

HANDBOOK

VAT EXEMPTED GOODS
& SERVICES FY 2021-22



MYTAX

A HANDBOOK OF VAT EXEMPTED GOODS AND SERVICES FY 2021-22

2020-2021

According to the rules of the new Law

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VAT Exempted Goods and Services 2021-22 in Bangladesh

Part 01: Goods exempted from Value Added Tax

All goods mentioned in the Second Schedule of the Narcotics Control Act, 2018 for production or manufacture in Bangladesh and the following goods:

| Heading No | H.S. Code | Description of goods |
|------------|-----------------------------|--|
| 01.01 | All codes under the Heading | Live horses, asses, mules and hinnies |
| 01.02 | Do | Live bovine animals |
| 01.03 | Do | Live swine |
| 01.04 | Do | Live sheep and goats |
| 01.05 | Do | Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls |

| Heading No | H.S. Code | Description of goods |
|------------|--|--|
| 01.06 | Do | Other live animals |
| 02.01 | 0201.10.90 0201.20.90 0201.30.90 | Meat of bovine animals, fresh or chilled (except wrapped and canned up to 2.5kg) |
| 02.02 | 0202.10.90 0202.20.90 0202.30.90 | Meat of bovine animals, frozen (except wrapped and canned up to 2.5kg) |
| 02.03 | 0203.11.90 0203.12.90 0203.19.90 0203.21.90 0203.22.90 0203.29.90 | Meat of swine, fresh, chilled or frozen (except wrapped and canned up to 2.5kg) |
| 02.04 | 0204.10.90 0204.21.90 0204.22.90 0204.23.90 0204.30.90 0204.41.90 0204.42.90 0204.43.90 0204.50.90 | Meat of sheep or goats, fresh, chilled or frozen (except wrapped and canned up to 2.5kg) |
| 02.05 | 0205.00.90 | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen (except wrapped and canned up to 2.5kg) |
| 02.06 | 0206.10.90 0206.21.90 0206.22.90 0206.29.90 0206.30.90 0206.41.90 0206.49.90 0206.80.90 0206.90.90 | Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen (except wrapped and canned up to 2.5kg) |
| 02.07 | 0207.24.90 0207.25.90 0207.26.90 0207.27.90 0207.41.90 0207.42.90 0207.43.90 0207.44.90 0207.45.90 0207.51.90 0207.52.90 0207.53.90 0207.54.90 0207.55.90 0207.60.90 | Meat, and edible offal, of poultry of heading. 01.05, fresh, chilled or frozen (except wrapped and canned up to 2.5kg) |
| 02.08 | 0208.10.90 0208.30.90 | Other meat and edible meat offal, fresh, child or frozen (except wrapped and canned up to 2.5kg) |

| Heading No | H.S. Code | Description of goods |
|------------|--|---|
| | 0208.40.90 0208.50.90 0208.90.90 | |
| 02.09 | 0209.90.90 | Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked (except wrapped and canned up to 2.5kg) |
| 02.10 | 0210.11.90 0210.12.90 0210.19.90 0210.20.90 0210.91.90 0210.92.90 0210.93.90 0210.99.90 | Meat and edible meat offal, salted, dried or smoked (except wrapped and canned up to 2.5kg) |
| 03.01 | All codes under the Heading | Live fish (excepting ornamental fish) |
| 03.02 | 0302.11.90 0302.13.90 0302.14.90 0302.19.90 0302.21.90 0302.22.90 0302.23.90 0302.24.90 0302.29.90 0302.31.90 0302.32.90 0302.33.90 0302.34.90 0302.35.90 0302.36.90 0302.39.90 0302.41.90 0302.42.90 0302.43.90 0302.44.90 0302.45.90 0302.46.90 0302.47.90 0302.51.90 0302.52.90 0302.53.90 0302.54.90 0302.55.90 0302.56.90 0302.59.90 0302.71.90 0302.72.90 0302.73.90 0302.74.90 | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading .03.04 (except wrapped and canned up to 2.5kg) |

