



(e) The items for which supplementary duty is increased

(Contd...)

Sl. No	H.S. Code	Description	Existing Rate (%)	Proposed Rate (%)
9.	1702.30.20	Liquid glucose	20	30
	1702.30.90	Other glucose and glucose syrup	20	30
	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	30
10.	20.07 (All H.S.Codes)	Jams, fruit 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	30
	20.09 (All H.S.Codes)	Fruit juices (including grape must) and vegetable juices, unfermented not containing added spirit, whether or not containing added sugar or other sweetening matter.	20	30
	21.03 (All H.S.Codes, Excluding 2103.90.10)	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	20	30
11.	2105.00.00	Ice cream and other edible ice, whether or not containing cocoa	0	30
12.	22.01 (All H.S.Codes)	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	20	30
	22.02 (All H.S.Codes)	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.	100	150
13.	3917.21.00	Tubes, pipes and hoses, rigid of polymers of ethylene	0	30
	3917.22.00	Tubes, pipes and hoses, rigid of polymers of propylene	0	30
	3917.23.90	Tubes, pipes and hoses, rigid of polymers of vinyl chloride (excluding PVC shrinkable tube (plain))	0	30
	3917.29.90	Tubes, pipes and hoses, rigid of other plastics (excluding Silicone tubing for laboratory use; Hoses pipe for gas cylinder)	0	30
14.	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 fibre content consists of such fibres of weighing less than 40 g/m ² (excluding yellow base paper imported by VAT registered manufacturing industries)	0	20
15.	4813.10.90 4813.20.90 4813.90.90	Cigarette paper excluding imported by VAT registered manufacturing industries	60	100
16.	48.18 (All H.S.Codes)	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.	30	45
17.	4821.10.00	Printed labels	20	45
18.	5605.00.10	Metalized round yarn	0	20

19.	58.01 (All H.S.Codes)	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.	45	60
20.	60.01 (All H.S.Codes)	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.	0, 45	60
	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.	0	60
	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	0	60
	60.04 (All H.S.Codes)	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01	0	60
	60.05 (All H.S.Codes)	Warp knit fabrics (including those made on galloon knitting machines), other than of headings 60.01 to 60.04	0	60
	60.06 (All H.S.Codes)	Other knitted or crocheted fabrics	0, 45	60
21.	61.01 (All H.S.Codes)	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.	45	60
	61.02 (All H.S.Codes)	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), windcheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.	45	60



21.	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	60
	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	60
	61.05 (All H.S.Codes)	Men's or boys' shirts, knitted or crocheted.	45	60
	61.06 (All H.S.Codes)	Women's or girls' blouses, shirts, and shirt-blouses, knitted or crocheted.	45	60
	61.07 (All H.S.Codes)	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	45	60
	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	60
	61.09 (All H.S.Codes)	T-shirts, singlets and other vests, knitted or crocheted.	45	60
	61.10 (All H.S.Codes)	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	45	60
	61.11 (All H.S.Codes)	Babies' garments and clothing accessories knitted or crocheted.	45	60
	61.12 (All H.S.Codes)	Track suits, ski suits and swimwear, knitted or crocheted.	45	60
	6113.00.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	45	60

21.	61.14 (All H.S.Codes)	Other garments, knitted or crocheted.	45	60
	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	60
	61.16 (All H.S.Codes)	Gloves, mittens and mitts, knitted or crocheted.	45	60
22.	61.17 (All H.S.Codes)	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	45	60
23.	62.01 to 62.10 (All H.S.Codes)	All kinds of readymade garments and similar articles of men, women and children (excluding swimwear)	45	60
24.	67.02 (All H.S.Codes)	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.	0	45
25.	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.	45	60
	69.08 (All H.S.Codes)	Glazed ceramic flags and paving hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.	45	60
26.	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.	45	60
27.	69.11 (All H.S.Codes)	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.	45	60
	69.12 (All H.S.Codes)	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	45	60

