



IMPORT REQUIREMENTS

(Excluding General Document)

HS Code: 17026000

Other Fructose And Fructose Syrup, Containing >50% Fructose

Product-Specific Documents

| Sl. | Documents | Purpose | Agency/ Entity | Stage | Option | Validity | Applicability | Legislation | Remarks |
|-----|---|---------|---|--------------------|--------|--------------------------|--------------------------|--|---------|
| 1 | Clearance Certificate | CC, RP | Bangladesh Standards and Testing Institution (BSTI) | After importation | Manual | Consignment Specific | Consignment Specific | Annex-4 (Sl. 4, 5 & 8), IPO 2021-24 [Bangla] | |
| 2 | Radioactivity Test Certificate | CC, RP | Competent authority of origin country | Before importation | Manual | Consignment Specific | Consignment Specific | Article 23(1), IPO 2021-24 [Bangla] | |
| 3 | If from SAARC, South-East Asia, and Asia-Pacific Ocean countries, Fit for Human Consumption & Free from All Harmful Germs Certificate (as an alternative to Radioactivity Test Certificate from BAEC) | CC, RP | Competent authority of exporting country | Before importation | Manual | Consignment Specific | Consignment Specific | Article 23(16)(Kha), IPO 2021-24 [Bangla] | |
| 4 | If from other than SAARC, South-East Asia, and Asia-Pacific Ocean countries, Radioactivity Test Certificate | CC, RP | Bangladesh Atomic Energy Commission (BAEC) | After importation | Manual | Consignment Specific | Consignment Specific | Article 23(6), IPO 2021-24 [Bangla] | |
| 5 | 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] | |
| 6 | Certificate on Food Fit for Human Consumption (including for which age), and "not injurious to human health", "no harmful substances are mixed" and "free from all types of germs" | CC, RP | Competent authority of exporting country | Before Importation | Manual | Consignment specific | Consignment Specific | Article 23(23), IPO 2021-24 [Bangla] | |

Compliance and Condition

| Sl. | Compliance | Reference |
|-----|---|---|
| 1 | Refined Sugar shall comply with all the requirements of BSTI BDS 138: 2006 (Amend-1: 2008). Any other requirements as specified under the Packaged Commodities Rules, 2021 [Bangla] shall also apply to the product. Each package must be marked with the BSTI Certification Mark [after import]. | Annexure-4, IPO 2021-24 [Bangla]. English hardcopy of BDS 138: 2006 (1st Revision) (Amend-1: 2008) (Refined Sugar) can be purchased from BSTI One Stop Service Centre; online paid access also available. |

| Sl. | Compliance | Reference |
|-----|--|--|
| 2 | Production and expiry date shall be clearly embossed on each container or package; not on the container or package by labelling it separately. Expired food items cannot be imported. | Article 23(19), IPO 2021-24 [Bangla] |
| 3 | If preservatives, additives and colours are used in preserved food, its level and details shall be mentioned and shall not be labelled separately but embossed. | Article 23(21), IPO 2021-24 [Bangla] |
| 4 | Any raw materials used in the preparation of food and beverages, which become unusable after a certain period, the date of production and expiry date shall be written or printed on the container or package of that goods. | Article 23(22), IPO 2021-24 [Bangla] |

Tariff Rate

| Sl. | HS Code | Statistical Unit | CD | RD | SD | VAT | AIT | AT | TTI | Valuation |
|-----|----------|------------------|----|----|----|-----|-----|----|--------|------------|
| 1 | 17026000 | KGM | 25 | 3 | 0 | 15 | 5 | 5 | 58.60% | Ad valorem |

Preferential Benefits

| Sl. | Agreement | Applicable Country(ies) | Preferential Tariff | Compliances | Reference SRO No. & Date |
|-----|-----------|--|-----------------------|--|---|
| 1 | SAFTA | Afghanistan, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka | Applicable CD Rate 5% | Compliances laid down in the SRO to be followed. | SRO No. 181-Law/2020/97/Customs, Date: 30 June 2020 |

Note

1. Information in this Import Export Gateway is provided for ease of understanding, information, and trade facilitation only. It has no legal purpose.
2. 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. CC: Customs Clearance
2. RP: Regulatory Purpose
3. BSTI: Bangladesh Standards and Testing Institution
4. SRO: Statutory Regulatory Order
5. SAFTA: Agreement on South Asian Free Trade Area