiver owed to the supplier.

¹ Clause 27 (3)(b) was omitted by rule 9(a) SRO No.-158-Law/2025/286-VAT, dated: 27 May 2025, with effect from 1 July 2025.

² Clause 27 (5)(b)(ii) was omitted by rule 9(b) SRO No.-158-Law/2025/286-VAT, dated: 27 May 2025, with effect from 1 July 2025.

(7) For the purpose of clause (b) of sub-rule (6)—

- (a) if because of the making of any adjustment mentioned in sub-clause (a) to (c) of clause (87) of section 2, any supplier returns part of or the total amount of the repaid price, and if there is no other evidence, it shall be considered that of the money refunded, an amount equal to the tax fraction is the Value Added Tax; and
- (b) if because of the adjustment mentioned in sub-clause (d) of clause (87) of section 2, the supplier refunds some money, then if there is no other evidence to the contrary, an amount equal to the refunded money shall not be payable as Value Added Tax.

28. Post-supply adjustment for unrealized consideration.— (1) If for a taxable supply the recipient of the supply does not pay partial or full amount to the supplier, then the supplier may make required adjustment for the mentioned supply with prior approval of the Commissioner.

(2) If for more than 12 (twelve) months partial or full amount remains unpaid to the supplier and the supplier writes off as outstanding loan in his books of accounts the amount that has not been paid, in that case the supplier can make a decreasing adjustment in such a way as if for the said supply an adjustment has been made by changing the price.

(3) The adjustment shall be made in the tax period which occurs last of the following tax periods, if—

- (a) when the consideration due for the first time remains outstanding for more than 12 (twelve) months or the credit is written off as unrealized arrear;
- (b) partial or full consideration to be paid in favor of any supplier remains outstanding for more than 12 (twelve) months for any taxable supply; or
- (c) the recipient of the supply demands any deduction for input tax related to the supply.

(4) As per provisions of section 48, the recipient of the supply shall make such an increasing adjustment as if for the said supply the price has been changed to make an adjustment.

(5) To ensure the following things, any supplier for outstanding arrear or after any recipient of the supply has made an adjustment for outstanding arrear if the recipient of the supply pays in favor of the supplier part or full of the unpaid amount, then more 1 (one) adjustment may be made to ensure that—

- (a) in case of the supplier: the amount of the repaid output tax shall be actually equal to the tax fraction of the consideration received; and
- (b) in case of the recipient: amount of input tax credit shall actually be the actual ratio of the tax fraction of the paid consideration.
- (6) The responsibility of proving any amount remains outstanding and any credit remains due lies on the supplier.

29. Adjustment for not paying money through ¹[banking or mobile banking channel].—(1) In case of acquiring taxable supply, if any registered person pays the consideration by any means other than ²[banking or mobile banking channel] for a supply described in clause(a) of ³[sub-section (1)] of section 46, he shall make an increasing adjustment.

(2) Under sub-rule (1) the required increasing adjustment shall be made on that tax period or tax periods in which tax period or tax periods any person has paid the consideration by any means other than verifiable ⁴[banking or mobile banking documents.]

(3) The amount of adjustment shall be equal to the tax fraction of the consideration paid in any means other than verifiable ⁵[banking or mobile banking documents.]

(4) Notwithstanding anything contained in this rule, input tax credit may be taken, with prior approval of the Commissioner, in spite of the money not being paid through banking channel in the case of supply made under barter process between registered or enlisted related persons.

30. Adjustment made in case of wealth used for private purposes.—(1) Any registered person shall make 1 (one) increasing adjustment, if he—

- (a) receives or tend to receive input tax credit for the total or partial amount paid as input tax for the acquisition or import of any wealth; and
- (b) uses the said wealth for private purposes.

(2) The amount of increasing adjustment shall be equal to the money received as input tax credit by the said person for the acquisition or import of wealth.

(3) Any registered person shall make 1 (one) increasing adjustment for the wealth produced, if—

- (a) the said person uses the said wealth for private purpose; and
- (b) the said person supplies the wealth, and it is a taxable supply.

(4) The amount of increasing adjustment under sub-rule (3) shall be the tax fraction of the fair market price of the wealth.

(5) The increasing adjustment shall be made in the tax period in which the wealth is first used, or is to be used, for private purposes.

(6) For application of this rule, it shall be considered that any person uses any wealth in private purpose, if the person uses or consumes the said wealth for any purpose other than the purpose of economic activity.

¹ The words “banking or mobile banking channel” were substituted for the words “banking channel” by rule 3(a) of SRO No. 135-Law/2023/212-VAT, dated: 21 May 2023, with effect from 1 July 2023.

² The words “banking or mobile banking channel” were substituted for the words “banking channel” by rule 3(b) of SRO No. 135-Law/2023/212-VAT, dated: 21 May 2023, with effect from 1 July 2023.

³ The words, numbers and brackets “Sub-Section (1)” was substituted for the words, numbers and brackets “Sub-Section (2)” by rule 5 of SRO No.-226-Law/2019/62-VAT, dated: 30 June 2019, with effect from 30 June 2019.

⁴ The words “banking or mobile banking documents” were substituted for the words “banking documents” by rule 3(c) of SRO No. 135-Law/2023/212-VAT, dated: 21 May 2023, with effect from 1 July 2023.

⁵ The words “banking or mobile banking documents” were substituted for the words “banking documents” by rule 3(d) of SRO No. 135-Law/2023/212-VAT, dated: 21 May 2023, with effect from 1 July 2023.

31. Adjustment of input tax and VAT for being registered.—(1) The person who is enlisted under turnover tax and later on has been registered under VAT, that person may file application to the Commissioner with the aim of making decreasing adjustment for the goods in his possession at the end of the preceding day of the day on which the registration becomes effective, if—

- (a) in the 3 (three) months preceding the person's registration, the goods—
 - (i) are imported by that person and he pays Value Added Tax on that import; or
 - (ii) are supplied to the person and he holds the invoice in support of the supply received by him;
- (b) the person acquires the goods—
 - (i) for the purpose of his economic activity and in its normal course; and
 - (ii) for the purpose of continuous supply; and
- (c) the said person could have received input tax credit, if the said import or acquisition would have taken place on the day the said person was registered.

(2) The maximum amount of decreasing adjustment the Commissioner may grant shall be equal to what is the least in value among the following—

- (a) the amount of paid Value Added Tax by either the supplier who delivered the supply to the said person or by the said person on that import;
- (b) the tax fraction of the fair market price of the goods at the time of registration of the said person.

(3) In the case where any person is enlisted for turnover tax and he—

- (a) is subsequently registered and supplies taxable goods; and
- (b) has included earlier the consideration of the supply made by that person in the turnover tax return of the tax period immediately before being registered;

in that case, may apply to the Commissioner for approval of making a decreasing adjustment which is equal to the amount of the paid turnover Tax paid by such person against the supply.

(4) Only 1 (one) application may be made for decreasing adjustment under this rule and, it—

- (a) shall be filed within 3 (three) months of the registration; and
- (b) where it applies, there shall be enough documentary evidence to prove the issues mentioned from sub-rule (1) to sub-rule (3).

(5) The Commissioner shall within 2 (two) months of receiving the application inform the applicant about the amount of the decreasing adjustment (if any) under this rule given to the said person and the tax period in which the decreasing adjustment may be made.

32. Adjustment in case of cancellation of registration.— (1) An increasing adjustment shall have to be made at the time of cancellation of a person's registration of all the wealth in the hands of the said person, if that person has taken input tax credit while acquiring or importing that wealth or for some inputs subsumed in that wealth.

(2) The amount of increasing adjustment under sub-rule (1) shall be equal to the tax fraction of the fair market value of the wealth on the day immediately preceding the day of cancellation of registration.

(3) For any wealth inclusive of input tax under this rule and in the light of the determined adjustment under rule 24, if there is any requirement of an adjustment, the average ratio of the previous 12 (twelve) months determined by the said person shall have to be multiplied by the adjustment determined under the said rule and the amount of adjustment shall have to be thus decreased and if no such ratio is applicable, the amount of adjustment may not be decreased.

(4) The Value Added Tax of the final tax period shall have to be adjusted in the final return (VAT-2.5).

33. Adjustment in case of second-hand goods purchased for resale.—(1) Subject to the complying with following conditions, in case of second-hand goods purchased for the purpose of sale or exchange (not for manufacture) according to the normal rule of business or trade of selling of second-hand goods, any registered person (dealer) is permitted to make a decreasing adjustment, if—

- (a) the goods are purchased from any unregistered person;
- (b) the supply would have been made by any registered person, then the supply would have been taxable supply;
- (c) the goods have not been imported by the dealer;
- (d) the resale of the goods by the dealer or the businessman is a taxable supply; and
- (e) the dealer preserves all books of records related to the under sale and purchase, according to the procedure determined by the Board.

(2) The amount of decreasing adjustment shall be equal to the tax fraction of the consideration paid by the dealer in order to buy the second-hand goods.

(3) In the tax period in which the dealer resells the goods, the decreasing adjustment shall have to be made in the Value Added Tax return of that tax period.

34. Adjustment related to insurance.—(1) Any registered insurer may make a decreasing adjustment if the said insurer pays money to any other person according to the insurance contract and fulfills all the following conditions, namely:—

- (a) if the supply of the insurance contract is a taxable supply;
- (b) if money is not paid for any import or any supply in favor of the insurer;

- (c) if money is not paid for any supply in favor of any other person unless the said taxable supply on which Value Added Tax is imposed at any rate other than zero; and
 - (d) the person in whose favor money is repaid is not an unregistered or non-resident person.
- (2) Any registered insurer may make an increasing adjustment, if—
- (a) the insurer collects any money (except worse or precedent-setting damages) by applying his acquired rights under the insurance contract; and
 - (b) approval is given to the insurer under sub-rule (1) for making a decreasing adjustment for the relevant amount of the collected money.
- (3) Any registered person may make an increasing adjustment, if—
- (a) the said person gains some money under the insurance contract, whether he be a party to the contract or not;
 - (b) the given money shall be related to a loss, if that—
 - (i) happens as a result of normal process of economic activity of that person; or
 - (ii) is related to the use of partial or full of any property in the normal process of the economic activity of that person; and
 - (c) the supply of the insurance contract is a taxable supply.
- (4) The amount of increasing or decreasing adjustment shall be equal to the tax fraction of the money paid.
- (5) The amount of increasing or decreasing adjustment shall be equal to the tax fraction of the money received and it shall be decreased in the following manner—
- (a) in the economic activity in which loss was incurred was involved in the manufacturing of the tax exempted supply; or
 - (b) wealth related to the loss was used in the manufacturing of tax exempted supply or for private purpose; and
 - (c) if both the clauses (a) and (b) are applicable, what is more reasonable to the received money that shall be applicable.
- (6) Adjustment shall have to be made in the return of Value Added Tax of the tax period in which payment is made.

35. Adjustment in relation to lottery, lucky-draw, raffle draw, housie and similar undertakings.—(1) As a result of activities of a registered person related to lottery, lucky-draw, raffle draw, housie and similar undertakings if any money is paid as monetary prize, the said person may make a decreasing adjustment.

(2) Decreasing adjustment can be made in that tax return in which the money is paid by way of monetary prize.

36. Adjustment in case of changes in tax rate.—(1) Any registered person may make decreasing or increasing adjustment if the said registered person pays Value Added Tax on a special supply in a rate different from the applicable actual rate.

(2) The money that may be adjusted shall be equal to the difference between the real Value Added Tax paid and the Value Added Tax that is due upon the supply.

(3) The Value Added Tax shall have to be adjusted in the Value Added Tax return in the same tax period in which the money is paid.

37. Payment of Value Added Tax deducted at source by the unregistered recipient of supply.—(1) A withholding entity shall deposit the tax deducted at source to the government treasury within the time mentioned in sub-clause(c) of clause (f) of sub-rule (1) of rule 40.

¹[(2) The withholding entity shall issue certificate of tax deduction at source after depositing the tax so deducted at source in the public treasury in accordance with prescribed conditions and manner.]

38. VAT deduction at source and payment by Accounts Officer on behalf of unregistered recipient of supply.—(1) Notwithstanding anything contained in rule 37, for the purposes ²[***] of sub-section (3) of section 49, within the withholding entities described in clause (21) of section 2, the unregistered entities whose transactions or related bills are settled by the Accounts Officer, Value Added Tax deduction from them and the activities related to their deposit to the government treasury shall be performed by the concerned Accounts Officer.

(2) For the purposes of sub-rule (1), concerned withholding entity shall mention in the bill submitted to the Accounts Officer the name and Business Identification Number of him in whose favor the bill has been approved.

(3) If the bill mentioned in sub-rule (2) is approved for payment, the Accounts Officer shall deduct the applicable Value Added Tax from it and deposit it to the government treasury through book transfer or through any other recognized means.

(4) The Accounts Officer shall inform the concerned withholding entity within 3 (three) working days of the payment of the bill and shall send that information to the VAT computer system.

¹ Clause(2) was substituted by rule 10 of SRO No. 140-Law/2021/137-VAT, dated: 03 June 2021, with effect from 3 June 2023.

