

ANALYTICAL REPORT ON VAT AND TAX SCHEMES FOR LEAD CONTAINING PRODUCTS



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EXECUTIVE SUMMARY

LEAD is a potent neurotoxin known to induce severe health complications in humans, especially in young children. Even low levels of lead exposure can result in detrimental effects on the developing brains and bodies of children, making them particularly vulnerable. Adults are also susceptible to lead poisoning, but children are at a higher risk. The consequences of lead exposure in children can be permanent and extensive. Bangladesh faces a severe public health crisis due to lead poisoning in children. In Bangladesh, it is estimated that 35.5 million children are affected with blood lead levels above 5 µg/dL, making the country the fourth most seriously hit in the world in terms of the number of children affected.¹

In Bangladesh, the primary known and suspected sources of lead exposure encompass various industries such as leaded paints, lead acid battery manufacturing and recycling, jewelry crafting, gold waste processing, pesticide usage, coal mining, shipbreaking, turmeric production, aluminum cookware usage, paint (professional and academic uses), cosmetics, religious powders, amulets, and children's toys. Additionally, lead contamination has been detected in several common food items including vegetables, rice, milk, food colors, and animal meat, often attributed to the storage or processing practices prevalent in Bangladesh, as reported by UNICEF. However, this report specifically emphasizes the significance of leaded paints and used lead acid batteries as focal points of concern.

The persistence of lead in the environment and its toxic effects underscore the urgent need for transitioning to safer paint alternatives. Though Bangladesh Standards and Testing Institution (BSTI) has already established the specific standard for lead content in

¹ <https://www.unicef.org/bangladesh/en/press-releases/third-worlds-children-poisoned-lead-bangladesh-fourth-most-seriously-hit-terms#:~:text=In%20Bangladesh%2C%20it%20is%20estimated,the%20number%20of%20children%20affected.>

paint in Bangladesh is 90 parts per million (ppm) or lower to protect public health and the environment. However, the implementation and proper monitoring of this regulation are yet to be addressed. Also, there is still no standard for industrial paint.

In an effort to address this issue, ESDO has collaborated with UNICEF on a project titled “Addressing Children’s Environmental Health, with a Particular Focus on Lead Poisoning in Bangladesh.” This initiative is focused on mitigating lead pollution by implementing regulatory reforms, raising awareness through campaigns, fostering stakeholder involvement, and enhancing capacity. The project places a strong emphasis on protecting the environmental well-being of children in Bangladesh.

This report is dedicated to comprehensively understanding the existing legislation or act regarding the VAT/Tax on the lead-containing products and the impact of changes in VAT/tax incentives on lead-containing products, promoting greening practices, and addressing lead poisoning in Bangladesh. The report gathers pertinent data to offer a comprehensive overview of the present status of VAT/Tax regulation on lead-containing products, focusing on lead-based paint industries and the management of used lead-acid batteries (ULAB) in Bangladesh.

Key findings from the report include;

- Lead exposure poses significant health and environmental risks, especially for children.
- High blood lead levels in children can lead to severe health problems.
- Standard VAT rates apply without targeting lead-containing products.
- The lack of specific provisions misses the chance to promote safer alternatives through fiscal policies.
- Effective policy implementation requires collaboration between government bodies, industry leaders, and environmental organizations.
- There is a need for improved stakeholder engagement.
- There is a deficit in public awareness about the dangers of lead exposure.
- Enhancing awareness through education is crucial for changing consumer behaviors and supporting regulatory compliance.
- Implement specific VAT and tax regulations targeting lead-containing products.

- Propose a differentiated tax structure favoring lead-free products and penalizing lead-containing ones.
- Introduce an additional green tax of 20% on existing VAT rates for lead-containing products.
- Formalize the informal sectors dealing with lead recycling to ensure safer and regulated practices.
- Collaborate with key stakeholders, including tax experts, the National Board of Revenue, and the Ministry of Environment, to align tax policies with environmental health objectives.
- Enhance public awareness and education about the dangers of lead exposure to foster community and industry support for lead-free initiatives.

