

HANDBOOK

VAT RATES FY 2021-22



A HANDBOOK OF VAT RATES FY 2021-22

2021-2022

According to the rules of new Law

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VAT Rates Chart FY 2021-22 in Bangladesh

The VAT rates 2021-22 and the specific amount of tax may change time to time as circulated by the National Board of Revenue through SRO which are not included here. If any VAT rate 2021-22 or specific amount differ with this handbook then please see the NBR separate SRO for the updated rates. Besides the Third Schedule, a separate SRO 240 has been issued on 29 June 2021 which includes all about VDS. This SRO is very important for the accounts people to comply with withholding VAT. Everything you should know about TDS and VDS for the financial year 2021-22 will get from Tax Deduction 2021 book.

Table-1
Part A: VAT Imposable Goods

Heading No.	H. S. Code	Description of Goods	Rate of VAT %
(1)	(2)	(3)	(4)
04.02	Concerned H.S. Code	Power milk manufacturing from liquid milk	5%
09.04 09.09 09.10	Concerned H.S. Code	Crushed pepper, coriander, ginger, curcuma or mixed of these spices	5%
11.05	1105.20.00	Potato flecks	5%
11.08	1108.12.00	Maize (Corn) Starch	5%

Heading No.	H. S. Code	Description of Goods	Rate of VAT %
15.14	Concerned H.S. Code	Rapeseed oil, colza seed oil and canola oil	5%
19.05	Concerned H.S. Code	Machine prepared biscuit	5%
19.05	Concerned H.S. Code	Hand-made biscuit (above equivalent per kg Taka 150.00)	5%
19.05	Concerned H.S. Code	Hand-made cake (above equivalent per kg Taka 150.00)	5%
20.01	Concerned H.S. Code	Pickle (Battled and Packed)	5%
20.01	Concerned H.S. Code	Sauces/chutney	5%
20.02	Concerned H.S. Code	Tomato Paste /Tomato ketchup/Tomato sauces (Battled and Packed)	5%
20.08	Concerned H.S. Code	Mango, pineapple, guava and Banana Pulp, tamarind paste	5%
20.08	Concerned H.S. Code	Mango bar	5%
20.09	Concerned H.S. Code	Mango juice	5%
20.09	Concerned H.S. Code	Pineapple juice	5%
20.09	Concerned H.S. Code	Guava juice	5%
20.09	Concerned H.S. Code	Tamarind juice	5%
27.01	Concerned H.S. Code	Cold generating form Boro Pukuriria cold mine	5%
27.10	Concerned H.S. Code	Burn/unusable transformer oil (In the case of reprocessed)	5%
27.10	Concerned H.S. Code	Lubricating oil /Rubber processing oil	5%
27.11	Concerned H.S. Code	LPG gas	5%
27.13	Concerned H.S. Code	Bulk imported petroleum bitumen	5%
39.20	Concerned H.S. Code	Supplied laminating driving license to BRTA	5%
39.24	Concerned H.S. Code	Table ware, kitchen ware, other household articles, hygienic and such any goods including toilet articles, of plastics (except Tiffin box water battle)	5%
From 44.03 to 44.09	Concerned H.S. Code	(1) CCB/CCA Treatment, Cryojot treatment, sejand and CCA treatment (self-wood/with other supplied wood) (2) diffusion treatment, seasent treatment, seasent and Diffusion, seasoning (self-wood/with other supplied wood)	5%
48.02	Concerned H.S. Code	Produced by all paper mills- (A) Cream laid /white writing paper (1) From above 50/55gm/ m ² (2) form above 35/40gm/m ² (B) White rolled paper from 55 to 59.99 gm/m ²	5%

