IMPORT REQUIREMENTS

(Excluding General Document)

HS Code: 23040000 Oil-Cake And Other Solid Residues, Of Soya-Bean Oil

Product-Specific Documents

SI.	Documents	Purpose	Agency/ Entity	Stage	Option	Validity	Applicab ility	Legislation	Remarks
1	For Duty & Tax benefit, Registration/Enlistment Certificate/Licence/Membership Certificate	CC, RP	Departmen t of Livestock Services/D epartment of Fisheries/A HCAB/BA PCA/FIAB/ BAFITA/S HAB	Before importation	Manual	Consignm ent/Lot Specific	Consignm ent/Lot Specific	Condition (2) of SRO No. 128- Law/2020/79/Cu stoms, Date: 03 June 2020 [Bangla]	
2	For Duty & Tax benefit, Clearance Certificate	CC, RP	Departmen t of Livestock Services/D epartment of Fisheries based on annual requireme nts	Before importation	Manual	Consignm ent/Lot Specific	Consignm ent/Lot Specific	Condition (3) of SRO No. 128- Law/2020/79/Cu stoms, Date: 03 June 2020 [Bangla]	
3	For Duty & Tax benefit, Printed literature, Chemical analysis, Detailed packing list to Customs authority	CC, RP	Importer	After importation	Manual	Consignm ent Specific	Consignm ent Specific	Condition (5) of SRO No. 128- Law/2020/79/Cu stoms, Date: 03 June 2020 [Bangla]	
4	For Duty & Tax benefit, Utilization Report as per Annexure to Custom house/Customs Station	CC, RP	Departmen t of Livestock Services/D epartment of Fisheries	In every six month	Manual	In every six month	In every six month	Condition (8) of SRO No. 128- Law/2020/79/Cu stoms, Date: 03 June 2020 [Bangla]	
5	If imported as animal feed, Licence for Import	CC, RP	Departmen t of Livestock Services (DLS)	Before importation	Manual	One year	Lot	Sec. 4, Feed Act, 2010 [Bangla]; Rule 4(1)(kha)- Category-2 license issue (for import), Rule 3(3), Animal Feed Rules, 2013 [Bangla]	
6	If imported as fish feed, Licence for Import	CC, RP	Departmen t of Fisheries (DoF)	Before importation	Manual	Within the period mentioned in the Licence	Lot	Sec. 4, Feed Act, 2010 [Bangla]; Rule 4, Fish Feed Rules, 2011 [Bangla]	

SI.	Documents	Purpose	Agency/ Entity	Stage	Option	Validity	Applicab ility	Legislation	Remarks
7	Harmful drugs, hormones and steroids including chloramphenicol and nitrofuran Free Test Certificate	CC, RP	Governme nt- approved laboratorie s	After importation	Manual	Consignm ent Specific	Consignm ent Specific	Article 24(2)(a), IPO 2021-24 [Bangla]	
8	Prior Permission (NOC) for Poultry feed, Animal Feed and Animal nutrition ingredients Import	CC, RP	Departmen t of Livestock Services (DLS)	Before importation	Manual	As mentioned in the NOC	Lot	Article 24(2)(b), IPO 2021-24 [Bangla]	
9	Genetically Modified Organism (GMO) Free Certificate for Poultry feed, Animal Feed and Animal nutrition ingredients Import	CC, RP	Competent authority of exporting country	Before importation		Consignm ent Specific	Consignm ent Specific	Article 24(2)(b), IPO 2021-24 [Bangla]	GMO Free Certificate shall not be required for feed premix, feed additives, vitamin and mineral premix used in animal feed.
10	Radioactivity Test Certificate	CC, RP	Competent authority of exporting country	Before importation	Manual	Consignm ent Specific	Consignm ent Specific	Article 23(1), 23(2), IPO 2021-24 [<u>Bangla</u>]	
11	Fit for Fish and Animal Consumption Certificate	CC, RP	Competent authority of exporting country	After importation		Consignm ent Specific	Consignm ent Specific	Sec. 12(2), Feed Act, 2010 [Bangla]; Article 24(1), IPO 2021-24 [Bangla]	
12	Licence for Agro-products importer	RP	Departmen t of Agricultural Marketing (DAM)	Before importation	Manual	01 (one) year from the issuance date	Annual	Sec. 7(1), Schedule-1 & 2, Agricultural Marketing Act, 2018 [Bangla]; Rule 6, Agricultural Marketing Rules, 2021 [Bangla]	

