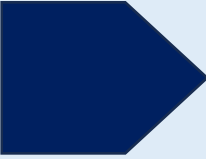


# Light Engineering: 2026 Budget Changes (1/2)

| Sector / Sub-Vertical      | Specific Item                  | Pre-2026 Position                                              | Post-2026 Budget                                                                                                                                                                                                                     | Reference                                                                       |
|----------------------------|--------------------------------|----------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|
| Electric Cables            | Refined copper wire            | 10% RD proposed on Refined copper wire                         | 0% RD for manufacturers                                                                                                                                                                                                              | <a href="#">SRO No. 151-Ain/2026/06/Customs</a>                                 |
| Fire Door Manufacturing    | Cold rolled steel sheet        | 10% RD proposed on Cold rolled steel sheet                     | 0% RD for manufacturers                                                                                                                                                                                                              | <a href="#">SRO No. 151-Ain/2026/06/Customs</a>                                 |
| Can & Closure Industry     | Chromium/Tin coated flat steel | 10% RD levied on Chromium/Tin coated flat steel                | 0% RD for manufacturers                                                                                                                                                                                                              | <a href="#">SRO No. 151-Ain/2026/06/Customs</a>                                 |
| Gas Lighter Manufacturing  | Gas Lighter                    | 20% Supplementary Duty (SD) imposed on all Heading 96.13 items | SD on Lighter parts reduced from 20% to 10%                                                                                                                                                                                          | <a href="#">SRO No. 151-Ain/2026/06/Customs</a>                                 |
| Smart & Bank Card Industry | Raw materials                  | Raw materials added to Table-3 but duplicated under Table-5    | Duplicates erased; 2 critical inputs added to Table-3                                                                                                                                                                                | <a href="#">SRO No. 151-Ain/2026/06/Customs</a>                                 |
| Aluminium Foil Industry    | Industrial raw foil            | Industrial raw foil placed under Table-4 at 10% CD             | CD lowered to 5% for manufacturing entities                                                                                                                                                                                          | <a href="#">SRO No. 151-Ain/2026/06/Customs</a>                                 |
| Washing Machine Inputs     | Washing machine components     | Washing machine components hit with 25% CD & 10% RD            | 0% Additional duties for assemblers, with protective Supplementary Duties (SD) imposed on imports. Transformers (<1 KVA) and DC Motors (<1200 W) were added, and a 20% SD was imposed on finished Completely Built Up (CBU) imports. | <a href="#">SRO No. 151-Ain/2026/06/Customs &amp; Finance Act 2026</a>          |
| Oven & Appliance Parts     | Raw float glass inputs         | 45% SD levied on raw float glass inputs                        | 45% SD fully removed for local manufacturers. Raw float glass was deleted to spur local appliance assembly.                                                                                                                          | <a href="#">SRO No. 151-Ain/2026/06/Customs</a>                                 |
| Bicycle Components         | Finished imports               | Low baseline duties on finished imports                        | Protectionist duties increased on Free Wheels. Customs Duty (CD) on Free Wheels was raised from 15% to 25%, plus an additional 5% Regulatory Duty (RD).                                                                              | <a href="#">Bangladesh Customs Tariff &amp; SRO No. 177-Ain/2026/32/Customs</a> |



# Light Engineering: 2026 Budget Changes (2/2)

| Sector / Sub-Vertical | Specific Item               | Pre-2026 Position                                    | Post-2026 Budget                                                                                                                                         | Reference                                       |
|-----------------------|-----------------------------|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| Electronics           | LED Lamp                    | Exemption scheduled to lapse on June 30, 2026        | Validity extended for 5 years (through June 30, 2030), resolving internal tariff mismatches for local LED lamp assemblers.                               | <a href="#">SRO No. 173-Ain/2024/25/Customs</a> |
| IT Assembly           | Digital Device and assembly | Concessionary framework re-issued under SRO 168/2026 | Repealed obsolete references and inserted missing terms, fixing statutory repeals and adding detailed operational definitions for local device assembly. | <a href="#">SRO No. 168-Ain/2026/23/Customs</a> |