



## IMPORT REQUIREMENTS

(Excluding General Document)

**HS Code: 23099014**

**Essential oil or combination of essential oils (feed grade)**

### Product-Specific Documents

Sl.	Documents	Purpose	Agency/ Entity	Stage	Option	Validity	Applicability	Legislation	Remarks
1	If imported as animal feed, Licence for Import	CC, RP	Department of Livestock Services (DLS)	Before importation	Manual	One year	Lot	Sec. 4, Feed Act, 2010 [ <a href="#">Bangla</a> ]; Rule 4(1)(kha)-Category-2 license issue (for import), Rule 3(3), Animal Feed Rules, 2013 [ <a href="#">Bangla</a> ]	
2	If imported as fish feed, Licence for Import	CC, RP	Department of Fisheries (DoF)	Before importation	Manual	Within the period mentioned in the Licence	Lot	Sec. 4, Feed Act, 2010 [ <a href="#">Bangla</a> ]; Rule 4, Fish Feed Rules, 2011 [ <a href="#">Bangla</a> ]	
3	Harmful drugs, hormones and steroids including chloramphenicol and nitrofurans Free Test Certificate	CC, RP	Government-approved laboratories	After importation	Manual	Consignment Specific	Consignment Specific	Article 24(2)(a), IPO 2021-24 [ <a href="#">Bangla</a> ]	
4	Prior Permission (NOC) for Poultry feed, Animal Feed and Animal nutrition ingredients Import	CC, RP	Department of Livestock Services (DLS)	Before importation	Manual	As mentioned in the NOC	Lot	Article 24(2)(b), IPO 2021-24 [ <a href="#">Bangla</a> ]	
5	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		Consignment Specific	Consignment Specific	Article 24(2)(b), IPO 2021-24 [ <a href="#">Bangla</a> ]	GMO Free Certificate shall not be required for feed premix, feed additives, vitamin and mineral premix used in animal feed.
6	Radioactivity Test Certificate	CC, RP	Competent authority of exporting country	Before importation	Manual	Consignment Specific	Consignment Specific	Article 23(1), 23(2), IPO 2021-24 [ <a href="#">Bangla</a> ]	
7	Fit for Fish and Animal Consumption Certificate	CC, RP	Competent authority of exporting country	After importation		Consignment Specific	Consignment Specific	Sec. 12(2), Feed Act, 2010 [ <a href="#">Bangla</a> ]; Article 24(1), IPO 2021-24 [ <a href="#">Bangla</a> ]	