Heading No.	H. S. Code	Description of Goods	Rate of VAT %
		(c) White printing paper (1) 60gm/m ² or above (2) 55gm/ m ² to 59.99gm/ m ² (3) 50gm/ m ² to 54.99gm/ m ² (4) 45gm/ m ² 49.99gm / m ² (5) 35gm / m ² to 44.99gm/ m ²	
48.04	Concerned H.S. Code	(a) liner paper (b) white liner paper (c) craft liner paper	5%
48.05	Concerned H.S. Code	Medium paper	5%
48.18	Concerned H.S. Code	(1) Kitchen towel (24-26 GSM) (2) Toilet Tissue (18-24 GSM) (3) Napkin Tissue (20-24 GSM) (4) facial tissue / pocket tissue (12-16 GSM)	5%
48.20	Concerned H.S. Code	Exercise book/spiral notes book/Khata (from 45 to above GSM)	5%
48.22	Concerned H.S. Code	Paper cone	5%
52.02 to 52.07	Concerned H.S. Code	(a) cotton yarn waste, which is known as hard waste and which is not used for fabric making	5%
52.08 to 52.12	Concerned H.S. Code	Waste gray denim	5%
54.02 to 54.10 and 55.12 to 55.16	Concerned H.S. Code	All types of fabrics by man-made fiber, except under mentioned cases/ areas, namely; 1) reep of fibre and waste piece (not more than 1 metre long) 2) fabrics by man-made fiber which except waving or sowing factory but manufactured by other factory 3) free supplied fabrics as sample to BSTI (below three metres) 4) Taps and Braids	5%
68.02	Concerned H.S. Code	Solid stone	5%
72.02	Concerned H.S. Code	(a) ferro-manganese and ferro-silico-manganese alloy (b) ferrow- silico alloy	5%
72.09	Concerned H.S. Code	HR coil to CR coil	5%
72.10 72.12	Concerned H.S. Code	CR coil to GP sheet CR coil to GP sheet/coil(colored) CR coil to CI sheet CR coil to CI sheet (colored) HR coil to GP Sheet HR coil to GP sheet/ coil(colored) HR coil to CI Sheet HR coil to CI sheet (colored)	5%
72.17	Concerned H.S. Code	GI ware	5%
73.17	Concerned H.S. Code	Nails Top nails	5%

Heading No.	H. S. Code	Description of Goods	Rate of VAT %
73.18 74.15 76.16	Concerned H.S. Code	(7) various size and types of screw, galvanized/non galvanized/ zing cutting/ nickel cutting / other metal cutting / except cutting (b) joint (connector), nut, bolt, various size and types of galvanized/ non galvanized/ zing cutting / nickel cutting / other metal cutting / except cutting I Electric line hardware and poll fittings, which is made by MS and steel (Except nut bolt)	5%
76.15	Concerned H.S. Code	Aluminium and kitchen articles made by aluminium or other household articles, sanitary ware and parts there of	5%
82.12	Concerned H.S. code	Baldes made from stainless steel, blades made from carbone steel strips	5%
84.08	Concerned H.S.code	Diesel engines manufactured by Bangladesh Diesel Plant Ltd, Joydebpur, Gazipur- (a) 1 cylinder 210 diesel engine (b) 2 cylinders 912 diesel engine I 3 cylinder diesel engine	5%
85.04	Concerned H.S.code	a) 5 KVA electrical transformer b) 10 KVA electrical transformer c) 11 Kilovolt potential electrical transformer (KAV standard-200 VA) d) 11 kilovolt electrical transformer (KAV standard- 50 VA) e) 15 KVA electrical transformer f) 20 KVA electrical transformer g) 25 KVA electrical transformer h) 33 kilovolt potential electrical transformer (KAV standard-400 VA) i) 33 kilovolt current transformer (KAV standard-50 VA) j) 37.5 KVA electrical transformer k) 50 KVA electrical transformer l) 75 KVA electrical transformer m) 100 KVA electrical transformer n) 200 KVA electrical transformer o) 250 KVA electrical transformer p) 300 KVA electrical transformer q) 315 KVA electrical transformer r) 400 KVA electrical transformer s) 500 KVA electrical transformer t) 630 KVA electrical transformer u) 700 KVA electrical transformer v) 800 KVA electrical transformer w) 1000 KVA electrical transformer x) 1200 KVA electrical transformer y) 1500 KVA electrical transformer z) 2000 KVA electrical transformer	5%
85.39	85.39.31.10	a) From 1 to 10 watt electric energy saving bulb b) From 11 to 20 watt electric energy saving bulb	5%

