



IMPORT REQUIREMENTS

(Excluding General Document)

HS Code: 24013000

Tobacco Refuse

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	Report submission to the Government on imported tobacco ingredients	CC, RP	Importer	At the time of importation	Manual	Consignment Specific	Consignment Specific	Sec. 11(1), Tobacco (Control) Act, 2005 [Bangla]; Rule 10, Tobacco (Control) Rules, 2015 [Bangla]	Tobacco products will be forfeited, if imported without submitting report [Sec. 11(2), Tobacco (Control) Act, 2005].
4	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].
5	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]	
6	Licence for Agro-products importer	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 [Bangla]; Rule 6, Agricultural Marketing Rules, 2021 [Bangla]	

Compliance and Condition

Sl.	Compliance	Reference
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1	Warnings including pictorial warnings on the packet or package of tobacco products shall be printed in Bangla.	Sec. 10, Tobacco (Control) Act, 2005 [Bangla]; Rule 9, Tobacco (Control) Rules, 2015 [Bangla]; Pictorials issued by the Ministry of Health and Family Welfare [Bangla & English]
2	Smoking is Injurious to Health' statutory warning shall be clearly printed in Bangla on the packet of cigarettes. In case of importation of cigarettes by bonded warehouse, such statutory warning shall be printed in any language other than Bangla.	Article 25(10), IPO 2021-24 [Bangla]
3	Conditions of Sl. 114, Schedule 2, Plant Quarantine Rules, 2018 to be complied.	Sl. 114, Schedule 2, Plant Quarantine Rules, 2018 [Bangla]

Tariff Rate

Sl.	HS Code	Statistical Unit	CD	RD	SD	VAT	AIT	AT	TTI	Valuation
1	24013000	KGM	25	3	60	15	5	5	150.76%	Ad valorem

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 | |

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