

<sup>1</sup>[ **FIRST SCHEDULE**

(See Section-3)

<sup>2</sup>[\* \* \*]

<sup>3</sup>[**PART-II  
SERVICES**

<b>Service Code</b>	<b>Description of Services</b>	<b>Statutory Rate</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>

**E 032.00 Services Rendered by Bank or Financial Institute-**  
**Explanation:-** In this Item "Services Rendered by Bank or Financial Institute" shall mean the services rendered by a scheduled bank as defined in the Bangladesh Bank Order, 1972 (P.O. No. of 127 of 1972) or by a financial institute (আর্থিক প্রতিষ্ঠান) as defined in আর্থিক প্রতিষ্ঠান আইন, ১৯৯৩ (১৯৯৩ সনের ২৭ নং আইন) by the way of maintaining any type of account

<sup>4</sup>[Taka 50,000.00 (fifty thousand)] per any type of account per year.

**E 033.00 Services Rendered by Airline -**  
**Explanation :-** In this Item services rendered by airline shall mean -  
(a) the services rendered by airline through issuing a domestic "Airline Ticket per seat" for single journey, which may involve one or more stops over on its way to ultimate airport of destination;  
or  
(b) the services rendered by airline through issuing an international "Airline Ticket per seat" for single journey, which may involve a connecting flight from a domestic airport.

Taka 300.00 (three hundred) per issuance of domestic Airline Ticket per seat for single journey.

<sup>5</sup>[Taka 3000.00 (three thousand)] per issuance of International Airline Ticket per seat for single journey.]

<sup>1</sup> The First Schedule was substituted by First Schedule of the Finance Act, 2003 (Act No. XVII of 2003)

<sup>2</sup> PART-I was omitted by section 2 of the Finance Act, 2004 (Act No. XVI of 2004)

<sup>3</sup> PART II was substituted by section 2 of the Finance Act, 2011 (Act No. 12 of 2011)

<sup>4</sup> The words, number, comma, symbol and bracket "Taka 50,000.00 (fifty thousand)" were substituted for the words, number, comma, symbol and bracket "Taka 40,000.00 (forty thousand)" by section 4 of অর্থ আইন, ২০২২ (২০২২ সনের ১৩ নং আইন) (With effect from 1st July 2022).

<sup>5</sup> The words, figure and bracket "Taka 3000.00 (three thousand)" were substituted for the words, figure and bracket "Taka 1500.00 (one thousand five hundred)" by section 2 (b) of অর্থ আইন, ২০১৭ (২০১৭ সনের ১৪ নং আইন) (With effect from 1<sup>st</sup> July 2017).

## **SECOND SCHEDULE**

(See sections 6 and 8)

### **PART A**

Excisable goods specified for the purposes of section 6-

- |                                     |   |
|-------------------------------------|---|
| 1. Tobacco                          | When supplied by a curer to a Wholesale dealer, whether directly or through a broker or commission agent. |
| 2. Betel nuts                       |   |
| 3. Coffee                           |   |
| 4. Gold and silver products thereof |   |

### **PART B**

Excisable goods specified for the purposes of section 8-

1. Tobacco

## **THIRD SCHEDULE**

*Omitted by section 3 and the Second Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973(Act No. VIII of 1973)*