# **IMPORT REQUIREMENTS**

(Excluding General Document)

HS Code: 09083210

Cardamoms: Crushed or ground. Wrapped/canned upto 2.5 Kg

## **Product-Specific Documents**

| SI. | Documents                                                                            | Purpose | Agency/<br>Entity                                                  | Stage                                                         | Option            | Validity                                                                                   | Applicab ility                  | Legislation                                                                                                                | Remarks                                                                                                                                                      |
|-----|--------------------------------------------------------------------------------------|---------|--------------------------------------------------------------------|---------------------------------------------------------------|-------------------|--------------------------------------------------------------------------------------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1   | Import Permit (IP)                                                                   | CC, RP  | Plant<br>Quarantine<br>Wing of<br>DAE                              | Before<br>opening<br>LC                                       | Online            | 04 (four)<br>months<br>from<br>issuance<br>(plus two<br>months'<br>extension<br>provision) | Consignm<br>ent/Lot<br>Specific | Sec. 9(1), Sec. 10(1), Plant Quarantine Act, 2011 [Bangla   English]; Rule 3(3)(Ka), Plant Quarantine Rules, 2018 [Bangla] |                                                                                                                                                              |
| 2   | Prior Notification to the Plant<br>Quarantine Officer                                | RP      | Importer                                                           | At least 07<br>(seven)<br>days prior<br>to probable<br>import | Manual            | Consignm<br>ent<br>Specific                                                                | Consignm<br>ent<br>Specific     | Rule 7(1), Plant<br>Quarantine<br>Rules, 2018 [<br>Bangla]                                                                 |                                                                                                                                                              |
| 3   | Release Order (RO)                                                                   | CC, RP  | Plant<br>Quarantine<br>Wing of<br>DAE                              | After<br>submitting<br>Bill of<br>Entry                       | Online<br>/Manual | Consignm<br>ent<br>Specific                                                                | Consignm<br>ent<br>Specific     | Rule 9(4), Plant<br>Quarantine<br>Rules, 2018 [<br>Bangla]                                                                 | Release Order will not be issued, if packaging materials made of raw or solid wood are not treated as per ISPM-15 [Rule 9(7), Plant Quarantine Rules, 2018]. |
| 4   | Phytosanitary Certificate (PC)                                                       | CC, RP  | Competent<br>authority of<br>origin<br>country                     | Before<br>boarding<br>the<br>conveyanc<br>e                   | Manual            | As mentioned in the PC                                                                     | Consignm<br>ent<br>Specific     | Sec. 10(2),<br>Plant<br>Quarantine Act,<br>2011 [Bangla  <br>English]                                                      |                                                                                                                                                              |
| 5   | If GMO/LMO, permission from<br>Ministry of Environment, Forest and<br>Climate Change | RP      | Ministry of<br>Environme<br>nt, Forest<br>and<br>Climate<br>Change | Before<br>importation                                         | Manual            | Consignm<br>ent<br>Specific                                                                | Consignm<br>ent<br>Specific     | Rule 3,<br>Bangladesh<br>Biosafety Rules,<br>2012 [Bangla];<br>Article 23(28),<br>IPO 2021-24 [<br>Bangla]                 | Biosafety Guidelines of<br>Bangladesh, 2007<br>[English] also to be<br>followed.                                                                             |

## **Compliance and Condition**

| SI. | Compliance                                                                                  | Reference                            |
|-----|---------------------------------------------------------------------------------------------|--------------------------------------|
| 1   | Provisions of Plant Quarantine Act, 2011 & Plant Quarantine Rules, 2018 are to be complied. | Article 25(29), IPO 2021-24 [Bangla] |

| SI. |   | Compliance                                                                                                                                       | Reference                                                                                                                        |
|-----|---|--------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|
|     | 2 | Any plant or plant product, beneficial organism, or packing material shall be imported into Bangladesh only through a designated point of entry. | Sec. 10(2), Plant<br>Quarantine Act,<br>2011 [Bangla  <br>English]; Schedule-<br>5, Plant Quarantine<br>Rules, 2018 [<br>Bangla] |
|     | 3 | No radioactivity test shall be required for import of spices.                                                                                    | Article 23(13), IPO 2021-24 [Bangla]                                                                                             |