² Clause(b) was omitted by rule 1 of SRO No. 135-Law/2024/241-VAT, dated: 27 May 2024, with effect from 27 May 2024.

39. Decreasing adjustment by the supplier following deduction at source.—(1) Notwithstanding anything contained in rule 38, for fulfilling the purposes of sub-section (1) of section 50, under the provisions of Sub-Sections (2) and (3) of the same Section, decreasing adjustment shall be made of an amount equivalent to the deducted VAT in the return of the ¹[relevant tax period or within the following six (6) tax periods.]

CHAPTER VI

ACCOUNTING OF VALUE ADDED TAX AND TURNOVER TAX

40. Accounting of Value Added Tax.—(1) A registered person shall have to maintain properly in his place or places of supply the following books, invoices, withholding certificate, and credit note and debit note, whichever is applicable in the form and procedure mentioned against them, namely:—

- ²[(a) **Books of Accounts for purchase.**—A registered person shall preserve in “VAT-6.1” form accounts of all his purchases related to his economic activity;
- (b) **Books of Accounts for sale.**—A registered person shall preserve in form “VAT-6.2” accounts of all his sales related to his economic activity;
- (bb) **Books of Accounts for purchase-sale.**—If a registered person purchases the goods which he supplies without any processing, then he shall preserve in “VAT-6.2.1” form accounts of all his purchase-sale of those goods;]
- ³[(bbb) “A registered person shall preserve VAT-6.1, VAT-6.2 and VAT-6.2.1 in the Enterprise Resource Planning (ERP) Software System;”]
- (c) **VAT invoice.**—A registered person shall issue VAT invoice in accordance with the following procedure, namely:—
 - (i) a VAT invoice in Form “VAT-6.3” against each supply;
 - (ii) actual date and time of issuance of invoice;
 - (iii) name, address and Business Identification Number of the supplier;
 - ⁴[(iv) name, address and Business Identification Number of the purchaser (where applicable), if the value of the supply exceeds 25,000.00 (twenty-five thousand) Taka];
 - ⁵[(v) description of the goods, amount, date of supply made, time, nature and number of the transport;]
 - (vi) value of supply (without VAT);
 - (vii) VAT rate applicable on the supply;
 - (viii) amount of VAT payable;
 - (ix) summation of value of supply and VAT payable;
 - (x) fiscal year wise serially numbered tax invoice;

¹ The words, numbers and brackets “relevant tax period or within the following six (6) tax periods” were substituted for the words “relevant tax period” by rule 10 of SRO No.-158-Law/2025/286-VAT, dated: 27 May 2025, with effect from 1 July 2025.

² Clauses (a), (b), (bb) and (c) were substituted for the clauses (a), (b) and (c) by rule 10 of SRO No.-171-Law/2019/28-VAT, dated: 13 June 2019, with effect from 13 June 2019.

³ Clause(bbb) was inserted by rule 11(a) of SRO No.-158-Law/2025/286-VAT, dated: 27 May, 2025, with effect from 1 July 2025.

⁴ Sub-clause(iv) was substituted by rule 2 of SRO No. 135-Law/2024/241-VAT, dated: 27 May 2024, with effect from 27 May 2024.

⁵ Sub-clause(v) was substituted by rule 7(a)(i) of SRO No.-142-Law/2020/103-VAT, dated: 11 June 2020, with effect from 11 June 2020.

- (xi) if the registered person makes supply from more than one places, then separate serially numbered tax invoice mentioning name, address and invoice number for each place;
- ¹[(i)(i) tax invoice in such minimum 2 (two) copies, of which the original has to be given to the purchaser which has to accompany with the vehicle while transporting goods and copy has to be preserved by the registered person;]
- ²[(ii)(ii) * * *]
- (iii)(iii) any other information determined by the Board.]
- (d) **Invoice for contractual manufacturing.**—A registered person shall have to issue invoice for contractual manufacturing in the following procedure, namely:—
- (i) with the purpose of manufacturing contractual goods, inputs of the goods related to their economic activity and goods manufactured shall have to be reciprocally transferred in form “VAT-6.4” between the contractually bound registered persons;
- ³[(i)(i) in case of contractual manufacturing, the materials imported by the owner of the goods may be supplied directly to the contract manufacturer from the place of import under the conditions and manner prescribed;]
- (ii) invoices for contractual manufacturing shall be serially numbered as per fiscal year;
- (iii) if the registered person makes supply from more than one places, invoices for contractual manufacturing with separate serial numbers may be issued from each place on which the name of the place, address and the serial number of the invoice shall remain included;
- (iv) invoice for contractual manufacturing shall be issued minimum in 2 (two) copies of which the original shall have to be given to the recipient of inputs or goods manufactured and the duplicate shall have to be preserved by the registered supplier; and
- (v) in the contractual manufacturing process, a tax invoice has to be issued in form “VAT-6.3” following supply of the manufactured goods to the actual owner of the goods for the consideration received or to be received against contractual manufacturing.
- (e) **Invoice for transfer of goods.**—A registered person shall have to issue invoice in the following manner for transfer of goods, namely:—
- (i) a registered person shall transfer the goods related to his economic activity in form “VAT-6.5” from his one branch to another branch (including warehouse);

¹ Sub-clause(i)(i) was substituted by rule 7(a)(ii) of SRO No.-142-Law/2020/103-VAT, dated: 11 June 2020, with effect from 11 June 2020.

² Sub-clause(ii)(ii) was omitted by rule 11(b) of SRO No.-158-Law/2025/286-VAT, dated: 27 May 2025, with effect from 1 July 2025.

³ Sub-clause(i)(i) was inserted by rule 5 (a) of SRO No.-161-Law/2022/174-VAT, dated: 01 June 2022, with effect from 9 June 2022.

- (ii) invoices for transfer of goods shall be serially numbered as per fiscal year;
 - (iii) if the registered person makes supply from more than one places, invoice for transfer of goods with separate serial numbers may be issued from each place on which the name of the place, address and the serial number of the invoice shall be included;
 - (iv) invoice for transfer of goods shall be issued minimum in 2 (two) copies of which the original shall have to be sent to the branch (including warehouse) receiving the goods and the duplicate has to be preserved in the branch issuing the invoice.
- (f) **Certificate for tax deduction at source.**— A registered person shall issue certificate for tax deduction at source in the following manner, namely:—
- (i) if the registered person makes any supply to any withholding entity, a tax invoice shall be issued in “VAT-6.3” form in the procedure described in clause(c);
 - ¹[(ii) where the withholding entity or the recipient of supply is registered, the recipient shall make an increasing adjustment in the return of the relevant tax period in respect of the VAT withheld or collected at source against the payment of goods. The withholding entity shall, within 3 (three) working days of filing the return, issue a certificate of VAT deduction at source in Form “VAT-6.6” in triplicate, submit the original copy to the concerned VAT Circle Office, deliver one copy to the supplier, and preserve one copy for a period of 5 (five) years;]
 - (iii) a recipient of the supply who is not registered or enlisted shall issue a certificate for tax deduction at source in favor of the supplier in form “VAT-6.6” within 3 (three) working days of the deposit ²[* * *] following deposit to the government treasury within 15 (fifteen) days of the payment of consideration.
 - ³[(iii)(iii) in the case of an unregistered withholding entity, where the bill is settled by the Accounts Officer, a certificate in Form “VAT-6.6” shall be issued within 3 (three) working days of being informed under sub-rule (4) of rule 38;]
 - ⁴[(iv) * * *]
 - (v) notwithstanding anything contained in sub-clause(c), the recipient of the supply may issue one certificate for tax deduction at source against more than one supplies where source deduction is applicable with reference to the tax invoices in form “VAT-6.3” issued by the supplier;

¹ Sub-clause(ii) was inserted by rule 11(c) (i) of SRO No.-158-Law/2025/286-VAT, dated: 27 May 2025, with effect from 1 July 2025.

² The words, symbol and numbers “or as the case may be, being informed under Sub-Rule (4) of Rule (38);” were omitted by rule 11(c)(ii) of SRO No.-158-Law/2025/286-VAT, dated: 27 May 2025, with effect from 1 July 2025.

³ Clause(iii)(iii) was inserted by rule 11(c)(iii) SRO No.-158-Law/2025/286-VAT, dated: 27 May 2025, with effect from 1 July 2025.

⁴ Clause(iv) was omitted by rule 3 of SRO No.-179-Law/2020/119-VAT, dated: 30 June 2020, with effect from 30 June 2020.

¹[(vi) where the supplier is unregistered or a registered supplier fails to issue a tax invoice in Form “VAT-6.3”, the withholding entity shall not issue a certificate in Form “VAT-6.6”.]

- (g) **Credit note and debit note.**—under the provisions of rule 27, the registered person shall issue credit note in form “VAT-6.7” and debit note in form “VAT-6.8”.

Note: for the purposes of this rule,

- (1) “debit note” means a supplementary invoice which is related to the amendment of one or more than one invoice issued earlier based on which the registered person can make increasing adjustment as per provisions of Bangladesh Accounting Standard, Bangladesh Financial Reporting Standard and Bangladesh Standard on Auditing and internationally accepted accounting system.
- (2) “credit note” means a supplementary invoice which is related to the amendment of one or more than one invoice issued earlier based on which the registered person can make decreasing adjustment as per provisions of Bangladesh Accounting Standard, Bangladesh Financial Reporting Standard and Bangladesh Standard on Auditing and internationally accepted accounting system.

(2) The registered person can preserve in his own format the forms described in this chapter including additional information for the requirement of his business, where—

- (a) there shall be the name of the Form;
- (b) all information of the prescribed form shall be included; and
- (c) the concerned form shall be issued in minimum prescribed copies.

(3) No defective or incomplete “VAT Invoice”, “Certificate for Tax Deduction at Source”, “debit note” and “credit note” shall be considered as documentary evidence for credit or adjustment.

(4) Notwithstanding anything contained in sub-rule (1), the registered or enlisted person shall sequentially complete accounting, reporting and auditing as per Bangladesh Accounting Standard, Bangladesh Financial Reporting Standard and Bangladesh Standard on Auditing.

(5) All the documents to be preserved for the conduct of business and that depicts the status of business including the documents prescribed under sub-rule (4) shall be considered as commercial documents and that can be used to determine the tax liability of the registered person.

(6) A registered person is not allowed to maintain accounting at the same time in prescribed format under this rule and in own method following the provisions of sub-rule (2).

²[(7) The Board, by an order in government gazette, may declare the invoice or bill issued in their own format by any registered person as tax invoice.]

¹ Clause(vi) was inserted by rule 11(c)(iv) SRO No.-158-Law/2025/286-VAT, dated: 27 May 2025, with effect from 1 July 2025.

² Sub-Rule (7) was inserted by rule 7(b) of SRO No.-142-Law/2020/103-VAT, dated: 11 June 2020, with effect from 11 June 2020.

41. Accounting of turnover tax.—Any registered person in his place of supply—

- (a) shall preserve in form “VAT-6.1” and “VAT-6.2” ¹[or if applicable in “VAT-6.2.1”] respectively the accounts of all his purchase-sale related to his supply.
- (b) the enlisted person shall issue turnover tax invoice in the following procedure, namely:—
 - (i) a turnover tax invoice in form “VAT-6.9” against each supply;
 - (ii) turnover tax invoice shall be serially numbered on the basis of fiscal year;
 - (iii) if the enlisted person makes supply from more than one places, invoices with separate serial numbers shall have to be issued from each place in which the address of the place and number of the invoice shall remain mentioned; and
 - (iv) the turnover Tax invoice shall have to be issued in 2 (two) copies, of which the original invoice shall have to be given to the purchaser and the enlisted person shall preserve the copy at his place of business.

42. Submission of information related to purchase-sale.—(1) Any registered or enlisted person—

- (a) shall send information of any VAT invoice or invoices or turnover tax invoice or invoices of the value more than Taka 2 (two) lakh against provision of any supply in “VAT-6.10” form to the VAT Computer System through online before or after submission of return of the tax period;
- (b) shall send information of any VAT invoice or invoices or turnover tax invoice or invoices of the value more than Taka 2 (two) lakh against receipt of any supply in “VAT-6.10” form to the VAT Computer System before or after submission of return of the tax period.

(2) If any registered or enlisted person is unable to send information through online, he shall submit it to ²[the concerned officer].

(3) The Board may issue guideline for the determination of the process of sending information, structure of the information, security, processing of information and conditions and procedures for enlistment of software etc. as per sub-rule (1).

(4) A list of software enlisted under sub-rule (3) shall be published on the Board's website.

(5) Provided that necessary infrastructures have been in place, the Board may obtain necessary information in the VAT Computer System from the POS, ECR, software or any other sale machine used by the taxpayer from the date determined by an order.

¹ The words, numbers and symbols “or if applicable in “VAT-6.2.1”” were inserted by rule 6 of SRO No.-226-Law/2019/62-VAT, dated: 30 June 2019, with effect from 30 June 2019.

