



## IMPORT REQUIREMENTS

(Excluding General Document)

**HS Code: 10061090**

**Rice in the husk (paddy or rough) Excl. wrapped/canned upto 2.5 kg**

**Export prohibited item except Govt. to Govt. level export and aromatic rice as per Export Policy 2024-27**

### Product-Specific Documents

| Sl. | Documents   | Purpose | Agency/ Entity  | Stage   | Option  | Validity  | Applicability            | Legislation  | Remarks  |
|-----|---|---------|---|---|---|---|--------------------------|--|--|
| 1   | For Duty & Tax benefit, Certificate on germination rate, usability in tropical countries, time of sowing, etc., for seed in retail packing (not more than 1 Kg) & imported as marketable at farmer stage directly | CC, RP  | Competent government authority of exporting country or government-recognized Seed Certification Agency of exporting country | Before importation                                | Manual  | Consignment/Lot Specific  | Consignment/Lot Specific | Condition (1) of <a href="#">SRO No. 369-Law/2019/54/Customs</a> , Date: 21 November 2019  |  |
| 2   | For Duty & Tax benefit, Permission from DG (Seed) of Ministry of Agriculture for normally bagged seed (not more than 25 Kg) on amount and necessity of seed import  | CC, RP  | DG (Seed), Ministry of Agriculture  | Before opening LC                                 | Manual  | Consignment/Lot Specific  | Consignment/Lot Specific | Condition (2) of <a href="#">SRO No. 369-Law/2019/54/Customs</a> , Date: 21 November 2019  |  |
| 3   | <a href="#">Import Permit (IP)</a>  | CC, RP  | Plant Quarantine Wing of DAE  | Before opening LC                                 | <a href="#">Online</a>                          | 04 (four) months from issuance (plus two months' extension provision) | Consignment/Lot Specific | Sec. 9(1), Sec. 10(1), Plant Quarantine Act, 2011 [ <a href="#">Bangla</a>   <a href="#">English</a> ]; Rule 3(3)(Ka), Plant Quarantine Rules, 2018 [ <a href="#">Bangla</a> ] |  |
| 4   | Prior Notification to the Plant Quarantine Officer  | RP      | Importer  | At least 07 (seven) days prior to probable import | Manual  | Consignment Specific  | Consignment Specific     | Rule 7(1), Plant Quarantine Rules, 2018 [ <a href="#">Bangla</a> ]   |  |
| 5   | <a href="#">Release Order (RO)</a>  | CC, RP  | Plant Quarantine Wing of DAE  | After submitting Bill of Entry                    | <a href="#">Online</a> / <a href="#">Manual</a> | Consignment Specific  | Consignment Specific     | Rule 9(4), Plant Quarantine Rules, 2018 [ <a href="#">Bangla</a> ]   | 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]. |
| 6   | Phytosanitary Certificate (PC)  | CC, RP  | Competent authority of origin country   | Before boarding the conveyance                    | Manual  | As mentioned in the PC  | Consignment Specific     | Sec. 10(2), Plant Quarantine Act, 2011 [ <a href="#">Bangla</a>   <a href="#">English</a> ]  |  |

| Sl. | Documents   | Purpose | Agency/ Entity                                     | Stage                               | Option | Validity                             | Applicability            | Legislation   | Remarks   |
|-----|---|---------|--|-------------------------------------|--------|--------------------------------------|--------------------------|---|---|
| 7   | 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 | Consignment Specific                 | Consignment Specific     | Article 23(16)(Kha), IPO 2021-24 [ <a href="#">Bangla</a> ]   |   |
| 8   | 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 | Consignment Specific                 | Consignment Specific     | Article 23(1), IPO 2021-24 [ <a href="#">Bangla</a> ]   |   |
| 9   | If from other than SAARC, South-East Asia, and Asia-Pacific Ocean countries, Radioactivity Test Certificate                           | CC, RP  | Bangladesh Atomic Energy Commission (BAEC)         | After importation                   | Manual | Consignment Specific                 | Consignment Specific     | Article 23(6), IPO 2021-24 [ <a href="#">Bangla</a> ]   |   |
| 10  | <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> ] |   |
| 11  | For import of notified crop & notified variety seed, Registration Certificate   | RP      | National Seed Board                                | Before importation                  | Manual | Consignment/Lot Specific             | Consignment/Lot Specific | Sec. 11(Ka), Seed Act, 2018 [ <a href="#">Bangla</a>   <a href="#">English</a> ]  |   |
| 12  | For import of more than 20 Kgs notified crop seed, Prior Permission for seed dealer from the Government                               | RP      | National Seed Board                                | Before issuing import permit by PQW | Manual | Consignment/Lot Specific             | Consignment/Lot Specific | Rule 18(2), Seed Rules, 2020 [ <a href="#">Bangla</a> ]   |   |
| 13  | 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 | Consignment/Lot Specific             |                          | Rule 18(4), Seed Rules, 2020 [ <a href="#">Bangla</a> ]   |   |
| 14  | If GMO/LMO, permission from Ministry of Environment, Forest and Climate Change  | RP      | Ministry of Environment, Forest and Climate Change | Before importation                  | Manual | Consignment Specific                 | Consignment Specific     | Rule 3, Bangladesh Biosafety Rules, 2012 [ <a href="#">Bangla</a> ]; Article 23(28), IPO 2021-24 [ <a href="#">Bangla</a> ]                                   | Biosafety Guidelines of Bangladesh, 2007 [ <a href="#">English</a> ] also to be followed. |

