

HANDBOOK

SD Rates FY 2021-22



MYTAX

A HANDBOOK OF SD RATES FY 2021-22

2021-2022

According to the rules of new Law

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SD Rates Chart FY 2021-22

The second schedule is divided into three tables. Table 1 consists goods subject to supplementary duty at import stage, table 2 consists goods subject to supplementary duty at supply stage and table 3 consists services subject to supplementary duty at supply stage.

We have also a video channel in YouTube where we are regularly publishing new videos on tax and VAT issues. Please visit our YouTube channel and hope it will help you to learn more about complex tax and VAT issues.

Table-1
Goods subject to Supplementary Duty at import stage

Heading No.	H.S. Code	Description of goods	Rate or amount of SD
02.01 02.02 02.04 02.06 & 02.07	All H. S. Code	Meat and edible offal of bovine animals, sheep or goats	20
03.02	All H.S. Code	Fish, Fresh or chilled, excluding fish fillets and other fish meat of heading 03.04	20
03.03	All H.S. Code	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04	20
03.04	All H.S. Code	Fish fillets and other fish meat (whether or not minced) fresh, chilled or frozen	20

Heading No.	H.S. Code	Description of goods	Rate or amount of SD	
03.05	0305.10.10	Slices and flours of fish, fit for human consumption (wrapped/canned up to 2.5 kg)	20	
	0305.31.90 0305.32.90 0305.39.90	Fish fillet less, dried, salted or in brine, but not smoked (excluding wrapped/canned up to 2.5 kg)	20	
	0305.59.90	Other dried fish (whether salted or not), not smoked (excluding wrapped/canned up to 2.5 kg)	20	
	0306.16.00 0306.17.00	Frozen shrimps	20	
04.02	0402.10.10 0402.21.10 0402.29.10	Powdered milk in retail packing (up to 2.5 kg)	20	
04.05	All H.S. Code	Butter and other fats and oils derived from milk; dairy spreads	20	
07.02	All H.S. Code	Tomatoes, fresh or chilled	20	
07.06	0706.10.10	Carrots and Turnips, Fresh or Chilled, Wrapped/Canned upto 2.5 kg	20	
	0706.10.90	Carrots And Turnips, Fresh Or Chilled, in bulk	20	
07.09	All H.S. Code	Other vegetables, fresh or chilled	20	
08.01 and 08.02	0801.11.10 0801.12.10 0801.19.10 0801.21.10 0801.22.10 0801.31.10 0801.32.10 0802.11.10 0802.12.10 0802.21.10 0802.22.10 0802.31.10 0802.32.10 0802.41.10 0802.42.10 0802.51.10 0802.52.10 0802.61.10 0802.62.10 0802.70.10 0802.80.10 0802.90.91	Coconuts, Brazil nuts, cashew nuts and other nuts, fresh or dried (wrapped or canned up to 2.5 kg)	20	
	0802.80.10 0802.80.90	Areca Nut	30	
	08.02	0802.90.11 0802.90.12 0802.90.19	Betel nuts, fresh or dried, whether or not shelled or peeled.	30
	08.04	0804.50.31 0804.50.39	Fresh or dried mango	20

Heading No.	H.S. Code	Description of goods	Rate or amount of SD	
08.05	0805.10.10 0805.10.90	Orange, fresh or dried	20	
	0805.21.10 0805.21.90 0805.22.10 0805.22.90 0805.29.10 0805.29.90	Citrus fruit, fresh or dried	20	
	0805.40.10 0805.40.90	Grapes, fresh or dried	20	
	0805.50.10 0805.50.90	Lemons, fresh or dried	20	
	0805.90.11 0805.90.19 0805.90.21 0805.90.29	Other citrus lemon fruits, fresh or dried	20	
	08.06	All H.S. Code	Grapes fruits, fresh or dried	20
08.07	All H.S. Code	Melons (including watermelons) and papaws (Papayas), fresh	20	
08.08	All H.S. Code	Fresh apples, pears and quinces	20	
08.09	All H.S. Code	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh	20	
08.10	All H.S. Code	Other fresh fruits	20	
09.01	0901.11.10 0901.12.10 0901.21.10 0901.22.10 0901.90.10	Coffee, coffee husks and skins; coffee substitutes containing coffee in any proportion (wrapped or canned up to 2.5 kg)	20	
	0902.10.00 0901.20.00	Green tea	20	
	0902.30.00 0902.40.00	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg Other black tea (fermented) and other partly fermented tea	20 20	
09.04	0904.11.10 0904.11.90 0904.12.00	Pepper, neither crushed or ground	20	
	09.06	All H.S. Code	Cinnamon and cinnamon-tree flowers	20
	09.07	All H.S. Code	Cloves	20
09.08	0908.31.10 0908.31.90 0908.32.10 0908.32.90	Cardamom	20	
	09.09	0909.31.10 0909.31.90 0909.32.10 0909.32.90	Cumin	20