BACKGROUND

LEAD contamination, a pervasive issue globally, particularly threatens environmental sustainability and public health. This toxic metal, known for tarnishing upon air exposure, presents severe health risks, especially for children, impacting neurological development with irreversible effects. In Bangladesh, lead exposure ranks fourth globally in fatalities, stemming from various industries like battery manufacturing, recycling, and jewelry production. The absence of a safe threshold for lead exposure heightens concerns, especially regarding common food sources like vegetables and meat.

Exposure to lead during childhood has been associated with mental health and behavioral issues, as well as a heightened likelihood of engaging in criminal activities and violence later in life. Additionally, older children face serious long-term health risks, such as an elevated chance of developing kidney damage and cardiovascular diseases. The economic impact of childhood lead exposure is substantial, particularly in lower- and middle-income nations, amounting to nearly USD 1 trillion due to the diminished economic prospects of affected individuals over their lifetimes.

Moreover, lead has severe effects on the environment as well. Lead infiltrates and spreads throughout ecosystems. Lead from the atmosphere accumulates on vegetation, ground, and water surfaces. The physical and chemical characteristics of lead combined with the biogeochemical dynamics of ecosystems will affect the spread of lead across ecosystems. Bangladesh is experiencing a growing public health crisis due to lead poisoning. The project will devise a plan with a specific timeline to tackle the issue. To comprehend lead poisoning in Bangladesh as a child rights issue, we must be able to visualize it, and this needs a multi-sectoral and urgent response to the environmental and health impacts.

Despite efforts to promote economic growth and industrialization in Bangladesh, the lead-based paint industry and the management of waste from lead acid batteries (LAB) pose significant environmental threats, endangering public health. Environmental policies and legislation to address lead poisoning from paint dust and waste batteries have not kept pace with the expansion of the paint and battery industries. While government authorities and environmental researchers acknowledge the environmental challenges posed by lead paints and waste LAB, policy implementation has been insufficient. Some

measures have been taken to regulate the lead content in paints and improve waste battery management, albeit with limited effectiveness. This assessment highlights the environmental issues associated with lead paints and LAB in Bangladesh, scrutinizes existing environmental policies related to lead in paints, ULAB recycling, and LAB management, and considers VAT/tax incentives on lead-containing products as well as green practices adopted by battery and paint industries. Furthermore, the study will explore the potential impact of green taxes on reducing lead poisoning in Bangladesh.

Since 2008, the Environmental Social Development Organization (ESDO) has been pivotal in advocating for lead-based paint bans. Their efforts culminated in 2018 with the implementation of a 90 ppm limit by the Bangladesh Standards and Testing Institution (BSTI). ESDO's ongoing investigations now extend to both decorative and industrial paint sectors, aiming for comprehensive regulations.

To address this issue, ESDO and UNICEF have partnered on a project entitled "Addressing Children's Environmental Health with a Particular Focus on Lead Poisoning in Bangladesh", targeting lead pollution, focusing on regulatory changes, awareness campaigns, and stakeholder engagement. This initiative prioritizes safeguarding children's environmental health in Bangladesh.

The project aims to eradicate lead pollution from various sources by influencing regulations, promoting green practices, and addressing informal recycling. It spans from December 2023 to December 2025 and employs various research methods, including desk reviews, key informant interviews, and focus group discussions. This study is focused on reviewing the first step towards achieving the outcome of VAT and taxes on lead-containing products are analyzed, the impact on green practices by battery and paint industries are identified, and tax reform recommendations and road map agreed on for implementation by 2025 in the first quarter of the project implementation.

The study report reveals gaps in Bangladesh's VAT structure and import tariffs related to lead-containing products compared to regional practices. It also highlights challenges faced by industries, regulatory bodies, and informal sectors in complying with lead-free regulations.

Efforts are underway to engage stakeholders like the National Board of Revenue (NBR) strategically to address these challenges. Tax lawyers have advised ESDO to collaborate with the Ministry of Environment to propose regulations targeting VAT and taxes on lead-containing goods to NBR, emphasizing environmental and public health benefits.

Overall, collaboration, awareness, and targeted policies are crucial to addressing the complexities of industry standards, taxation, and environmental sustainability regarding lead pollution in Bangladesh.