Heading No.	H. S. Code	Description of Goods	Rate of VAT %
		<ul style="list-style-type: none"> c) From 21 to 30 watt electric energy saving bulb d) From 31 to 50 watt electric energy saving bulb e) Above 50 watt electric energy saving bulb 	
85.39	Concerned H.S.code	Tube light 18 watt and 36 watt	5%
85.42 39.20	Concerned H.S. code	<p>(7) manufactured by Bangladesh Machine Tools Factory Ltd, Gazipur, at stage manufacturing;</p> <ul style="list-style-type: none"> 1) Retro-Reflecting vehicle number plate, vehicle Type (I) and (II) 2) Retro-Reflecting vehicle number plate, vehicle Type (III) 3) Vehicle Ownership Card <p>Supplied by Bangladesh Road Transport Authority (BRTA) to Consumer:</p> <ul style="list-style-type: none"> 1) Retro-Reflecting vehicle number plate, vehicle Type (I) and (II) 2) Retro-Reflecting vehicle number plate, vehicle Type (III) 3) Vehicle Ownership Card 	5%
87.02	Concerned H.S. code	<ul style="list-style-type: none"> a) Bus (52 seated capacity- General) b) Bus (52 seated capacity- chair deluxe) c) Bus (40 seated capacity- General) d) Bus (40 seated capacity- chair deluxe) e) Bus (36/40 seated capacity- Luxury/ Super luxury type) f) Bus (36 seated capacity- Air conditioned) g) Mini Bus (30 seated capacity- General) h) Mini Bus (24/30 seated capacity- Deluxe type) 	5%
87.04	Concerned H.S. code	<ul style="list-style-type: none"> a) Truck (Carrying Capacity 7 Tons) b) Truck Van (Carrying Capacity 7 Tons) c) Truck (Carrying Capacity 5 Tons) d) Truck Van (Carrying Capacity 5 Tons) e) Truck (Carrying Capacity 3 Tons) f) Truck Van (Carrying Capacity 3 Tons) g) Truck Van/Pic)-up (Whether Passenger bus or not carrying capacity 1 to 1.5 Tons) 	5%
89.01 to 89.07	Concerned H.S. code	<ul style="list-style-type: none"> (1) Landing Craft: <ul style="list-style-type: none"> a) Landing Craft Vehicle and Personal (LCVP) b) Landing Craft Utility (LCU) c) Landing Craft Tang (LCT) d) Landing Ship Tank (LST) e) Landing Craft Logistics (LCL) f) Landing Ship Logistics (LSL) g) Landing Craft Personal (2) Landing Platform Helicopter (LPH) (3) Patrol Boat/Gun Boat/Costal Patrol Boat (4) First Attack Craft (Missile Boat, Torpedo Boat, Fac G) (5) OPD/Covate/Large Patrol Craft (LPC) 	5%

Heading No.	H. S. Code	Description of Goods	Rate of VAT %
		(6) Patrol Boat/ Harbor Patrol boat/Inland Patrol Vessel (7) Pilot Boat/Pilot Lunch/Security Boat (8) Survey Vessel (9) Tag (10) Mooring Boat (11)House Boat/ Water Boat (Without Engine) (12) Dresser (13) Floating Crane/ Buoy Lifting Vessel/ Salvage Vessel/ Search and Rescue Vessel (14) Life Boat (15) Garbage Disposal Vessel (16) Pontoon (17) Fire Fighting Ship (18) Hospital Ship (Not Self-moving) (19) Fishing Trawler Boat (20) Wooden Boat/ GRP Boat/ Speed Boat/ Ferry/ Driving Boat/ motor Lunch/ Survey Boat/ Inland Solar Craft/ Buoy/ Moring Buoy/ Crane Boat/ Aluminium Survey Boat	
89.01 to 89.07	Concerned H.S. Code	Goods carrying Mechanical river boat Passenger Mechanical river boat Boat other Mechanical river boat (Goods/ Passenger Carrier)	5%
90.03	90.03.11.00 90.03.19.00	Optical Plastic Frame Optical Metal Frame (With spring or not)	5%
90.04	Concerned H.S. Code	Sun Class (Plastic Frame) Sun Class (Metal Frame)	5%
90.04	90.04,90,00	Reading Class (Plastic Frame) Reading Class (Metal Frame)	5%
90.04	Concerned H.S. Code	Mattress made by coconut coir	5%