Heading No.	H.S. Code	Description of goods	Rate or amount of SD
15.13	1513.19.00	Refined coconut oil and fractions thereof, other	30
17.02	1702.30.10	Dextrose anhydrous/monohydrate BP/USP Pyrogen free imported under blocklist	20
	1702.30.20	Liquid glucose	20
	1702.30.90	Other glucose and glucose syrup	20
	1702.40.00	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	20
17.04	1704.10.10 1704.90.10	Sugar confectionery (including white chocolate), not containing cocoa, Put up for retail sale	45
	1704.10.90 1704.90.90	Sugar confectionery (including white chocolate), not containing cocoa, excluding Put up for retail sale	45
		Chocolate and other fruit preparations containing cocoa:	
18.06	1806.20.00	Chocolate and other fruit preparations containing cocoa (more than 2 kg Blocks, slabs or bars or in liquid, paste, powder, granular or such bulk packing)	45
	1806.31.00 1806.32.00	Finished chocolate (Blocks, slabs or bars)	45
	1806.90.00	Other	45
19.01	1901.10.00	Preparations suitable for zero to one years of infants, put up for retail sale (contained goods of headings 04.01 to 04.04)	20
	1901.20.00	Mixes and dough's for the preparation of bakers wares of heading 19.05	20
	1901.90.91	Malt extract/fruit preparations imported in bulk by VAT registered food processing industries	20
	1901.90.99	Other fruits	20
19.02	All H.S. Code	Pasta, whether or not cooked or stuffed or otherwise prepared; Couscous	30
19.04	All H.S. Code	Prepared foods obtained by the swelling or roasting of cereals or cereal products; all types of cereals	30
19.05	1905.31.00	Sweet biscuits	45
	1905.32.00	Waffles and wafers	45
	1905.40.00	Rusks, toasted bread and similar toasted products	45
	1905.90.00	Other	45
20.05	2005.20.00	Potato cheeps	45
20.07	All H.S. Code	Jams, fruits jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	20
20.09	All H.S. Code	Fruit juices (including grape must) and vegetable juices, unfermented not containing added spirit, whether or not containing added sugar or other sweetening matter	20
21.03	All H.S. Code	Sauces and preparations therefore; mixed condiments and mixed seasonings, mustard flour and meal and prepared mustard.	20
21.05	2105.00.00	Ice cream and other edible ice, whether or not containing cocoa	20
21.06	2106.90.10	Any item used in the preparation of soft drinks, other than those with a mixture of perfumed substances, containing alcohol exceeding alcoholic strength 0.5% by volume	350
	2106.90.49	Other stabilizer for milk	10

Heading No.	H.S. Code	Description of goods	Rate or amount of SD
	2106.90.50	Creamer in bulk imported by VAT registered milk foodstuffs manufacturers	20
	2106.90.60	Food supplement	20
	2106.90.90	Other	20
22.01	All H.S. Code	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	20
22.02	2202.10.00	Waters, including mineral waters and aerated waters, containing added sugar of other sweetening matter or flavoured	150
	2202.10.90	Non-alcoholic beer	150
	2202.99.00	Other	150
22.03	2203.00.00	Beer made from malt	250
22.04	All H.S. Code	Wine of fresh grapes, including fortified wines; grapes must other than that of heading 20.09	350
22.05	All H.S. Code	Vermouth and other wine of fresh grapes	350
22.06	2206.00.00	Other fermented beverages (for example: cider, parry,);	350
22.08	All H.S. Code	Un-denatured ethyl alcohol of an alcoholic strength by volume of less than 80% volume, spirits, liquors and other spirituous beverages	350
24.01	All H.S. Code	Un-manufactured tobacco, tobacco refuse	60
24.02	2402.10.00	Cigars, cheroots and cigarillos, containing tobacco	350
	2402.20.00	Cigarettes containing tobacco	350
	2402.90.00	Bidi or others made by hand or non-mechanically	150
24.03	All H.S. Code	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco extracts and essences	150
25.01	2501.00.20	Salt (other than pure sodium chloride) not in aqueous solution including salt boulder for crushing and salt in bulk	20
	2501.00.30	Rock salt, bit salt	20
	2501.00.91	Denatured salt (colored)	20
	2501.00.99	Other salt	20
25.15	2515.11.00	Marble and travertine (apparent specific of 2.5 or more), crude or roughly cut	20
	2515.12.00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	20
	2515.20.00	Ecsussine and other calcareous monumental or building stone; alabaster	20
25.16	2516.11.00	Granite (crude or roughly cut)	20
	2516.12.00	Granite, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular or square shape	20
	2516.90.10	Boulder stone	10
25.17	2517.10.90	Pebbles, gravel, broken or crushed stone (excluding imported by VAT registered ceramic products manufacturing Industries)	30
	2517.49.00	Other Pebbles, gravel, broken or crushed stone	30

Heading No.	H.S. Code	Description of goods	Rate or amount of SD
25.21	2521.00.91	Boulder stone	10
	2521.00.99	Other	30
25.23	2523.21.00	Portland cement: white, whether or not artificially coloured	20
	2523.29.00	Other Portland cement	20
27.10	2710.12.39	Other light oil and preparations: others	20
	2710.12.50	Other medium oils and preparations	20
	2710.12.69	Gas oil: others	20
	2710.19.19	Fuel oils: others	20
	2710.19.22	Recycled lube base oil	20
	2710.19.32	Recycled lubricating oil	20
	2710.19.93	Partly refined petroleum including topped crudes	20
	2710.19.99	Other natural gas	20
27.11	2711.21.00	Perfumes and toilet waters	100
28.07	2807.00.00	Sulphuric acid; oleum	20
	2833.11.00	Disodium sulphate	20
	2833.19.00	Sodium sulphates	20
29.15	2915.70.32	Sodium salt of palmitic acid (soap noodle) imported by other	20
29.17	2917.32.10	Diethyl orthophthalates Pharmaceutical grade imported under block list by VAT registered pharmaceutical industry	20
	2917.32.90	Diethyl orthophthalates (D and P)	10
	2917.33.00	Dinonyl or dodecyl orthophthalates	20
	2917.34.10	Other esters of orthophthalic acid	20
	2917.39.10	Other Plasticizer	20
32.08	3208.10.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government Department and VAT registered manufacturer as raw material for their product	20
	3208.10.90	Based polyesters based other paints, Varnish (Enamel lacquers)	20
	3208.20.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government Department and VAT registered manufacturer as raw material for their product	20
	3208.20.99	Other – paints based on acrylic or vinyl polymers, in a non-aqueous medium	20
	3208.90.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government Department and VAT registered manufacturer as raw material for their product	20
	3208.90.90	Other paints, Varnishes and lacquers	20
32.09	3209.10.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government Department and VAT registered manufacturer as raw material for their product	20
	3209.10.90	Based on acrylic vinyl polymers others paints and varnishes (Enamels and lacquer)	20
	3209.90.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government Department and VAT registered manufacturer as raw material for their product	20
	3209.90.90	Other paints, Varnishes and lacquers	20
32.10	3210.00.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government Department and VAT registered manufacturer as raw material for their product	20