Sl.	Documents	Purpose	Agency/ Entity	Stage	Option	Validity	Applicability	Legislation	Remarks
8	<a href="#">Licence for Agro-products importer</a>	RP	Department 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 <a href="#">[Bangla]</a> ; Rule 6, Agricultural Marketing Rules, 2021 <a href="#">[Bangla]</a>	
9	If Meat and Bone Meal, Fish Meal and Protein Concentrate, Test Certificate on No chloramphenicol, nitrofurans and harmful antibiotics	CC, RP	Government-approved laboratories	After importation	Manual	Consignment Specific	Consignment Specific	Article 24(2)(b), IPO 2021-24 <a href="#">[Bangla]</a>	
10	If Meat and Bone Meal, Prior Permission (NOC)	CC, RP	Department of Livestock Services (DLS)	Before importation	Manual	Consignment/Lot Specific	Consignment/Lot Specific	Article 24(4)(a), IPO 2021-24 <a href="#">[Bangla]</a>	
11	If Meat and Bone Meal, Certificate on the imported product is free from chloramphenicol and nitrofurans including harmful antibiotics, free from by-products of swine and free of harmful chromium, tannery by-product and Melamine	CC, RP	Competent authority of exporting country	Before importation	Manual	Consignment Specific	Consignment Specific	Article 24(4)(a), IPO 2021-24 <a href="#">[Bangla]</a>	
12	If Fish Meal prepared from fish and other sources (such as Shrimp Meal, Krill Meal, etc.), Prior Permission (NOC)	CC, RP	Department of Fisheries (DoF)	Before importation	Manual	Consignment/Lot Specific	Consignment/Lot Specific	Article 24(4)(b), IPO 2021-24 <a href="#">[Bangla]</a>	
13	If Fish Meal prepared from fish and other sources, Certificate on the imported product is free from chloramphenicol and nitrofurans including harmful antibiotics, free from harmful chromium, tannery by-product and Melamine	CC, RP	Competent authority of exporting country	Before importation	Manual	Consignment Specific	Consignment Specific	Article 24(4)(b), IPO 2021-24 <a href="#">[Bangla]</a>	
14	If Meat and Bone Meal from other animal sources, Certificate to the effect that the exporting country is free from Bovine Spongiform Encephalopathy (BSE), Transmissible Spongiform Encephalopathy (TSE), Anthrax and TB	CC, RP	Competent authority of exporting country	Before importation	Manual	Consignment Specific	Consignment Specific	Article 24(4)(a), IPO 2021-24 <a href="#">[Bangla]</a>	
15	If Protein Concentrate prepared with Bone Meal, Meat Meal and Meat and Bone Meal imported from other countries including America and Europe, Certificate stating that 'the produced product is no way infected with Transmissible Spongiform Encephalopathy'	CC, RP	Veterinary authority of the exporting country	Before importation	Manual	Consignment Specific	Consignment Specific	Article 24(9), IPO 2021-24 <a href="#">[Bangla]</a>	
16	If Protein Concentrate prepared with Bone Meal, Meat Meal and Meat and Bone Meal imported from other countries including America and Europe, Certificate on the imported product is free from harmful antibiotics, chloramphenicol and nitrofurans, free from by-products of swine, free from harmful chromium, tannery by-product and Melamine, free from Anthrax and TB.	CC, RP	Competent authority of exporting country	Before importation	Manual	Consignment Specific	Consignment Specific	Article 24(9), IPO 2021-24 <a href="#">[Bangla]</a>	
17	For Duty & Tax benefit, Registration/Enlistment Certificate/Licence/Membership Certificate	CC, RP	Department of Livestock Services/Department of Fisheries/AHCAB/BA PCA/FIAB/BAFITA/S HAB	Before importation	Manual	Consignment/Lot Specific	Consignment/Lot Specific	Condition (2) of SRO No. 128-Law/2020/79/Cu stoms, Date: 03 June 2020 <a href="#">[Bangla]</a>	

Sl.	Documents	Purpose	Agency/Entity	Stage	Option	Validity	Applicability	Legislation	Remarks
18	For Duty & Tax benefit, Clearance Certificate	CC, RP	Department of Livestock Services/Department of Fisheries based on annual requirements	Before importation	Manual	Consignment/Lot Specific	Consignment/Lot Specific	Condition (3) of SRO No. 128-Law/2020/79/Customs, Date: 03 June 2020 [ <a href="#">Bangla</a> ]	
19	For Duty & Tax benefit, Prior Permission if import of Meat and Bone Meal (MBM), Fish Meal, and Protein Concentrate	CC, RP	Department of Livestock Services (DLS)	Before importation	Manual	Consignment/Lot Specific	Consignment/Lot Specific	<a href="#">Condition (3)(Ka) of SRO No. 128-Law/2020/79/Customs, Date: 03 June 2020</a>	
20	For Duty & Tax benefit, Prior Permission if import of Meat and Bone Meal (MBM), and Protein Concentrate and Fish Meal prepared from fish and other origin other than animal origin	CC, RP	Department of Fisheries (DoF)	Before importation	Manual	Consignment/Lot Specific	Consignment/Lot Specific	<a href="#">Condition (3)(Kha) of SRO No. 128-Law/2020/79/Customs, Date: 03 June 2020</a>	
21	For Duty & Tax benefit, Printed literature, Chemical analysis, Detailed packing list to Customs authority	CC, RP	Importer	After importation	Manual	Consignment Specific	Consignment Specific	Condition (5) of SRO No. 128-Law/2020/79/Customs, Date: 03 June 2020 [ <a href="#">Bangla</a> ]	
22	For Duty & Tax benefit, Utilization Report as per Annexure to Custom house/Customs Station	CC, RP	Department of Livestock Services/Department of Fisheries	In every six month	Manual	In every six month	In every six month	Condition (8) of SRO No. 128-Law/2020/79/Customs, Date: 03 June 2020 [ <a href="#">Bangla</a> ]	