| Heading No | H.S. Code | Description of goods |
|------------|--|--|
| | 0302.79.90 0302.81.90 0302.82.90 0302.83.90 0302.84.90 0302.85.90 0302.89.90 0302.90.90 | |
| 03.03 | 0303.11.90 0303.12.90 0303.13.90 0303.14.90 0303.19.90 0303.23.90 0303.24.90 0303.25.90 0303.26.90 0303.29.90 0303.31.90 0303.32.90 0303.33.90 0303.34.90 0303.39.90 0303.41.90 0303.42.90 0303.43.90 0303.44.90 0303.45.90 0303.46.90 0303.49.90 0303.51.90 0303.54.90 0303.55.90 0303.56.90 0303.57.90 0303.63.90 0303.64.90 0303.65.90 0303.67.90 0303.68.90 0303.69.90 0303.81.90 0303.82.90 0303.83.90 0303.84.90 0303.89.90 0303.90.90 | (except wrapped and canned up to 2.5kg) fish, frozen, excluding fish fillets and other fish meat of heading.03.04 |
| 03.04 | 0304.31.90 0304.32.90 0304.33.90 | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen (except wrapped and canned up to 2.5kg) |

| Heading No | H.S. Code | Description of goods |
|------------|--|--|
| | 0304.39.90 0304.41.90 0304.42.90 0304.43.90 0304.44.90 0304.45.90 0304.46.90 0304.49.90 0304.51.90 0304.52.90 0304.53.90 0304.54.90 0304.55.90 0304.59.90 0304.61.90 0304.62.90 0304.63.90 0304.69.90 0304.71.90 0304.72.90 0304.73.90 0304.74.90 0304.75.90 0304.79.90 0304.81.90 0304.82.90 0304.83.90 0304.84.90 0304.85.90 0304.86.90 0304.87.90 0304.89.90 0304.91.90 0304.92.90 0304.93.90 0304.94.90 0304.95.90 0304.99.90 | |
| 03.05 | 0305.10.90 0305.20.90 0305.31.90 0305.32.90 0305.39.90 0305.41.90 0305.42.90 0305.43.90 0305.44.90 0305.49.90 0305.51.90 0305.59.90 | Fish, dried salted: smoked fish, whether or not cooked before or during the smoking process; flours of fish, fit for human consumption (except wrapped and canned up to 2.5kg) |

| Heading No | H.S. Code | Description of goods |
|------------|--|--|
| | 0305.61.90 0305.62.90 0305.63.90 0305.64.90 0305.69.90 0305.71.90 0305.72.90 0305.79.90 | |
| 03.07 | 0307.11.90 0307.19.90 0307.21.90 0307.29.90 0307.31.90 0307.39.90 0307.41.90 0307.49.90 0307.51.90 0307.59.90 0307.60.90 0307.71.90 0307.79.90 0307.81.90 0307.89.90 0307.91.90 0307.99.90 | Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans (except wrapped and canned up to 2.5kg) |
| 04.01 | 0401.10.90 0401.20.90 0401.40.90 0401.50.90 | Milk and cream, not concentrated nor containing added sugar or other sweetening matter (except wrapped and canned up to 2.5kg) |
| 04.07 | 0407.11.90 0407.19.90 0407.21.90 0407.29.90 0407.90.90 | Bird's eggs, in shell, fresh, preserved or cooked |
| 04.10 | 0410.00.90 | Edible products of animal origin, not elsewhere specified or included (except wrapped and canned up to 2'5kg) |
| 05.01 | All codes under the Heading | Human hair, unworked, whether or not washed or scoured; waste of human hair |
| 05.02 | -Do- | Pigs', hogs' or boars' bristles and hair; badger hair and other brush-making hair; waste of such bristles or hair |
| 05.04 | All codes under the Heading | Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof (unprocessed) |
| 05.05 | -Do- | Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers |
| 05.07 | -Do- | Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape, powder and waste these of these |