OBJECTIVES

- Reviewing existing VAT/Tax regulations on lead containing products.
- Investigating tax and incentive modifications' effects on lead-containing products, primarily in battery and paint industries, regarding lead poisoning in Bangladesh.
- Identifying barriers and enablers to law implementation.
- Engaging relevant stakeholders and gather their insights and recommendations.
- Disseminating findings, policy recommendations, and international practices to stakeholders.
- Influencing policymakers through awareness campaigns and advocacy efforts.
- By 2025, VAT and taxes on lead-containing products are analyzed, impact on green practices by battery and paint industries are identified, and tax reform recommendations and road map agreed on for implementation.

METHODOLOGY

This project requires both primary and secondary data analysis, and ESDO applied several methods to achieve the targets for the first quarter of this project. They are:

- Desk review
- Key Informant Interviews (KII)
- Focus Group Discussion (FGD)
- Stakeholder Consultation
- One-to-one consultation.

RESULTS

Findings from Desk Review

A comprehensive desk review was undertaken concerning the Value Added Tax (VAT) and tax regulations in Bangladesh. The primary objectives were to assess the presence of specific regulatory measures aimed at gradually phasing out the use of lead in products, identify any incentives or tax rebates associated with lead-free products, investigate environmentally friendly practices adopted by the battery and paint industries, and analyze best practices related to VAT/Taxes observed in other countries. This process involved thoroughly examining available literature, documents, and data related to VAT/Tax regulations in Bangladesh, providing valuable insights into the current regulatory landscape and practices concerning lead usage and environmental considerations within the specified industries.

In all, 14 website reports and articles were studied for the desk review. These included content from the NBR website, the green effort of the Bangladesh government, best practices from regional and global organizations, and regulations and standards from other nations.

VAT/Tax Regulation regarding Lead Containing Products

- According to the budget for the fiscal year 2023–24, Bangladesh’s standard value-added tax rate remains at 15%, the applicable rate of VAT in case of import and supply is 15%, and in case of export, is 0%².
- There is no evidence of specific regulation regarding VAT rates for lead-containing products in Bangladesh.

2 <https://nbr.gov.bd/faq/vat-faq/eng>

- Tax incentives are available in the form of tax holidays ranging from 5 to 12 years depending on the development status of the industrial area, as determined by the NBR³. These incentives, however, do not extend to industries producing lead-free alternatives, indicating a gap in encouraging safer environmental practices.
- The NBR's Tariff Schedule⁴ lists numerous items containing lead, along with their corresponding taxes, customs duties, supplementary fees, and additional expenses arising from imports. This applies even if there is no explicit mention of VAT or taxation aimed explicitly at eradicating lead as a raw material. Notably, these duties are standard for imports and do not reflect any particular emphasis on the presence of lead. Items such as paints, varnishes, glassware, and electronic components with lead content are all subjected to the general customs charges, which are mostly set at 25% for imports while exports generally remain duty-free.

Heading (Chapter of Tariff Schedule)	H.S code	Description	CD	SD	VAT	AIT	RD	AT
26.07	2607.00.00	Lead ores and concentrates	5	0	15	5	0	5
26.20	2620.21.00	Slag, ash, and residues (other than from the manufacture of iron or steel), containing arsenic, metals, or their compounds. Leaded gasoline sludges and leaded anti-knock compound sludges (leaded gasoline sludges and leaded anti-knock compound sludges" mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds, and iron oxide)	5	0	15	5	0	5

3 https://www.projectsprofile.com/info/financial_three.html#:~:text=Tax%20holiday%20is%20allowed%20to,and%20special%20economic%20zones%20respectively

