



BANGLADESH BANK

(Central Bank of Bangladesh)

Head Office

Motijheel, Dhaka-1000
Bangladesh.

Foreign Exchange
Investment Department

FEID Circular No. 02

Date: 20/05/2026

All Authorized Dealers in
Foreign Exchange in Bangladesh

Dear Sirs,

**Facilitating repatriation of sale proceeds from
Non-Resident Investors Taka Account (NITA).**

Attention of Authorized Dealers (ADs) is invited to paragraph 24(v) under Section-IV of Chapter 14 of the Guidelines for Foreign Exchange Transactions (GFET), Volume-1 regarding withheld of capital gain tax (if any) before crediting sale proceeds of the share/securities to Non-Resident Investors Taka Account (NITA).

02. In order to determine the amount of gain tax, there is a practice by the Non-Resident Investors to collect an auditor's certificate, which causes significant delay in repatriation/reinvestment. To streamline investment operations through NITA and reduce procedural delays, time and compliance costs for Non-Resident Investors while ensuring collection of applicable tax before repatriation, Bangladesh Bank has decided to amend the instructions in paragraph 24(v), Section-IV, Chapter 14 of GFET, Volume-1. Accordingly, the existing provision of paragraph 24(v) shall stand substituted by the following:

“Sale proceeds of shares/securities purchased through the NITA shall be directly credited to the respective NITA. The ADs shall ensure deduction/withholding of applicable taxes on capital gain, if any, from the sale proceeds of shares/securities held by non-resident investors for eventual payment to the government exchequer prior to repatriation abroad.”

All other instructions in this regard shall remain unchanged. ADs are advised to bring the contents of this circular to the notice of their respective constituents. This circular shall come into force immediately.

Yours faithfully,

(Mahmudun Nabi)
Director (FEID)

Phone: +88-02-9530144