| Heading No | H.S. Code | Description of goods |
|------------|--|---|
| | | products |
| 05.08 | All codes under the Heading | Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of mollusks, crustaceans or echinoderms and cuttlebone, unworked or simply prepared but not cut to shape, powder and waste thereof |
| 05.10 | All codes under the Heading | Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved |
| 05.11 | -Do- | Animal products not elsewhere specified or included (except wrapped and canned up to 2.5kg); dead animals of chapter 1 to 3, unfit for human consumption |
| 06.01 | -Do- | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of Heading.12.12 |
| 06.02 | -Do- | Other live plants (including their roots), cuttings and slips; mushroom spawn |
| 07.01 | 0701.10.90 0701.90.19 0701.90.29 | Potatoes, fresh or chilled (except wrapped and canned up to 2.5kg) |
| 07.02 | 0702.00.19 0702.00.29 | Tomatoes, fresh or chilled (except wrapped and canned up to 2.5kg) |
| 07.03 | 0703.10.19 0703.10.29 0703.20.90 0703.90.90 | Onions, shallots garlic, leeks and other alliaceous vegetables, fresh or chilled (except wrapped and canned up to 2.5kg) |
| 07.04 | 0704.10.90 0704.20.90 0704.90.90 | Cabbages, cauliflowers, kohilavi, kale and similar edible brassicas, fresh or chilled (except wrapped and canned up to 2.5kg) |
| 07.05 | 0705.11.90 0705.19.90 0705.21.90 0705.29.90 | Lettuce and chicory (Cichorium spp.), fresh or chilled (except wrapped and canned up to 2.5kg) |
| 07.06 | 0706.10.90 0706.90.90 | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled (except wrapped and canned up to 2.5kg) |
| 07.07 | 0707.00.90 | Cucumbers and gherkins, fresh or chilled (except wrapped and canned up to 2.5kg) |
| 07.08 | 0708.10.90 0708.20.90 0708.90.90 | Leguminous vegetables, shelled or unshelled, fresh or chilled (except wrapped and canned up to 2.5kg) |
| 07.09 | 0709.20.90 0709.30.90 0709.40.90 0709.51.90 0709.59.90 0709.60.19 0709.60.99 0709.70.90 0709.91.90 | Other vegetable, fresh or chilled (except wrapped and canned up to 2.5kg) |

| Heading No | H.S. Code | Description of goods |
|------------|--|--|
| 07.10 | 0710.10.90 0710.21.90 0710.22.90 0710.29.90 0710.30.90 0710.40.90 0710.80.90 0710.90.90 | Vegetable (uncooked or cooked by steaming or boiling in water), frozen (except wrapped and canned up to 2.5kg) |
| 07.12 | 0712.20.90 0712.31.90 0712.32.90 0712.33.90 0712.39.90 0712.90.10 0712.90.90 | Dried vegetable, whole, cut sliced, broken or in powder, but not future prepared (except wrapped and canned up to 2.5kg) |
| 07.13 | 0713.10.90 0713.20.90 0713.31.90 0713.32.90 0713.33.90 0713.34.90 0713.35.90 0713.39.90 0713.40.90 0713.50.90 0713.60.90 0713.90.90 | Dried leguminous vegetable, shelled, whether or not skinned or split (except wrapped and canned up to 2.5kg) |
| 07.14 | 0714.10.90 0714.20.90 0714.30.90 0714.40.90 0714.50.90 0714.90.19 0714.90.99 | Manioc, arrowroot, slaep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith (except wrapped and canned up to 2.5 kg) |
| 08.13 | 0813.10.90 0813.20.90 0813.30.90 0813.40.90 0813.50.19 0813.50.99 | Fruit, dried, other than that of Headings Nos. 08.01 to 08.06; Mixtures of nuts or dried fruits of Chapter 8 of the First Schedule of the Customs Act (except wrapped and canned up to 2.5 kg) |
| 09.04 | 0904.11.90 0904.21.90 0904.22.90 | Pepper of the genus Piper; dried or crushed (except wrapped and canned up to 2.5 kg) |
| 09.05 | 0905.10.90 0905.20.90 | Vanilla (except wrapped and canned up to 2.5 kg) |
| 09.06 | 0906.10.90 0907.19.90 | Cinnamon and cinnamon-tree flowers, not crushed or paste (except wrapped and canned up to 2.5 kg) |
| 09.07 | 0907.10.90 0907.20.90 | Cloves (whole fruit, cloves and stems) ((except wrapped and canned up to 2.5 kg) |
| 09.08 | 0908.11.90 | Nutmeg, mace and cardamoms ((except wrapped and canned up |

