



## IMPORT REQUIREMENTS

(Excluding General Document)

### HS Code: 18040000 Cocoa Butter, Fat And Oil

#### Product-Specific Documents

Sl.	Documents	Purpose	Agency/Entity	Stage	Option	Validity	Applicability	Legislation	Remarks
1	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 [ <a href="#">Bangla</a> ]	
2	Fit for Human Consumption Certificate	CC, RP	BCSIR/BRI CM/Govt. Approved Lab/BAB Accredited Lab (not involved in food business)	After importation	Manual	Consignment Specific	Consignment Specific	Article 23(24), IPO 2021-24 [ <a href="#">Bangla</a> ]	
3	Radioactivity Test Certificate	CC, RP	Competent authority of origin country	Before importation	Manual	Consignment Specific	Consignment Specific	Article 23(1), IPO 2021-24 [ <a href="#">Bangla</a> ]	
4	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 [ <a href="#">Bangla</a> ]	
5	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 [ <a href="#">Bangla</a> ]	

#### Compliance and Condition

Sl.	Compliance	Reference
1	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 [ <a href="#">Bangla</a> ]
2	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 [ <a href="#">Bangla</a> ]
3	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 [ <a href="#">Bangla</a> ]

#### Tariff Rate

Sl.	HS Code	Statistical Unit	CD	RD	SD	VAT	AIT	AT	TTI	Valuation
1	18040000	N/A	10	0	0	15	5	5	37.00%	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 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

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. BCSIR: Bangladesh Council of Scientific and Industrial Research
4. BRiCM: Bangladesh Reference Institute for Chemical Measurements
5. BAB: Bangladesh Accreditation Board
6. SAFTA: Agreement on South Asian Free Trade Area
7. SRO: Statutory Regulatory Order

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