



IMPORT REQUIREMENTS

(Excluding General Document)

HS Code: 13019000

Natural gums, resins, gum-resins, natural oleoresins and balsams (excl. gum arabic)

Product-Specific Documents

Sl.	Documents	Purpose	Agency/ Entity	Stage	Option	Validity	Applicability	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)	Consignment/Lot 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 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 [Bangla]	
3	Release Order (RO)	CC, RP	Plant Quarantine Wing of DAE	After submitting Bill of Entry	Online / Manual	Consignment Specific	Consignment Specific	Rule 9(4), Plant Quarantine Rules, 2018 [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 authority of origin country	Before boarding the conveyance	Manual	As mentioned in the PC	Consignment Specific	Sec. 10(2), Plant Quarantine Act, 2011 [Bangla English]	
5	For Duty & Tax benefit, Manufacturing VAT Registration Certificate	CC, RP	Concerned VAT Division	Before importation	Manual	Once for all time	Consignment Specific	Condition (2) of SRO No. 127-Law/2020/78/Customs, Date: 03 June 2020	
6	For Duty & Tax benefit, Certificate of API manufacturing industrial entity	CC, RP	DGDA	Before importation	Manual	Consignment/Lot Specific	Consignment/Lot Specific	Condition (3) of SRO No. 127-Law/2020/78/Customs , Date: 03 June 2020	
7	For Duty & Tax benefit, Block List	CC, RP	DGDA	Before importation	Manual	Consignment/Lot specific	Consignment/Lot Specific	Proviso of the preamble of SRO No. 122-Law/2014/2486/Customs, Date: 05 June 2014 [Bangla]	

SI.	Documents	Purpose	Agency/ Entity	Stage	Option	Validity	Applicability	Legislation	Remarks
8	For Duty & Tax benefit, Certificate of Utilization	CC, RP	DGDA	After Customs clearance	Manual	Consignment/Lot Specific	Consignment/Lot Specific	Condition (5) of SRO No. 127-Law/2020/78/Customs , Date: 03 June 2020	
9	For Duty & Tax benefit, Block List	CC, RP	DGDA	Before importation	Manual	Consignment/Lot specific	Consignment/Lot Specific	Proviso of the preamble of SRO No. 122-Law/2014/2486/Customs, Date: 05 June 2014 [Bangla]	

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]
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 Quarantine Act, 2011 [Bangla English]; Schedule-5, Plant Quarantine Rules, 2018 [Bangla]

Tariff Rate

SI.	HS Code	Statistical Unit	CD	RD	SD	VAT	AIT	AT	TTI	Valuation
1	13019000	KGM	5	5	0	0	5	0	15.00%	Ad valorem

Duties and Tax Benefits

SI.	CPC	Duties and Tax Benefits	Compliances to Avail	Reference SRO No. and Date	Remarks
1		CD: 10%, SD: 0% [Acacia/Balsum Tulo/Myrrh/Myrrh extract/crude/prepared/dried or concentrated/Tragacanth powder]	Compliances laid down in the SRO to be followed.	SRO No. 122-Law/2014/2486/Customs , Date: 05 June 2014	
2		CD: 0% (Xanthum gum 1400)	Compliances laid down in the SRO to be followed.	SRO No. 127-Law/2020/78/Customs, Date: 03 June 2020	
3		RD: 0% (Xanthum gum 1400)	Compliances laid down in the SRO to be followed.	SRO No. 197-Law/2023/184/Customs , Date: 19 June 2023	
4		"RD: 0% [Acacia/Balsum Tulo/Myrrh/Myrrh extract/crude/prepared/dried or concentrated/Tragacanth powder]"	Compliances laid down in the SRO [122/2014] to be followed.	SRO No. 197-Law/2023/184/Customs , Date: 19 June 2023	
5		AIT: 0% (for import from Bhutan)	Compliances laid down in the SRO to be followed.	SRO No. 173-Law/Income Tax/2021 , Date: 03 June 2021	

Preferential Benefits

SI.	Agreement	Applicable Country(ies)	Preferential Tariff	Compliances	Reference SRO No. & Date
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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
2	APTA	Lao PDR	Margin of Preference in CD: 50%	Compliances laid down in the SRO to be followed.	SRO No. 267-Law/2018/40/Customs, Date: 10 September 2018

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

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| 1. IP: Import Permit | 2. CC: Customs Clearance |
| 3. RP: Regulatory Purpose | 4. DAE: Department of Agricultural Extension |
| 5. LC: Letter of Credit | 6. RO: Release Order |
| 7. PC: Phytosanitary Certificate | 8. VAT: Value Added Tax |
| 9. SRO: Statutory Regulatory Order | 10. SAFTA: Agreement on South Asian Free Trade Area |
| 11. APTA: Asia-Pacific Trade Agreement | |

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