VAT RATES ON SERVICES FOR 2024–2025 IN BANGLADESH

The National Board of Revenue, in the exercise of the powers conferred under Section 135, Section 49, and Section 172 of the Value Added Tax and Supplementary Duty Act, 2012 (Act No. 47 of 2012), along with the related provisions, hereby amends the Value Added Tax Imposition and Collection Rules, 2021, as follows:

The following substitute provisions shall replace Sub-rule (2) of Rule 3 of the aforementioned rules:

SL No	Service Code	Service Name	VAT Rate	Service Required to VDS
1	**S001.00**	**Hotel/Restaurant**		
	S001.10	AC Hotel	**15%**	**VDS**
	S001.10	Non – AC Hotel	**10%**	**VDS**
	S001.20	Residential hotel room rent for three-star or higher-category hotels listed by the Ministry of Civil Aviation and Tourism, bar or restaurant located within the hotel, and standalone bars.	**5%**	**VDS**
2	**S002.00**	Decorators and caterers	**15%**	**VDS**
3	**S003.00**	**Motor Garages & Workshop/Dockyard**		
	S003.10	Motor Garages & Workshop	**10%**	**VDS**
	S003.20	Dockyard	**15%**	**VDS**
4	**S004.00**	Construction Firms [Except (a) construction work carried out relating to a contract signed on or before 30 June 1991; and (b) Work carried out based on a tender issued on or before 30 June 1991 and contact signed until 30 June 1993]	**7.5%**	**VDS**
5	**S005.00**	**Storage & Warehousing and Port Services**		
	S005.10	Storage & Warehousing	**15%**	
	S005.20	Port Services	**15%**	
6	**S006.00**	Cold Storage	**0%**	
7	**S007.00**	Advertising Firms (Except death news)	**15%**	**VDS**
8	**S008.00**	**Printing and Binding**		
	S008.10	Printing Press (Except books, Journal & Educational products for students)	**15%**	**VDS**
	S008.20	Binding (All kinds of bindings)	**0%**	

SL No	Service Code	Service Name	VAT Rate	Service Required to VDS
9	**S009.00**	Auction Firm	**15%**	**VDS**
10	**S010.00**	**Land Development and Building Construction Firms**		
	S010.10	Land Development Firms	**2%**	**VDS**
	S010.20	Building Construction Firms: 01–1600 square feet	**2%**	**VDS**
		Building Construction Firms: Above 1600 square feet	**4.5%**	**VDS**
		Building Construction Firms: Re-registration	**2%**	**VDS**
11	**S011.00**	**Videocassette shop, Video game shop, Audio-video recording shop, Audio-video CD Shop**		
	S011.10	Video Shop	**15%**	
	S011.20	Video Games Shop	**15%**	
	S011.30	Audio-video recording shop	**15%**	
	S011.40	Audio-video CD Shop	**15%**	
12	**S012.00**	**Telephone/Tele-printer/Telex/Fax/Internet Agency/ SIM Card supplier**		
	S012.10	Telephone	**15%**	
	S012.11	Tele-printer	**15%**	
	S012.12	Telex	**15%**	
	S012.13	Fax	**15%**	
	S012.14	Internet Agency (Except providing internet to educational institutions)	**5%**	
13	**S013.00**	Machine-based Laundry Services	**10%**	
14	**S014.00**	Indenting Organization (Commodity Brokerage Services)	**5%**	**VDS**
15	**S015.00**	**Freight Forwarders & Clearing and Forwarding Agency**		
	S015.10	Freight Forwarders	**15%**	**VDS**
	S015.20	Clearing and Forwarding Agency	**15%**	
16	**S016.00**	Travel Agency	**0%**	
17	**S017.00**	Community Center	**15%**	
18	**S018.00**	Film Studio	**10%**	
19	**S019.00**	Photo Maker	**0%**	
20	**S020.00**	Survey Firms	**15%**	**VDS**

SL No	Service Code	Service Name	VAT Rate	Service Required to VDS
21	**S021.00**	Plant and Capital Machinery Rental Service	**15%**	**VDS**
22	**S022.00**	Sweet Shop	**15%**	
23	**S023.10**	Cinema Hall	**10%**	
	S023.20	Cinema Producer	**10%**	
24	**S024.00**	**Furniture**		
	S024.10	Furniture Manufacturer (If manufacturers directly deliver to consumers, then VAT is 15%)	**7.5%**	**VDS**
	S024.20	Furniture Sales Centre (Subject to having challan for VAT paid @7.50% at the manufacturing stage, otherwise VAT shall be @ 15%)	**7.5%**	**VDS**
25	**S025.00**	WASA	**15%**	
26	**S026.00**	Jewellery Shop	**5%**	
27	**S027.00**	Insurance Company [Except (a) insurance premium paid on sea-going Bangladesh Ship (b) Premium paid by private sector power generation company (c) Premium paid for aviation co-insurance in foreign currency [Except (a) insurance premium paid on sea-going Bangladesh Ship (d) Insurance agent commission	**15%**	
28	**S028.00**	Courier and Express Mail Service	**15%**	**VDS**
29	**S029.00**	Astrologer/palmist	**15%**	
30	**S030.00**	Beauty Parlor	**15%**	
31	**S031.00**	Repairing & Servicing Organization	**10%**	**VDS**
32	**S032.00**	Consultancy and supervisory firm	**15%**	**VDS**
33	**S033.00**	Lessor (Izaradar)	**15%**	**VDS**
34	**S034.00**	Audit and accounting firm	**15%**	**VDS**
35	**S035.00**	Shipping Agent	**15%**	
36	**S036.00**	**AC Bus, Launch, Railway service:**		
	S036.10	AC Bus service	**15%**	
	S036.20	AC Launch service	**10%**	
	S036.30	AC Railway service	**15%**	

