



IMPORT REQUIREMENTS

(Excluding General Document)

HS Code: 09109191

SPCICES PREMIX IMPORTED BY VAT REG. FOODSTUFFS MANU.  
INDUS.

This HS Code is Not Applicable for Export

Product-Specific Documents

| Sl. | Documents   | Purpose | Agency/<br>Entity   | Stage              | Option | Validity                             | Applicability        | Legislation   | Remarks |
|-----|---|---------|---|--------------------|--------|--------------------------------------|----------------------|---|---------|
| 1   | Certificate on Food Fit for Human Consumption (including for which age), and "not injurious to human health", "no harmful substances are mixed" and "free from all types of germs". | CC, RP  | Competent authority of exporting country  | Before Importation | Manual | Consignment specific                 | Consignment Specific | Article 23(23), IPO 2021-24 [ <a href="#">Bangla</a> ]  |         |
| 2   | Fit for Human Consumption Certificate   | CC, RP  | BCSIR/BRI CM/BAB Accredited Lab (not involved in food business)/ Govt. Approved Lab | After importation  | Manual | Consignment Specific                 | Consignment Specific | Article 23(24), IPO 2021-24 [ <a href="#">Bangla</a> ]  |         |
| 3   | <a href="#">Licence for Agro-products importer</a>  | RP      | Department of Agricultural Marketing (DAM)  | Before importation | Manual | 01 (one) year from the issuance date | Annual               | Sec. 7(1), Schedule-1 & 2, Agricultural Marketing Act, 2018 [ <a href="#">Bangla</a> ]; Rule 6, Agricultural Marketing Rules, 2021 [ <a href="#">Bangla</a> ] |         |
| 4   | For Duty & Tax benefit, Industrial IRC  | CC, RP  | CCI&E   | Before importation | Manual | 03 (three) year validity             | 03 (three) years     | Condition (1)(a) of <a href="#">SRO No. 164-Law/2024/16/Customs</a> , Date: 29 May 2024   |         |
| 5   | For Duty & Tax benefit, VAT Registration Certificate  | CC, RP  | Concerned VAT Division  | Before importation | Manual | Once for all time                    | Once for all time    | Condition (1) of <a href="#">SRO No. 164-Law/2024/16/Customs</a> , Date: 29 May 2024  |         |
| 6   | For Duty & Tax benefit, VAT Monthly Return  | CC, RP  | Importer  | Before importation | Manual | Monthly                              | Monthly              | Condition (2) of <a href="#">SRO No. 164-Law/2024/16/Customs</a> , Date: 29 May 2024  |         |

| Sl. | Documents   | Purpose | Agency/ Entity      | Stage              | Option | Validity                 | Applicability            | Legislation  | Remarks |
|-----|---|---------|---------------------|--------------------|--------|--------------------------|--------------------------|--|---------|
| 7   | For Duty & Tax benefit, Import Permit (if not regulated by BEPZA/BEZA/Bangladesh Hi-Tech Park Authority/Other Authority constituted by any law) | CC, RP  | Concerned Authority | Before importation | Manual | Consignment/Lot Specific | Consignment/Lot Specific | Condition (8) of <a href="#">SRO No. 164-Law/2024/16/Customs</a> , Date: 29 May 2024 |         |

Compliance and Condition

| Sl. | Compliance   | Reference  |
|-----|--|--|
| 1   | Production and expiry date shall be clearly embossed on each container or package; not on the container or package by labelling it separately. Expired food items cannot be imported.  | Article 23(19), IPO 2021-24 <a href="#">[Bangla]</a> |
| 2   | If preservatives, additives and colours are used in preserved food, its level and details shall be mentioned and shall not be labelled separately but embossed.  | Article 23(21), IPO 2021-24 <a href="#">[Bangla]</a> |
| 3   | Any raw materials used in the preparation of food and beverages, which become unusable after a certain period, the date of production and expiry date shall be written or printed on the container or package of that goods. | Article 23(22), IPO 2021-24 <a href="#">[Bangla]</a> |
| 4   | No radioactivity test shall be required for import of spices.  | Article 23(13), IPO 2021-24 <a href="#">[Bangla]</a> |

Tariff Rate

| Sl. | HS Code  | Statistical Unit | CD | RD | SD | VAT | AIT | AT | TTI    | Valuation  |
|-----|----------|------------------|----|----|----|-----|-----|----|--------|------------|
| 1   | 09109191 | KGM              | 25 | 3  | 0  | 0   | 5   | 0  | 33.00% | Ad valorem |

Duties and Tax Benefits

| Sl. | CPC | Duties and Tax Benefits | Compliances to Avail                             | Reference SRO No. and Date  | Remarks |
|-----|-----|-------------------------|--|---|---------|
| 1   |     | CD: 15%, RD: 0%, SD: 0% | Compliances laid down in the SRO to be followed. | <a href="#">SRO No. 119-Law/2022/67/Customs, Date: 01 June 2022</a> |         |

Preferential Benefits

| Sl. | Agreement | Applicable Country(ies)  | Preferential Tariff   | Compliances                                      | Reference SRO No. & Date  |
|-----|-----------|--|-----------------------|--|---|
| 1   | SAFTA     | Afghanistan, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka | Applicable CD Rate 5% | Compliances laid down in the SRO to be followed. | <a href="#">SRO No. 181-Law/2020/97/Customs, Date: 30 June 2020</a> |

Note

- Information in this Import Export Gateway is provided for ease of understanding, information, and trade facilitation only. It has no legal purpose.
- 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.
- 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.
- 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.
- Last updated on 13 March 2024.

Abbreviations

1. CC: Customs Clearance

2. RP: Regulatory Purpose

3. BCSIR: Bangladesh Council of Scientific and Industrial Research

4. BRiCM: Bangladesh Reference Institute for Chemical Measurements

5. BAB: Bangladesh Accreditation Board

6. IRC: Import Registration Certificate

7. CCI&E: Chief Controller of Imports & Exports

8. SRO: Statutory Regulatory Order

9. VAT: Value Added Tax

10. SAFTA: Agreement on South Asian Free Trade Area

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