Heading No.	H.S. Code	Description of goods	Rate or amount of SD
	3210.00.20	Prepared water pigments of a kind used for finishing leather, for cleaning footwear in tablet form	20
	3210.00.90	Other Paints, varnish (Enamel, Lacquer and Paints and varnishes)	20
33.03	3303.00.00	Perfumes and toilet waters	30
33.04	All H.S. Code	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations	45
33.05	All H.S. Code	Preparations for use of the hair.	60
33.06	3306.10.00	Dentrifrices	20
	3306.90.00	Other things used to clean between the teeth (dental floss)	20
33.07	All H.S. Code	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations nor elsewhere specified or included, prepared room deodorisers, whether or not perfumed or having disinfectant properties	30
	3307.20.00	Personal deodorants and antiperspirants	30
	3307.90.00	Others	30
34.01	All H.S. Code	Soap; organic surface-active products and preparations for use as soap	45
34.02	3402.20.00	Preparations put up for retail sale	20
	3402.90.10	Detergents	20
34.05	3405.10.00	Polishes, creams and similar preparations for footwear or leather	20
36.01	3601.00.00	Propellant powders	30
36.02	3602.00.00	Prepared explosives, other than propellant powders	30
36.04	All H.S. Code	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles	30
36.05	3605.00.00	Matches; other than pyrotechnic articles of heading 36.04	20
38.08	3808.91.21	Mosquito coil; aerosol; mosquito repellent	20
	3808.91.22	Charcoal frame of mosquito coil	20
38.24	3824.90.20	Chlorinated paraffin wax	10
			100
	3824.90.40	Refill electronic nicotine delivery system (ENDS)	
39.17	3917.21.00	Tubes, pipes and hoses, rigid of polymers of ethylene	30
	3917.22.00	Tubes, pipes and hoses, rigid of polymers of propylene	30
	3917.23.90	Tubes, pipes and hoses, rigid of polymers of Vinyl chloride (excluding PVC shrinkable tube (plain))	30
	3917.29.91	Fibre glass imported by VAT registered electric fan manufacturers	30
	3917.29.99	Tubes, pipes and hoses, rigid of other plastics (excluding silicone tubing for laboratory use; hoses pipe for gas cylinder)	30
39.18	All H.S. codes	Floor covering of plastics, wall or ceiling covering of plastics, whether or not self-adhesive, (in rolls or in the form of tiles)	20

Heading No.	H.S. Code	Description of goods	Rate or amount of SD
39.19	3919.90.99	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.	10
39.20	Plates, sheets, film, foil and strip, of plastics, (non-cellular and not reinforced), laminated, supported or similarly combines with other materials		
	3920.20.10	In printed form of polymers of propylene (other than certified block list goods imported by Medicine manufacturing industries)	10
	3920.49.21	Printed PVC sheet imported by VAT registered SIM card or smart card manufacturing industry.	20
	3920.49.29	Printed OVC sheet	20
	3920.62.10	In printed form of poly ethylene terephthalate	20
	3920.69.10	In printed form of other polyesters	10
	3920.92.10	In printed form of polyamides	10
	3920.99.90	Other plastic sheet	10
39.21	Others plates of plastics, sheets, film, foil and strip, of plastics, (cellular and reinforced), laminated, supported or similarly combined with other materials		
	3921.19.90	Other cellular, plates/sheets/film/foil of plastics	20
	3921.90.91	In printed form of other cellular of plastics, volcanized, metalized or such plastics	30
	3921.90.99	Unprinted form of other cellular of plastics, volcanized, metalized or such plastics	20
39.22	All H.S codes	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics	20
39.23	Articles for the conveyance or packing of goods, of plastics:		
	3923.10.00	Boxes, cases, crates and similar articles of plastics	45
	3923.21.00	Sacks and bags (including cones) of polymers of ethylene other than plastics	45
	3923.29.90	Sacks and bags (including cones) of other plastics	45
	3923.30.90	Carboys, bottles, flasks and similar articles (other than Sachet for medicine and inhaler container)	45
	3923.40.90	Other spools, caps, bobbins and similar supports	45
	3923.50.00	Stoppers, lids, caps and other closures	45
	3923.90.90	Plastics palates	45
39.24	3924.10.00	Tableware and kitchenware of plastics	45
	3924.90.10	Feeding bottle	20
	3924.90.90	Other	45
39.25	3925.20.00	Doors, windows and their frames and threshold for doors of plastics	45
	3925.30.00	Shutters, blinds (including venetian blinds) and similar articles and parts thereof plastics	20
	3925.90.00	Other Builders ware of plastics	20
39.26	3926.10.00	Office or school supplies of plastics	20
	3926.40.00	Statuettes and other ornamental articles	20
	3926.90.99	Other articles of plastics	30
40.11	4011.10.00	Tyres of motor cars	20
40.16	4016.91.00	Floor covering and mats	20