4 National Board of Revenue (NBR), Bangladesh

Heading (Chapter of Tariff Schedule)	H.S code	Description	CD	SD	VAT	AIT	RD	AT
28.24	2824.10.00	Lead oxides; red lead and orange lead. - Lead monoxide (litharge, massicot)	10	0	15	5	0	5
	2824.90.10	Red Lead	5	0	15	5	0	5
	2824.90.20	Red Lead Oxide	5	0	15	5	0	5
	2824.90.90	Other (Excl. Red Lead)	10	0	15	5	0	5
29.31	2931.10.00	Tetramethyl lead and tetraethyl lead	5	0	15	5	0	5
32.08	3208.10.10	Paints and varnishes (including enamels and lacquers based on synthetic polymers chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium) imported by Bangladesh Biman, flying club, concerned Government Department and Industrial IRC holder VAT compliant manufacturer as raw material for their product	25	20	15	5	3	5
	3208.90.30	Coating materials imported by Industrial IRC holder VAT compliant cooking ware manufacturers	25	0	15	5	3	5

Heading (Chapter of Tariff Schedule)	H.S code	Description	CD	SD	VAT	AIT	RD	AT
32.09	3209.10.10	Paints and varnishes (including enamels and lacquers based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium) imported by Bangladesh Biman, flying club, concerned Government Department and Industrial IRC holder VAT compliant manufacturer as raw material for their product	25	20	15	5	3	5
32.11	3211.00.00	Prepared driers.	10	0	15	5	0	5
32.12	3212.10.00	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale	10	0	15	5	0	5
38.11	3811.11.00	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, ant-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils. -Based on lead compounds	5	0	15	5	0	5

Heading (Chapter of Tariff Schedule)	H.S code	Description	CD	SD	VAT	AIT	RD	AT
[70.12] 70.13	7013.22.00	Stemware drinking glasses other than of glass-ceramics of lead crystal	25	45	15	5	3	5
	7013.33.00	Other drinking glasses, other than of glass ceramics of lead crystal	25	45	15	5	3	5
	7013.41.00	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics of lead crystal	25	45	15	5	3	5
	7013.91.00	Other glassware of lead crystal	25	45	15	5	3	5
72.10	7210.20.00	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated with lead, including terne-plate, Electrolytically plated or coated with zinc	25	0	15	5	10	5
78.01	7801.10.00	Unwrought lead -Refined lead -Other	5	0	15	5	0	5
	7801.91.00	Containing by weight antimony as the principal other element	5	0	15	5	0	5
	7801.99.00	Other	5	0	15	5	0	5
78.02 [78.03]	7802.00.00	Lead waste and scrap	5	0	15	5	0	5

Heading (Chapter of Tariff Schedule)	H.S code	Description	CD	SD	VAT	AIT	RD	AT
78.04 [78.05]	7804.11.00	Lead plates, sheets, strip and foil; lead powders and flakes. - Plates, sheets, strip and foil -Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	25	0	15	5	3	5
	7804.19.00	Other	25	0	15	5	3	5
	7804.20.00	Powders and flakes	10	0	15	5	0	5
78.06	7806.00.10	Other articles of lead. Parts for machinery	10	0	15	5	0	5
	7806.00.90	Other	10	0	15	5	0	5
85.07	8507.10.00	Electric accumulators, including separators therefor, whether or not rectangular (including square) - Lead-acid, of a kind used for starting piston engines -Other lead-acid accumulators	25	20	15	5	3	5
85.49	8549.11.00	Waste and scrap of lead-acid accumulators; spent lead-acid accumulators'	25	20	15	5	3	5
	8549.12.00	Other, containing lead, cadmium or mercury	25	20	15	5	3	5
	8549.13.00	Sorted by chemical type and not containing lead, cadmium or mercury	25	20	15	5	3	5

Heading (Chapter of Tariff Schedule)	H.S code	Description	CD	SD	VAT	AIT	RD	AT
	8549.14.00	Unsorted and not containing lead, cadmium or mercury	25	20	15	5	3	5
	8549.31.00	Containing primary cells, primary batteries, electric accumulators, mercury switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing lead or polychlorinated biphenyls (PCBs)	25	0	15	5	3	5
96.09	9609.10.00	Pencils and crayons, with leads encased in a sheath	10	0	0	5	0	5
	9609.20.00	Pencil leads, black or colored	10	0	15	5	0	5

Regional Scenario of Best Practices regarding VAT/Tax Regulations

- As of the last update in January 2022, Sri Lanka has implemented regulations and tax policies aimed at regulating lead-based products and reducing their harmful effects on public health and the environment.⁵
- Philippines initiated an ecotax titled "Batteries Ecotax Act in Philippines."⁶
- In Thailand, consumers pay a recycling deposit when purchasing a lead-acid battery.⁷

