



IMPORT REQUIREMENTS

(Excluding General Document)

HS Code: 21069021
Beverage concentrate

This HS Code is Not Applicable for Export

Product-Specific Documents

Sl.	Documents	Purpose	Agency/ Entity	Stage	Option	Validity	Applicability	Legislation	Remarks
1	For Duty & Tax benefit, Industrial IRC	CC, RP	CCI&E	Before importation	Manual	03 (three) year validity	03 (three) years	Condition (1)(a) of SRO No. 164-Law/2024/16/Customs , Date: 29 May 2024	
2	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 SRO No. 164-Law/2024/16/Customs , Date: 29 May 2024	
3	For Duty & Tax benefit, VAT Monthly Return	CC, RP	Importer	Before importation	Manual	Monthly	Monthly	Condition (2) of SRO No. 164-Law/2024/16/Customs , Date: 29 May 2024	
4	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	Consignment/Lot Specific	Consignment/Lot Specific	Condition (8) of SRO No. 164-Law/2024/16/Customs , Date: 29 May 2024	
5	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 [Bangla]	
6	If Soft Drinks Powder, Clearance Certificate	CC, RP	Bangladesh Standards and Testing Institution (BSTI)	After importation	Manual	Consignment Specific	Consignment Specific	Annex-4 (Sl. 26), IPO 2021-24 [Bangla]	
7	Radioactivity Test Certificate	CC, RP	Concerned authority of exporting country	Before importation	Manual	Consignment Specific	Consignment Specific	Article 23(2), IPO 2021-24 [Bangla]	

Compliance and Condition

Sl.	Compliance	Reference
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1	If Soft Drinks Powder, shall comply with all the requirements of BSTI BDS 1586: 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 1586: 2007. (If Soft Drinks Powder) can be purchased from BSTI One Stop Service Centre; online paid access is also available.
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(19), 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	21069021	KGM	25	3	0	15	5	5	58.60%	Ad valorem

Duties and Tax Benefits

Sl.	CPC	Duties and Tax Benefits	Compliances to Avail	Reference SRO No. and Date	Remarks
1		CD: 10%, 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

- 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. IRC: Import Registration Certificate | 2. CC: Customs Clearance |
| 3. RP: Regulatory Purpose | 4. CCI&E: Chief Controller of Imports & Exports |
| 5. SRO: Statutory Regulatory Order | 6. VAT: Value Added Tax |
| 7. BCSIR: Bangladesh Council of Scientific and Industrial Research | 8. BRiCM: Bangladesh Reference Institute for Chemical Measurements |

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