Heading No.	H.S. Code	Description of goods	Rate or amount of SD
42.02	All H.S. Codes	Trunks, suit-case, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling-bags, insulated food or beverages bags toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	20
42.03	4203.30.00	Belts and bandoliers	20
	4203.40.00	Other clothing accessories	20
From 44.10 to 44.12	All H.S. codes (other than 4411.12.00, 4411.13.00, And 4411.14.00	Particle board, oriented strand board (OSB) and similar board, fibreboard, hard board, plywood, veneered panels and similar laminated goods.	10
44.10	4410.11.00	Particle Board	20
44.18	ALL H. S. Codes	Doors, windows and their frames and threshold, perkit, Shuttering Shingles, shakes and similar articles	10
44.20	4420.10.00	Wooden Beads	20
48.02	4802.54.10 4802.54.90	Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibres contents consists of such fibres of the weighting less than 40G/M2 (excluding imported by VAT registered manufacturing industries	10
48.13	ALL H. S. Codes	Cigarette paper, Whether or not cut to size or in the form of booklets or tubes	100
48.18	ALL H. S. Codes	Toilet paper, tissues paper, towels or napkin paper or similar articles, of a kinds used for household or sanitary purposes	30
48.19	4819.10.00	Cartons boxes and cases, of corrugated paper and paperboard	10
	4929.20.00	Folding cartons, boxes and cases, of non-corrugated paper and paperboard	10
	4919.30.00	Sacks and bags, having base of a width of 40 cm. or more	10
48.21	4821.10.00	Printed labels	20
48.23	4823.90.93 482390.94	Surface coloured or printed paper or paperboard or paperboard	20
49.01	4901.10.00	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets whether or not folded	10
49.09	4909.00.00	Printed or illustrated postcards, printed cards bearing personal greetings messages or announcements whether or not illustrated, with or without envelopes or trimmings.	20
49.10	4910.00.00	Calendars of any kinds, printed, including calendar blocks	20

Heading No.	H.S. Code	Description of goods	Rate or amount of SD
49.11	ALL H. S. Codes	Printed picture, including printed pictures and photographs	20
50.07	ALL H. S. Codes	Woven fabrics of silk or of silk waste	45
52.08 to 52.12	ALL H. S. Codes	Woven fabrics	20
52.07 to 54.08	ALL H. S. Codes (except 5407.10.10)	Woven fabrics	20
55.12 to 55.16	ALL H. S. Codes (except 5512.19.10)	Woven Fabrics	20
56.05	5605.00.10	Materialised around yarn	20
57.01 to 57.05	ALL H. S. Codes	Carpets and other textile floor coverings	20
58.01	ALL H. S. Codes	Woven pile fabrics and chenille fabrics, others than fabrics of heading 58.02 or 58.06	20
58.04	ALL H. S. Codes	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics or headings 60.02 to 60.06	20
59.03	5903.10.90	Other textile fabrics, impregnated, coated, covered or laminated with polyvinyl chloride:	20
	5903.20.90	Other textile fabrics, impregnated, coated, covered or laminated with polyurethane:	20
	5903.90.90	Other textile fabrics with polyurethane	20
60.01	ALL H. S. Codes	File fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted	20
60.02	ALL H. S. Codes	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01	20
60.03	ALL H. S. Codes	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02	20
60.04	ALL H. S. Codes	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other those of heading 60.01	20
60.05	ALL H. S. Codes	Wrap knit fabrics (including those made on galloon knitting machines) other than offering 60.01 to 60.04	20
60.06	ALL H. S. Codes	Other knitted or crocheted fabrics	20
61.01 and 61.02	ALL H. S. Codes	Overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), trousers, wind-chitter and similar articles knitted or crocheted.	45
61.03	ALL H. S. Codes	Men's or boys suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	45
61.04	ALL H. S. Codes	Women's or girls suits, ensembles jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted,	45

Heading No.	H.S. Code	Description of goods	Rate or amount of SD
61.05	ALL H. S. Codes	Men's or boys' skirts knitted or crocheted.	45
61.06	ALL H. S. Codes	Women's or girls' blouses, shirts, and shirt-blouses, knitted or crocheted.	45
61.07	ALL H. S. Codes	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	45
61.08	ALL H. S. Codes	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted.	45
61.09	ALL H. S. Codes	T-shirts, singlets and other vests, knitted or crocheted.	45
61.10	ALL H. S. Codes	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted (made of wool or fine animal hair of Kashmir (Cashmere) goats or other animals)	45
61.11	ALL H. S. Codes	Babies garments and clothing accessories, knitted or crocheted.	45
61.13	6113.00.00	Garments, made up of knitted or crocheted fabrics of heading 59.03,59.06 or 59.07	45
61.14	ALL H. S. Codes	Other garments knitted or crocheted	45
61.15	ALL H. S. Codes	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example stockings for varicose veins) and footwear without applied soles, knitted or crocheted.	45
61.16	ALL H.S Codes	Gloves, mittens and mites, knitted or crocheted	45
61.17	ALL H. S. Codes (except 6117.80.90)	Other made-up clothing accessories, knitted or crocheted, knitted or crocheted part of garments or clothing accessories (except knee-cap anklet etc. used as sports outfit).	45
62.01 to 62.10	ALL H. S. Codes	All ready –made garments for men, women and children underwear and similar goods (other than swimwear)	45
62.11	6211.32.00 6211.33.00 6211.39.00 6211.42.00 6211.43.00 6211.49.00	Track-suit and other garments (Other than swimwear and ski suits)	20
62.12 to 62.17	ALL H. S. Codes	Brassieres, girdles, Corsets, Brace, suspenders, Garers, Rumal, Shal, scarf, muffler, mantilla, veil, tie, bow-tie, cravet, gloves, mittence, meats and similar articles and parts thereof.	45
63.01	ALL H. S. Codes	All types of blankets made of wool.	20
63.02	ALL H. S. Codes	Bed linen, table line, toilet linen and kitchen linen.	20
63.03	ALL H. S. Codes	Curtains (including drapes) and interior blinds; curtain or bed valances.	20
63.04	ALL H. S. Codes	Other furnishing articles, excluding those of heading 94.04.	20