### Compliance and Condition

| Sl. | Compliance  | Reference   |
|-----|---|---|
| 1   | Conditions of Sl. 1, Schedule-2, Plant Quarantine Rules, 2018 to be complied.               | Schedule-2 [List of plants and plant products permitted for importation], Plant Quarantine Rules, 2018 [ <a href="#">Bangla</a> ] |
| 2   | Provisions of Article 25(19), IPO 2021-24 are to be complied.                               | Article 25(19), IPO 2021-24 [ <a href="#">Bangla</a> ]  |
| 3   | Provisions of Plant Quarantine Act, 2011 & Plant Quarantine Rules, 2018 are to be complied. | Article 25(29), IPO 2021-24 [ <a href="#">Bangla</a> ]  |

| Sl. | Compliance  | Reference  |
|-----|---|--|
| 4   | 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 [ <a href="#">Bangla</a>   <a href="#">English</a> ]; Schedule-5, Plant Quarantine Rules, 2018 [ <a href="#">Bangla</a> ] |
| 5   | For import of paddy as notified crop seeds and notified variety seeds, the required criteria for germination rate, purity rate, seed moisture, and other related factors or characteristics of seeds of any crop or variety are to conform to the standard mentioned in clause (a) of Sec. 10 of Seed Act, 2018; such crop or variety is to be registered by the National Seed Board; such seeds are to be identifiable as to its crop or variety; the seed container is to be sealed and the standard label or mark specified under clause (b) of Sec. 10 is to be attached thereon; such seeds are to comply with the terms and conditions of the Registration Certificate. | Sec. 10 & 11, Seed Act, 2018 [ <a href="#">Bangla</a>   <a href="#">English</a> ]  |
| 6   | 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 [ <a href="#">Bangla</a> ]  |

#### Tariff Rate

| Sl. | HS Code  | Statistical Unit | CD | RD | SD | VAT | AIT | AT | TTI   | Valuation  |
|-----|----------|------------------|----|----|----|-----|-----|----|-------|------------|
| 1   | 10061090 | KGM              | 0  | 0  | 0  | 0   | 5   | 0  | 5.00% | Ad valorem |

#### Duties and Tax Benefits

| Sl. | CPC | Duties and Tax Benefits  | Compliances to Avail                             | Reference SRO No. and Date  | Remarks |
|-----|-----|--|--|---|---------|
| 1   |     | VAT: 0% (If imported as seed, subject to submission of certificate of exporting country) | Compliances laid down in the SRO to be followed. | <a href="#">SRO No. 136-Law/2023/213/VAT</a> ,<br><a href="#">Date: 21 May 2023</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 0% | Compliances laid down in the SRO to be followed. | <a href="#">SRO No. 181-Law/2020/97/Customs</a> ,<br><a href="#">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

- CC: Customs Clearance
- SRO: Statutory Regulatory Order

- RP: Regulatory Purpose
- LC: Letter of Credit

5. IP: Import Permit

7. RO: Release Order

9. PQW: Plant Quarantine Wing

6. DAE: Department of  
Agricultural Extension

8. PC: Phytosanitary  
Certificate

10. SAFTA:  
Agreement on South  
Asian Free Trade  
Area

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