

VAT Rate FY 2023-2024

S L	Name of Services	VAT Rate	VDS	Service Code
1	Hotel			
	AC	15%	VDS	S001.10
	Non-AC	7.5%		
	Resturants			
	AC	5%	VDS	S001.20
	Non-AC	5%		
2	Decorators & Caterers	15%	VDS	S002.00
3	Automobile garage & Workships	10%	VDS	S003.10
	Dockyard	10%	VDS	S003.20
4	Construction Firm	7.50%	VDS	S004.00
5	Go down Rent	15.00%		S005.10
	Port	15.00%		S005.20
6	Cold Storage			S006.00
7	Advertising Firm	15.00%	VDS	S007.00
8	Printing Press	10.00%	VDS	S008.10
	Binding Firm			
9	Auctioning Firm	10.00%	VDS	S009.00
10	Land Development Agency	2.00%	VDS	S010.10
	Commercial and Residential Apartment Builders			
	1-1600 SFT.	2%	VDS	
	1600 SFT. above	4.5%		
	Registration	2%		
11	Video Cassette Shop	15.00%		S011.10
	Video Game Shop	15.00%		S011.20
	Video, Audio Recording Shop	15.00%		S011.30
	Video, Audio CD Rental Shop	15.00%		S011.40
12	Telephone	15.00%		S012.10
	Tele Printer	15.00%		S012.11
	Telex	15.00%		S012.12
	Fax	15.00%		S012.13
	Internet	5.00%		S012.14
	Sim card or e-Sim Card Supplier (per piece*)	200*		S012.20
13	Mechanical Laundry	10%		S013.00
14	Indenting Organization	5%		S014.00
15	Freight Forwards	15%	VDS	S015.10
	Clearing & Forwarding Agent	15%		S015.20
16	Travel Agency			S016.00
17	Community Center	15.00%		S017.00
18	Cinema Studio	10%		S018.00
19	Photo Maker	0%		S019.00
20	Servey Company	15%	VDS	S020.00
21	Plant & Capital Machiner Rent	15%	VDS	S021.00
22	Sweatmeat	7.50%		S022.00
23	Cinema Hall	10.00%		S023.10
	Cinema Distributor	10.00%		S023.20

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24	Furniture Manufacturer (If Manufacturer supplies directly from factory premises then 15%)	7.50%	VDS	S024.10
	Furniture Sales Center (7.5% if Mushak paid at manufacturing statge otherwise 15%)	7.50%	VDS	S024.20
25	WASA	15%		S025.00
26	Jwellerry	5%		S026.00
27	Insurance	15%		S027.00
28	Courier and Express Mail Service Provider	15%	VDS	S028.00
29	Astrologer	15%		S029.00
30	Beauty Parlor	15%		S030.00
31	Repairing & Serviceing Center	10%	VDS	S031.00
32	Consulting & Supervisory Firm	15%	VDS	S032.00
33	Lessor	15%	VDS	S033.00
34	Audit & Accounting Firm	15%	VDS	S034.00
35	Shipping Agent	15%		S035.00
36	A/C Bus	15%		S036.10
	A/C Launch	10%		S036.20
	A/C Train	15%		S036.30
37	Procurement Provider	7.50%	VDS	S037.00
38	Cultural Program with Foreign Artist	15%		S038.00
39	Satellite Cable Operator & Channel Distributor	15%		S039.10
	Satellite Channel Distributor	15%		S039.20
40	Security Service	10%	VDS	S040.00
41	Marriage Media	15%		S041.00
42	Auto or Mechanical Saw Mill	10%		S042.00
43	Television & Online Broadcasting	15%	VDS	S043.00
44	BRTA Service	15%		S044.00
45	Lawyers	15%	VDS	S045.00
46	Health Club & Fitness Club	15%		S046.00
47	Sports Arranger	15%		S047.00
48	Transport Contractor	5% 10%	VDS	S048.00
	For Petrolleum Product			
	Others			
49	Rent a car Service (excluding Taxi Cab)	15%	VDS	S049.00
50	Architect/ Interior designer/ Decorator	15%	VDS	S050.10
	Graphic Designer	15%	VDS	S050.20
51	Engineering Firms	15%	VDS	S051.00
52	Sound and light equipment renting establishments	15%	VDS	S052.00
53	Participator in Company Board Meeting	15%	VDS	S053.00
54	Advertisement in the Satellite Channel Programs	15%	VDS	S054.00
55	Land Selller	15%		S055.00
56	Banking & Non-Banking Service Provider	15%		S056.00
57	Current Distributor (Electricity)	5%		S057.00
58	Chartered Biman or Helicopter Rental Organization	15%	VDS	S058.00
59	Glass Sheet Laminator Organization	15%		S059.00
60	Purchaser of Auctioned Goods	7.5%	VDS	S060.00

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61	Credit Card Provider	15%	VDS	S061.00
62	Money Changer	15%		S062.00
63	Tailoring Shop (AC)	10%		S063.00
64	Amusement Park & Theme Park	7.50%		S064.10
	Touristic Place & Structure (With Historical Place)	15%		S064.20
65	House Cleaning and maintence organization	10%	VDS	S065.00
66	Lottery Ticket Seller	10%	VDS	S066.00
67	Imigration Advisor	15%	VDS	S067.00
68	Coaching Center	15%		S068.00
69	English Medium School	5%		S069.00
70	Private University	15%		S070.10
	Private Medical & Engineering College	15%		S070.20
71	Program Orgnizer	15%	VDS	S071.00
72	Man power supply or Management Agency	15%	VDS	S072.00
73	Manpower Exoport Agency	15%		S073.00
74	House Rent	15%		S074.00
75	Stock & Security			S075.00
76	Social & Sprots Club	10%		S076.00
77	Tour Operator	15%		S077.00
78	Branded RMG Showroom	7.50%		S078.00
80	Ride Sharing	5.00%		S080.00
99	ITES	5%	VDS	S99.10
	Other Misc. Services	15%	VDS	S099.20
	Sponsorship Services	15%	VDS	S099.30
	Meditation	5%		S099.40
	Credit Rating Agency	8%	VDS	S099.50
	Online Goods Selling	5%		S099.60