

রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ



গেজেট

অতিরিক্ত সংখ্যা
কর্তৃপক্ষ কর্তৃক প্রকাশিত

বৃহস্পতিবার, মার্চ ১৬, ২০১৭

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

NOTIFICATION

Date : the 17th Ashar, 1422 BE/1st July, 2015 AD

S.R.O. No. 212-Law/2015/49/Customs.—In exercise of the powers conferred by sub-section (1) of section 19 of the Customs Act, 1969 (Act No. IV of 1969), read with sub-section (1) of section 14 of the Value-Added Tax Act, 1991 (Act No. XXII of 1991), the Government, in consultation with the National Board of Revenue, is pleased to exempt any industrial unit of the Hi-tech Park from payment of all import duties, regulatory duties, supplementary duties and value-added tax chargeable on capital machineries and construction materials imported by it for the purpose of establishing Hi-tech Park in accordance with the provision of section 17 of the Bangladesh Hi-tech Park Authority Act, 2010 (Act No. VIII of 2010) under section 15 of the said Act, subject to the following conditions, namely :—

Conditions

- (1) The industrial unit of the Hi-tech Park shall have to be registered for value-added tax.

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

Provided that this exemption benefit shall not be applicable to the importation of construction materials easily available in Bangladesh, such as:- MS rod/bar, cement, pre-fabricated building, iron/steel sheet, etc.

- (3) This exemption benefit shall not be applicable to the importation of goods not directly related to the development and construction of the Hi-tech Park, such as:- office equipments, air conditioners, refrigerators, articles for household use, food-items and beverages and other similar consumable goods.

By order of the President,

Md. Nojibur Rahman
Secretary.