#### **Tariff Rate**

| SI. | HS Code  | Statistical Unit | CD | RD | SD | VAT | AIT | AT | TTI    | Valuation  |
|-----|----------|------------------|----|----|----|-----|-----|----|--------|------------|
| 1   | 09083210 | KGM              | 25 | 3  | 20 | 15  | 5   | 5  | 89.32% | Ad valorem |

#### **Duties and Tax Benefits**

| SI. | СРС | Duties and Tax Benefits          | Compliances to Avail                             | Reference SRO No. and<br>Date                             | Remarks |
|-----|-----|----------------------------------|--------------------------------------------------|-----------------------------------------------------------|---------|
| 1   |     | AIT: 0% (for import from Bhutan) | Compliances laid down in the SRO to be followed. | SRO No. 173-Law/Income<br>Tax/2021, Date: 03 June<br>2021 |         |

#### **Preferential Benefits**

| SI. Agrement  1 SAFTA |      | Applicable Country(ies)                                                | Preferential Tariff             | Compliances                                      | Reference SRO No. & Date                                           |
|-----------------------|------|------------------------------------------------------------------------|---------------------------------|--------------------------------------------------|--------------------------------------------------------------------|
|                       |      | Afghanistan, Bhutan, India,<br>Maldives, Nepal, Pakistan,<br>Sri Lanka | Applicable CD Rate 5%           | Compliances laid down in the SRO to be followed. | SRO No. 181-<br>Law/2020/97/Customs,<br>Date: 30 June 2020         |
| 2                     | АРТА | China, India, Republic of<br>Korea, Lao PDR, Sri Lanka                 | Margin of Preference in CD: 10% | Compliances laid down in the SRO to be followed. | SRO No. 267-<br>Law/2018/40/Customs,<br>Date: 10 September<br>2018 |
| 3                     |      | Bhutan                                                                 | CD, VAT, SD & RD: 0%            | Compliances laid down in the SRO to be followed. | SRO No. 56-<br>Law/2013/2423/Customs,<br>Date: 27 February 2013    |

## Note

- 1. Information in this Import Export Gateway is provided for ease of understanding, information, and trade facilitation only. It has no legal purpose.
- 2. If no HS Code is designated against any specific name or description of any product in the Bangladesh Customs Tariff (BCT), the HS Code may not be found in this Gateway searching only by product name or description. To find the appropriate HS code for the concerned product, please consult BCT (including Section Note, Chapter Note, Heading Note, and Sub-heading Note), WCO Explanatory Notes to the Harmonized System (HS), and, if required, WCO Compendium of Classification Opinions, Alphabetical Index, and Classification Decisions of the WCO HS Committee.
- 3. The list of documents and compliances against the HS Codes may not always be exhaustive; please consult the concerned legislation for complete information. Please follow the prohibitions & restrictions of import and export. Please also note that the import & export especially through land routes have some specific goods listed against the concerned Customs Stations.
- 4. For the latest updated information on duty and tax benefits, the websites of the National Board of Revenue (NBR), Bangladesh Customs, and BG Press can also be regularly monitored.
- 5. Last updated on 13 March 2024.

### Abbreviations

1. IP: Import Permit

2. CC: Customs Clearance

4. DAE: Department of Agricultural Extension

3. RP: Regulatory Purpose

- 5. LC: Letter of Credit
- 7. PC: Phytosanitary Certificate
- 9. SAFTA: Agreement on South Asian Free Trade Area

- 6. RO: Release Order
- 8. SRO: Statutory Regulatory Order
- 10. APTA: Asia-Pacific Trade Agreement

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