



## IMPORT REQUIREMENTS

(Excluding General Document)

**HS Code: 22021000**

**Waters (Incl. Mineral And Aerated), With Added Sugar, Sweetener, Etc**

### 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	For Duty & Tax benefit by EPZ/Private EPZ Commissariat, Bond Licence	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	BSTI Compliances: - Carbonated Beverages or Soft Drinks shall comply all the requirements of BDS 1123: 2013 (3rd Revision). - 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]."	BDS 1123: 2013 (3rd Revision). English hardcopy to be purchased from BSTI One Stop Service Centre; online paid access also available.

### Tariff Rate

Sl.	HS Code	Statistical Unit	CD	RD	SD	VAT	AIT	AT	TTI	Valuation
1	22021000	LTR	25	3	150	15	5	5	289.00%	Ad valorem

### 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	

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

## 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. BSTI: Bangladesh Standards and Testing Institution

4. SRO: Statutory Regulatory Order

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