Heading No.	H.S. Code	Description of goods	Rate or amount of SD
64.02	ALL H. S. Codes	Other footwear with outer soles and uppers of rubber or plastics.	45
64.03	ALL H. S. Codes	Footwear with outer soles and uppers of rubber or plastics, leather or composition leather and uppers of leather.	45
64.04	ALL H. S. Codes	Footwear with outer soles and uppers of rubber or plastics, leather or composition leather and uppers of textile materials.	45
64.05	ALL H. S. Codes	Other footwear.	45
64.06	6406.10.10 6406.10.90 6406.20.10 6406.20.90	Upper and outer soles and heels.	20
67.02	ALL H. S. Codes	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.	20
68.02	ALL H. S. Codes	Granite, marble, travertine and alabaster and other stone.	60
68.03	6803.00.00	Worked slate and articles of slate or agglomerated slate.	60
68.08	6808.00.00	Panels, boards, tiles, blocks and similar articles of vegetables fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	10
68.09	6809.11.00 6809.19.00	Plaster Boards and sheets	10
69.04	ALL H. S. Codes	Ceramic buildings bricks, flooring blocks, support or filler tiles and the like.	20
69.05	ALL H. S. Codes	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.	20
69.06	6906.00.00	Ceramic pipes, conduits, guttering and pipe fittings.	20
69.07	ALL H. S. Codes	Unglazed ceramic flags and paving hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing	60
69.08	ALL H. S. Codes	Glazed ceramic flags and paving hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing	60
69.10	ALL H. S. Codes	Ceramic sinks, wash basins wash basin pedestals, baths bidets, water closet pans. Flushing cisterns, urinals and similar sanitary fixtures.	60
69.11	ALL H. S. Codes	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china	60
69.12	6912.00.00	Ceramic tableware, kitchenware, other household articles.	60
69.13	ALL H. S. Codes	Statuettes and other ornamental ceramic articles.	60
69.14	ALL H. S. Codes	Other ceramic articles.	60
70.02	7002.39.90	Glass tubes	20
70.03	7003.12.00	Coloured throughout the mass (body tinted) opacified, flashed or having an absorbent, reflecting or non- reflecting layer.	20
	7003.19.00	Other cast or rolled glass non-ware sheet.	20

Heading No.	H.S. Code	Description of goods	Rate or amount of SD
	7003.20.00	Cast or rolled glass wared sheet.	20
	7003.30.00	Cast or rolled glass profiles.	20
70.04	ALL H. S. Codes	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting on non-reflecting layer, but not otherwise worked.	20
70.05	ALL H. S. Codes	Float glass and surface ground or polished glass in, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	45
70.06	7006.00.00	Edge- worked glass	20
70.07	7007.19.00	Other tempered safety glass	20
	70007.29.00	Other laminated safety glass	20
70.09	7009.91.90	Other frameless glass mirror	20
	7009.92.90	Other framed glass mirror	20
70.10	7010.90.00	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind sued for the conveyance or packings of goods; preserving jars of glass; stoppers, lids and other closure, of glass	20
70.13	ALL H. S. Codes	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purpose (other than that of heading 70.10 or 70.18)	45
70.16	ALL H. S. Codes	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass small wares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms.	20
70.18	7018.10.00	Glass beads, importation pearls, imitation precious or semi-precious stones and similar glass small ware.	20
71.02	7102.10.00	Unpolished diamond	20
	7102.31.00		
	7102.39.00	Polished diamond	60
71.17	ALL H. S. Codes	Imitation jewellery	20
72.13	ALL H. S. Codes	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	45
72.14	ALL H. S. Codes	Other bars and rods of iron or non- alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling. (Except LPG Cylinder Bulb and Bang manufacturer's raw materials HS Code 7214.99.00 under Carbon steel S20c/SAE 1020 (42mmRD) in import stage	45
72.15	ALL H. S. Codes	Other bars and rods of iron or non-alloy steel. Of free cutting steel, not further worked than cold-formed or cold-finished.	45
72.16	ALL H. S. Codes	Angels, shapes and sections of iron or non-alloy steel	20
73.03	7303.00.00	Tube pipes made of cast iron	20
73.04	7304.11.20	Line pipe of a kind used for oil or gas pipelines: 8-inch or less	20
	7304.19.20		