² The words “the concerned officer” were substituted for the words “the Commissioner” by rule 7 of SRO No.-226-Law/2019/62-VAT, dated: 30 June 2019, with effect from 30 June 2019.

(6) Notwithstanding anything contained in sub-rule (4), the registered or enlisted persons who have been using own software presently, those may be used if found commensurate or making commensurate with and updating as per the guideline issued under sub-rule (3).

(7) Sending information shall not require in form “VAT-6.10” described in sub-rule (1) if the information determined by the Board are sent to the VAT computer system including purchase and sale through any automated system under sub-rule (3), (5), or (6).

43. Document issued by the representative or to the representative.—(1) If any taxable supply is given by a registered representative working on behalf of the principal supplier, in that case tax invoice or any other document including Debit or Credit note which are required to be given by the principal supplier, can be issued by the representative:

Provided that such invoice and documents including debit or credit note shall have to be issued in the name of the principal supplier and in it the name, address and Business Identification Number of the said principal supplier have to be included.

(2) If any taxable supply is given to a registered representative working on behalf of the principal recipient of supply, in that case any document including tax invoice, debit note or credit note which were required to be given to the principal recipient of supply may be issued to the representative:

Provided that the name, address and Business Identification Number of the said principal supplier shall remain included in any document including Credit or Debit note or such invoice.

44. Restrictions regarding duplication.—(1) For a taxable supply only one original tax invoice may be issued, but the person who have issued the original tax invoice shall issue a copy by clearly marking it as 'Duplicate' if any registered recipient claims to the effect that he has lost the original tax invoice.

(2) With regard to any special adjustment for any one supply, only one original Credit or Debit note may be issued, but the person who have issued the original Credit or Debit notes shall issue a copy by clearly marking it as 'Duplicate' if any registered recipient claims to the effect that he has lost the original Credit or Debit note.

CHAPTER VII

ADJUSTMENT OF SUPPLEMENTARY DUTY

45. Adjustment of Supplementary Duties in case of export.—¹[“The registered person shall make decreasing adjustment within six (6) months of the date on which the goods have been exported or the goods have been loaded into a ship, an airplane or in other means of transport, and shall keep in his possession the following documents in support of such decreasing adjustment, namely:—

¹ Rule 45 was substituted by rule 12 of SRO No.-158-Law/2025/286-VAT, dated: 27 May 2025, with effect from 1 July 2025.

- (a) for the purpose of import and use of inputs—
 - (i) release order or copy of Goods Declaration with evidence of the payment of duties and taxes;
 - (ii) copy of invoice and Packing List certified by a Customs Officer;
- (b) for export of products—
 - (i) copy of Bill of Lading or Airway Bill or Truck Receipt (where applicable);
 - (ii) Copy of Export General Manifest (where applicable);
 - (iii) Certificate of Proceeds Realization of Foreign Exchange:

Provided that if for any reason the decreasing adjustment cannot be undertaken within six (6) months, the same may be undertaken within a further period of six (6) months in the same manner, subject to the approval of the divisional officer.”]

CHAPTER VIII

¹[REALIZATION OF TURNOVER TAX]

²[46. **Realization of turnover tax.**—For the purpose of giving enlistment, the Board may determine, in the manner prescribed by rule, fixation of registration threshold and realization of Turnover Tax.]

CHAPTER IX

SUBMISSION OF RETURN AND AMENDMENT

47. Submission of return.—(1) The registered person shall submit Value Added Tax return in “VAT-9.1” form and the enlisted person shall submit turnover Tax return in “VAT-9.2” form.

(2) Value Added Tax and turnover Tax return shall have to be submitted to the Commissioner, and except submission through online, it shall be signed and verified by the person mentioned below, namely:—

- (i) registered or enlisted person;
- (ii) if the said person is not present in Bangladesh or for some other reason it is not possible for him to sign the return, then by a person properly authorized by him or by any other person who is in possession of the Power of Attorney to sign on that person's behalf;
- (iii) VAT consultant who has been properly authorized by the registered or enlisted person; or
- (iv) in case of a non-resident person, by his agent.

¹ The words “REALIZATION OF TURNOVER TAX” were Substituted for the words “Adjustment of turnover tax” by rule 8 of SRO No.-226-Law/2019/62-VAT, dated: 30 June 2019, with effect from 30 June 2019.

² Rule 46 was substituted by rule 9 of SRO No.-226-Law/2019/62-VAT, dated: 30 June 2019, with effect from 30 June 2019.

(3) With the purpose of submitting the return to the Commissioner, it may be dropped to the following places, namely:—

- (a) VAT Online system of the Board through online;
- ¹[(b) Customs, Excise and VAT Commissionerate or Divisional Office or local Value Added Tax office related to the registered or the enlisted person;]
- (c) any ²[place] designated by the Board or by the concerned Commissioner;
- (d) any fair conducted by the Board or by the concerned Commissioner;
- (e) any other place designated by an order of the Board.

48. Procedure of late submission of return.—(1) If a registered or enlisted person wants to submit return with delay in a tax period, he may file an application to the Commissioner in Form “VAT-9.3” ³[within 7 (seven) days of the end of the said tax period] by citing proper reasons.

(2) If the Commissioner considers the reasons mentioned in the application as valid, he shall grant his approval within 7 (seven) days of receiving the application.

(3) If the Commissioner does not give his decision within the time determined under sub-rule (2), it shall be deemed to have been approved.

(4) If late submission of return is approved and if it is ⁴[authorized] within the approved time, then the concerned registered or enlisted person shall not have to pay fine under clause(f) of sub-section (1) of section 85 but he shall have to pay interest under section 127.

(5) If the registered or enlisted person does not take pre-approval of the Commissioner under this rule for late submission of return, he shall have to pay fine under clause(f) of sub-section (1) of section 85 and interest under section 127.

49. Amendment of return.—(1) After the submission of Value Added Tax or turnover tax return by a taxpayer, the submitted return may be amended in the following cases, namely:—

- (a) if there is any clerical error;
- (b) if the amount of tax paid is less because of some errors in calculation;
- (c) if the amount of tax paid is more because of some errors in calculation; or
- (d) if any other types of error is committed excepting forgery.

⁵[(1A) Except the reason mentioned in sub-rule (1), in no other reason for example, in case of failure to receive decreasing adjustment or failure in taking rebate within the prescribed period, return cannot be amended.]

¹ Sub-clause (b) was substituted by rule 8(a) of SRO No.-142-Law/2020/103-VAT, dated: 11 June 2020, with effect from 11 June 2020.

² The word “place” was substituted for the words “service center” by rule 8(b) of SRO No.-142-Law/2020/103-VAT, dated: 11 June 2020, with effect from 11 June 2020.

³ The words, numbers and bracket “within 7 (seven) days of the end of the said tax period” were substituted for the words, numbers and bracket “within minimum 7 (seven) days before the end of the said tax period” by rule 6 of SRO No. 161-Law/2022/174-VAT, date 01 June 2022, with effect from 9 June 2022.

⁴ The word “authorized” was substituted for the word “submitted” by rule 13 of SRO No.-158-Law/2025/286-VAT, dated: 27 May 2025, with effect from 1 July 2025.

⁵ Sub-rule (1a) was inserted by rule 5 of SRO No.-135-Law/2023/212-VAT, dated: 21 May 2023, with effect from 1 July 2023.

- (2) ¹[Immediately after such errors are identified, the taxpayer]—
- through return of concerned tax period by online; or
 - in form “VAT-9.4”, shall submit application to the Commissioner other than the cases of online application; and
 - in the application shall cite in details the reasons of error and the need for amendment.
- (3) Application for amendment—
- may be submitted within 4 (four) years of submission of the relevant return;
 - shall not be submitted if the VAT authority starts any audit or enquiry or in any other manner the error is discovered.
- (4) The Commissioner shall give his decision on the said application within 30 (thirty) days of receiving such an application if net tax of the concerned tax period requires to be decreased through amendment of return.
- (5) If an application received under sub-rule (2) has not been approved within the time determined under sub-rule (4), it shall be deemed to have been approved.
- (6) In case any request of amendment of return is submitted by the taxpayer before the receipt of the audit notice and because of the submission of amended return the amount of net payable tax is increased, in that case—
- interest shall have to be calculated on the applicable less paid tax under section 127; and
 - to pay the less paid tax along with the interest, no penalty or fine can be imposed for reasons of amendment of return.
- (7) In case a request to amend the return is submitted by the taxpayer before the receipt of audit notice and because of the amendment of return the amount of net payable tax decreases, in that case—
- in case of Value Added Tax return:** The taxpayer may make a decreasing adjustment equal to the additional amount within the tax period determined by the Commissioner;
 - in case of turnover tax return:** the taxpayer may deduct an amount from his payable turnover tax equal to the additional amount within the tax period determined by the Commissioner; or
 - in case of withholding entity:** the taxpayer shall receive tax refund according to the Act as determined by the Commissioner.

50. Complete, additional or alternative return.—(1) The Commissioner shall direct any person to submit a “complete, additional or alternative” return, be it on behalf of the said person or as an agent or trustee of someone else, after determining the tax period and the time of submission of return.

¹ The words “Immediately after such errors are identified, the taxpayer” were substituted for the words and comma “the taxpayer immediately after such errors are identified, the taxpayer” by rule 12 of SRO No.-140-Law/2021/137-VAT, dated: 03 June 2021, with effect from 3 June 2023.

(2) The said person, on receiving the order under sub-rule (1) shall submit a “complete, additional or alternative” return within the time mentioned in the order.

(3) If the said person has already submitted regular return for the said tax period, it shall be deemed to have been replaced by the submitted “complete, additional or alternative return” under this rule.

(4) Failure to submit or non-submission of “complete, additional or alternative return” within the time described in sub-rule (1) shall be deemed as a failure or irregularity under clause (f) of sub-section (1) of section 85.

51. Calculation of time while submitting return by post or by messenger.—In the case of the returns are sent by post or by messenger, the time limit mentioned in sub-section (1) of section 64 shall be calculated from its receipt.

CHAPTER X

CARRY FORWARD AND REFUND OF NEGATIVE NET AMOUNT

52. Refund.—(1) The registered person may apply to the Commissioner in “VAT-9.1” form for getting refund of the money.

(2) If the application received is found to be proper, the Commissioner shall deposit the refundable amount in the applicant’s bank account on fulfilling the conditions of section 70 or he shall issue a crossed check in favor of the applicant.

(3) The registered person shall have to perform the decreasing adjustment within the next 6 (six) tax periods of the approval for taking decreasing adjustment.

(4) If the registered person fails to receive the negative adjustment within the tax periods as described in sub-rule (3), he may apply to the Commissioner in “VAT-9.1” form for taking refund of the money.

(5) The Commissioner shall deposit the refundable amount in the applicant’s bank account within 3 (three) months from receiving the application as described in sub-rule (4) or shall issue a crossed check in favor of the applicant.

(6) a registered person may make decreasing adjustment in the return for the tax he has paid in excess Within the next 6 (six) tax periods of making the payment.

¹[(7) If the registered person does not have the opportunity of receiving the decreasing adjustment within the tax period as mentioned in sub-rule (6) above, the said person shall apply to the Commissioner in the Form “VAT-9.1” for receiving the refundable amount, and the Commissioner shall dispose of the application for refund in the manner prescribed in this rule.]

¹ Sub-rule 7 was substituted by rule 13 of SRO No.-140-Law/2021/137-VAT, dated: 03 June 2021, with effect from 3 June 2023.

¹[53. * * *]

54. Application of refunded amount.— for the purposes of sub-section (3) of section 70, the money described in the said section shall be adjusted decreasingly as per the provisions of ²[Sub-Section (3)] of section 68.

55. Refund of the tax paid by the diplomatic and other international organization.—(1) With the purpose of getting refund of the tax paid by the diplomatic and other international organizations under sub-section (1) of section 71, the responsible person of that diplomatic or international organization have to apply to the concerned ³[Commissioner or Director General] ⁴[* * *].

(2) The application under sub-rule (1) has to be submitted with documentary evidence of the payment of tax within 6 (six) months of the payment of tax.

(3) ⁵[The Commissioner or the Director General] shall verify the submitted application and documentary evidence of tax payment and if those are found to be correct and if the conditions of clause (a) and (b) of sub-section (1) of section 71 are fulfilled—

- (a) **in case of online application:** within 2 (two) months from the date of submission of application; or
- (b) **in case of application in any other means:** within 3 (three) months from the date of submission of application— shall deposit the refundable money in the bank account of the applicant or shall issue a crossed check in his favor.

(4) If any difference or deviation is appeared between the claimed amount and the approved refundable amount under sub-rule (3), then the applicant is to be informed about the decision by a notice referring the refundable amount and the reason for the difference and if the applicant wants an opportunity of hearing shall determine the amount of refundable money by giving an opportunity of being heard.

(5) In case of refund under sub-rule (3), if any liable amount (interest, fine, penalty, etc.) is due from the applicant under the law, then that amount shall have to be deducted from the refundable amount and the remaining amount (if any) shall be refundable.

56. Tax refund to foreign tourists.—(1) Under the provisions of this rule, any foreign tourist shall get refund of the Value Added Tax paid against his purchase of taxable goods.