27.	69.13 (All H.S.Codes)	Statuettes and other ornamental ceramic articles.	45	60
	69.14 (All H.S.Codes)	Other ceramic articles.	45	60
28.	7002.39.90	Glass tube	20	30
29.	7003.12.00	Cast glass and rolled glass non-wired sheets of coloured throughout the mass (body tinted), spacificed, flashed or having an absorbent, reflecting or non-reflecting layer.	20	30
	7003.19.00	Other cast glass and rolled glass of non-wired sheets	20	30
	7003.20.00	Cast glass and rolled glass wired sheets	20	30
	7003.30.00	Cast glass and rolled glass profiles	20	30
30.	70.04 (All H.S.Codes)	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	20	30
	70.05 (All H.S.Codes)	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	20	30
31.	8414.51.10	Domestic table, floor, wall, window, or roof fans, with a self-contained motor of an output not exceeding room fans	30	45
	8414.90.10	Parts of fan	30	45
32.	8415.10.90	Air conditioning machines in CBU (Excluding requiring more than 90,000 BTU or equivalent)	60	100
	8415.20.00			
	8415.81.90			
	8415.82.90			
	8415.83.90	Parts for imported by VAT registered air conditioner manufacturing industry	20	30
32.	8415.90.90	Parts for other importers	45	60
33.	8418.99.90	Other refrigerators, freezers parts (excluding imported by VAT registered refrigerator and freezer manufacturers)	0	30
34.	8544.42.00	Other electric conductors for a voltage not exceeding 1,000V fitted with connectors	0	20
35.	9404.21.00	Mattresses of cellular rubber or plastics, whether or not covered	0	30
36.	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; puzzles of all kinds.	0, 20	30
37.	9504.40.00	Playing cards	20	45

(f) The items for which VAT is waived/partially waived/imposed at import stage

Sl. No	H.S. Code	Description	Existing VAT rate	Proposed VAT rate
1.	1511.10.90	Crude palm oil imported by cosmetics industries	10%	15%
2.	1512.11.00	Sunflower-seed or safflower oil and fraction thereof	15%	10%
3.	3507.90.10	Streptokinase	15%	0%
4.	5403.31.00	Other yarn, single of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	15%	0%
5.	9018.39.20	Insulin pen	15%	0%

(g) The items for which specific rate of duty is increased

Sl. No	H.S. Code	Description	Existing Duty	Proposed Duty
1.	2523.10.20	Cement clinker imported by VAT registered manufacturers of cement	BDT 350 per MT	BDT 500 per MT
2.	2523.10.80	Other cement clinker imported by other	BDT 550 per MT	BDT 750 per MT
3.	8908.00.00	Vessels and other floating structures for breaking up.	BDT 1,000.00 per LDT	BDT 1,200.00 per LDT

(h) The items for which concessionary benefit is given by SRO

(a) Capital Machinery

Sl. N	H.S. Code	Description	Existing Rate (%)	Proposed S.R.O Rate (%)
1.	6903.20.20	Alumina ball	12	3
2.	8415.81.20	Air handling unit & HVAC system for pharmaceutical industries requiring more than 90,000 BTU or equivalent	25	3
3.	8415.82.20	Air handling unit & HVAC system for pharmaceutical industries requiring more than 90,000 BTU or equivalent	25	3
4.	8419.40.20	Solar power water distillation plant	3	3
5.	8418.69.93	Freezer or storage box of exceeding 2000 L capacity imported by VAT registered ice-cream manufacturing industries	25	3

(b) Raw Materials of Ship building

Sl. No	H.S. Code	Description	Existing Rate (%)	Proposed S.R.O Rate (%)
1.	8483.10.00	Transmission shaft	12	5
2.	8487.10.00	Propeller	12	5
3.	7316.00.00	Anchor	12	5
4.	8311.10.00	Coated electrodes of base metal for electric-arc-welding rod	25	5