Heading No.	H.S. Code	Description of goods	Rate or amount of SD
	7304.90.00	Other tube, pipe and hollow profile (Seamless) made of iron and steel	20
73.06	7306.11.20	Line pipe used in oil or gas pipe line (8-inch or less)	20
	7306.19.20		
	7306.21.20	Casting and tubing used in the work of oil and gas drilling (8-inch or less)	20
	7306.29.20		
	7306.30.00	Other, welded, of circular cross-section of iron or non-alloy steel	20
	7306.40.00	Other, welded, of circular cross-section of stainless steel	20
	7306.50.00	Other, welded, of circular cross-section, of other alloy steel	20
	7306.61.00	Other, welded, of circular cross-section of square or rectangular cross-section	20
	7306.69.00	Other, welded, of circular cross-section of other non-circular cross-section	20
	7306.90.00	Other, welded, of circular cross-section: other	20
73.17	7317.00.00	Nails, Tracks, Drawing Pins of iron/steel	20
73.18	7318.14.90	Other self-tapping screws	20
	7318.15.90	Other Screw	20
	7318.16.00	Threaded nuts of iron/steel	20
	7218.19.00	Other Screw	20
73.20	7320.10.00	Leaf-spring and leaves therefore	20
73.21	7321.11.00	Cooking appliances and plate warmers for gas fuel or both gas and other fuels	20
73.23	7323.93.00	Table/kitchenware of stainless steel	20
	7323.94.00		
	7323.99.00		
73.24	ALL H. S. Codes	Sink of stainless steel, wash basin and parts thereof, water tap and other fittings and fixtures of bathroom	20
74.18	7418.20.00	Sanitary ware and parts thereof made of copper	20
76.07	7607.20.10	Aluminium foil whether colored or not backed with paper/paperboard, in roll, reel, bobbin	20
76.15	7615.20.00	Aluminium sanitary ware and parts thereof	20
82.12	8212.10.00	Razor	20
	8212.20.19	Stainless steel blade	20
	8212.20.90	Other	20
	8212.90.00	Parts of razor.	20
83.01	ALL H. S. Codes	Padlocks and locks (key, combination or electrically operated), of base metal clasps and frames with clasps, incorporating locks of base metal; keys for any of the forgoing articles of base metal	20
83.09	8390.90.90	Other Stopper	45
84.07 and 84.08	8407.31.10	Two-stroke engine of auto-rickshaw/three- wheeler	20
	8407.32.10		
	8407.33.10		
	8407.20.10		
	8407.31.20	Four-stroke engine of auto-rickshaw/three- wheeler	20
	8407.32.20		
	8407.33.20		
	8407.20.20		
84.14	8414.51.00	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	45

Heading No.	H.S. Code	Description of goods	Rate or amount of SD
	8414.90.10	Parts of fan	45
84.15	8415.10.90	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.	100
	8415.20.90		
	8415.81.90		
	8415.82.90		
	8415.83.90		
		Parts:	
	8415.90.10	Indoor or outdoor unit	100
		Other Parts:	
	8415.90.91	Imported by VAT registered air-conditioner manufacturing industry	60
	8415.90.99	Imported by other importers.	60
84.18	ALL H. S. Codes (except 8418.61.10)	Refrigerators, freezers and similar items; heat pumps; refrigerating furniture's.	30
	8418.69.10, 8416.69.93, 8418.69.95		
84.21	8421.23.00	Filter.	20
	8421.29.90		
85.04	8504.32.00	Other transformer having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	20
	8504.33.00	Other transformer having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	20
85.06	8506.10.00	Manganese dioxide	20
	8506.30.00	Mercuric oxide battery	20
	8506.40.00	Silver oxide battery	20
	8506.50.00	Lithium battery	20
	8506.60.00	Air-zinc battery	20
	8506.80.00	Other primary cells and primary batteries	20
85.07	8507.10.00	Lead-acid battery and electric accumulator	20
	8507.20.90	Other lead acid accumulators	20
85.09	8509.40.00	Blender, mixer and grinder	20
85.10	8510.10.00	Shavers	20
	8510.20.00	Hair clippers	20
	8510.30.00	Hair-removing appliances	20
85.16	8516.60.00	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters.	20
85.19	8519.20.00	Sound recording or reproducing apparatus operated by coins, banknotes, bank cards, tokens or by other means of payments.	20
	8519.30.00	Turntables (record-decks) CBU	20
	8519.81.20	Other sound recording and reproducing apparatus using magnetic optical or semiconductors media, CBU	20
	8519.89.20	Other sound recording and reproducing apparatus, CBU	20
85.21	ALL H. S. Codes	Video recording or reproducing apparatus, whether or not incorporating a video tuner.	20
85.22	8522.90.20	Loaded printed circuit board (for the items of 85.21 Heading)	20
85.23	8523.52.00	Smart cards	10

Heading No.	H.S. Code	Description of goods	Rate or amount of SD
85.27	8527.12.00	Pocket size radio cassette player, CBU	20
	8527.21.00	Radio broadcasts receivers not capable of operating without as external source of power, of a kind used in motor vehicles combined with sound recording or reproducing apparatus	10
	8527.91.00	Radio broadcasts receivers not capable of operating without as external source of power, of a kind used in motor vehicles combined with sound recording or reproducing apparatus	10
85.28	8528.72.00	Colour television	20
85.29	8529.90.21 8529.90.29	Television parts with TV card (for other imports excepting TV manufacturing industry)	20
	8529.90.31	Loaded printed circuit board for the items of Heading 85.27 and 85.28 (for the import of VAT registered TV producing industry)	30
	8529.90.39	Loaded printed circuit board for the items of Heading 85.27 and 85.28 (imported by other importers)	20
85.36	8536.50.00	Other switches	20
	8536.61.00	Lamp-holders	20
	8536.69.10 8536.69.90	Plugs and sockets	20
	8536.70.00	Connectors for optical fibres, optical fibres bundles or cables	10
	8536.90.00	Other apparatus	10
85.39	8539.21.90	Tungsten halogen	10
	8539.22.00 8539.29.90	Filament lamp other than ultraviolet/infrared lamp: other.	20
	8539.31.90	Other fluorescent hot-cathod lamp excepting energy saving lamp	45
	8539.32.90 8539.39.90	Other mercury, sodium or metal halide lamps excepting indicator pilot, lamps and lamps for use in laboratories	10
85.42	8542.39.10	SIM card	20
85.43	8543.70.50	Electronic Nicotine Delivery System (ENDS)	100
85.44	8544.19.90	Winding wire: other	20
	8544.20.00	Coaxial cable and other coaxial conductors	30
	8544.42.00	Other electric conductor for a voltage not exceeding 1,000 V fitted with connectors	20
85.45	8545.90.90	Lamp carbon, battery carbon and other items used in electrical works.	10
87.02	8702.10.41 8702.10.49	Motor vehicles built-up, having a seating capacity not exceeding 15, including the driver	30
	8702.90.40	Motor vehicles built-up, having a seating capacity not exceeding 15, including the driver	30
87.03	Relevant H.S. Codes	Motor cars and other motor vehicles including station wagons:	
		(1) Auto-rickshaw/three-wheeler with engine	20
		(2) CNG and battery-driven auto-rickshaw and three-wheeler with four-stroke engine, CBU	20
		(3) Electric battery driven motor car	20
		(4) Motor vehicles and other motor cars including Station Wagon, CBU (excepting hybrid motor vehicles, ambulance and electric battery driven motor car):	
	(a) Of a cylinder capacity not exceeding 1600cc	45	