(2) Tax refund shall not be applicable in case of the following goods, namely:—

- (a) export prohibited goods;
- (b) firearms, explosive items and any other goods of similar nature; and
- (c) any other goods determined by an order of the Board.

¹ Rule 53 was omitted by rule 9 of SRO No.-142-Law/2020/103-VAT, dated: 11 June 2020, with effect from 11 June 2020.

² The words, numbers, symbols and bracket “Sub-Section (3)” were substituted for “Sub-Section (4) and (5)” by rule 14 of SRO No.-140-Law/2021/137-VAT, dated: 03 June 2021, with effect from 3 June 2023.

³ The words “Commissioner or Director General” were substituted for the words “the Commissioner” by rule 10(a)(ii) of SRO No.-142-Law/2020/103-VAT, dated: 11 June 2020, with effect from 11 June 2020.

⁴ The words, numbers and symbols “in form “VAT-10.1” were omitted by rule 10(a)(i) of SRO No.-142-Law/2020/103-VAT, dated: 11 June 2020, with effect from 11 June 2020.

⁵ The words “Commissioner or Director General” were substituted for the words “the Commissioner” by rule 10(b) of SRO No.-142-Law/2020/103-VAT, dated: 11 June 2020, with effect from 11 June 2020.

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- (3) Any foreign tourist may claim refund under sub-rule (1), if he—
- stays in Bangladesh 180 (one hundred and eighty) days or less than that duration in 1 (one) calendar year;
 - is not a member of crew of any airline; and
 - departs through any international airport of Bangladesh.
- (4) Any foreign tourist may claim refund under sub-rule (1), if he—
- purchases the goods from any shop inscribed with “VAT Refund for Tourists”;
 - purchases the goods with the purpose of consumption outside Bangladesh;
 - price shown in each VAT invoice for purchasing the goods (excluding VAT) is above Taka 5,000 (five thousand); and
 - departs within 3 (three) months of the purchase of the goods.
- (5) As per the provisions of rule 57, approval for use of the sign “VAT Refund for Tourists” may be given to any person and in that case the said registered or enlisted person—
- shall issue a VAT Refund Certificate in form “**VAT-10.2**” in his favor examining passport of the foreign tourist if he finds his identity and conditions of tax refund proper following verification; and
 - shall furnish the said “VAT Refund Certificate” attaching VAT invoice with it to the foreign tourist.
- (6) VAT refund shall be given from the customs desk inscribed with “VAT Refund” at the international airport in the following manner, namely:—
- the foreign tourist shall present “VAT Refund Certificate” and the goods purchased along with relevant VAT invoice to the concerned customs official;
 - the customs official shall pay his refundable money approving the refund in his favor if authenticity of the “VAT Refund Certificate” submitted by the foreign tourist is ensured verifying it through online and if goods are found to be appropriate.
- (7) The Board may deduct, time to time, from reasonable amount of money as service charge from the refundable money.

57. Selection of registered persons with the purpose of issuing VAT Refund Certificate to the foreign tourists.—(1) With the purpose of refunding VAT to any foreign tourist, the Commissioner may give approval to the following persons, namely:—

- the shops where during the last 1 (one) month in average minimum 5 (five) tourists make purchase daily;
- who holds VAT Honor Card; and
- who have infrastructure and necessary skilled manpower to conduct this activity.

(2) The registered person shall apply to the Commissioner in form “VAT-10.3” with the purpose of obtaining approval under sub-rule (1).

(3) After verification within 15 (fifteen) days of the submission of application under sub-rule (2), if the information is found proper, the Commissioner shall permit him to issue VAT Refund Certificate.

(4) If the information furnished under sub-rule (2) is not found to be proper following verification, the Commissioner shall disapprove the application after giving the registered person an opportunity of hearing or inform the applicant taking other proper measures as per his consideration.

CHAPTER XI

TAX DETERMINATION ¹[***]:

NEGATION OF TAX ADVANTAGE

²[57A. **Method of tax determination.**—(1) If a registered or enlisted person fails to submit return within the time as described in sub-section (1) of section 64, ³[the Commissioner or the appropriate VAT officer described in the table under section 86 of the Act] shall issue a notice to him in Form “VAT-11.1” for delayed submission of return.

⁴[(2) If the said person fails to submit the return within 21 (twenty-one) days of the notice, the Commissioner so concerned, or the appropriate VAT officer described in the table under section 86 of the Act may finalize the determination of taxes by issuing a preliminary notice to the registered person for the purpose of assessment of tax in pursuance of provision of section 73.]

(3) If the person fails to submit return within the time described in sub-section (2), after issuance of notice as per sub-section (1), the Board shall have the power to temporarily lock BIN by using VAT online system in order to temporarily stop the operation of its import-export and supply which involves VAT deducted at source automatically; and, within 2 (Two) days of submission of return it shall be unlocked automatically.]

58. Negation of tax advantage from special scheme.—(1) The Commissioner can determine the liable amounts of the person who is getting the tax advantage in such a way, assuming the special scheme has not been accepted yet or implemented or the Commissioner shall determine the liabilities of the said persons according to the provisions of this rule mentioned subsequently which shall be reasonable for assessing appropriateness, determining, negating or reducing the tax advantage.

¹ The words “By the Commissioner” in the heading were omitted by rule 7 of SRO No. 161-Law/2022/174-VAT, date 01 June 2022, with effect from 9 June 2022.

² Rule 57A was inserted by rule 7 of SRO No.-159-Law/2017/02-VAT, dated: 01 June 2017, with effect from 01 June 2017.

³ The words “the Commissioner or the appropriate VAT officer described in the table under section 86 of the Act” were substituted for the words “the Commissioner” by rule 8(a) of SRO No. 161-Law/2022/174-VAT, date 01 June 2022, with effect from 9 June 2022.

⁴ Sub-rule (2) was substituted by rule (8)(b) of SRO No. 161-Law/2022/174-VAT, date 01 June 2022, with effect from 9 June 2022.

(2) For the purposes of sub-rule (1), the Commissioner may take any one or all of the following measures, namely:—

- (a) can consider that an incident didn't happen which really happened;
- (b) can consider that an incident happened which really didn't happen and if deems proper, then shall consider the incident in the following manner:
 - (i) the incident happened at a specified time; and
 - (ii) a special activity had been performed with the involvement of a special person.
- (c) the Commissioner can consider a special incident which really happened in the following manner:
 - (i) the incident happened in any other time from the actual time of the incident; or
 - (ii) any special activity had been carried out with the involvement of a special person (whether that had been caused by that person by involving in an activity or not).

(3) Where the liability is calculated by the Commissioner under sub-rule (1), such person shall be given an opportunity of being heard, and he shall be informed about the tax calculation of every tax-period with loss and shall issue notice for tax determination.

CHAPTER XII

VALUE ADDED TAX AUTHORITY

59. Power of the Board to amend the order or the decision of the VAT official.—(1) The Board may on its own initiative can re-consider or amend any decision or order of any VAT official within 2 (two) years of the passage of that decision or order.

(2) For the purposes of sub-rule (1), the Board shall call the file of the decision or order of the VAT official and shall pass necessary decision after review.

(3) if any person or taxpayer is harmed or his due tax increases or the amount of decreasing adjustment or refundable amount is decreased, By any decision under sub-rule (2) then no decision may be taken without giving him an opportunity of personal hearing.

(4) Notwithstanding anything Whatever may be contained in any other provisions of these rule, the Board cannot bring any amendment to any matter that is under appeal at Appellate Tribunal or under writ at the High Court Division of the Supreme Court or any subject under appeal.

60. Power of VAT Official for entry and search.—¹[(1) On approval of the VAT authorities described in section 78, on request of an official not below the rank of an Assistant Commissioner or Assistant Director, the Commissioner or Director General may delegate power to the concerned officials in form “VAT-12.1” for entry and search of the place, premise, place of residence, transportation, etc. described in the above section.]

¹ Sub-rule (1) was substituted by rule 8 of SRO No.-159-Law/2017/02-VAT, dated: 01 June 2017, with effect from 01 June 2017.

(2) The official empowered under sub-rule (1) shall serve a notice to the owner or responsible person or caretaker of the concerned place in “VAT-12.2” form.

(3) While searching, if any document or goods or object is needed to be seized for reasons of further investigation, then the said official shall seize that in the procedure as described in rule 61.

61. Seizure of records, documents, goods or transportation carrying goods.—(1) While entering or searching under rule 60, auditing or investigating under section 90, an empowered officer can detain and seize any records, documents, goods or vehicle carrying goods under section 84.

(2) While detaining or seizing under sub-rule (1), the owner of the vehicle carrying goods or the responsible person or the caretaking person or the driver of concerned place, goods, records, documents or vehicle carrying goods shall co-operate in every possible way with the concerned official or the team.

(3) The concerned official or team leader shall make a list of seized goods and shall get the signatures of at least 2 (two) persons who were present there with the signature of the owner, responsible person or supervising person or driver of the concerned premises, product, records, documents or vehicle carrying goods and 1 (one) copy of it shall be delivered to the concerned person.

(4) If the owner or responsible person or supervising person or the driver of the concerned premises, goods, records, documents or vehicle carrying goods denies to co-operate under sub-rule (2) or if under sub-rule (3) the person present denies to sign on the seizure list, then the seizure list shall be considered as valid without the signature of person present.

¹[(5) Within the next ²[5 (five)] working days of the search, and seizure of records, documents, goods or vehicle carrying goods, primary report in Form “VAT-12.4” and within ³[30 (thirty) days] final report in Form “VAT-12.5” have to be submitted to the Commissioner ⁴[or to the Director General].]

⁵[(5A) The Commissioner or the Director General may, having regard to the nature of the records, documents and goods seized, extend the time for an additional period up to 30 (thirty) days for submission of such final report as referred to under sub-rule (5).]

¹ Sub-rule (5) was substituted by rule 11 of SRO No.-142-Law/2020/103-VAT, dated: 11 June 2020, with effect from 11 June 2020.

² The word, number and bracket “5 (five)” were substituted for the word, number and bracket “3 (three)” by rule 6(a) of SRO No.-135-Law/2023/212-VAT, dated: 21 May 2023, with effect from 1 July 2023.

³ The words, numbers and brackets “30 (thirty) days” were substituted for the words, numbers and brackets “15 (fifteen) working days” by rule 9 of SRO No. 161-Law/2022/174-VAT, date 01 June 2022, with effect from 9 June 2022.

⁴ The words “or to the Director General” inserted by rule 6(a) SRO No.-135-Law/2023/212-VAT, dated: 21 May 2023, with effect from 1 July 2023.

⁵ Sub-rule 5A was inserted by 6(b) SRO No.-135-Law/2023/212-VAT, dated: 21 May 2023, with effect from 1 July 2023.

(6) If any irregularity or tax evasion is detected through search and seizure of records, documents, goods or vehicle carrying goods, then with the final report mentioned in sub-rule (5) an irregularity or tax evasion case has to be filed to the Commissioner ¹[or to the Director General] in “VAT-12.6” form.

²[**62. Returning the seized records and documents.**—(1) For the purposes of sub-section (3) of section 91 of the Act, if the purposes for which the records and documents were seized under rule 61 are settled, then after fulfilling the following conditions, shall have to be returned to the registered person within 7 (seven) days of such disposal, namely:—

- (a) sealed signature of the registered person or his authorized representative shall have to be obtained on the copy of every page of seized records and documents excepting the original invoice;
- (b) if needed, the registered person can obtain signature of VAT Official on the copy of tax invoice.

(2) The photocopies of seized records and documents mentioned in sub-rule (1) shall be deemed to be as valid documents of the case.]

63. Releasing the seized goods or vehicle carrying goods.—(1) If the requirement for which any goods or vehicle carrying goods were seized is not finally settled, though the seizing officer or any officer senior to him in rank may allow interim release observing the subsequent provisions of this rule with approval from the Commissioner.

(2) For the purpose of releasing the goods or vehicle carrying goods in accordance with sub-rule (1), the following things require to be believable to the concerned official, namely:—

- (a) The owner or driver of the goods or vehicle carrying goods had not taken part in the transportation of the same kind of goods before.
- (b) By releasing the goods or vehicle carrying goods, the interest of justice of the under-trial case regarding that goods or vehicle carrying goods shall not be compromised or no evidence shall be destroyed.

(3) In case of releasing the goods or vehicle carrying goods as per sub-rule (1), the following procedures have to be followed, namely:—

- (a) the genuine owner of the goods or the vehicle carrying goods has to submit an application in “VAT-12.7” form along with all the evidence of his ownership of that vehicle to the concerned officer for releasing that vehicle.
- (b) the genuine owner of the goods or vehicle carrying goods shall submit an undertaking to the concerned official in “VAT-12.8” form; and
- (c) notwithstanding anything contained in clause(b), if any goods or vehicle carrying goods of a seasonal brickfield is seized, then the interim release may be allowed on collection of the arrear or on keeping bank guarantee of the equivalent amount of arrear.