Compliance and Condition

SI.	Compliance	Reference
1	No fish feed or animal feed can be imported which contains any poisonous or harmful substance for human, animal, fish or environment.	Sec. 12(1)(Ka), Feed Act, 2010 [Bangla]
2	No fish feed or animal feed shall be imported or prepared if it is inconsistent with the standard level referred in Sec. 10 of Feed Act, 2010 and Rule 7 of Animal Feed Rules, 2013.	Sec. 12(1)(Kha), Feed Act, 2010 [Bangla]; Rule 7, Animal Feed Rules, 2013 [Bangla]
3	No fish feed and animal feed shall be marketed, if it is not complied with compliance mentioned in Sec. 13 of Feed Act, 2010.	Sec. 13, Feed Act, 2010 [Bangla]
4	No harmful chemicals including antibiotic, growth hormone, steroid and insecticides shall be used in fish feed and animal feed.	Sec. 14(1), Feed Act, 2010 [Bangla]
5	For animal feed, compliance of container and labeling shall be followed in line with the Rule 9 of Animal Feed Rules, 2013.	Rule 9, Animal Feed Rules, 2013 [Bangla]

SI.	Compliance	Reference
6	For fish feed, the standard level of feed additives (Schedule-4), feed binder (Schedule-5) and feed ingredients (Schedule-6) shall be followed.	Rule 6, Fish Feed Rules, 2011 [Bangla]
7	For fish feed, harmful chemical substances referred in the Schedule-7 and Schedule-7(Ka) shall not be used.	Rule 7, Fish Feed Rules, 2011 [Bangla]; Sec. 14(1), Feed Act, 2010 [Bangla]
8	Imported fish feed shall be free from harmful drugs, hormones and steroids including chloramphenicol and nitrofuran.	Article 24(2)(a), IPO 2021-24 [Bangla]
9	In the case of import of poultry feed and animal feed and animal nutrition ingredients, the name of the feed ingredients including the statement that the feed is free from chloramphenicol, nitrofuran, harmful antibiotics, melamine shall be mentioned on the packet.	Article 24(2)(b), IPO 2021-24 [Bangla]
10	In case of import of all types of fish feed, poultry feed and animal feed, the production and expiry date must be mentioned.	Article 24(2)(c), IPO 2021-24 [Bangla]
11	In the case of import of fish feed or poultry feed or animal feed, it shall not be required to re-test the level of radioactivity after arrival in the port of Bangladesh.	Article 24(8), IPO 2021-24 [Bangla]
12	In Custom House, Chattogram, Soyabean meal/extraction is to be cleared through Private ICDs (Off-docks).	NBR Order on CHC Off-dock item list, 2015 [Bangla]

Tariff Rate

SI.	HS Code	Statistical Unit	CD	RD	SD	VAT	AIT	AT	TTI	Valuation
1	23040000	KGM	0	5	0	0	5	5	15.25%	Ad valorem

Duties and Tax Benefits

SI.	СРС	Duties and Tax Benefits	Compliances to Avail	Reference SRO No. and Date	Remarks
1		CD: 0%, RD: 0%, VAT: 0%, SD: 0% [Soyabean oil cake]	Compliances laid down in the SRO to be followed.	SRO No. 128- Law/2020/79/Customs, Date: 03 June 2020	
2		VAT: 0%	Compliances laid down in the SRO to be followed.	SRO No. 137-Law/2024/243-VAT, Date: 27 May 2024	
3		AT: 0% (Soyabean meal/Soyabean oil cake)	Compliances laid down in the SRO [128/2020] to be followed.	SRO No. 151-Law/2021/148/VAT, Date: 03 June 2021	

Preferential Benefits

SI.	Agrement	nent Applicable Country(ies) Preferential Tariff		Compliances	Reference SRO No. & Date
1	SAFTA	Afghanistan, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka	Applicable CD Rate 0%	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

RP: Regulatory
Purpose

3. SRO: Statutory Regulatory Order

4. DLS: Department of Livestock Services

5. DoF: Department of Fisheries

6. SAFTA: Agreement on South Asian Free Trade Area

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