SL No	Service Code	Service Name	VAT Rate	Service Required to VDS
37	**S037.00**	Procurement provider (Except supplying school Tiffin, supplying books for School & College level education against tender of national education and textbook board, Supplying Exalt, Waste & scrap paper, cullet, plastic wastage, using of a bone of cow & mohish as an input of gelatin Capsule & Supplying Jute products)	**7.5%**	**VDS**
38	**S038.00**	Organizer of cultural programs in association with foreign artists	**15%**	
39	**S039.00**	**Satellite cable operator and satellite channel distributor**		
	S039.10	Satellite cable operator	**15%**	
	S039.20	Satellite channel distributor	**15%**	
40	**S040.00**	Security Services	**10%**	**VDS**
41	**S041.00**	Marriage Media	**15%**	
42	**S042.00**	Auto Sow Mill	**10%**	
43	**S043.00**	Program/Show Supplier to Television and Online Media	**15%**	**VDS**
44	**S044.00**	Services Provider by BRTA	**15%**	
45	**S045.00**	Legal Advisor	**15%**	**VDS**
46	**S046.00**	Health and Fitness Club	**15%**	
47	**S047.00**	Sports organizer	**10%**	
48	**S048.00**	Transport contractor: a. Petroleum Product Transport b. Other Product Transport	 **5%** **15%**	**VDS**
49	**S049.00**	Rent-A-Car Service	**15%**	**VDS**
50	**S050.00**	**Architects, Interior Designers or Interior decorators and Graphic Designer**		
	S050.10	Architects, Interior Designers or Interior decorators	**15%**	**VDS**
	S050.20	Graphic Designer	**15%**	**VDS**
51	**S051.00**	Engineering Firm	**15%**	**VDS**
52	**S052.00**	Sound and Lighting Service Provider	**15%**	**VDS**
53	**S053.00**	Participants of the board meetings	**10%**	**VDS**
54	**S054.00**	Advertisement Broadcasting Firm through Satellite channel	**15%**	**VDS**
55	**S055.00**	Land Seller	**0%**	
56	**S056.00**	Banking & Non-Banking service provider	**15%**	

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57	**S057.00**	Electricity Distributor (Except electricity used in irrigation and cold storage)	**5%**	
58	**S058.00**	Chartered aeroplanes or helicopters rent provider (Except Air Ambulance)	**15%**	**VDS**
59	**S059.00**	Glass-sheet coating organization	**15%**	
60	**S060.00**	Buyer of Auction goods	**15%**	**VDS**
61	**S061.00**	Credit Card service	**15%**	
62	**S062.00**	Money changer organization	**15%**	
63	**S063.00**	Tailoring shop and tailors (Except all tailoring shop except air-conditioned tailoring shop & tailors)	**10%**	
64	**S064.10**	Amusement and Theme Park	**7.5%**	
	S064.20	Picnic, Tourism and shooting place and establishment including historical place	**0%**	
65	**S065.00**	Cleaning and maintaining Services	**10%**	**VDS**
66	**S066.00**	Lottery Ticket Seller	**15%**	**VDS**
67	**S067.00**	Immigration advisor	**15%**	**VDS**
68	**S068.00**	Coaching center	**15%**	
69	**S069.00**	English Medium School	**5%**	
70	**S070.00**	**Private university, Medical and Engineering College**		
	S070.10	Private university	**0%**	
	S070.20	Private Medical/Engineering College	**0%**	
71	**S071.00**	Event organizer	**15%**	**VDS**
72	**S072.00**	Human resource supply or management organization	**15%**	**VDS**
73	**S073.00**	Manpower export agencies	**0%**	
74	**S074.00**	Renter of space and structure [Except (a) factory rent paid by registered or enlisted producer & manufacturer (b) fully used for residential purpose and in case of using for commercial purposes no more than 150 sq. feet (c) rent paid by IT enabled service organization registered under service code S099.10 (d) rent paid by any business or showroom run by women entrepreneur]	**15%**	
75	**S075.00**	Stock and Security Broker	**0%**	
76	**S076.00**	Social and Sports-Related Club	**10%**	

SL No	Service Code	Service Name	VAT Rate	Service Required to VDS
77	**S077.00**	Tour Operator	**0%**	
78	**S078.00**	Seller of Readymade Garments: (a) Selling of readymade garments having own brand (b) Selling of readymade garments without having own brand	 **10%** **7.5%**	
79	**S080.00**	Ride Sharing	**5%**	
80	**S099.10**	Information Technology Enabled services	**5%**	**VDS**
	S099.20	Other Miscellaneous services (Except service related to grey fabrics dyeing, finishing and calendaring)	**15%**	**VDS**
	S099.30	Sponsorship services	**15%**	**VDS**
	S099.40	Meditation Service	**0%**	
	S099.50	Credit Rating Agency	**7.5%**	**VDS**
	S099.60	Product Sales through online	**5%**	

As per the 3rd schedule VAT rates are:

- For Traders @ **5%**
- For the supply of medicine @ **2.4%**
- For the supply of Diesel, Kerosene, Octane, Petrol, Furnace oil & LP gas @ **2%**