| Heading No | H.S. Code | Description of goods |
|------------|--|--|
| | 0908.12.90 0908.21.90 0908.22.90 0908.31.90 0908.32.90 | to 2.5 kg) |
| 09.09 | 0909.21.90 0909.22.90 0909.31.90 0909.32.90 0909.61.90 0909.62.90 | Seed of anise, badian, fennel, coriander, cumin, or caraway; Juniper berries (except wrapped and canned up to 2.5 kg) |
| 09.10 | 0910.11.90 0910.12.90 0910.20.90 0910.30.90 0910.91.91 0910.91.99 0910.99.90 | Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices (except wrapped and canned up to 2.5 kg) |
| 10.01 | 1001.11.90 1001.19.90 1001.91.90 1001.99.90 | Wheat and meslin (except wrapped and canned up to 2.5 kg) |
| 10.02 | 1002.10.10 1002.10.90 1002.90.90 | Rye |
| 10.03 | 1003.10.10 1003.10.90 1003.90.90 | Barley |
| 10.04 | 1004.10.10 1004.10.90 1004.90.90 | Oats |
| 10.05 | 1005.10.10 1005.10.90 1005.90.10 1005.90.90 | Maize |
| 10.06 | 1006.10.10 1006.10.90 | Rice |
| 10.07 | 1007.10.10 1007.10.90 1007.90.90 | Grain sorghum |
| 10.08 | 1008.10.90 1008.21.90 1008.29.90 1008.30.90 1008.40.90 1008.50.90 1008.60.90 1008.90.90 | Buckwheat, millet and canary seed; other cereals (except wrapped and canned up to 2.5 kg) |
| 12.01 | 1201.10.90 1201.90.90 | Soya beans, whether or not broken (except wrapped and canned up to 2.5 kg) |

| Heading No | H.S. Code | Description of goods |
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| 12.02 | 1202.30.90 1202.41.90 1202.42.90 | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken (except wrapped and canned up to 2.5 kg) |
| 12.04 | 1204.00.90 | Linseed, whether or not broken (except wrapped and canned up to 2.5 kg) |
| 12.05 | 1205.10.90 1205.90.90 | Rape or colza seeds, whether or not broken (except wrapped and canned up to 2.5 kg) |
| 12.06 | 1206.00.90 | Sunflower seeds, whether or not broken (except wrapped and canned up to 2.5 kg) |
| 12.07 | 1207.10.90 1207.21.90 1207.29.90 1207.30.90 1207.40.90 1207.50.90 1207.60.90 1207.70.90 1207.91.90 1207.99.90 | Other oil seeds and oleaginous fruits, whether or not broken (except wrapped and canned up to 2.5 kg) |
| 12.09 | All Codes under the Heading | Seeds, fruit and spores, of a kind used for sowing |
| 12.10 | 1210.10.90 | Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin (except wrapped and canned up to 2.5 kg) |
| 12.11 | 1211.20.90 1211.30.90 1211.40.90 1211.90.19 1211.90.29 1211.90.99 | Plants and parts of plants (including seeds and fruits) of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered (except wrapped and canned up to 2.5 kg) |
| 12.12 | 1212.21.19 1212.29.19 1212.91.90 1212.92.90 1212.93.90 1212.94.90 1212.99.90 | Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernals and other vegetable products (including unroasted chicory roots of the variety (Cichorium intybus sativum) of a kind used primarily used for human consumption, not elsewhere specified or included (except wrapped and canned up to 2.5 kg) |
| 12.13 | 12.13.00.90 | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets (except wrapped and canned up to 2.5 kg) |
| 12.14 | 1214.10.90 1214.90.90 | Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets (except wrapped and canned up to 2.5 kg) |
| 13.01 | All Codes under the Heading | Lac; natural gums, resins, gum-resins and oleoresins |
| 13.02 | Do | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilage's and thickeners, whether or not modified, derived from vegetable products |
| 14.01 | Do | Vegetable materials of a kind used primarily for plaiting (for |

