

IMPORT REQUIREMENTS

(Excluding General Document)

HS Code: 19019030 Preparations for infant or young children in bulk imported by VAT registered food ind

This HS Code is Not Applicable for Export

Product-Specific Documents

| SI. | Documents | Purpose | Agency/ Entity | Stage | Option | Validity | Applicab ility | Legislation | Remarks |
|-----|--|---------|--|-----------------------|--------|--------------------------------------|-----------------------------|---|---------|
| 1 | Clearance Certificate | CC, RP | Banglades h Standards and Testing Institution (BSTI) | After importation | Manual | Consignm ent Specific | Consignm ent Specific | Annex-4 (Sl. 4, 5 & 8), IPO 2021-24 [<u>Bangla</u>] | |
| 2 | Radioactivity Test Certificate | CC, RP | Competent authority of origin country | Before importation | Manual | Consignm ent Specific | Consignm ent Specific | Article 23(1), IPO 2021-24 [<u>Bangla]</u> | |
| 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 | | Manual | Consignm ent Specific | Consignm ent Specific | Article 23(16)(Kha), IPO 2021-24 [<u>Bangla]</u> | |
| 4 | If from other than SAARC, South- East Asia, and Asia-Pacific Ocean countries, Radioactivity Test Certificate | CC, RP | Banglades h Atomic Energy Commissio n (BAEC) | After importation | Manual | Consignm ent Specific | Consignm ent Specific | Article 23(6), IPO 2021-24 [<u>Bangla]</u> | |
| 5 | For Duty & Tax benefit, Industrial IRC | CC, RP | CCI&E | Before importation | Manual | 03 (three) year validity | 03 (three) years | Condition (1)(a) of <u>SRO No.</u> <u>164-</u> <u>Law/2024/16/Cu</u> <u>stoms</u> , Date: 29 May 2024 | |
| 6 | Registration for milk and milk food for the children | CC, RP | Institute of Public Health Nutrition (IPHN) | Before importation | Manual | 03 (three) years from issuance | Lot | Sec. 5, BMS Act, 2013 [<u>Bangla];</u> Rule 10(1), BMS Rules, 2017 [<u>Bangla]</u> ; Article 23(17)(Chha), IPO 2021-24 [<u>Bangla]</u> | |
| 7 | For Duty & Tax benefit, VAT Registration Certificate | CC, RP | Concerned VAT Division | Before importation | Manual | Once for all time | Once for all time | Condition (1) of <u>SRO No. 164-</u> <u>Law/2024/16/Cu</u> <u>stoms</u> , Date: 29 May 2024 | |

| SI. | Documents | Purpose | Agency/ Entity | Stage | Option | Validity | Applicab ility | Legislation | Remarks |
|-----|---|---------|------------------------|-----------------------|--------|---------------------------------|---------------------------------|---|---------|
| 8 | For Duty & Tax benefit, VAT Monthly Return | CC, RP | Importer | Before importation | Manual | Monthly | Monthly | Condition (2) of SRO No. 164- Law/2024/16/Cu stoms, Date: 29 May 2024 | |
| 9 | For Duty & Tax benefit, Import Permit (if not regulated by BEPZA/BEZA/Bangladesh Hi-Tech Park Authority/Other Authority constituted by any law) | CC, RP | Concerned Authority | Before importation | Manual | Consignm ent/Lot Specific | Consignm ent/Lot Specific | Condition (8) of SRO No. 164- Law/2024/16/Cu stoms, Date: 29 May 2024 | |

Compliance and Condition

| SI. | Compliance | Reference |
|-----|--|---|
| 1 | Infant Formula and formulas for Special Medical Purposes Intended for Infants shall comply with all the requirements of BSTI BDS CAC-72: 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 CAC-72: 2008 (Infant Formula and formulas for Special Medical Purposes Intended for Infants) can be purchased from BSTI One Stop Service Centre; online paid access is also available. |
| 2 | Processed Cereal Based Food for Infants and Young Children shall comply with all the requirements of BSTI BDS CAC-74: 2007. 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 CAC-74: 2007 (Processed Cereal Based Food for Infants and Young Children) can be purchased from BSTI One Stop Service Centre; online paid access is also available. |
| 3 | Follow-up Formula shall comply with all the requirements of BSTI BDS CAC-156: 2008 (Amendment 1: 2009). 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 CAC 156: 2008 (Amendment 1: 2009) (Follow-up Formula) can be purchased from BSTI One Stop Service Centre; online paid access is also available. |
| 4 | 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 [<u>Bangla]</u> |

| SI. | Compliance | Reference |
|-----|--|---|
| 5 | 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 [<u>Bangla</u>] |
| 6 | 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 [<u>Bangla]</u> |
| 7 | Net weight in Bangla & English and Registration Number provided by IPHN must be clearly mentioned in the Bag in Box container. Other compliances of Article 23(17)(Chha), IPO 2021-24 are also to be followed. | Article 23(17)(Chha), <u>IPO</u> <u>2021-24</u> . |

Tariff Rate

| SI. | HS Code | Statistical Unit | CD | RD | SD | VAT | AIT | AT | TTI | Valuation |
|-----|----------|------------------|----|----|----|-----|-----|----|--------|------------|
| 1 | 19019030 | KGM | 25 | 3 | 0 | 15 | 5 | 5 | 58.60% | Ad valorem |

Duties and Tax Benefits

| SI. | СРС | Duties and Tax Benefits | Compliances to Avail | Reference SRO No. and Date | Remarks |
|-----|-----|----------------------------|--|--|---------|
| 1 | | CD: 5%, RD: 0%, SD: 0% | Compliances laid down in the SRO to be followed. | SRO No. 119-Law/2022/67/Customs, Date: 01 June 2022 | |

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
- 3. BSTI: Bangladesh Standards and Testing Institution
- 5. CCI&E: Chief Controller of Imports & Exports
- 7. VAT: Value Added Tax

- 2. RP: Regulatory Purpose
- 4. IRC: Import Registration Certificate
- 6. SRO: Statutory Regulatory Order

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