

Sl.	Sector/Goods	CPC	Duty & Tax Benefits	Compliances to Avail Benefit	Reference SRO No. & Date	Remarks
1	Hatching Egg		CD: 15%	As mentioned in the SRO	SRO No. 164-Law/2012/2392/Customs, Date: 07 June 2012	
			RD: 0%	Do	SRO No. 197-Law/2023/184/Customs, Date: 19 June 2023 (Sl. 22)	
2	Seed for Sowing		CD: 0%, RD: 0%, SD: 0%	Do	SRO No. 369-Law/2019/54/Customs, Date: 21 November 2019	
3	Yellow Peas	M39	CD: 0%	Do	SRO No. 60-Law/2021/117/Customs, Date: 08 March 2021	
4	Pesticide		CD: 0%, VAT: 0% (Table-1), CD: 15% (Table-2)	Do	SRO No. 186-Law/2020/95/Customs, Date: 30 June 2020	
			RD: 0%	Do	SRO No. 197-Law/2023/184/Customs, Date: 19 June 2023 (Sl. 40)	
			AT: 0% (Only for Table-1 items)	Do	SRO No. 151-Law/2021/148/VAT, Date: 03 June 2021 (Sl. 28)	
			AT: 0% (Agriculture Ministry approved VAT Registered Pesticide Manufacturer)	Do	SRO No. 152-Law/2023/229/VAT, Date: 21 May 2023 (Sl. 13)	
5	Poultry, Dairy & Fish Feed		CD: 0%, RD: 0%, VAT: 0%, SD: 0%	Do	SRO No. 128-Law/2020/79/Customs, Date: 03 June 2020	
			AT: 0%	Do	SRO No. 151-Law/2021/148/VAT, Date: 03 June 2021 (Sl. 21, 27)	
6	Pharmaceutical Raw Materials	A11 (Table-I), A12 (Table-II)	CD: 5%, SD: 0% (Table-I); CD: 10%, SD: 0% (Table-II)	Do	SRO No. 122-Law/2014/2486/Customs, Date: 05 June 2014	
			RD: 0%	Do	SRO No. 197-Law/2023/184/Customs,	

					Date: 19 June 2023 (Sl. 25)	
7	Active Pharmaceutical Ingredient (API)		CD: 0%	Do	SRO No. 127-Law/2020/78/Customs, Date: 03 June 2020	
			RD: 0%	Do	SRO No. 197-Law/2023/184/Customs, Date: 19 June 2023 (Sl. 34)	
8	Industrial Raw Materials		CD, RD, SD: 0% (Table-1), CD: 5%, RD & SD: 0% (Table-2), CD: 10%, RD & SD: 0% (Table-3), CD: 15%, RD & SD: 0% (Table-4), CD: 25%, RD & SD: 0% (Table-5), CD: 25%, RD: 0% & SD: 10%, 20%, 60% (Table-6)	Do	SRO No. 119-Law/2022/67/Customs, Date: 01 June 2022	
9	Raw Sugar of HS Code 1701.14.00 imported by VAT Registered Manufacturer		AT: 0%	Do	SRO No. 151-Law/2021/148/VAT, Date: 03 June 2021 (Sl. 29)	
10	Crude Soyabean Oil and Crude Palm Oil of Heading 15.07, Heading 15.11 and Heading 15.18 imported by VAT Registered Manufacturer		AT: 0%	Do	SRO No. 151-Law/2021/148/VAT, Date: 03 June 2021 (Sl. 30)	
11	Other including refined Palm Oil of HS Code 1511.90.90 imported by VAT Registered Manufacturer		AT: 0%	Do	SRO No. 151-Law/2021/148/VAT, Date: 03 June 2021 (Sl. 31)	
12	Cashew Nuts of HS Code 0801.31.90 imported by VAT Registered Manufacturer		AT: 0%	Do	SRO No. 151-Law/2021/148/VAT, Date: 03 June 2021 (Sl. 36)	
13	Relief Goods		CD: 0%, VAT: 0%, SD: 0%	Do	SRO No. 61-Law/92/1444/Customs, Date: 17 March 1992	
			RD: 0%	Do	SRO No. 197-Law/2023/184/Customs, Date: 19 June 2023 (Sl. 8)	

			AT: 0%	Do	SRO No. 151- Law/2021/148/VAT, Date: 03 June 2021	
14	Border Haat		CD: 0%, RD: 0%, VAT: 0%, AIT: 0%	Do	SRO No. 120- Law/2011/2333/Customs, Date: 08 May 2011	
15	RD			Do	SRO No. 197- Law/2023/184/Customs, Date: 19 June 2023	
16	AT	V11		Do	SRO No. 151- Law/2021/148/VAT, Date: 03 June 2021	
				Do	SRO No. 152- Law/2023/229/VAT, Date: 21 May 2023	
17	VAT on Import Stage		0% (Table-1 & 2)	Do	SRO No. 136- Law/2023/213/VAT, Date: 21 May 2023	
18	AIT on Import Stage		0% (Table-4), 0% (Table-5; import from Bhutan), 1% (Table-1), 2% (Table-2)	Do	SRO No. 173-Law/Income Tax/2021, Date: 03 June 2021	
19	Tariff Value & Minimum Value SRO				SRO No. 198- Law/2023/185/Customs, Date: 19 June 2023	