

Service VAT Rate in 2025-2026

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	Restaurant	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 Works/Firms [Builders] (exempted for – i) Signed agreement till 30 June, 1991 ii) Signed agreement till 30 June, 1993 against issued tender up to 30 June, 1991)	10%	VDS
5	S005.00	Storage & Warehousing and Port Services		
	S005.10	Storage & Warehousing	15%	
	S005.20	Port for Export & Import	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%	
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
		Above 1600 square feet	4.50%	VDS
		Re-registration	2%	VDS

11	S011.00	Video cassette shop, Video game shop, Audio-video recording shop, Audio-video CD Shop		
	S011.10	Video Cassette 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 Service Provider (Except providing internet to educational institution)	5%	
	S012.20	SIM card or e-SIM provider company	Tk. 300 / SIM or e-SIM	
13	S013.00	Machine-based Laundry Services	15%	
14	S014.00	Indenting Service (Commodity Brokerage Services)	15%	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%	VDS
18	S018.00	Film Studio	10%	
19	S019.00	Photo Studio	0%	
20	S020.00	Survey Firms	15%	VDS
21	S021.00	Plant and Capital Machinery Rental Service	15%	VDS
22	S022.00	Sweet Shop	7.50%	
23	S023.10	Cinema Hall	10%	
	S023.20	Cinema Distributor	10%	
24	S024.00	Furniture		

	S024.10	Furniture Manufacturer (If manufacturers directly delivered to consumers, then VAT is 15%)	7.50%	VDS
	S024.20	Furniture Sales Centre (Subject to having challan for VAT paid @7.50% at the manufacturing stage, otherwise VAT shall be @ 15%)	7.50%	VDS
25	S025.00	WASA	15%	
26	S026.00	Jewellery Shop	5%	
27	S027.00	Insurance Company [Except (a) Overseas insurance of sea going ships in Bangladesh (b) Premium paid by private sector power generation company (c) Premium paid for aviation re-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	15%	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 Water Vessel service/ Launch	10%	
	S036.30	AC Train	15%	
		Procurement provider (Except i) Tiffin supply to school ii) Books by NCTB supply for primary, secondary or equivalent		

37	S037.00	iii) Cotton supply iv) Waste & scrap supply v) Cullet supply vi) Plastic waste supply vii) Cow and buffalo bones used as ingredients in gelatin capsules viii) Supply of locally collected scrap to steel mills and foundry ix) Supply of jute products x) Supply of old batteries)	10%	VDS
38	S038.00	Organizer of cultural program 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	15%	VDS
41	S041.00	Marriage Media	15%	
42	S042.00	Auto or Mechanical Saw Mill	15%	
43	S043.00	Program/Show Supplier to Television and Online Media	15%	VDS
44	S044.00	BRTA Service	15%	
45	S045.00	Legal Advisor or Lawyers	15%	VDS
46	S046.00	Health and Fitness Club	15%	
47	S047.00	Sports organizer	10%	
48	S048.00	Transport contractor (for carrying petrol & related goods) (exempted only in transport of grain)	5%	VDS
	S048.00	Transport contractor (other goods)	15%	VDS
49	S049.00	Rent-A-Car Service	15%	VDS
50	S050.00	Architect, Interior Designers or Interior decorators and Graphic Designer		
	S050.10	Architect, 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	15%	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%	
57	S057.00	Electricity Distributor (Except electricity used in irrigation and cold storage)	5%	
58	S058.00	Chartered airplanes or helicopters rental provider	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 exchange service	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	15%	
	S064.20	Picnic, Tourism and shooting place and establishment including historical place	0%	
65	S065.00	House Cleaning and Maintaining Services	15%	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 management firm	15%	VDS
72	S072.00	Human resource supply or management organization	15%	VDS
73	S073.00	Manpower export agencies	0%	

74	S074.00	Rent of office space or building used for commercial purpose [exempted for – i) Registered or listed manufacturer factory rent ii) Rent for fully residential use iii) Rent for commercial use (maximum 150 square feet) iv) Any ITES service institution (under S099.10) rent v) Showroom rent for any women entrepreneur]	15%	
75	S075.00	Stock and Security Broker	0%	
76	S076.00	Social and Sports-Related Club	10%	
77	S077.00	Tour Operator	0%	
78	S078.00	Seller of Readymade Garments (a) Selling of readymade garments having own brand	10%	
		(b) Selling of readymade garments without having own brand	7.50%	
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	15%	VDS
	S099.60	Online Goods Selling	15%	

* In case of any discrepancy, the NBR recognized VAT rate will always be applicable.

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