

রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ



গেজেট

অতিরিক্ত সংখ্যা  
কর্তৃপক্ষ কর্তৃক প্রকাশিত

বুধবার, নভেম্বর ১৬, ২০১৬

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

NOTIFICATION

Date: 8 Ashar, 1422 BE/22 June, 2015 AD

**S.R.O. No. 168-Law/2015/735-VAT.**—In exercise of the powers conferred by sub-section (1) of section 14 of the Value Added Tax Act, 1991 (Act No. XXII of 1991), the Government is pleased to exempt the organizations making investment in the Bangladesh Economic Zones, which have been registered under the said Act—

(a) from the Value Added Tax chargeable on the supply of goods, as mentioned in column (3), to be used at production stage of goods, under the Heading No. and corresponding H.S. Code of the First Schedule of the Customs Act, 1969 (Act No. IV of 1969), as mentioned in columns (1) and (2), at the rate mentioned in column (4), of Table-1 below, namely:—

**Table-1**

Heading No.	H.S. Code	Description of Goods	Rate of Exemption of Value Added tax
(1)	(2)	(3)	(4)
27.11	27.11.21.00	Natural Gas	80 (eighty) percent

(১৬৪৮১)

মূল্য : টাকা ৪.০০

(b) from the Value Added Tax chargeable on the services, as mentioned in column (3), to be used at production stage of goods, under the Heading No. and corresponding Service Code specified in the S.R.O. No. 168-Law/2013/672-VAT issued on 23<sup>rd</sup> Jaistha, 1420 BE corresponding to the 6<sup>th</sup> June, 2013 AD, as mentioned in columns (1) and (2), at the rate mentioned in column (4), of Table-2 below, namely:—

**Table-2**

Heading No.	Service Code	Name of Service	Rate of Exemption of Value Added tax
(1)	(2)	(3)	(4)
S025	S025.00	WASA	80 (eighty) percent
S037	S037.00	Procurement Provider (except petroleum goods)	100 (one hundred) percent
S057	S057.00	Electricity Distributor	80 (eighty) percent

2. For the purpose of enjoying the exemption from Value Added Tax under this Notification, the organizations mentioned in clause 1 shall have to follow the procedures prescribed in the order issued by the National Board of Revenue under rule 38 of the Value Added Tax Rules, 1991.

By order of the President

**Md. Nojibur Rahman**  
*Senior Secretary.*