Heading No.	H.S. Code	Description of goods	Rate or amount of SD
		(b) Of a cylinder capacity from 1601 cc to not exceeding 2000cc (excepting micro-bus)	100
		(c) Of a cylinder capacity from 2001cc to not exceeding 3000cc	200
		(d) Of a cylinder capacity from 3001cc to not exceeding 4000cc	350
		(e) Of a cylinder capacity exceeding 4000cc	500
		f) Micro-bus not exceeding cylinder capacity 1800cc	20
		g) Micro-bus of a cylinder capacity from 1801cc to not exceeding cylinder capacity 2000cc	45
		(5) Motor car, Motor vehicle, station wagon and jeep in CKD:	
		a) Up-to cylinder capacity 1600cc	20
		b) From cylinder capacity 1601cc to 2000cc	45
		c) From cylinder capacity 2001cc to 3000cc	100
		d) From cylinder capacity 3001cc to 4000cc	300
		e) Cylinder capacity exceeding 4000cc	350
87.03	Relevant H.S Codes	Complete build-up hybrid motor car and other motor vehicle including station wagon:	
		a) Of a cylinder capacity up to 1800cc	20
		b) Of a cylinder capacity up to 1801cc to 2500cc	45
		c) Of a cylinder capacity up to 2501cc to 3000	60
		d) Of a cylinder capacity up to 3001cc to 4000cc	100
		e) Of a cylinder capacity exceeding 4000cc	300
		f) Micro-bus up to cylinder capacity 1800cc	0
		g) Micro bus of a cylinder capacity from 1801cc to 2000cc	30
		h) Of a cylinder capacity 2001 or above	45
87.04	Relevant H.S Codes	Double cabin Pic-up with minimum four door (CBU)	
		a) Of a cylinder capacity up to 1600cc	45
		b) Of a cylinder capacity from 1601cc to 2000cc	60
		c) Of a cylinder capacity from 2001cc to 3000cc	60
		d) Of a cylinder capacity from 3001cc to 4000cc	350
		e) Of a cylinder capacity exceeding 4000cc	500
87.06	Relevant H.S Codes	Chassis fitted with engines, for the motor vehicles of headings 87.03:	
		1. Chassis with engine of two-stroke auto-rickshaw/three-wheeler	20
		2. Chassis with engine of four-stroke auto-rickshaw three-wheeler	20
		3. Micro bus with cylinder capacity up to 1800cc	20
		4. Micro bus with cylinder capacity from 1801cc to 2000cc	45
		5. Other motor car, motor vehicle, station wagon with jeep:	
		a) Up to cylinder capacity 1600cc	20
		b) From cylinder capacity 1601cc to 2000cc	60
		c) From cylinder capacity 2001cc to 3000cc	150
		d) From cylinder capacity 3001cc to 4000cc	300
		e) Above cylinder capacity 4000cc	350

Heading No.	H.S. Code	Description of goods	Rate or amount of SD
87.06	Relevant H.S Codes	Chassis fitted with engines, for the double cabin pick-up of headings 87.04:	
		a) Up to cylinder capacity 1600cc	20
		b) From cylinder capacity 1601cc to 2000cc	45
		c) From cylinder capacity 2001cc to 3000cc	60
		d) From cylinder capacity 3001cc to 4000cc	200
		e) Above cylinder capacity 4000cc	300
87.07	8707.10.00	Bodies for the vehicles of heading 87.03	45
87.11	Concerned HS Code Except 8711.20.32 & 8711.20.42	Motorcycles, in CBU with four-stroke engine	60
		Motorcycles, in CKD with four-stroke engine	20
87.12	8712.00.00	Bicycle and other cycles (including delivery tricycles), not motorised	20
87.14	8714.10.20	Fuel tank of motor cycle	20
	8714.92.10	Wheel rims and spokes of bicycle and other cycles not motorised	20
90.03	9003.11.00 9003.19.00	Frames and mountings for spectacles, goggles or the like	10
90.04	All H.S. Codes	Spectacles, goggles and the corrective, protective or other	10
93.02	9302.00.90	Revolver and pistol: other	150
93.03	9303.10.90 9303.20.90 9303.30.90 9303.90.90	Other	100
93.04	9304.00.90	Other firearms: other firearms excepting match weapon imported by Shooting Federation	100
93.05	All H.S. Codes	Parts and accessories of the items the Headings from 93.01 to 93.04	100
93.06	All H.S. (except 9306.29.10)	Bombs, grenades, torpedoes, mines, missiles, and similar ammunitions (excepting sports ammunitions imported by Shooting Federation]	100
93.07	9307.00.90	Swords, cutlasses, bayonets, lances and similar arms: others.	100
94.01	9401.20.10	Seats of a kind used for motorcycle	20
	9401.30.00	Swivel seats with variable height adjustment	45
	9401.61.00 9401.69.00	Other seats, with wooden frames	45
	9401.71.00 9401.79.00	Other seats with metal frames	45
	9401.80.00	Other seats	45
	94.03	All H.S. Codes (except 9403.20.10, 9403.20.20, 9403.20.30, 9403.60.10 9403.60.20)	Furniture and parts thereof

