



IMPORT REQUIREMENTS

(Excluding General Document)

HS Code: 24039100
Homogenized Or Reconstituted Tobacco

Product-Specific Documents

Sl.	Documents	Purpose	Agency/ Entity	Stage	Option	Validity	Applicability	Legislation	Remarks
1	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].
2	For Duty & Tax benefit by EPZ/Private EPZ Commissariat, Bond Lience	CC, RP	Customs Bond Commissionerate	Before importation	Manual	03 (three) years	03 (three) years	Condition (1) of SRO No.63-Law/2017/05/Customs, Date: 20 March 2017 [Bangla]	
3	For Duty & Tax benefit by EPZ/Private EPZ Commissariat, Import Permit from BEPZA	CC, RP	BEPZA	Before importation	Online /Manual	Consignment/Lot Specific	Consignment/Lot Specific	Condition (1), (2), (3) of SRO No.63-Law/2017/05/Customs, Date: 20 March 2017 [Bangla]	

Compliance and Condition

Sl.	Compliance	Reference
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	No need to test radioactivity.	Article 23(13), IPO 2021-24 [Bangla]

Tariff Rate

Sl.	HS Code	Statistical Unit	CD	RD	SD	VAT	AIT	AT	TTI	Valuation
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1	24039100	KGM	25	3	150	15	5	5	289.00%	Ad valorem
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Duties and Tax Benefits

Sl.	CPC	Duties and Tax Benefits	Compliances to Avail	Reference SRO No. and Date	Remarks
1		CD: 15%, RD: 0%, VAT: 0%, SD: 0% (for import by EPZ/Private EPZ Commissariat)	Compliances laid down in the SRO to be followed.	SRO No.63-Law/2017/05/Customs, Date: 20 March 2017	

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. CC: Customs Clearance
2. RP: Regulatory Purpose
3. SRO: Statutory Regulatory Order