| Heading No | H.S. Code | Description of goods |
|------------|--|--|
| | | example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, cleaned, bleached or dyed cereal straw, and lime bark) |
| 14.04 | 1404.20.90 1404.90.19 1404.90.99 | Vegetable products not elsewhere specified or included (except wrapped and canned up to 2.5 kg) |
| 23.01 | 2301.10.90 2301.20.10 2301.20.90 | Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves (except wrapped and canned up to 2.5 kg) |
| 23.08 | 2308.00.00 | Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included |
| 25.05 | 2505.10.00 | Natural sands of all kinds, whether or not coloured, other than metal-nearing sands of Chapter 26 of the First Schedule of the Customs Act |
| 25.08 | 2508.40.00 | Soil |
| 40.01 | 4001.30.00 | Natural rubber, balata, gutta-percha, guayule chicle and similar natural gums, in primary forms or in plates, sheets or strip |
| 41.01 | All codes under the Heading | Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split |
| 41.02 | Do | Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) of the Chapter 41 of the First Schedule of the Customs Act |
| 41.03 | All codes under the Heading | Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) of the Chapter 41 of the First Schedule of the Customs Act |
| 43.01 | Do | Raw fur-skins (including heads, tails, paws and other pieces or cuttings, suitable for furrier's use), other than raw hides and skins of Heading 41.01, 41.02 or 41.03 |
| 44.01 | 4401.10.00 | Fuel wood, in logs, in billets, in twigs, in faggots or in similar form; |
| | 4401.31.00 4401.39.00 | Wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerate in logs, briquettes, pellets or similar forms |
| 44.03 | All codes under the Heading | Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared |
| 45.01 | Do | Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork |
| 50.01 | Do | Silk-worm cocoons suitable for reeling |
| 51.01 | Do | Wool, not carded or combed |
| 51.02 | Do | Fine or coarse animal hair, not carded combed |
| 51.04 | Do | Garneted stock of wool or of fine or coarse animal hair |
| 52.01 | Do | Cotton, not carded or combed |

| Heading No | H.S. Code | Description of goods |
|------------|------------|----------------------|
| 53.03 | 5303.10.00 | Raw jute |