¹ The words “or to the Director General” inserted by rule 6(c) of SRO No.-135-Law/2023/212-VAT, dated: 21 May, 2023, with effect from 1 July 2023.

² Rule 62 was substituted by rule 11 of SRO No.-171-Law/2019/28-VAT, dated: 13 June 2019, with effect from 13 June 2019.

(4) If there lies any case in any court regarding the goods or vehicle carrying goods, the vehicle may be released with prior approval of the concerned court.

64. The power and procedure of freezing bank account.—(1) An officer not below the rank of Assistant Commissioner with prior approval from the Commissioner and Debt Recovery Officer–DRO appointed under rule 68 can freeze the bank account of the following persons, namely:—

- (a) a person defined in clause(74) of section 2;
- (b) a person who is registered or eligible to be registered;
- (c) a person who is enlisted or eligible to be enlisted; and
- (d) an associate business organization.

(2) The Commissioner or the officer empowered by the Commissioner under sub-rule (1) shall issue a warrant in “VAT-12.9” form to the concerned bank authority with the purpose of freezing the bank account.

(3) On receiving the warrant issued under sub-rule (2), the concerned bank authority shall freeze the bank account immediately and shall send a compliance report to the warrant issuing officer in “VAT-12.10” form within next 2 (two) working days.

(4) If the reason for which the bank account was frozen is settled, the warrant issuing officer shall issue a certificate within 3 (three) working days of the settlement in “VAT-12.11” form to unfreeze the bank account based on which the concerned bank authority shall unfreeze the bank account.

(5) If the freezing of the bank account is carried out by a Judicial Magistrate or Metropolitan Magistrate under section 115, then the procedure mentioned in Criminal Procedure Code have to be followed.

¹[65. Procedure for determination of tax and imposition of penalty.—(1) For the purpose of determination of tax under section 73 and imposition of penalty under section 85, the appropriate officer referred to in sections 73 and 85 shall issue a preliminary show cause notice in Form “VAT-12.12”.

(2) For any failure or irregularity other than any failure or irregularity as described in sub-section (1) of section 85, any VAT officer not below the rank of an Assistant Commissioner shall issue a preliminary show cause notice in Form “VAT-12.12”.

(3) For any irregularity being committed in accordance with sub-section (2) of section 85, any such VAT officer not below the rank of an Assistant Commissioner shall issue a preliminary show cause notice in the Form “VAT-12.12” and in that case a fine of not less than 10 (ten) thousand Taka and not more than 1 (one) lakh Taka shall be imposed.

(4) Where applicable, a show cause notice may be issued by asking for information additional to information and insertion thereof in Form “VAT-12.12”.

¹ Rule 65 was substituted by rule 7 of SRO No.-135-Law/2023/212-VAT, dated: 21 May 2023, with effect from 1 July 2023.

(5) For issuance of preliminary show cause notice in Form “VAT-12.12” and for finalization of such notice in Form “VAT-12.13”, the provisions as mentioned in sub-section (2) of section 73 shall have to be followed.

(6) After receiving the reply to the show-cause notice, the appropriate officer shall issue a final order for determination of tax and imposition of penalty in Form “VAT-12.13”.

(7) Where applicable, the final order may be issued by inserting the information additional to information as mentioned in Form “VAT-12.13”.

(8) If the reply to the show cause notice is not received within the prescribed time, the appropriate officer may issue an order by way of determination of tax and imposition of penalty based on the documents so received.]

CHAPTER XIII

AUDIT AND INVESTIGATION

66. Supply under supervised, monitoring and surveillance.—(1) The Commissioner ¹[or Director General] by an order can form one or more than one team with one or more than one officials or employees with the purpose of supervised supply, monitoring and surveillance on the basis of risk management.

(2) The Commissioner ²[or Director General] shall specify the place, time and duration of supervision of supply in the order.

(3) Prior to the commencement of the supervision, the supply supervising team shall visit the place of supply and shall submit a report to ³[the Commissioner or Director General] in “VAT-13.1” form.

(4) The supply supervising team shall perform all activities related to VAT including issuance of supply invoice staying full time of the specified duration at the place mentioned in the order and shall submit to ⁴[the Commissioner or Director General] a daily report in “VAT-13.2” form within the next day of the daily activity and a final report in “VAT-13.3” form at the end of the supply supervision.

⁵[66A. Audit of tax related activities of the taxpayer.—An officer not below the rank of a Joint Commissioner or Joint Director such Value Added Tax official may select any registered or eligible to be registered person for audit and inspection of the related activities, for the purpose of determining appropriateness of the tax payable under this Act.]

67. Appointment of auditor for performing special audit.—(1) The Board may appoint auditor following the subsequent provisions of this rule.

¹ The words “or Director General” inserted by rule 12(a) of SRO No.-171-Law/2019/28-VAT, dated: 13 June 2019, with effect from 13 June 2019.

² The words “or Director General” inserted by rule 12(b) of SRO No.-171-Law/2019/28-VAT, dated: 13 June 2019, with effect from 13 June 2019.

³ The words “the Commissioner or Director General” substituted for the words “the Commissioner” by rule 12(c) by SRO No.-171-Law/2019/28-VAT, dated: 13 June 2019, with effect from 13 June 2019.

⁴ The words “the Commissioner or Director General” substituted for the words “the Commissioner” by rule 12(d) by SRO No.-171-Law/2019/28-VAT, dated: 13 June 2019, with effect from 13 June 2019.

⁵ Rule 66A was inserted by rule 13 of SRO No.-171-Law/2019/28-VAT, dated: 13 June 2019, with effect from 13 June 2019.

(2) In case of appointment of auditor, the provisions of Public Procurement Act, 2006 and Public Procurement Rules, 2008 made thereunder shall be followed.

(3) Along with other information, the matters cited below shall be remain specifically mentioned in the tender document for appointment of auditor, namely:—

- (a) number of organizations selected for audit;
- (b) duration of audit;
- (c) terms of reference of auditor;
- (d) guidelines applicable for audit;
- (e) standards to be followed during audit;
- (f) time of submission of audit report; and
- (g) offences and penalties.

(4) The following activities of the appointed auditor shall be considered as punishable offence, namely:—

- (a) not performing properly, the responsibilities given;
- (b) doing any work detrimental to government revenue;
- (c) submission of report filled with untrue information;
- (d) failure to furnish information as per requirements of the Board;
- (e) not to follow the guidelines during audit;
- (f) not to follow the standard specified for audit;
- (g) to evade tax or to assist others to do that;
- (h) furnish false and confusing information during submission of tender;
- (i) disinterest in commencement of activity after appointment or stopping assumed activity or start activity partially;
- (j) failure to submit report within specified time; and
- (k) violation of any provision under the Act or Rules or violation of any condition given in the tender document.

(5) If any offence as listed under sub-rule (4)) is committed by the appointed auditor and for the offence if—

- (a) tax evasion is caused, then—
 - (i) the auditor shall be punished with an amount not less than to pay minimum double the amount of evaded tax;
 - (ii) his agreement shall be terminated; and
 - (iii) he shall be blacklisted for 5 (five) years for first time offence and for whole of life if he repeats the same.

- (b) if no tax evasion is caused, then—
- (i) the auditor shall be punished with an amount not less than 3 (three) lakh Taka;
 - (ii) his contract shall be terminated; and
 - (iii) he shall be blacklisted for 5 (five) years for first time offence and for the whole life if he repeats the same.

(6) In case of imposition of penalty as per sub-rule (5), the provisions of rule 65 shall be followed for show cause notice and personal hearing.

(7) The provisions of sub-rule (5) shall be additional to the related provisions of the Public Procurement Act, 2006 and the Public Procurement Rules, 2008 made thereunder.

CHAPTER XIV

REALIZING ARREAR TAXES

68. General procedure of realizing arrear tax.—(1) In order to realize final taxes, the Commissioner shall post one or more Value Added Tax official not below the rank of ¹[Assistant Commissioner] as Debt Recovery Officer (DRO).

(2) In order to realize arrear taxes, the Debt Recovery Officer shall issue an arrear tax realization certificate to the defaulting taxpayer in “VAT-14.1” form demanding arrear tax under sub-section (3) of section 95.

69. Deduction procedure from any money controlled by any Income Tax or Customs or VAT or Excise Authority.—(1) If any money of any defaulting taxpayer is controlled by any Income Tax or Customs or VAT or Excise authority, the Debt Recovery Officer shall send in “VAT-14.2” form to the concerned Commissioner the original copy or certified copy of the Debt Recovery Certificate along with a notice mentioned in sub-rule (2) of rule 68.

(2) After receiving the Debt Recovery Certificate, if the money mentioned in the certificate is less than the money under his control or the returnable money under rule 68 or vice versa, then after depositing the total money receivable in accounts code of the certificate or notice issuing Commissionerate, the Commissioner shall inform to the certificate or notice issuing Debt Recovery Officer in “VAT-14.3” form.

70. Deduction procedure from any individual or associate or financial institution or bank.—(1) If any money of any defaulting taxpayer lies under the control of any individual or associate or financial institution or bank, the Debt Recovery Officer shall send the original copy or certified copy of the Debt Recovery Certificate mentioned in sub-rule (2) of rule 68 in “VAT-14.2” form along with a request letter to the concerned individual or associate or financial institution or bank.

(2) After receiving the Debt Recovery Certificate, if the money mentioned in the certificate is less than the money under the control of the individual or associate or financial institution or bank or vice versa, then after deposit of the total receivable money in accounts code of certificate issuing Commissionerate and within 3 (three) working days of the deposit shall inform to the certificate issuing Debt Recovery Officer in “VAT-14.3” form.

¹ The words “Assistant Commissioner” were Substituted for the words “Deputy Commissioner” by rule 12 of SRO No.-142-Law/2020/103-VAT, dated: 11 June 2020.

(3) As per the provisions of sub-section (2) of section 82, it shall be mandatory for the individual or associate or financial institution or bank to comply with the request of the Debt Recovery Officer and any violation of this provision shall be deemed to an offence punishable under sub-section (2) of section 85.

71. Procedure to freeze the bank account of any defaulting taxpayer.—Under the provisions of clause (e) of sub-section (5) of section 95, in order to realize arrear taxes from the defaulting taxpayer, the Debt Recovery Officer shall follow the provisions of rule 64 to freeze his bank account.

72. Procedure of keeping business premises of any defaulting taxpayer under lock and key.—(1) To realize arrear taxes from any defaulting taxpayer, the Debt Recovery Officer shall serve notice in “VAT-14.4” form closing the business activity of the concerned defaulting taxpayer with the purpose of keeping it under lock and key till the arrear is realized.

(2) After receiving the notice under sub-rule (1), the concerned defaulting taxpayer shall stop all activities in the business premises and shall keep it under lock and key within the time mentioned in the notice and shall inform the same to the Debt Recovery Officer in “VAT-14.5”.

(3) In case the defaulting taxpayer does not keep it under lock and key stopping the activities of his business premises within the time mentioned in the notice, then the Debt Recovery Officer shall close it down by putting seal gala and shall hang such a notice in “VAT-14.6” at a visible place of the business organization.

(4) While the business organization of the defaulting taxpayer remain under lock and key, the Debt Recovery Officer shall place request to the concerned official through “VAT-14.6” form under section 82 to stop the supply of electricity, gas and telephone connection and supply of other services and its compliance shall be obligatory for the authorities concerned.

(5) In case of the realization of the total arrear tax or realization of it partially and on the basis of an undertaking for payment of the rest of the tax, the Debt Recovery Officer may allow commencement of his business activity opening the lock of the organization under lock and key and shall inform the matter of opening the lock in “VAT-14.8” form to the other service providing authorities including electricity, gas and telephone.

(6) The Debt Recovery Officer shall keep in his office statement of assumption of works as stated under this rule in a register in “VAT-14.9” form.

73. Procedure of seizure of moveable property of defaulting taxpayer.—(1) To realize arrear taxes from any defaulting taxpayer, the Debt Recovery Officer shall issue an order of seizure in “VAT-14.10” form as per the procedure described in rule 75 with the purpose of seizing the moveable property of the defaulting taxpayer.

(2) The Debt Recovery Officer shall preserve the seized property in the procedure mentioned below, namely:—

- (a) preserving under the supervision of him or under any officer subordinate to him;
- (b) transferring to any safe place;
- (c) keeping the premises of the defaulting taxpayer under lock and key;
- (d) placing in the custody of any custodian; or
- (e) preserving in any other safe place to his satisfaction.

(3) In case of keeping the seized property of the defaulting taxpayer under lock and key in his premises, the Debt Recovery Officer shall follow the procedure as stated in the sub-rules from (3) to (6) of rule 72.

(4) After receiving the seizure order under sub-rule (1), the taxpayer or any of his representatives or responsible receiver may not be able to sell, transfer or handover the moveable property.

74. Attachment procedure of immovable property of any defaulting taxpayer.—(1) In order to realize receivable arrear taxes, the Debt Recovery Officer shall issue an attachment order to the defaulting taxpayer in “VAT-14.11” form as per the procedure described in rule 72 with the purpose of attaching immovable property of the concerned defaulting taxpayer.

