

IMPORT REQUIREMENTS

(Excluding General Document)

HS Code: 10051090 Maize Seed, Excl. wrapped/canned upto 2.5 kg

Product-Specific Documents

SI.	Documents	Purpose	Agency/ Entity	Stage	Option	Validity	Applicab ility	Legislation	Remarks
1	Import Permit (IP)	CC, RP	Plant Quarantine Wing of DAE	Before opening LC	Online	04 (four) months from issuance (plus two months' extension provision)	Consignm ent/Lot Specific	Sec. 9(1), Sec. 10(1), Plant Quarantine Act, 2011 [<u>Bangla</u> <u>English]</u> ; Rule 3(3)(Ka), Plant Quarantine Rules, 2018 [<u>Bangla</u>]	
2	Prior Notification to the Plant Quarantine Officer	RP	Importer	At least 07 (seven) days prior to probable import	Manual	Consignm ent Specific	Consignm ent Specific	Rule 7(1), Plant Quarantine Rules, 2018 [<u>Bangla]</u>	
3	Release Order (RO)	CC, RP	Plant Quarantine Wing of DAE	After submitting Bill of Entry	<u>Online</u> / <u>Manual</u>	Consignm ent Specific	Consignm ent Specific	Rule 9(4), Plant Quarantine Rules, 2018 [<u>Bangla]</u>	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 authority of origin country	Before boarding the conveyanc e	Manual	As mentioned in the PC	Consignm ent Specific	Sec. 10(2), Plant Quarantine Act, 2011 [<u>Bangla</u> <u>English]</u>	
5	If from SAARC, South-East Asia, and Asia-Pacific Ocean countries, Fit for Human Consumption & Free from All Harmful Germs Certificate	CC, RP	Competent authority of exporting country	Before importation	Manual	Consignm ent Specific	Consignm ent Specific	Article 23(16)(Kha), IPO 2021-24 [<u>Bangla]</u>	
6	If from other than SAARC, South- East Asia, and Asia-Pacific Ocean countries, Radioactivity Test Certificate	CC, RP	Competent authority of origin country	Before importation	Manual	Consignm ent specific	Consignm ent Specific	Article 23(1), IPO 2021-24 [<u>Bangla]</u>	
7	If from other than SAARC, South- East Asia, and Asia-Pacific Ocean countries, Radioactivity Test Certificate	CC, RP	Banglades h Atomic Energy Commissio n (BAEC)	After importation	Manual	Consignm ent Specific	Consignm ent Specific	Article 23(6), IPO 2021-24 [<u>Bangla]</u>	
8	Licence for Agro-products importer	RP	Departmen t 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 [Bangla]; Rule 6, Agricultural Marketing Rules, 2021 [Bangla]	

SI.	Documents	Purpose	Agency/ Entity	Stage	Option	Validity	Applicab ility	Legislation	Remarks
9	If new variety of non-notified crop seed, Registration Certificate	CC, RP	National Seed Board	After importation	Manual	Once for one new variety	Once for a new variety	Sec. 7(4), Seed Act, 2018 [<u>Bangla</u> <u>English</u>]	
10	If import of more than 5 Metrc tons of non-notified crop seed, Prior Permission for seed dealer from the Government	RP	National Seed Board	Before issuing import permit by PQW	Manual	Consignm ent/Lot Specific	Consignm ent/Lot Specific	Rule 18(2), Seed Rules, 2020 [<u>Bangla];</u> Rule 3(6), Plant Quarantine Rules, 2018 [<u>Bangla]</u>	
11	If for research and adaptability testing, Prior Permission of the Government for import of any amount of seed	CC, RP	National Seed Board	Before importation	Manual	Consignm ent/Lot Specific		Rule 18(4), Seed Rules, 2020 [<u>Bangla]</u>	
12	If GMO/LMO, permission from Ministry of Environment, Forest and Climate Change		Ministry of Environme nt, Forest and Climate Change						
13	For Duty & Tax benefit by EPZ/Private EPZ Commissariat, Bond Lience	CC, RP	Customs Bond Commissio nerate	Before importation	Manual	03 (three) years	03 (three) years	Condition (1) of SRO No.63- Law/2017/05/Cu stoms, Date: 20 March 2017 [Bangla]	
14	For Duty & Tax benefit by EPZ/Private EPZ Commissariat, Import Permit from BEPZA	CC, RP	BEPZA	Before importation	Online /Manual	Consignm ent/Lot Specific	Consignm ent/Lot Specific	Condition (1), (2), (3) of SRO No.63- Law/2017/05/Cu stoms, Date: 20 March 2017 [Bangla]	

Compliance and Condition

SI.	Compliance	Reference
1	Conditions of SI. 3, Schedule-2, Plant Quarantine Rules, 2018 are to be complied.	SI. 3, Schedule-2 [List of plants and plant products permitted for importation], Plant Quarantine Rules, 2018 [Bangla]
2	Provisions of Plant Quarantine Act, 2011 & Plant Quarantine Rules, 2018 are to be complied.	Article 25(29), IPO 2021-24 [<u>Bangla]</u>
3	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 Quarantine Act, 2011 [<u>Bangla</u>] <u>English</u>]; Schedule- 5, Plant Quarantine Rules, 2018 [<u>Bangla</u>]
4	For import of non-notified crop seeds and non-notified variety seeds, these are to be conformed to the standard of seed quality, and the container of such seed bears, in the prescribed manner, the mark or label containing the correct particulars thereof specified for that seed under Sec. 10 of Seed Act, 2018.	Sec. 23, Seed Act, 2018 [<u>Bangla</u> <u>English]</u>

SI.	Compliance	Reference
5	The seed container/package shall be airtight and contain crop and variety name, quantity of seed, expiry date, moisture content, germination percentage, purity, and label of other quality information or marks as mentioned in Schedule-3 of Seed Rules, 2020.	Rule 18(1), 19 (1), Schedule-3, Seed Rules, 2020 [<u>Bangla]</u>

Tariff Rate

SI.	HS Code	Statistical Unit	CD	RD	SD	VAT	AIT	AT	тті	Valuation
1	10051090	KGM	0	0	0	0	0	0	N/A	Ad valorem

Duties and Tax Benefits

SI.	CPC	Duties and Tax Benefits	Compliances to Avail	Reference SRO No. and Date	Remarks
1		VAT: 0%	Compliances laid down in the SRO to be followed.	SRO No. 136-Law/2023/213/VAT, Date: 21 May 2023	
2		AIT: 0%	Compliances laid down in the SRO to be followed.	SRO No. 173-Law/Income Tax/2021, Date: 03 June 2021	
3		CD: 15%, RD: 0%, VAT: 0%, SD: 0% (for import by EPZ/Private EPZ Commissariat)	Compliances laid down in the SRO to be followed.	SRO No.63-Law/2017/05/Customs, Date: 20 March 2017	

Preferential Benefits

SI.	Agrement	Applicable Country(ies)	Preferential Tariff	Compliances	Reference SRO No. & Date
1	SAFTA	Afghanistan, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka	Applicable CD Rate 0%	Compliances laid down in the SRO to be followed.	SRO No. 181- Law/2020/97/Customs, Date: 30 June 2020

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

3. RP: Regulatory Purpose

5. LC: Letter of Credit

7. PC: Phytosanitary Certificate

9. SRO: Statutory Regulatory Order

2. CC: Customs Clearance

4. DAE: Department of Agricultural Extension

6. RO: Release Order

8. PQW: Plant Quarantine Wing

10. SAFTA: Agreement on South Asian Free Trade Area © 2025 National Board of Revenue, Bangladesh