

Medical Device: 2026 Budget Changes

Sector / Sub-Vertical	Specific Item	Pre-2026 Position	Post-2026 Budget	Reference
Medical Device	Heart Rings/Stents & Intraocular Lenses	10% VAT applied at the supplier level.	Complete exemption of 10% VAT on imported heart rings/stents and intraocular lenses at the supplier level (~Tk 20,000 and ~Tk 5,000 price reductions respectively).	SRO 152-Ain/2026/07/Customs, Table-1
Medical-grade adhesives and needles (device manufacturing inputs)	Direct Benefit — Customs Duty (scaled)	Not stated	5%–15% Customs Duty scale (differentiated by input)	SRO 152-Ain/2026/07/Customs
Medical Device	Hemodialysis Blood Tubing Sets	7.5% Advance Tax applied on imports.	Complete exemption of 7.5% Advance Tax on imported Blood Tubing Sets for hemodialysis.	Budget Speech
Kidney dialysis filters	Direct Benefit — VAT & Advance Income Tax	15% VAT and 5% AIT	0% VAT and 0% AIT	SRO 169-Ain/2026/24/Customs
Aluminium can for inhaler (H.S. 7612.90.10) — size-cap removed	Direct Benefit — eligibility widened	Concession limited to "Aluminium can for inhaler, 19ml"	Concession generalized to "Aluminium can for inhaler" (no size limit)	SRO-154-Ain-2026/09/Customs
Medical Device & Social Welfare	Special Assistive Devices	Standard import duties and advance taxes across various disability products.	0% on all Import Duties, Regulatory Duties, Supplementary Duties, and 0% Advance Tax on 21 types of Special Assistive Devices.	SRO-174-Ain-2026/29/Customs
Industrial Machinery	Bio-Hygiene Machinery Manufacturing	Standard industrial customs and regulatory duty schedules.	10% Import Duty applied, with complete exemption from Regulatory Duties, VAT, and Supplementary Duties for local bio-hygiene machinery producers.	Bangladesh Customs Tariff & SRO-155 Ain-2026/10/Customs