(2) The Debt Recovery Officer or any of his subordinate officer shall take possession of the attached immovable property.

(3) After receiving the order of attachment under sub-rule (1), the defaulting taxpayer or any of his representatives or responsible receiver may not sell, transfer or handover the attached property.

(4) The Debt Recovery Officer may place request to the concerned authorities in “VAT-14.7” form for stopping the supply of any other services including electricity, gas and telephone connection and transfer of the attached immovable property of the defaulting taxpayer and it shall be mandatory to the concerned authorities to comply with the same.

75. Issuance of order for seizure of moveable property or attachment of immovable property of any defaulting taxpayer.—In order to realize arrear taxes from any defaulting taxpayer, the Debt Recovery Officer shall issue order of attachment of immovable property or seizure of moveable property of the concerned defaulting taxpayer in the following ¹[manner], namely:—

- (a) Serving it to the defaulting taxpayer or his representative or receiver;
- (b) Sending it by registered post to the known address of the defaulting taxpayer;
- (c) Sending it to the e-mail or fax of the defaulting taxpayer;
- (d) Fixing or hanging it at the known place of residence or address of the defaulting taxpayer;
- (e) Publishing advertisements in one or more national newspapers; or
- (f) Fixing or hanging it in the notice board of the office of the Debt Recovery Officer.

¹ The word “manner” was inserted by rule 3 of SRO No. 135-Law/2024/241-VAT, dated: 27 May 2024.

76. Non-cooperation or resistance to keeping under lock and key the business premises of the defaulting taxpayer, seizure of moveable property or attachment of immoveable property.—If the taxpayer does not cooperate or resists while keeping his business premises under lock and key or seizure of his moveable property or attachment of his immoveable property or at a later time of locking opens or breaks the lock or makes efforts to open or break the lock, then the Debt Recovery Officer shall take measures in accordance with the provisions of section 74 of Civil Procedure Code, 1908.

77. Interest, expenses, charges, etc.—In order to realize arrear taxes from a defaulting taxpayer and for collecting interest applicable on the arrear, the money, charges, fees, etc. spent for performing the activities with the purpose of realization shall be collected from the defaulting taxpayer.

78. Property that cannot be attached or seized.—As per the provisions of the conditions of section 60 of the Civil Procedure Code, 1908, non-attachable or non-seizable properties cannot be attached or seized in accordance with clause(g) of sub-section (5) section 95.

79. Suspension of decree.—(1) To fulfill the purposes of clause(g) of sub-section (5) of section 95, the Debt Recovery Officer may place request in “VAT-14.12” form to the decree issuing court to suspend the decree till the following time in the case of payment of money under Civil Procedure Code, 1908 by any civil court or for issuing any decree for selling mortgaged property, namely:—

- (a) withdrawal of the certificate issued by the Debt Recovery Officer; or
- (b) the defaulting taxpayer or the Debt Recovery Officer files application to such court to bring the decree into effect.

(2) After receiving the application as per clause (b) of sub-rule (1), the court shall dispose of the said decree in accordance with Civil Procedure Code, 1908.

80. Attachment of salary of employees.—If the defaulting taxpayer is an employee, then the Debt Recovery Officer can attach the whole or part of his salary.

81. Seizure of share or negotiable instrument.—The Debt Recovery Officer may seize any share or negotiable instrument of the defaulting taxpayer.

82. Attachment or seizure of property under the supervision of bank or public servant.—If any property of the defaulting taxpayer lies under the supervision of bank or public servant, the Debt Recovery Officer may attach or seize the same.

83. Attachment or seizure of a jointly owned property.—If the tax defaulter is the owner of a jointly owned property and if the property of the tax defaulter lies under the supervision of bank or public servant, ¹[* * *] the Debt Recovery Officer may attach or seize the same.

84. Preparing list before attaching or seizing property.—A list shall be prepared in “VAT-12.3” form before attaching or seizing his property for the purposes of realizing arrear taxes from any defaulting taxpayer.

85. Time of attachment or seizure of property.—Attachment of the immovable property or seizure of the moveable property of the tax defaulter has to be done within sunrise and sunset under clause (g) of sub-section (5) of section 95.

86. Limitation of attachment or seizure of property.—Under the provisions of clause(g) of sub-section (5) of section 95, in case of attachment of immovable property or seizure of moveable property, such a part of the property shall be attached or seized in proportional measure so that if it is sold, then due taxes may be recovered in full mentioned in the certificate issued in “VAT-14.1”.

87. Power of entry into it for attachment or seizure of property.—For the purposes of clause (g) of sub-section (5) of section 95, for realizing arrear taxes from any defaulting taxpayer, with the objective of attaching immovable property and seizing movable property of the defaulting taxpayer, if it is required to enter into any establishment and if it is under lock and key the Debt Recovery Officer can enter into it by all possible means.

88. Assistance from government-nongovernment officials including police for attaching or seizing property.—(1) The Debt Recovery Officer can take necessary assistance from the officials mentioned in section 82, for recovery of taxes from the tax defaulter and for attachment of immovable property or seizure of moveable property.

(2) The Debt Recovery Officer may, if necessary arrange to appoint members of Bangladesh Ansar Force in the above property to ensure security of the attached property.

89. Working procedure of the Debt Recovery Officer for attachment of immovable property or seizure of movable property.—(1) The Debt Recovery Officer shall serve notice upon the tax defaulter for attachment of the concerned person’s immovable property or seizure of the moveable property for recovering the arrear taxes from the tax defaulter and if any person submits an application stating that the attached or attachable property or seized or seizeable property is not related to the certificate issued as per sub-rule (2) of rule 68, then the Debt Recovery Officer may take necessary actions in order to verify the matter:

But if it appears to the Debt Recovery Officer that the application is not informative or has been submitted for passing time unnecessarily, then he shall put the application in file and inform the applicant.

¹ The words “The Debt Recovery Officer” were omitted by rule 13 of SRO No.-142-Law/2020/103-VAT, dated: 11 June 2020, with effect from 11 June 2020.

(2) In case of filing the application under sub-rule (1), the applicant shall furnish such information so that it may be proved that—

- (a) on the date of issuance of the Debt Recovery Certificate in case of moveable property; or
- (b) on the date of issuance of order for attachment in case of immoveable property, he had right on the property, or he owned it.

(3) The Debt Recovery Officer may stop selling activity if the application placed under sub-rule (1) is related to the attached or seized property and if the application is accepted for verification.

(4) During verification, if it is proved that the tax defaulter had full or partial ownership on the above-mentioned property on the date mentioned in sub-rule (2), then the Debt Recovery Officer shall withdraw the attachment or seizure order from a part of the proportional measure of the whole property or ownership.

(5) For making effective the provisions of this Rule, the applicant along with the tax defaulter if applicable shall have to be given opportunity of proper hearing.

90. Procedure for sale of attached immovable property or seized moveable property of the tax defaulter.—(1) The Debt Recovery Officer may sell in open auction the attached immovable property or seized moveable property of the tax defaulter for recovery of the arrear taxes.

¹[(2) For sell in auction and distribution of the sale proceeds, the procedure prescribed in section 100 of the Act and section 237 of the Customs Act, 2023 (Act No. 57 of 2023) shall be followed].

(3) The Debt Recovery Officer shall issue a certificate of sale in “VAT-14.13” form that shall be used to perform all relevant activities including registration.

91. Withdrawal of the certificate issued for seizure of moveable property or attachment of immoveable property of any tax defaulter.—After recovery of due taxes, interest, expenses, charge, etc., the Debt Recovery Officer shall withdraw the certificate issued as per sub-rule (2) of rule 68 through “VAT-14.14” from.

92. Deposit received from any custodian of the tax defaulter.—(1) For the purposes of clause(h) of sub-section (5) of section 95, the Debt Recovery Officer with the purpose of realizing arrear taxes from any tax defaulter may receive deposit from any custodian of concerned tax defaulter for a period not exceeding 1 (one) year of the amount and nature as he deems appropriate.

¹ Sub-rule (2) was substituted by rule 14 of SRO No.-158-Law/2025/286-VAT, dated: 27 May 2025, with effect from 1 July 2025.

(2) If the tax defaulter fails to pay the arrear taxes within the stipulated time, the due amount shall be recovered from the defaulter and the custodian by applying the provisions of sub-section (5) of section 95.

93. Procedure of paying taxes by the receiver.—On receiving request from the Debt Recovery Officer, the receiver shall inform him with Treasury Challan after submitting due taxes out of the selling amount to the Government Treasury in relevant accounts code as per the provisions under sub-section (2) of section 102.

94. Payment of arrear taxes in installments.—(1) As per the provisions under sub-section (1) of section 106, based on a written application of the tax defaulter, the Commissioner may decide on the number of installments subject to provisions under sub-section (2) of the above-mentioned section.

(2) Before placing an application as stated under sub-rule (1), minimum 10% (ten percent) of the total arrear tax shall be paid.

CHAPTER XV

PRESERVATION OF FORMS, NOTICES AND RECORDS

95. Maintenance of records and accounts.—For the purposes of sub-section (1) of section 107, registered or enlisted person shall maintain the records and accounts as per the following procedure, namely:—

- (a) the records and accounts shall be preserved in the registered premise or premises on fiscal year basis in such a way that those are not destroyed and may be examined any time with easily.
- (b) the electronic information shall be preserved with proper security in such a way so that those can be used easily.

CHAPTER XVI

OFFENSE, TRIAL AND PUNISHMENT

96. Investigation procedure of offense.—(1) The VAT official who has lodged the case, shall submit the investigation report to the court through Commissioner after completing the investigation process within four months after accepting the case by the court:

Provided that, if the investigating officer applies for extension, then the court may extend the above time limit for another 3 (three) months.

(2) If within the time limit referred in sub-rule (1) and within the extended time if applicable, the investigation is not completed and the report is not submitted to the court, then it shall be deemed that the complaint of the case have not been proved.

(3) The investigating officer shall inform the accused person about the allegations in “VAT-16.1” form and may request to provide confessional statement within 15 (fifteen) days of the receipt of notice regarding the allegation.

(4) The accused person shall reply to the investigating officer within the specified time in “VAT-16.2” form.

(5) The investigating officer shall review the received information and submit a report to the Commissioner within the specified time referred in sub-section (1).

(6) Reasonable opportunity of hearing has to be given to the accused person during investigation.

(7) Where In case the accused person denies to give confessional statement under sub-rule (4), if the offence of the accused person is proved following final disposal of the case, then his name and necessary information shall be published in the offenders’ list under the law.

97. Procedure for compounding of offense.—(1) The Board may compound any offense, if the accused person—

- (a) applies in writing to the Board for compounding of any case;
- (b) pledges by undertaking to pay the tax in installments decided by the Commissioner related to the complaint; and
- (c) promises to the effect that, he shall bear the administrative costs that shall incur to do the compounding.

(2) Notwithstanding anything contained in sub-rule (1), if the accused person committed the same offence previously, then the Board shall not compound any case.

(3) The Board shall provide opportunity of been heard to the applicant for compounding and concerned Commissioner and the officer lodging the complaint.

CHAPTER XVII

APPEAL AND REVISION

98. Appeal to the Commissioner (Appeal) and procedure of its disposal.—(1) Any aggrieved taxpayer or VAT officer shall file application for appeal to the Commissioner (Appeal) responsible for own jurisdiction.

(2) The Commissioner (Appeal) shall declare the date of hearing within 7 (seven) days of the receipt of the appeal application and shall inform the same to both the parties concerned with the appeal.

(3) The Commissioner (Appeal) shall take hearing in proper method in the presence of both the parties or the persons authorised by them.

(4) If the Commissioner (Appeal) deems it necessary, he may arrange to do further investigation of the matter concerned with appeal application by a committee composed of 1 (one) or more than one member.

99. Procedure for alternative dispute resolution. ¹[(1) If any dispute under disposal of any Value Added Tax Commissionerate or where applicable, at Appeal Commissionerate or Appellate Tribunal or at the High Court Division or the Appellate Division of the Supreme Court of Bangladesh is desired to be settled under section 125 of the Act, then the concerned registered or eligible to be registered or enlisted or eligible to be enlisted person, concerned Commissioner or the Commissioner (Appeal) or the President (Appellate Tribunal), or as the case may be the Appellate Division of the Supreme Court of Bangladesh or the High Court Division may submit applications, with related documents about the disputed matter in Form “VAT-17.1” form—

- (a) to concerned Commissioner in respect of the case or dispute under trial or disposal at the Commissionerate; or
- (b) to concerned Commissioner (Appeal) or the President (Appellate Tribunal) in respect of the case or dispute under trial or disposal at Appeal Commissionerate or Appellate Tribunal;
- (c) to concerned Division in respect of the case or dispute under trial or disposal at Appellate Division of the Supreme Court of Bangladesh or the High Court Division;

in case of clause (a), in 2 (two) copies and in case of clause (b) and (c), in 3 (three) copies application is to be submitted.]

(2) While filing application under sub-rule (1), the applicant shall mention the name of one of Facilitators from the list prepared under rule 101.