5 https://ipen.org/sites/default/files/documents/2021_lead_report_cej_oki_joint_study.pdf

6 https://hrep-website.s3.ap-southeast-1.amazonaws.com/legisdocs/basic_19/HB03359.pdf

7 <https://www.bangkokpost.com/business/general/2720023/excise-considers-new-green-tax-measures>

Findings from KII

Bangladesh Standards and Testing Institution (BSTI)

- No specific VAT or tax information provided.

Bangladesh Paint Manufacturing Association (BPMA)

- Manufacturers pay 20.5% as VAT/Taxes, including supplementary duties.
- Manufacturers are open to any VAT/Tax regulation changes that support lead-free manufacturing and thoroughly penalize lead-containing products.
- Multiple proposals from BPMA to the government regarding green financing have not been implemented.
- Advocates for tax holidays, appropriate penalty systems, and proper custom duties to promote safe manufacturing practices.

Informal Lead Acid Battery Recycling Association

- While recycling businesses don't pay VAT/Taxes directly, they must pay taxes to buy tenders for old materials from government or non-government organizations.
- The association has expressed openness to formalization, provided it doesn't disrupt the livelihoods of those involved in the sector.

Informal Lead Acid Battery Recycling Association - Workers

- The purchase, recycling, and selling process of used lead-acid batteries happen unofficially through third-party contractors, implicating a lack of formal tax or VAT contributions.
- Workers showed a positive response towards a Green Financing Strategy that includes job security and development that doesn't disrupt current processes.

Bangladesh Aluminum Manufacturers Association

- VAT/Tax has been imposed on the importation of materials and production for the last 2-3 budget years.
- There are no incentives, subsidies, or financial assistance from the government for green practices.

- There is a demand for VAT/tax waivers on output as before and the initiation of green financing strategies.

Department of Environment, Bangladesh

- No specific VAT or tax regulations related to lead-containing products were mentioned, but there is authority to test wastewater from industries like battery and paint, which indirectly affects operational costs due to compliance requirements.

Findings from Stakeholder Consultation

- Paint manufacturers currently pay a VAT/tax rate of 20.5%, including supplementary duties, despite paint not being considered a luxury item.
- Manufacturers are supportive of any VAT/tax regulation changes that would favor lead-free manufacturing processes and penalize lead-containing products.
- Recycling businesses don't pay VAT/taxes directly for recycling activities but do pay taxes to purchase tenders for old materials from government or non-government organizations.
- VAT/tax has been imposed on the importation of materials and production for the last 2-3 budget years in the aluminum manufacturing sector, with no incentives or subsidies from the government for adopting green practices.
- There is a demand for VAT/tax waivers on output and the initiation of green financing strategies to support the aluminum manufacturing industry.
- The importance of tax incentives to encourage environmentally friendly practices within industries that use lead was emphasized.
- The government recognizes lead pollution as a critical issue and supports VAT/tax incentives to promote lead-free products and green practices.
- Industry leaders suggest reducing VAT/tax on lead-free products and consider tax classification issues that impact compliance with lead content standards.

DISCUSSION

THE purpose of this research is to examine in detail the existing VAT/tax regulations about items that contain lead, with a focus on the paint and battery sectors. This section of the report provides a detailed overview of the results that ESDO obtained by using those methodologies in this investigation.

Desk Review

- The standard VAT rate in Bangladesh is 15% for most products and services, including imports, with exports having a 0% VAT.
- The National Board of Revenue (NBR) imposes VAT, tax, and customs duty on the importation of lead and lead-containing products such as paint and batteries.
- Current regulations do not offer specific measures for reducing the environmental and health impacts of lead, unlike the targeted regulations for tobacco.
- Tax holidays are provided for industries in different economic zones, ranging from 5 to 12 years, depending on the zone's development level.
- The NBR's Tariff Schedule lists several items containing lead but treats them with standard import duties, not specifying any targeted taxes or VAT exemptions for lead-free products or for mitigating lead pollution.

