



## IMPORT REQUIREMENTS

(Excluding General Document)

**HS Code: 15111010**

**Crude palm oil imported by VAT registered edible oil refinery industries**

**This HS Code is Not Applicable for Export**

### Product-Specific Documents

Sl.	Documents	Purpose	Agency/Entity	Stage	Option	Validity	Applicability	Legislation	Remarks
1	Fit for Human Consumption Certificate		BCSIR/BRI CM/Govt. Approved Lab/BAB Accredited Lab (not involved in food business)						
2	For Duty & Tax benefit, Industrial IRC		CCI&E						
3	For Duty & Tax benefit, VAT Registration Certificate		Concerned VAT Division						
4	For Duty & Tax benefit, VAT Monthly Return		Importer						
5	For Duty & Tax benefit, Import Permit (if not regulated by BEPZA/BEZA/Bangladesh Hi-Tech Park Authority/Other Authority constituted by any law)		Concerned Authority						

### Tariff Rate

Sl.	HS Code	Statistical Unit	CD	RD	SD	VAT	AIT	AT	TTI	Valuation
1	15111010	KGM	10	0	0	5	0	0	32.00%	Ad valorem

### Duties and Tax Benefits

Sl.	CPC	Duties and Tax Benefits	Compliances to Avail	Reference SRO No. and Date	Remarks
1		CD: 1%, RD: 0%, SD: 0%	Compliances laid down in the SRO to be followed.	<a href="#">SRO No. 164-Law/2024/16/Customs, Date: 29 May 2024</a>	
2		AIT: 0%	Compliances laid down in the SRO to be followed.	<a href="#">SRO No. 173-Law/Income Tax/2021, Date: 03 June 2021</a>	
3		AT: 0%	To be imported by VAT Registered manufacturing entity.	<a href="#">SRO No. 151-Law/2021/148/VAT, Date: 03 June 2021</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.

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. BCSIR: Bangladesh Council of Scientific and Industrial Research

3. BAB: Bangladesh Accreditation Board

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

7. SRO: Statutory Regulatory Order

2. BRiCM: Bangladesh Reference Institute for Chemical Measurements

4. IRC: Import Registration Certificate

6. VAT: Value Added Tax

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