Part B: VAT Imposable Service

Heading No.	H. S. Code	Description of Services	Rate of VAT %
(1)	(2)	(3)	(4)
S012	S012.14	Internet Establishment	5%
S014	S014.00	Indenting Establishment	5%
S026	S026.00	Gold smith and Platinum smith and shop of Gold and Platinum and Gold artisan	5%
S048	S048.00	Transport Contractor (Petroleum Goods)	5%
S057	S057.00	Electric Distributor/ Supplier	5%
S069	S069.00	English Medium School	5%
S080	S080.00	Ride Sharing	5%
S099	S099.10	Information Technology Enable Service (ITES)	5%
S099	S099.60	Online sale of goods	5%

**Table-2
Part A: VAT Imposable Goods**

Heading No.	H. S. Code	Description of Goods	Rate of VAT %
(1)	(2)	(3)	(4)
48.09	Concerned H. S. Code	Self-copy paper	7.5%
48.10	Concerned H. S. Code	Duplex Board/ Coated paper	7.5%
48.13	Concerned H. S. Code	Cigarette/ Biri paper 26±2 gm/m ²	7.5%
48.23	Concerned H. S. Code	Simplex Paper Packing Paper Colored paper	7.5%

Part B: VAT Imposable Service

Heading No.	H. S. Code	Description of Services	Rate of VAT %
(1)	(2)	(3)	(4)
S001	S001.20	Non-Ac Hotel and Restaurant	7.5%
S004	S004.00	Construction Establishment	7.5%
S024	S024.10	Furniture manufacturer (15% VAT if manufacturer directly supply to consumer)	7.5%
S024	S024.20	Furniture selling show room (7.5% VAT subject to the VAT paid at manufacturing stage showing tax challan, otherwise 15%)	7.5%
S037	S037.00	Procurement Provider	7.5%
S060	S060.00	Buyer of Auctioning goods	7.5%
S064	S064.10	Amusement park and theme park	7.5%
S078	S078.00	(a) Own Branded Garments/ Apparel seller (b) Other than own Branded Garments/ Apparel seller	7.5%

Table-3

Part A: VAT Imposable Goods

Heading No.	H. S. Code	Description of Goods	Rate of VAT %
(1)	(2)	(3)	(4)
68.10	Concerned H.S. Code	Electric Pole	10%
73.08	Concerned H.S. Code	Electric Pole (made by Steel Plate)	10%

Part B: VAT Imposable Service

Heading No.	H. S. Code	Description of Services	Rate of VAT %
(1)	(2)	(3)	(4)
S003	S003.10	Motor Car Garage and Workshop	10%
S003	S003.20	Dockyard	10%
S008	S008.10	Printing press	10%
S009	S009.00	Auctioneer Establishment	10%
S013	S013.00	Mechanical Laundry	10%

Heading No.	H. S. Code	Description of Services	Rate of VAT %
S018	S018.00	Film studio	10%
S023	S023.10	Cinema Displayer (In Hall)	10%
S023	S023.20	Cinema Distributor	10%
S031	S031.00	Repairing and Servicing	10%
S036	S036.20	Air-conditioned launch	10%
S040	S040.00	Security Service	10%
S042	S042.00	Automatic or Mechanical Sawmill	10%
S047	S047.00	Games Organizer	10%
S048	S048.00	Transport Contractor (Except Petroleum Goods)	10%
S053	S053.00	Attendee of Board Meeting	10%
S063	S063.00	Tailoring Shop and Tailors	10%
S065	S065.00	Building, Floor and premises cleaning or maintenance Establishment	10%
S066	S066.00	Lottery's Ticket Seller	10%
S076	S076.00	Social and Games related Club	10%