Regional Scenario of Best Practices Regarding VAT/Tax Regulations

- As of the last update in January 2022, Sri Lanka has implemented regulations and tax policies aimed at regulating lead-based products and reducing their harmful effects on public health and the environment.

- Batteries Ecotax Act in the Philippines: an ecotax to be imposed on rechargeable batteries which will be equal to 1% and disposable batteries or other products which will be equal to the 3% of the actual price as defined.
- In Thailand, Consumers pay a recycling deposit when purchasing a lead-acid battery, with a rebate offered when the consumer hands over the expired battery to the BEV manufacturer for recycling. The excise department collects an excise tax on batteries of 8%, but a recycling plan could cut the rate to 1%, 3%, or 5%, depending on energy efficiency.

Institutional Views from KII, FGD and Consultations

- BSTI recognizes the need to update standards continually, especially for industrial paints, to align with international norms.
- BPMA is committed to using lead-free paints and supports VAT and tax changes that promote eco-friendly practices.
- The Informal Lead Acid Battery Recycling Association highlights the importance of formalization and safety procedures for laborers.
- The Bangladesh Aluminum Manufacturers Association calls for incentives and quality assurance in recycling, concerned about the impact of VAT and taxes.
- Discussions with NBR revealed that VAT/tax and customs duties are imposed on lead and lead-containing products, but regulations lack specificity to reduce lead's environmental and health impacts.
- Suggestions were made to inform NBR about the adverse effects of lead to encourage targeted regulatory interventions.
- Tax lawyers suggest that MoEFCC propose changes to NBR about VAT and tax on lead-containing products, emphasizing public health impacts and potential economic benefits.

RECOMMENDATIONS

- Advocate for introducing specific VAT or tax regulations targeting lead-containing products in Bangladesh, especially in the paint and battery industries.
- Propose a differentiated tax structure that encourages the production and use of lead-free products while imposing higher taxes on lead-containing products.
- Implement tax benefits to encourage the formalization of small and informal sectors.
- Consider tax reform to incentivize the use of lead-free alternatives, while imposing taxes on lead-containing products.
- Impose an additional green tax of 20% on the existing VAT for all lead-containing products.
- Offer rebates or reduced tax rates for companies that successfully reduce the lead content in their products or switch to lead-free alternatives.
- Collaborate with tax experts to formally present a proposal to the National Board of Revenue (NBR), highlighting the environmental and health impacts of lead, alongside a thorough cost-benefit analysis.
- The imposition of a 15% VAT on recycling activities disproportionately affects small smelters, rendering formal recycling economically unfeasible.
- Establishing a dedicated task force to review and revise VAT/tax regulations, incorporating provisions that address environmental and health impacts and aligning tax policies with sustainability objectives.
- Introducing tax incentives, such as investment credits or reduced tax rates, to encourage businesses to adopt eco-friendly technologies and materials.

CONCLUSION

VAT and tax schemes for lead-containing products in Bangladesh emphasize the critical need for targeted policy interventions to address the significant public health and environmental challenges posed by lead exposure. Given the extensive health risks associated with lead, particularly to the most vulnerable children, it is imperative that robust and enforceable regulations are implemented. These should include specific VAT and tax measures designed to discourage the use of lead-containing products and promote safer, lead-free alternatives.

The recommendation for a differentiated tax structure and the introduction of a green tax are strategic moves aimed at leveraging fiscal policies to drive environmental sustainability and public health initiatives. Formalizing informal sectors and enhancing monitoring and enforcement capabilities will ensure that these policies are effectively implemented and lead pollution is significantly reduced.

Collaborative efforts with stakeholders, including government bodies, industry leaders, and environmental agencies, are essential to ensure that these tax reforms are well-informed and strategically implemented. Education and public awareness campaigns are also crucial in changing consumer behavior and industry practices, supporting a transition to a safer environment.

In conclusion, by aligning tax policies with environmental and health goals, Bangladesh can create a more sustainable and healthier future for all its citizens. The implementation of these recommendations will require concerted effort and commitment at all levels of government and industry, underscoring the importance of a unified approach to tackling the lead crisis in the country.



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