(3) The concerned Commissioner or where applicable Appeal Commissionerate or Appellate Tribunal soon after receipt of the application under sub-rule (1) shall include the information referred in the application in the register prepared according to “VAT-17.2” form.

(4) After receiving the application under sub-rule (1), the concerned Commissioner shall nominate a Departmental Facilitator from the list prepared under rule 106 within 3 (three) working days and shall inform the matter to the Facilitator, applicant and Departmental Facilitator within 2 (two) working days of the nomination and in the next 4 (four) working days, i.e., within 9 (nine) working days of the receipt of the application he shall arrange to send the application, ²[the copies of related file], opinion, related documents for disposal of the application to the appointed Facilitator.

¹ Sub-rule (1) was substituted by rule 11(a) of SRO No. 161-Law/2022/174-VAT, date 01 June 2022, with effect from 9 June 2022.

² The words “the copies of related file” were substituted for the word “file” by clause(11)(b) of SRO No. 161-Law/2022/174-VAT, date 01 June 2022, with effect from 9 June 2022.

(5) The Appeal Commissionerate or Appellate Tribunal after receiving the application under sub-rule (1) for its disposal within 4 (four) working days—

- (a) shall inform the Facilitator nominated by the taxpayer from the list prepared under rule 101; and
- (b) shall send a set of the application by special arrangements to the concerned Value Added Tax Commissionerate through Appeal Commissionerate or as applicable Appellate Tribunal within the time limit mentioned in sub-rule (7) including comments on the application i.e., opinion of the concerned Commissionerate related with the dispute and necessary papers, concerned file and nominating a Departmental Facilitator from the list prepared under rule 106 through him.

¹[(6) Any case open to alternative dispute resolution, which is pending before the Appellate Division of the Supreme Court of Bangladesh or the High Court Division, may be referred to the concerned authority by the relevant Commissionerate for alternative dispute resolution on an application made by the aggrieved person.

(7) The case shall remain stayed in the concerned court for alternative dispute resolution process taken by the Appellate Division or the High Court Division.

(8) If the Appellate Division or the High Court Division, in respect of any application under sub-rule (6), allows the application with direction to any authority concerned to dispose of the matter in the alternative dispute resolution process, the said authority shall, unless otherwise prohibited by law, dispose of the case in the manner so directed.

(9) Upon receipt of the application mentioned in sub-section (3) and the direction given in the said application from the appeal Commissioner or as the case may be Appellate Tribunal or the direction mentioned in sub-section (8) received from the Appellate Division or the High Court Division of the Supreme Court, the concerned Commissionerate authority shall, within 10 (ten) working days by its representative with necessary documents including comments thereon by the respective office, send a copy of the relevant file to the nominated facilitator through the Appeal Commissionerate or, as the case may be the Appellate Tribunal, or as per direction given by the Appellate Division or the High Court Division of the Supreme Court under sub-section (4).

(10) After receiving the application along with the copy of the relevant documents under sub-rule (9), the nominated facilitator shall take measures to settle the disputed matter mentioned in the application within 3 (three) working days.

(11) The alternative dispute shall have to be resolved within 90 (ninety) working days of receipt of the copy of the application along with the documents.]

100. Objection against the Facilitator.—(1) If the applicant or the concerned representative of the Value Added Tax Department has any logical allegation or objection against the Facilitator nominated for the alternative dispute resolution, he shall be apply in writing to the Board regarding this.

¹ Sub-rule (6), (7), (8), (9), (10) and (11) was substituted for sub-rule (6) and (7) by rule 11(c) of SRO No. 161-Law/2022/174-VAT, date 01 June 2022, with effect from 9 June 2022.

(2) The National Board of Revenue shall investigate the received complaint or objection under sub-rule (1) within 10 (ten) working days and if required, it can change or exclude the referred Facilitator from the list.

(3) If the Facilitator is changed under sub-rule (2), the applicant can select another one from the list as the Facilitator.

(4) The time taken for changing or re-nominating the Facilitator shall not be excluded from the timeframe specified in the Act related to dispute resolution.

101. Eligibility of the Facilitator, appointment and list.—(1) For the purposes of these rules, the Board shall prepare a list of the Facilitators composed of the persons with the following eligibility, namely:—

- (a) any retired Value Added Tax official, efficient and experienced on the Value Added Tax, not below the rank of Additional Commissioner;
- (b) any retired official of Bangladesh Judicial Service having the rank not below Additional District Judge;
- (c) any lawyer or Chartered Accountant ¹[or Cost and Management Accountant] having at least seven (7) years' experience on Value Added Tax;
- (d) any retired government official, efficient and experienced on law and legislative affairs having the rank not below Deputy Secretary or equivalent; and
- (e) any businessman having at least 15 (fifteen) years' experience on business and efficient in Value Added Tax.

(2) The Board may revise the list prepared under sub-section (1) after reviewing the performance of each facilitator.

(3) The Board shall publish a list of the Facilitators at its official website and shall keep it regularly updated at every six months.

102. The duties and responsibilities of the Facilitator.—(1) In consultation with the applicant and the departmental representative, the facilitator shall—

- (a) determine the issues of resolution;
- (b) determine the process to be followed, strategy and structure of the alternative dispute resolution;
- (c) determine the consultation venue, date and time for the purpose of alternative dispute resolution; and
- (d) inform both the parties mentioning time to submit required documents.

(2) The Facilitator may mediate, if necessary, between both the parties to lawfully settle the disputed matter with the applicant and departmental representative.

¹ The words “or Cost and Management Accountant” were inserted by rule 12 of SRO No. 161-Law/2022/174-VAT, date 01 June 2022, with effect from 9 June 2022.

(3) While the process of alternative dispute resolution is continuing, if the applicant directly or indirectly commits cognizable non-cooperation in alternative dispute resolution without any legal or logical reason, or fails to remain present or comply with the legal instructions, then the Facilitator can cancel the ongoing dispute resolution process without serving any notice.

(4) In the alternative dispute resolution process, if the decision is taken by agreement of both the parties, the Facilitator shall write down the terms of agreement in “VAT-17.3” form as soon as possible and both the parties and the Facilitator shall sign on the decision and shall send it to the concerned offices within 3 (three) working days.

(5) If no agreement is reached between both the parties regarding the disputed matter, the Facilitator shall write down the reasons for that in “VAT-17.3” form and get the sign of both the parties on the form and return the disputed matter to the concerned Commissionerate or as the case may be to the Appellate Tribunal within 2 (two) working days from the date of decision.

(6) With the purpose of implementation of the decision taken based on consensus between both the parties, the Facilitator shall determine on the basis of dispute resolution the time and procedure of realization of money due, payment and refund.

(7) It shall be obligatory to both the parties to implement the decision taken on the basis of consent of both the parties.

103. The code of conduct of the Facilitator.—The code of conduct of the Facilitator shall be as follows, namely:—

- (a) the Facilitator shall disburse his responsibilities with honesty and faithfulness;
- (b) while conducting alternative dispute resolution, the Facilitator shall carry out his functions with independence and impartiality;
- (c) the Facilitator cannot adopt any proceeding in any matter not included in the application;
- (d) the Facilitator shall assist the applicant and the departmental representative with the objective of coming to a consensus in the alternative dispute resolution process;
- (e) with consensus of both the parties, the Facilitator can take assistance or advice from any such person who has technical or professional knowledge about the disputed matter;
- (f) the Facilitator must settle the disputes within the specified time;
- (g) confidentiality:
 - (i) The Facilitator shall maintain confidentiality of the information given by any of the parties to him during the process of dispute resolution and shall not reveal that information without the consent of the concerned parties;
 - (ii) All the functions, papers and results under dispute resolution process are to be kept confidential, but the information can only be revealed under any other law or with consent of both the parties.

104. Conflict of Interest.—(1) If the departmental representative or the Facilitator is in conflict of interest with any matter of alternative dispute resolution process under disposal with him, he may not be able to disburse that responsibility.

(2) While a dispute is on alternative dispute resolution process under a facilitator, if he thinks that the fair trial can be compromised or he is not desirous of settling any dispute, he shall return the disputed matter to the concerned authorities and at once shall inform this to the related parties in writing as well.

(3) If it appears to the nominated Facilitator regarding dispute that his interest is involved with the concerned disputed matter or while settling the dispute the neutrality can be compromised; then the Facilitator shall refuse his nomination and inform the Board and the applicant in writing.

(4) After commencement of the alternative dispute resolution process in case of any dispute, the National Revenue Board can withdraw the Facilitator and appoint a new Facilitator on the request of the Facilitator or with the consent of both the parties.

105. Rights and responsibilities of the applicant in the matter of alternative dispute resolution.—(1) In the process of alternative dispute resolution, with the supervision of the Facilitator appointed for this purpose, the applicant may independently consult with the nominated departmental representative about the disputed matter.

(2) To settle a dispute, the applicant himself or any professional advisor appointed by him may join in the dispute settlement process.

(3) Cases related to forgery or criminal offence and disputes of such important legal matter and related to their explanation which is required to be settled in the general judicial course in public interest shall remain beyond the scope of alternative dispute resolution process under this Act.

106. Nomination of departmental representative for Value Added Tax Department.—(1) To represent the concerned Value Added Tax Commissionerate in the alternative dispute resolution process, a list of at least 5 (five) comparatively efficient, experienced and proactive officials shall be drawn from the range of Assistant Commissioner to Additional Commissioner ranks who are working in the Value Added Tax Commissionerate and such list shall be revised in every 6 (six) months by reviewing the performance of the listed officials.

(2) To settle the dispute, concerned departmental representative shall remain completely independent and neutral in the case of conciliatory discussion with the representative of the applicant that shall be held under the supervision of the Facilitator and shall attend the conciliatory discussion meetings in the alternative dispute resolution process responsibly with professional and conciliatory attitude having required preparation on the disputed matters.

107. Honorarium of the Facilitator.—(1) For the purpose of settling any dispute under the Act and these Rules, honorarium and any other tax (if applicable) including Value Added Tax shall require to be paid on the disputed matter to the Facilitator nominated by the applicant at the amount and rate with regard to the related dispute mentioned in the following table, namely:—

Table

Sl. No	Disputed matter and value	Amount of the honorarium
(a)	In case the dispute relates to fair market price	5 (five) thousand Taka for attending each meeting
(b)	In case the dispute relates to disputed revenue evasion:	
	1. Up to 200,000/- (two lakh) Taka	5% of the disputed amount
	2. From 200,001/- (two lakh and one) Taka to 500,000/- (five lakh) Taka	4% of the disputed amount but not more than 15 (fifteen) thousand Taka
	3. From 500,001/- (five lakh and one) Taka to 10,00,000/- (ten lakh) Taka	3% of the disputed amount but not more than 25 (twenty five) thousand Taka
	4. From 10,00,001/- (ten lakh and one) Taka to 25,00,000/- (twenty five lakh) Taka	2.5% of the disputed amount but not more than 50 (fifty) thousand Taka
	5. Over 25,00,001/- (twenty five lakh and one) Taka	2% of the disputed amount but not more than 1 (one) lakh Taka
(c)	In case of other disputes relating to Value Added Tax	5 (five) thousand Taka for attending each meeting
(d)	In case of the dispute relating to turnover tax	3 (three) thousand Taka for attending each meeting

(2) The government shall bear 50% and the applicant shall bear 50% of the expenditure relating to the honorarium mentioned in sub-rule (1).

108. Preserving rights.—No written order or notice can be served upon any person or Facilitator attending an alternative dispute resolution process to provide testimony as witness in a court on the concerned matter or they cannot be compelled to reveal any information relating to the documents submitted in the alternative dispute resolution process or no civil or criminal case may be filed to any court, tribunal or authority regarding the matter, ¹[and no investigating organization can conduct any investigation in this regard.]

¹ The words “and no investigating organization can conduct any investigation in this regard” were inserted by rule 13 of SRO No. 161-Law/2022/174-VAT, date 01 June 2022, with effect from 9 June 2022.

CHAPTER XVIII

MISCELLANEOUS

¹[109. The procedure of issuing VAT consultant license.—(1) The ²[Director General, Customs, Excise & VAT Training Academy] shall publish advertisement every year in the month of July in a Bangla and an English daily newspaper and in their own website with the purpose of accepting application in form “VAT-18.1” from the eligible persons described in rule 110 for VAT Consultant license.

(2) The eligible candidates may apply every year in July-December period to the Director General, Customs, Excise and VAT Training Academy with documents described in rule 111 along with ³[01 (one) thousand] Taka fee.

(3) Following primary scrutiny of the applications mentioned in rule (2), the Director General, Customs, Excise and VAT Training Academy shall finalize the list of candidates eligible for attending the examination and shall publish that on website.

(4) The Director General shall arrange to conduct the written examination according to the syllabus mentioned in the related rules, ⁴[within 120 (one hundred and twenty) days from the expiry of the time for filing the application,] on the basis of the application received and shall verify the authenticity of the submitted documents during viva voce.

(5) The Director General shall publish the results within 15 (fifteen) days from the date of conducting the examinations and the candidates passing examinations shall have to take VAT registration.

