






## **A: GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM**

Classification of goods in the Nomenclature shall be governed by the following principles:

1. The titles of Sections, Chapters and Sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.  
(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When by application of Rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
  - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
  - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, in so far as this criterion is applicable.
  - (c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
  - (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
  - (b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.

## The Customs Procedure Codes (CPC) Related Details Description

Sl. No.	SRO Description	SRO/Order	CPC(Old)	CPC(New)	Applicable Duty Rate
001	Capital Machinery	SRO. 113/2021	120	C11	CD-1% RD- 0% SD- 0% VAT- 0% AT- Applicable AIT-Applicable
002	Capital Machinery	SRO. 113/2021	121	C12	CD-1% RD- 0% SD- 0% VAT- 0% AT- Applicable AIT-0%
003	Capital Machinery	SRO. 113/2021	220	C13	CD- 1% RD- 0% SD- 0% VAT- 0% AT- 0% AIT- 0%
004	Generator Assembling plant (Import of generator equipment and parts)	SRO. 80/2007	140	C14	CD-0% RD- 0% SD- Applicable VAT- Applicable AT-Applicable AIT-Applicable
005	Generator Assembling plant(Import of generator equipment and parts)	SRO. 80/2007	236	C15	CD- 0% RD- Applicable SD- Applicable VAT- 0% AT- 0% AIT- 0%
006	Import of Pre-Fabricated Building Structures by 100% Export Oriented Industries	SRO. 161/2016	211	C16	CD- Applicable RD- 0% SD- 0% VAT- 0% AT- Applicable AIT- Applicable
007	Import of fire extinguishing equipment and parts	SRO. 129/2021	221	C17	CD- 5% RD- 0% SD- 0% VAT- 0% AT- Applicable AIT- Applicable
008	Import of fire extinguishing equipment and parts	SRO. 129/2021	213	C18	CD- 5% RD- 0% SD- 0% VAT- 0% AT- 0% AIT- 0%
009	Import of Consumables Chemicals used in ETP plant	SRO. 169/2011	199	C19	CD- 3% RD- Applicable SD- 0% VAT- 0% AT- 0% AIT- Applicable
010	Import of Consumables Chemicals used in ETP plant	SRO. 169/2011	299	C20	CD- 3% RD- 0% SD- 0% VAT- Applicable AT- 0% AIT- 0%

HS CODE	DESCRIPTION	SU	CD	RD	SD	VAT	AT	AIT	TTI	SRO-Ref.	SAMPLE IMAGE
	- Birds:										
0106.31.00	-- Birds of prey <i>Commercial Description:</i> LIVE GOLDEN PHEASANT, LOVE BIRDS, LIVE PIGEON	u	25	3	0	0	0	5	33.00		
0106.32.00	-- Psittaciformes (including parrots, parakeets, Macaws and Cockatoos) <i>Commercial Description:</i> TRICOLORED PARROT FINCE, LIVE MACAW	u	25	3	0	0	0	5	33.00		
0106.33.00	-- Ostriches; emus ( <i>Dromaius novaehollandiae</i> ) <i>Commercial Description:</i> LIVE BIRDS (OSTRICHS)	u	25	3	0	0	0	5	33.00		
0106.39.00	-- Other <i>Commercial Description:</i> CONUN PARROT, LIVE BUDGERIGAR, ENGLISH BUDGIES, LIVE BIRDS, LIVE CANARY BIRDS, RING NECKED PARROT	u	25	3	0	0	0	5	33.00		
	- Insects:										
0106.41.00	-- Bees	u	0	0	0	0	0	5	5.00		
0106.49.00	-- Other	u	5	0	0	0	0	5	10.00		
0106.90.00	- Other <i>Commercial Description:</i> AFRICAN GRAY DRACO, GOLDEN PHEASANT, LIVE CAT, SLIVER PHEASANT, LIVE LOVE BIRDS	u	5	0	0	0	0	5	10.00		





## Tariff Value & Minimum Value সংক্রান্ত এসআরও

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার  
অর্থ মন্ত্রণালয়  
অভ্যন্তরীণ সম্পদ বিভাগ

(কাস্টমস)

প্রজ্ঞাপন

তারিখ: ০৫ আষাঢ়, ১৪৩০ বঙ্গাব্দ/ ১৯ জুন, ২০২৩ খ্রিষ্টাব্দ

এস.আর.ও নং ১৯৮-আইন/২০২৩/১৮৫/কাস্টমস।—Customs Act, 1969 (Act No. IV of 1969) এর section 25 এর sub-section (3) তে প্রদত্ত ক্ষমতাবলে সরকার, কাস্টমস ডিউটি আরোপের উদ্দেশ্যে, নিম্নবর্ণিত-

- (ক) Table-1 এর কলাম (1) এ উল্লিখিত Heading এর আওতাভুক্ত কলাম (2) এ বর্ণিত HS Code এর বিপরীতে কলাম (3) এ উল্লিখিত মূল্যভিত্তিক কাস্টমস ডিউটি আরোপযোগ্য পণ্য আমদানির ক্ষেত্রে কলাম (5) এ উল্লিখিত ট্যারিফ ভ্যালু (tariff value); এবং
- (খ) Table-2 এর কলাম (1) এ উল্লিখিত Heading এর আওতাভুক্ত কলাম (2) এ বর্ণিত HS Code এর বিপরীতে কলাম (3) এ উল্লিখিত মূল্যভিত্তিক কাস্টমস ডিউটি আরোপযোগ্য পণ্য আমদানির ক্ষেত্রে কলাম (5) এ উল্লিখিত ন্যূনতম মূল্য (minimum value),-

নির্ধারণ করিল, যথা:-

Table-1

Heading	HS Code	Description of Goods	Unit	Tariff Value US\$/Unit
(1)	(2)	(3)	(4)	(5)
27.09	2709.00.00	Petroleum oils and oils obtained from bituminous minerals, crude	Barrel	40.00
27.10	2710.12.11	Motor spirit of H.B.O.C type	Litre	0.40
	2710.12.19	Other motor spirits, including aviation spirits	Litre	0.40
	2710.12.20	Spirit type jet fuel	Litre	0.40
	2710.12.31	White spirit	Litre	0.40
	2710.12.32	Naphtha	Litre	0.40
	2710.12.41	J.P.1 kerosene type jet fuels	Litre	0.40
	2710.12.42	J.P.4 kerosene type jet fuels	Litre	0.40
	2710.12.43	Other kerosene type jet fuels	Litre	0.40
	2710.12.49	Other kerosene	Litre	0.40
	2710.12.61	Light diesel oils	Litre	0.40
2710.12.62	High speed diesel oils	Litre	0.40	

Table-2

Heading	HS Code	Description of Goods	Unit	Minimum Value USD/Unit
(1)	(2)	(3)	(4)	(5)
02.01	All HS Code	Meat of Bovine animals, fresh or chilled.	kg	5.00
02.02		Meat of Bovine animals, frozen.		
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.		
04.02	Respective HS Codes	Milk powder in retail pack	kg	4.25
04.09	0409.00.10 0409.00.90	Natural honey:	kg	5.00
		Wrapped/Canned up to 2.5kg		
		Other		
06.02	0602.90.10	Mushroom	kg	2.00