[1][**FIRST SCHEDULE**
(See Section-3)
[2][* * *]

[3]**[PART-II**
SERVICES

Service Code	Description of Services	Statutory Rate
(1)	*(2)*	*(3)*
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	[4][Taka 50,000.00 (fifty thousand)] per any type of account per year.

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

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

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

4 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).

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	[5][Taka 700.00 (seven hundred)] per issuance of domestic Airline Ticket per seat for single journey.
	(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.	[6][Taka 4000.00 (four thousand)] per issuance of International Airline Ticket per seat for single journey.]

[5] The words, number and bracket "Taka 700.00 (seven hundred)" were substituted for the words, number and bracket "Taka 300.00 (three hundred)" by sections 2(a) of The Excises and Salt (Amendment) Act, 2026 (Act No. 76 of 2026) (With effect from 09th January, 2025).

[6] The words, number and bracket "Taka 4000.00 (four thousand)" were substituted for the words, number and bracket "Taka 3000.00 (three thousand)" by sections 2(b) of The Excises and Salt (Amendment) Act, 2026 (Act No. 76 of 2026) (With effect from 09th January, 2025).

SECOND SCHEDULE

(*See* sections 6 and 8)

PART A

Excisable goods specified for the purposes of section 6-

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

PART B

Excisable goods apecified 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)

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