Table-4
Part A: VAT Imposable Goods

Heading No.	H. S. Code	Description of Goods	Rate of VAT %
(1)	(2)	(3)	(4)
48.01	Concerned H.S. Code	Newsprint	Taka 1600.00 (Per Metric Ton)
52.05 to 52.07	All H.S. Code	Cotton	Taka 3/per KG
54.02 to 54.10 & 55.12 to 55.16	All H.S. Code	Yarn made from combination of man-made fibre and other fibre which contains the majority of man-made fibre	Taka 6/per kg
69.04	Concerned H.S. Code	a) General made Brick except Machine (Non-Refractory Building Bricks), Except facing bricks	Taka 450.00 (per thousand)
		b) General Bricks produce by Mechanical process or Machine (Non-Refractory Building Bricks), Except facing bricks	Taka 500.00 (per thousand)
		c) Bricks produce by Mechanical process or Machine:	Taka 700.00 (per thousand)
		First Grade-	
		(1) Three-hole salient Bricks	
		(2) Ten-hole salient Bricks	
(3) Seventeen-hole salient Bricks			
(4) Multi cored Bricks			
		Second Grade-	
		(1) Three-hole salient Bricks	Taka 700.00 (per thousand)
		(2) Ten-hole salient Bricks	
		(3) Seventeen-hole salient Bricks	
		(d) Bricks cheeps	Taka 700.00 (per 100cft)
		f) Mecad batts	Taka 500.00 (per 100cft)
72.04	All H.S. Code	Scrap/Ship scrap	Taka 1000 (per Metric Ton)

Heading No.	H. S. Code	Description of Goods	Rate of VAT %
From 72.13 to 72.16	Concerned H.S. Code	M.S. Product: (a) M.S goods which is produced by imported/ local collected re-rollable scrap	Taka 1200.00 (per Metric Ton)
		(b) All types of Ballet and Ingot which is produced by imported/ local collected meltable scrape	Taka 1000.00 (per Metric Ton)
		(c) M.S goods which is produced from Ballet and Ingot	Taka 1000.00 (per Metric Ton)
		(d) M.S goods which is produced from Ballet and Ingot and dirt/mutable scrape	Taka 2000.00 (per Metric Ton)

Part B: VAT Imposable Service

Heading No.	H. S. Code	Description of Services	Rate of VAT %
(1)	(2)	(3)	(4)
S012	S012.20	SIM Card Supplier	Taka 200 (per sim card)

- (1) Against the goods mentioned in column (3) under the Heading No. and their harmonized System Code respectively of the first schedule of the Custom Act, 1969 (Act No IV of 1969) mentioned in column (1) and (2) of 'Part-A' of Table-1, Table-2 and Table-3 and against the services mentioned column (3) under Heading No and their service code mentioned in column (1) and (2) of 'Part-B' of those Tables, Value Added Tax shall be imposed in the case of local supply only, in the rate mentioned in column (4).
- (2) Against the goods mentioned in column (3) under the Heading No. and their harmonized System Code respectively of the first schedule of the Custom Act, 1969 (IV of 1969) mentioned in column (1) and (2) of 'Part-A' of Table-4, and against the services mentioned in column (3) under Heading and the service code mentioned in column (1) and (2) of 'Part-B' of the said Tables, Value Added Tax shall be imposed in the case of local supply only, in the rate mentioned in column (4).
- (3) Notwithstanding anything mentioned in paragraph (1), the rate of VAT shall be 5 per cent in the case of supply of all goods at local trading stage. But 2.4% in the cases of medicine at local trading stage and diesel, kerosine, octane, petrol, furnace oil and LP gas, the rates of VAT shall be 2 per cent at local trading stage. Beyond those, the rates of VAT shall be 3 per cent in the case of land developer and in the case of real estate organization engaged in building sale and transfer, the rate of VAT shall be 2 per cent for 1-1600 square feet, 4.5 per cent in the case of 1601 square feet and above size and 2 per cent for re-registration of any size respectively.

Trader means such a person who in exchange of consideration sells to any other person or otherwise transfers the goods imported, purchased, acquired or collected otherwise without any change in shape, nature, characteristics or quality.