



## IMPORT REQUIREMENTS

(Excluding General Document)

**HS Code: 12099100**

**Vegetable Seeds Of A Kind Used For Sowing**

### Product-Specific Documents

| Sl. | Documents  | Purpose | Agency/ Entity                             | Stage   | Option  | Validity  | Applicability            | Legislation  | Remarks  |
|-----|--|---------|--|---|---|---|--------------------------|--|--|
| 1   | <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> ] |  |
| 2   | 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> ]   |  |
| 3   | <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]. |
| 4   | 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> ]  |  |
| 5   | <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> ]                  |  |
| 6   | If a new variety of non-notified crop seed is imported, Registration Certificate                                     | CC, RP  | National Seed Board                        | Once for one new variety                          | Manual  | Once for one new variety  | Once for a new variety   | Sec. 7(4), Seed Act, 2018 [ <a href="#">Bangla</a>   <a href="#">English</a> ]   |  |
| 7   | If import of more than 5 metric tons non-notified crop seed by the seed dealer, Prior Permission from the Government | CC, RP  | National Seed Board                        | Before issuing import permit by PQW               | Manual  | Consignment/Lot Specific  | Consignment Specific     | Rule 18(2), Seed Rules, 2020 [ <a href="#">Bangla</a> ]  |  |

| Sl. | Documents   | Purpose | Agency/Entity   | Stage              | Option | Validity                 | Applicability            | Legislation   | Remarks |
|-----|---|---------|---|--------------------|--------|--------------------------|--------------------------|---|---------|
| 8   | If for research and adaptability testing, Prior Permission from the Govt. 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>                                     |         |
| 9   | If GMO, permission from Ministry of Environment, Forest and Climate Change  | CC, 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>                         |         |
| 10  | 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 |         |
| 11  | 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 |         |

#### Tariff Rate

| Sl. | HS Code  | Statistical Unit | CD | RD | SD | VAT | AIT | AT | TTI | Valuation  |
|-----|----------|------------------|----|----|----|-----|-----|----|-----|------------|
| 1   | 12099100 | KGM              | 0  | 0  | 0  | 0   | 0   | 0  | N/A | Ad valorem |

#### Duties and Tax Benefits

| Sl. | CPC | Duties and Tax Benefits | Compliances to Avail                             | Reference SRO No. and Date   | Remarks |
|-----|-----|-------------------------|--|--|---------|
| 1   |     | CD: 0%, RD: 0%, SD: 0%  | Compliances laid down in the SRO to be followed. | <a href="#">SRO No. 369-Law/2019/54/Customs</a> , Date: 21 November 2019 |         |
| 2   |     | AIT: 0%                 | Compliances laid down in the SRO to be followed. | <a href="#">SRO No. 173-Law/Income Tax/2021</a> , Date: 03 June 2021     |         |

#### 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> , Date: 30 June 2020 |

#### 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.

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

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