



IMPORT REQUIREMENTS

(Excluding General Document)

HS Code: 05080000

Coral; Shells Of Molluscs, Crustaceans, Unworked

Product-Specific Documents

Sl.	Documents	Purpose	Agency/ Entity	Stage	Option	Validity	Applicability	Legislation	Remarks
1	Import Licence from DLS	CC, RP	Department of Livestock Services (DLS)	Before importation	Manual			Sec. 13, Animal Quarantine Act, 2005 [Bangla]	
2	Prior Notification of Import	RP	Application by importer to the Animal Quarantine Officer	15 days prior to import	Manual	Consignment Specific	Consignment Specific	Sec. 9, Animal Quarantine Act, 2005 [Bangla]	
3	Health Certificate	CC, RP	Competent authority of origin country	Before importation	Manual	Consignment Specific	Consignment Specific	Sec. 13, Animal Quarantine Act, 2005 [Bangla]	
4	If from wild origin, Quarantine certificate	CC, RP	Department of Livestock Services (DLS)	After arrival at the Customs port	Manual	Consignment Specific	Consignment Specific	Sec. 28(2), Wildlife Act, 2012 [Bangla]	
5	If from wild origin, Import Licence from Forest Department	CC, RP	Chief Warden or his authorized officer, Forest Department	Before importation	Manual	01 (one) year from issuance	Annual	Sec. 24(1), Sec. 28(1)(Ga), Wildlife Act, 2012 [Bangla]	
6	If from wild origin, CITES certificate, if applicable	CC, RP	Competent authority of origin country	Before importation	Manual	Consignment Specific	Consignment Specific	Sec. 24(1), Sec. 28(1)(Kha), Wildlife Act, 2012 [Bangla]	
7	For Duty & Tax benefit, Registration/Enlistment Certificate/Licence/Membership Certificate	CC, RP	Department of Livestock Services/Department of Fisheries/HCAB/BA PCA/FIAB/BAFITA/S HAB	Before importation	Manual	Consignment/Lot Specific	Consignment/Lot Specific	Condition (2) of SRO No. 128-Law/2020/79/Customs, Date: 03 June 2020 [Bangla]	
8	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 [Bangla]	

Sl.	Documents	Purpose	Agency/Entity	Stage	Option	Validity	Applicability	Legislation	Remarks
9	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 [Bangla]	
10	For Duty & Tax benefit, Utilization Report as per Annexure to Custom House/Customs Station	CC, RP	Department of Livestock Services/Department of Fisheries/HACAB/BAFCA/BAFITA/HAB	Before importation	Manual	Consignment/Lot Specific	Consignment/Lot Specific	Condition (2) of SRO No. 128-Law/2020/79/Customs, Date: 03 June 2020 [Bangla]	

Compliance and Condition

Sl.	Compliance	Reference
1	Quarantine conditions and provisions of the Bangladesh Animal and Animal Product Quarantine Act, 2005 shall be applicable.	Article 25(29), IPO 2021-24 [Bangla]
2	If from wild origin, import other than through the designated Customs port is not allowed.	Sec. 28(1)(Ka), Wildlife Act, 2012 [Bangla]

Tariff Rate

Sl.	HS Code	Statistical Unit	CD	RD	SD	VAT	AIT	AT	TTI	Valuation
1	05080000	KGM	0	0	0	0	5	0	5.00%	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% [Coral and similar materials, Simply prepared (Poultry feed grade): Oyster shell]	Compliances laid down in the SRO to be followed.	SRO No. 128-Law/2020/79/Customs, Date: 03 June 2020	
2		AT: 0%	Compliances laid down in the SRO [128/2020] to be followed.	SRO No. 151-Law/2021/148/VAT, Date: 03 June 2021	

Preferential Benefits

Sl.	Agreement	Applicable Country(ies)	Preferential Tariff	Compliances	Reference SRO No. & Date
1	SAFTA	Afghanistan, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka	Applicable CD Rate 5%	Compliances laid down in the SRO to be followed.	SRO No. 181-Law/2020/97/Customs, Date: 30 June 2020

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.

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

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| 1. DLS: Department of Livestock Services | 2. CC: Customs Clearance |
| 3. RP: Regulatory Purpose | 4. CITES: Convention on International Trade in Endangered Species of Wild Fauna and Flora |
| 5. SRO: Statutory Regulatory Order | 6. SAFTA: Agreement on South Asian Free Trade Area |