



## IMPORT REQUIREMENTS

(Excluding General Document)

### HS Code: 15153000 Castor Oil And Its Fractions

#### Product-Specific Documents

Sl.	Documents	Purpose	Agency/ Entity	Stage	Option	Validity	Applicability	Legislation	Remarks
1	Vitamin 'A' Fortification Test		Bangladesh Standards and Testing Institution (BSTI)						
2	For Duty & Tax benefit, Certificate as per Annexure-1 on utilization of imported goods to manufacture pesticide for agriculture		Ministry of Agriculture						
3	For Duty & Tax benefit, Undertaking as per Annexure-2 on utilization of imported goods to manufacture pesticide for agriculture		Importer						
4	For Duty & Tax benefit, Annual Import Entitlement for Table-2 items		Plant Protection Wing of DAE						
5	For Duty & Tax benefit, Block List		DGDA						

#### Tariff Rate

Sl.	HS Code	Statistical Unit	CD	RD	SD	VAT	AIT	AT	TTI	Valuation
1	15153000	KGM	10	0	0	15	5	5	37.00%	Ad valorem

#### Duties and Tax Benefits

Sl.	CPC	Duties and Tax Benefits	Compliances to Avail	Reference SRO No. and Date	Remarks
1		CD: 10%, SD: 0% [Castor Oil]	Compliances laid down in the SRO to be followed.	<a href="#">SRO No. 122-Law/2014/2486/Customs, Date: 05 June 2014</a>	
2		CD: 0%, VAT: 0% (Castor oil ethoxylated)	Compliances laid down in the SRO to be followed.	<a href="#">SRO No. 186-Law/2020/95/Customs, Date: 30 June 2020 [Table-1]</a>	
3		CD: 15% (Castor oil polyglycoether)	Compliances laid down in the SRO to be followed.	<a href="#">SRO No. 186-Law/2020/95/Customs, Date: 30 June 2020 [Table-2]</a>	
4		RD: 0% [Castor oil ethoxylated/Castor oil polyglycoether]	Compliances laid down in the SRO [186/2020] to be followed.	<a href="#">SRO No. 197-Law/2023/184/Customs, Date: 19 June 2023</a>	
5		RD: 0% [Castor Oil]	Compliances laid down in the SRO [122/2014] to be followed.	<a href="#">SRO No. 197-Law/2023/184/Customs, Date: 19 June 2023</a>	
6		AT: 0% [Castor Oil Polyglycol 36-37 (Agriculture Ministry approved VAT Registered Pesticide Manufacturer)]	Compliances laid down in the SRO to be followed.	<a href="#">SRO No. 152-Law/2023/229/VAT, Date: 21 May 2023 (Sl. 13)</a>	

SI.	CPC	Duties and Tax Benefits	Compliances to Avail	Reference SRO No. and Date	Remarks
7		AT: 0% [Castor oil ethoxylated]	Compliances laid down in the SRO [186/2020] to be followed.	<a href="#">SRO No. 151-Law/2021/148/VAT, Date: 03 June 2021 (Sl. 28)</a>	

### Preferential Benefits

SI.	Agreement	Applicable Country(ies)	Preferential Tariff	Compliances	Reference SRO No. & Date
1	SAFTA	Afghanistan, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka	Applicable CD Rate 3%	Compliances laid down in the SRO to be followed.	<a href="#">SRO No. 181-Law/2020/97/Customs, 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

1. BSTI: Bangladesh Standards and Testing Institution

2. DAE: Department of Agricultural Extension

3. SRO: Statutory Regulatory Order

4. SAFTA: Agreement on South Asian Free Trade Area

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