Part 02: Services exempted from Value Added Tax

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| 1. Basic services for living: | |
| (a) | Preparation and cultivation of agricultural land; |
| (b) | Irrigation in agricultural land; |
| (c) | Activities of pesticides and insecticides in agricultural land; |
| (d) | Storage and preservation of agricultural goods (except cold storage and warehouse); |
| (e) | Packing or sorting or cutting of food grains, vegetables etc.; |
| (f) | Preservation and distribution of agricultural seeds (except cold storage and warehouse); |
| (g) | Preservation and warehousing of meat of animals and birds (except cold storage and warehouse); |
| (h) | Gathering of fish, aquatic species and aquatic resources; |
| (i) | Preservation and warehousing of fish, aquatic species and aquatic resources (except cold storage and warehouse). |
| 2. Social welfare-oriented services: | |
| (a) | Medical and health services provided by government; |
| (b) | Medical and health services provided by private bodies; |
| (c) | Education and training provided by government; |
| (d) | Activities for preventing environmental pollution; |
| (e) | Such rehabilitation activities not conducted on commercial purpose; |
| (f) | Such social development activities not conducted on commercial purpose; |
| (g) | Old home/rehabilitation center and child care organization; |
| (h) | Research activities conducted with government finance (except consultancy firm and supervisory firm and survey organization); |
| (i) | Government and nongovernment destitute home; |
| (j) | Such social welfare autism related services not conducted on commercial purpose. |
| 3. Services relating to culture: | |
| (a) | Broadcasting and telecasting in radio and television (except video cassette shop, video game shop, video and audio recording shop, advertising agency, publicity of advertisement and broadcast of advertisement through satellite channel); |
| (b) | Printing, publication and sales of book, newspaper, magazine, government gazette (except printing and binding organization); |
| (c) | Art works, cultural activities, unprofessional sports and competition of unprofessional sports (except sports organizer, film studio, film show (cinema hall) and firm distributor); |
| (d) | Access fee to library, all types of museum, art gallery, zoo, botanical garden (except lessee (izaradar)); |
| (e) | Organizer of cultural events (except community center, organizer of entertainment cultural events with foreign artistes, sports organizer, rentor of sound and lighting instruments); |
| (f) | Shooting club, all types of social, cultural and sports related club (except lessee and hotel and restaurant, decorators and caterers, commodity center, sweetmeat shop, cinema hall, beauty parlor, health club and fitness center, rentor of sound and lighting instruments, audio cassette shop, video game shop, video and audio recording shop, those social clubs where membership fee is over Taka 10,000); |
| (g) | Entrance fee of fair and exhibition relating to agricultural goods or orchard or firm, animals and |

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| | birds, fish, aquatic animals and aquatic resources, wild animals and forest resources, art, literature, technology, engineering etc. (except lessee and hotel and restaurant, decorators and caterers, community center, sweetmeat shop, cinema hall, beauty parlor, health club and fitness center, giving and facilities of the renters of sound and lighting instruments). |
| 4. Services relating to finance and financial activities: | |
| (a) | Accepting deposit and savings by banks or financial institutions; |
| (b) | Life insurance policy; |
| (c) | Stock and security exchange organization. |
| (d) | Share trading execution related activities |
| 5. Transportation services: | |
| (a) | Services of passenger transportation (except air-conditioned/air-cooled bus, launch and railway service, rent-a-car); |
| (b) | Services of goods transportation (except the services of shipping agent, freight forwarders, transport contractors and courier service); |
| (c) | Air-lines (except the organization renting out chartered aircraft and helicopter); |
| (d) | Ambulance service (engaged in the transportation of patient and dead body). |
| (e) | Air ambulance service |
| 6. Personal service | |
| (a) | Services provided by journalists, actor, singer, performer in radio and television, writer, professional sportsman, dancer, translator, astrologer, typist, marriage register, match-making organization, plumber, wood worker, mason and electrical worker (except consultancy firm and supervisory firm, survey organization and immigration advisor. |
| (b) | Researcher relating to education matters, researcher relating to technical matters, services provided by computer experts (except consultancy firm and supervisory firm and survey organization); |
| (c) | Services provided by harbor pilot including pilots of internal waterways, drivers of all types of transportation; |
| (d) | Services provided by designers (except architect, interior designer or interior decorator, graphic designer, engineering firm, consultancy firm and supervisory firm). |
| 7. other services: | |
| (a) | Services provided to all types of religious rituals, functions, places and establishments; |
| (b) | Services of postal communication (except courier service and express mail service); |
| (c) | All types of charity and scientific service activities provided in public interest; |
| (d) | Stevedoring activities: |
| (e) | Manual laundry (except the services provided in hotel, mechanized laundry and dry-cleaning activities). |
| (f) | Food for work (FFW) and taka for work (TFW) program conducted by Union Parishad; |
| (g) | Land sale or transfer and its registration (except land developer organization and real estate organization). |