(6) The Director General, ⁵[within forty-five (45) days of publication of result,] shall issue VAT Consultant licence in form “VAT-18.1Ka” with proper security features to the VAT registered candidates passing examinations.

⁶[(7) * * *].

(8) The retired officers with a minimum 5 (five) years working experience in Value Added Tax Department in such a post not below 9th grade of the National Pay Scale shall not require attending examinations under sub-rule (4).

(9) Notwithstanding anything contained in this Act and these Rules, the VAT Consultant licenses issued under the Value Added Tax Act, 1991 (Act XXII of 1991) shall be deemed to have been issued under this Act.]

¹ Rule 109 was substituted by rule 14 of SRO No.-142-Law/2020/103-VAT, dated: 11 June 2020, with effect from 11 June 2020.

² The words “Director General, Customs, Excise & VAT Training Academy” were substituted for the word “Board” by 15(a) of SRO No.-158-Law/2025/286-VAT, dated: 27 May 2025, with effect from 1 July 2025.

³ The words, numbers and brackets “01 (one) thousand” were substituted for the words, numbers and brackets “05 (five) thousand” by rule 15(b) of SRO No.-158-Law/2025/286-VAT, dated: 27 May 2025, with effect from 1 July 2025.

⁴ The words, numbers, symbols and brackets “within 120 (one hundred and twenty) days from the expiry of the time for filing the application,” were substituted for the words “at a convenient time” by rule 15(c) of SRO No.-158-Law/2025/286-VAT, dated: 27 May 2025, with effect from 1 July 2025.

⁵ The words, numbers, symbols and brackets “within forty-five (45) days of publication of result,” were inserted by rule 12(d) SRO No.-158-Law/2025/286-VAT, dated: 27 May 2025, with effect from 1 July 2025.

⁶ Sub-rule 7 was omitted by rule 4 of SRO No.-179-Law/2020/119-VAT, dated: 30 June 2020, with effect from 30 June 2020.

110. Eligibility and ineligibility of the applicant for VAT Consultant license.—¹[(1) The applicant shall have the following eligibility to obtain VAT consultant license, namely:—

- (a) a Bangladeshi national;
- (b) at least 25 (twenty five) years on the date of application;
- (c) hold a graduate or equivalent degree from a recognized university in any subject;]

(2) The persons described below shall be considered as ineligible for obtaining VAT Consultant license, namely:—

- (a) a person employed under government or under any local authority;
- (b) any person who is removed or suspended from service;
- (c) any person convicted in a criminal offence who has not spent 5 (five) years after completion of punishment term; and
- (d) any such person whose VAT Consultant, VAT Agent, clearing and forwarding, freight forwarders or income tax consultant licence has been cancelled before.

111. Required documents for application.—The applicant shall have to furnish the following documents with the application for VAT Consultant license, namely:—

- (a) certificate of SSC or equivalent examination for determination of age;
- (b) passport size photo;
- (c) copy of the certificate of highest educational qualification;
- (d) copy of the national identity card; and
- ²[(e) pay Order or Bank Draft amounting Taka 5 (five) thousand in favor of the Director General, Customs, Excise and VAT Training Academy as application fee.]

³[112. * * * .]

113. The responsibilities of VAT Consultant.—Regarding the Value Added Tax and other relevant matters, each consultant shall carry out his responsibilities with utmost honesty and dedication according to the Act and the rules and shall not provide any false or distorted information or shall not conceal the required information willingly or shall not give such advice to any other person.

114. Offences and penalties of the VAT Consultant.—(1) If a consultant violates any provision of these Rules, it shall be a punishable offence and in such case ⁴[the concerned Commissionerate] may cancel the licence of the concerned consultant by giving him an opportunity of showing cause in writing and may suspend the validity of the licence temporarily before such cancellation.

¹ Sub-rule (1) was substituted by rule 15 of SRO No.-142-Law/2020/103-VAT, dated: 11 June 2020, with effect from 11 June 2020.

² Clause (e) was substituted by rule 16 of SRO No.-142-Law/2020/103-VAT, dated: 11 June 2020, with effect from 11 June 2020.

³ Rule 112 was omitted by rule 17 of SRO No.-142-Law/2020/103-VAT, dated: 11 June 2020, with effect from 11 June 2020.

⁴ The words “the concerned Commissionerate” were substituted for the words “the Board” by rule 5(a) of SRO No.-308-Law/2020/126-VAT, dated: 15 November 2020, with effect from 15 November 2020.

(2) In case of suspension of licence under sub-rule (1), ¹[the concerned Commissionerate] shall take the decision whether to cancel the licence or not within not more than 90 (ninety) days after giving the concerned consultant an opportunity of being heard.

²[**Explanation:** For the purpose of this rule, ‘the relevant Commissionerate’ means such Commissionerate at which the VAT Consultant is registered or enlisted.]

115. Attested copies of documents.—(1) The taxpayer shall apply to the Commissioner or to the official authorised by him in form “VAT-18.2” to get the attested copies of documents under section 132.

(2) Treasury challan or evidence of online deposit has to be submitted with the application under sub-rule (1) depositing the applicable fees at the undermentioned rates, namely:—

- (a) 100 (one hundred) Taka, if the number of pages of the desired document is 5 (five) or less; and
- (b) If the number of pages of the desired document are more than 5 (five), 100 (one hundred) Taka for the first 5 (five) pages and at the rate of 10 (ten) Taka per page for each subsequent page.

(3) If the conditions of section 132 are fulfilled, the Commissioner or the official empowered by him shall send the attested photocopies of the required documents to the applicant within 7 (seven) days of receiving the application.

116. The procedure of providing VAT Clearance Certificate and Honor Card.—(1) To obtain a VAT Clearance Certificate under section 133, a taxpayer shall apply to the Commissioner in form “VAT-18.3”.

(2) After receiving the application under sub-rule (1), the Commissioner shall provide a VAT Clearance Certificate in form “VAT-18.4” if the conditions of sub-section (2) of section 133 are fulfilled.

(3) If the tax or arrear is due from the taxpayer, then the Commissioner may request a legally authorized person or authority not to issue any license, permit, registration certificate, or any authorizing or facility creating documents in favor of that taxpayer without submission of valid tax clearance certificate issued by the Commissioner.

(4) If a taxpayer submits Value Added Tax or turnover tax returns of all the tax periods within the specified time in the concerned financial year, he shall be eligible to receive an Honor Card.

¹ The words “the concerned Commissionerate” were substituted for the words “the Board” by rule 5(b) of SRO No.-308-Law/2020/126-VAT, dated: 15 November 2020, with effect from 15 November 2020.

² The words and symbols “**Explanation:** For the purpose of this rule, ‘the relevant Commissionerate’ means such Commissionerate at which the VAT Consultant is registered or enlisted.” were inserted by rule 5(c) of SRO No.-308-Law/2020/126-VAT, dated: 15 November 2020, with effect from 15 November 2020.

(5) The Commissioner shall arrange to send Value Added Tax Honor Card within a month from the end of the financial year in form “VAT-18.5” by the VAT computer system automatically to all the taxpayers who have fulfilled the conditions of sub-rule (4).

(6) Notwithstanding anything contained in sub-rule (4), if the VAT computer system doesn't have the profile of the taxpayers updated, the Commissioner shall not send the Value Added Tax Honor Card to them.

117. The use of VAT Clearance Certificate and Honor Card.—(1) The VAT Clearance Certificate of any registered person shall be used in the following cases, namely:—

- (a) in the case of selection of commercially important person;
- (b) in the case of awarding Value Added Tax Honor Card; and
- (c) in any other case ascertained by an order of the Board.

(2) Notwithstanding anything contained in rule 11, Honor Card of any registered or enlisted person shall be used in the following cases, namely:—

- (a) in the case of supply to any withholding entity, subsequent times, except the fiscal year of registration or enlistment;
- (b) for taking part in any tender, subsequent times, except the fiscal year of registration or enlistment;
- (c) for enlistment in any organization;
- (d) for renewal of bond license;
- (e) for sanctioning bank loan in favor of registered or enlisted person, subsequent times, except the fiscal year of registration or enlistment;
- (f) for registration of any immovable property in the name of any registered person, subsequent times, except the fiscal year of registration or enlistment; and
- (g) in any other case ascertained by an order of the Board.

118. Adjustment of closing balance lying with Account Current Register (VAT-18) under Value Added Tax Act, 1991.—(1) If there lies closing balance in Account Current Register (VAT-18) of any registered person under the Value Added Tax Act, 1991, hereinafter referred to as the said Act, and if he is unable to adjust the same against the payable tax under the said Act, then he can take decreasing adjustment of the closing balance accrued on the date of introduction of the Act in observance of the subsequent provisions of these rules.

(2) Any registered person shall not make decreasing adjustment of the closing balance under the Act accrued against the Act, if—

- (a) he is not registered under this Act;

¹[(b) and (c) * * *]

(d) any arrear tax remains unrealized with him under the said Act.

(3) Any registered person can make decreasing adjustment of the input tax in each tax period of the maximum ²[30% (thirty percent)] amount of the net tax payable under the Act.

(4) With the purpose of making decreasing adjustment under sub-rule (3), the registered person shall apply to the Commissioner with submitted return (VAT-19) under the said Act.

(5) The Commissioner shall verify the conditions enshrined in sub-rule (2) within one month of the receipt of the application and shall issue a certificate in form “VAT-18.6” on the basis of which the closing balance of the registered person accrued under the said Act shall be disposed of under the Act.

(6) In the case of conducting activities under one registration under more than one registration law under the said Act, the registered person shall be entitled to make decreasing adjustment under the Act, the accrued closing balance mentioned against each of the certificate by the Commissioner in form “VAT-18.6”.

³[118A. Power to issue order, notification, explanation, circular, clarification etc.—Aiming at resolving any issue arising out of the subject to be determined by this rule and Act, the process of economic activity in the Value Added Tax system, harmonization of VAT process with automation etc., the Board wholistically and the Commissioner or the Director General of Directorate within their respective jurisdictions may issue order, notification, explanation, circular, clarification etc. without impairing the wholeness of the Act.]

⁴[118B. Declaration of temporary abstention from giving supply.—Any registered or enlisted person desirous of temporary abstention from giving taxable supply, he shall inform it, minimum of 48 (forty eight) hours before, to the Divisional Officer and the Divisional Officer or the officer nominated by him within 24 (twenty four) hours shall take on site accounts of inputs in stock and goods prepared or services of the registered or enlisted person.

(2) If any registered or enlisted person remains abstained from making taxable supply and if subsequently wants to commence it again has to inform to the concerned Divisional Officer on the preceding working day of such commencement.]

⁵[118C. Benefits in production of capital machineries and parts at local stage.—The manufacturer or producer producing capital machineries and parts in Bangladesh, covered by exempted specific HS Code under notifications issued, time to time, by the government under ⁶[sub-section (1) of section 25 of the Customs Act, 2023 (Act No. 57 of 2023)] and sub-section (1) of section 126 of the Act shall supply the same without payment of any Value Added Tax subject to the following conditions, namely:—

¹ Clause(b) and (c) were omitted by rule 16 of SRO No.-140-Law/2021/137-VAT, dated: 03 June 2021, with effect from 3 June 2023.

² The words, numbers, symbols and brackets “30% (thirty percent)” were substituted for the words, numbers, symbols and brackets “10% (ten percent)” by rule 1 of SRO No.-44-Law/2020/132-VAT, dated: 16 February 2021.

³ Rule 118A was inserted by rule 11 of SRO No.-159-Law/2017/02-VAT, dated: 01 June 2017, with effect from 01 June 2017.

⁴ Rule 118B was inserted by rule 18 of SRO No.-142-Law/2020/103-VAT, dated: 11 June 2020, with effect from 11 June 2020.

⁵ Rule 118C was inserted by rule 17 of SRO No.-140-Law/2021/137-VAT, dated: 03 June 2021, with effect from 3 June 2023.

⁶ The words, numbers, symbols and brackets “sub-section (1) of section 25 of the Customs Act, 2023 (Act No. 57 of 2023)” were substituted by rule 16 of SRO No.-158-Law/2025/286-VAT, dated: 27 May 2025, with effect from 1 July 2025.

- (a) it shall be registered in accordance with law;
- (b) value Added Tax return shall have to be submitted regularly.]

119. Repeal and savings.—(1) On the commencement of these rules come into effect, the Value Added Tax Rules, 1991 issued by Notification SRO No-178-Law/91/3-VAT, Dated: 28 *Joishthya*, 1398 Bengali Year, that is June 12, 1991, hereinafter referred to as the said rules shall stand repealed.

(2) Though the said rules shall stand repealed—

- (a) the arrangements carried out or accepted under the said rules shall be deemed to have been carried out or accepted under these rules, on the condition that those are consistent with the provisions of these rules;
- (b) all the orders or notices given under the said rules shall remain effective till those are annulled or amended and shall be deemed to have been formulated, given or issued under these rules on the condition that those are consistent with the provisions of these rules.

By the order of the President

MD. ABDUR RAHMAN KHAN FCMA

Secretary.