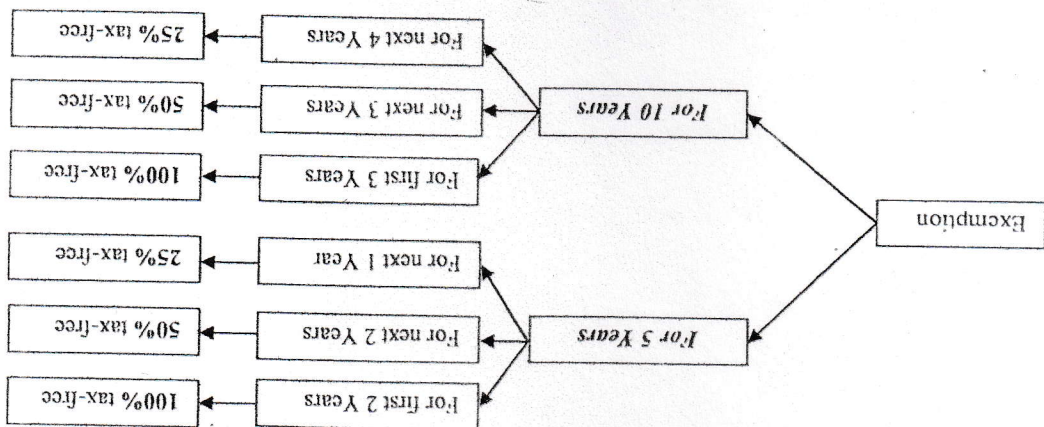


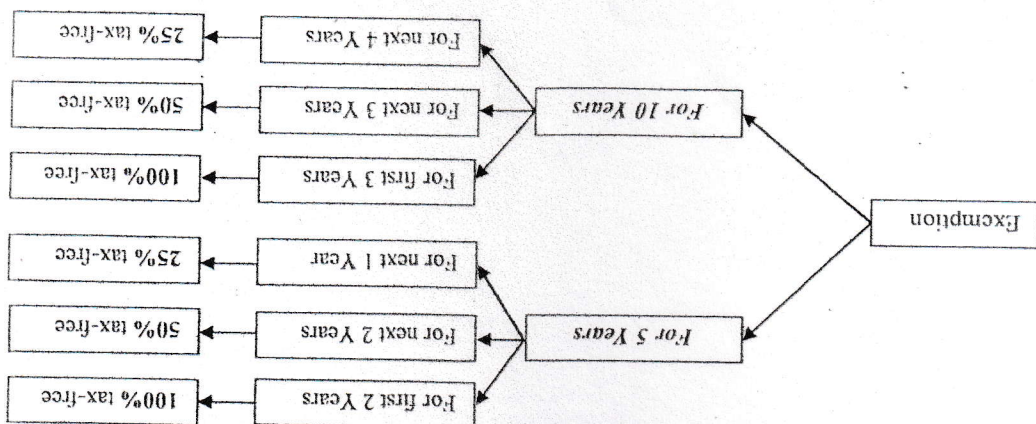
Sixth Schedule (Part A): Exclusion from income

Income from the following business is totally tax free –

- 1) Para-11A: Income from dividend received from a company listed in any stock exchange in Bangladesh up to BDT 25,000 will be tax exempted. Exceeding this amount will be taxable. Amended F.A. 2015
- 2) Para-20: Income from gratuity amounting to BDT 2.50 core will be tax exempted. Excess of this amount will be taxable. Amended F.A. 2015
- 3) Para-33: Any income derived from the business of software development or Nationwide Telecommunication Transmission Network (NTTN) or Information Technology Enabled Services (ITES) for the period from the first day of July, 2008 to the thirtieth day of June, [2024] Amended F.A. 2015
- 4) Para – 35: Any income derived from the export of handicrafts for the period from the first day of July 2008 to the thirtieth day of June 2019. Amended F.A. 2015
- 5) Para – 37: Income of any private Agricultural College or private Agricultural University derived from agricultural educational activities.
- 6) Para – 39: Income derived from any Small and Medium Enterprise (SME) engaged in production of any goods and having an annual turnover of not more than taka 36 lakh. Amended F.A. 2016.
- 7) Para – 44: Cinema Hall or Cinplex has been given exemption facility which starts exhibition between the first day of July, 2012 and thirtieth day of June, 2019 for the period and rate specified below:
 - a. Dhaka and Chittagong areas – for five years
 - b. Other than Dhaka and Chittagong areas – ten years. Amended F.A. 2014



- 8) Para – 45: Exemption facility for Production of rice bran oil has been given up to 2019
 - a. Dhaka and Chittagong areas – for five years
 - b. Other than Dhaka and Chittagong areas – for ten years. Amended F.A. 2014



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