Heading No.	H.S. Code	Description of goods	Rate or amount of SD
94.04	9404.21.00	Mattresses of cellular rubber or plastics, whether or not covered	20
94.05	All H.S Codes (excepting 9405.40.10 9405.40.20 9405.40.30 9405.50.10 9405.60.00)	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts, thereof not elsewhere specified or included.	45
95.03	All H.S Codes	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not	20
95.04	9504.40.00	Playing cards	10
95.05	9505.90.00	Carnival or other entertainment articles	20
96.03	9603.21.00	Tooth brushes, including dental plate brushes	20
96.19	9619.00.00	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.	45

Table-2
Goods subject to supplementary duty at supply stage

Heading No	H.S Code	Description of goods	Rate or amount of SD (%)
19.02	All H.S Codes	Cooked Pasta, lasagne	10
20.09	All H.S Codes	Fruit juices and fruit drinks	10
21.05	All H.S Codes	All kind of ice cream	5
21.06	2106.90.90	Food preparation for distribution, such all kind Burger, Sandwich, Chicken fry, French fry, Hot dog, Pizza	10
22.01	All H.S Codes	Mineral waters (Up to 3)	5
22.02	2201.10.00	Soft drink	25
	2202.90.00	Energy drink	35
24.02	2402.20.00	Cigarettes containing tobacco	65
	2402.90.00	(a) Hand-made Bidi (Without filter or containing filter) other than machine made and other	40
Price of 10gm jorda and gul (provided that retails price and number shall have clear, visible and indelible on packet):			
24.03	24.03.99.00	Jorda (retail price per 10gm Taka 40.00 i.e per gm taka 4.00)	55
	24.03.99.00	Gul (retail price per 10gm Taka 20i.e. per gm taka 2)	
27.11	2711.21.00	Natural gas (gaseous state)	0
32.08 to 32.10	All H.S Codes	Paints	5
33.04	Beauty or makeup preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations including hand, nail or leg, makeup preparation)		
	3304.10.00	Lip makeup preparations	10
	3304.20.00	Eye makeup predations	10
	3304.30.00	Manicure or pedicure preparations	10
	3304.91.00	Powders, whether or not compressed	10

Heading No	H.S Code	Description of goods	Rate or amount of SD (%)
	3304.99.00	Other (other than petroleum jelly and baby lotion)	10
33.05	Preparations for use on the hair.		
	3305.10.00	Shampoos	15
	3305.20.00	Preparations for permanent waving or straightening	10
	3305.30.00	Hair lacquers	10
	3305.90.00	Other	10
33.07	3307.10.00	Pre-shave, shaving or after-shave preparations	15
	3307.20.00	Personal deodorants and antiperspirants	15
	3307.30.00	Perfumed bath salts and other bath preparations	15
	3307.49.00	Used other preparations for dispelling bad smell of room (except agorbati and similar things)	15
	3307.90.00	Others	15
39.23	All H.S Codes	All kind of polyethylene bag, plastics bag made by polyethylene (including Woven plastics bag) and wrapped preparations)	5
48.13	All H.S Codes	Cigarette paper/Bidi paper (whether or not cut to size or in the form of booklets or tubes)	25
69.07	All H.S Codes	Gray ceramic stone paving plate (falaque) paving hearth or wall tiles, ceramic, mosaic cubes and the like, whether or not on a backing finishing ceramic	15
69.08	All H.S Codes	Bright ceramic stone paving plate (falaque) paving hearth or wall tiles, ceramic, mosaic cubes and the like, whether or not on a backing finishing ceramic	15
69.10	All H.S Codes	Ceram Silk. Basin, Pedestal Basin, Commode or its parts or other bathroom fittings and fixtures (except long pan)	10
	All H.S Codes	Ceramic Bathtub and Jacuzzi, Shower, Shower Tray	30
85.39	All H.S Codes	Other filaments lamp except ultra-violate/infra-red lamps	0

Table-3
Supplementary duty imposable services at supply stage

Heading No	Service code	Services	Rate of SD (%)
S001	S001.00	Hotel and restaurants:	
	S001.10	Hotel: on those bills if any drink is supplied of the nature of wine in the hotel while supplying food, drink and lodging or any type of “floor show” is organized (even if arranged for (01) one day in a year)	20
	S001.20	Restaurants: on those bills if any drink is supplied of the nature of wine in the hotel while supplying food, drink and lodging or any type of “floor show” is organized (even if arranged for (01) one day in a year)	20
S012	S012.10	Telephone: Service provided by using SIM/RIM card of mobile phone only	15
S038	S038.00	Organizer of entertaining cultural function with foreign artiste:	10

Heading No	Service code	Services	Rate of SD (%)
		Provided that this provision shall not apply in the case of organizing cultural functions with foreign artiste under bilateral cultural exchange program.	
S039	S039.20	Satellite channel distributor:	25
S044	S044.00	Service by BTRA: Giving services (except passenger bus, cargo truck, lorry, three-wheeler, ambulance, school bus) by Bangladesh Road Transport authority related to registration, rout permit, fitness certificate, ownership certificate etc. and renewal, on consideration against such services.	15
S058	S058.00	Organization renting out chartered aircraft or helicopter: Organization renting out chartered aircraft or helicopter (except air ambulance)	30