### Compliance and Condition

Sl.	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 [ <a href="#">Bangla</a> ]
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 [ <a href="#">Bangla</a> ]; Rule 7, Animal Feed Rules, 2013 [ <a href="#">Bangla</a> ]
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 [ <a href="#">Bangla</a> ]
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 [ <a href="#">Bangla</a> ]
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 [ <a href="#">Bangla</a> ]

Sl.	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 [ <a href="#">Bangla</a> ]
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 [ <a href="#">Bangla</a> ]; Sec. 14(1), Feed Act, 2010 [ <a href="#">Bangla</a> ]
8	Imported fish feed shall be free from harmful drugs, hormones and steroids including chloramphenicol and nitrofurantoin.	Article 24(2)(a), IPO 2021-24 [ <a href="#">Bangla</a> ]
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, nitrofurantoin, harmful antibiotics, melamine shall be mentioned on the packet.	Article 24(2)(b), IPO 2021-24 [ <a href="#">Bangla</a> ]
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 [ <a href="#">Bangla</a> ]
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 [ <a href="#">Bangla</a> ]
12	In the case of import of Meat and Bone Meal, the source and the name of the animal shall be mentioned.	Article 24(4)(a), IPO 2021-24 [ <a href="#">Bangla</a> ]
13	Meat and Bone Meal of swine shall not be imported.	Proviso of Article 24(4)(a), IPO 2021-24 [ <a href="#">Bangla</a> ]
14	In the case of import of fish meal prepared from fish and other sources (such as Shrimp Meal, Krill Meal, etc.), the source and the name of the animal shall be mentioned.	Article 24(4)(b), IPO 2021-24 [ <a href="#">Bangla</a> ]
15	In Custom House, Chattogram, Animal feed are to be cleared through Private ICDs (Off-docks).	NBR Order on CHC Off-dock item list, 2006 [ <a href="#">Bangla</a> ]

#### Tariff Rate

Sl.	HS Code	Statistical Unit	CD	RD	SD	VAT	AIT	AT	TTI	Valuation
1	23099014	KGM	5	0	0	0	0	5	10.25%	Ad valorem

#### Duties and Tax Benefits

Sl.	CPC	Duties and Tax Benefits	Compliances to Avail	Reference SRO No. and Date	Remarks
1		CD: 0%, RD: 0%, VAT: 0%, SD: 0% [Phytogenic-essential oil or combination of Phytogenic-essential oils (feed grade) for animal feed]	Compliances laid down in the SRO to be followed.	<a href="#">SRO No. 128-Law/2020/79/Customs, Date: 03 June 2020</a>	
2		VAT: 0%	Compliances laid down in the SRO to be followed.	<a href="#">SRO No. 137-Law/2024/243-VAT, Date: 27 May 2024</a>	
3		AIT: 0%	Compliances laid down in the SRO to be followed.	<a href="#">Rule-8, Income Tax at Source Rules, 2024</a>	

Sl.	CPC	Duties and Tax Benefits	Compliances to Avail	Reference SRO No. and Date	Remarks
4		AT: 0% [Phytogenic-essential oil or combination of Phytogenic-essential oils (feed grade) for animal feed]	Compliances laid down in the SRO [128/2020] to be followed.	<a href="#">SRO No. 151-Law/2021/148/VAT,</a> <a href="#">Date: 03 June 2021</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

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|--|---------------------------------|
| 1. CC: Customs Clearance                 | 2. RP: Regulatory Purpose       |
| 3. DLS: Department of Livestock Services | 4. DoF: Department of Fisheries |
| 5. SRO: Statutory Regulatory Order       |                                 |

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