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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

SI. 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
000	Operital Mankinson	000 440/0004	404	040	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	SRO. 80/2007	140	C14	CD-0%
	plant (Import of generator				RD- 0%
	equipment and parts)				SD- Applicable
					VAT- Applicable
					AT-Applicable
005	Concretor Accompling	SRO. 80/2007	236	C15	AIT-Applicable CD- 0%
005	Generator Assembling plant(Import of generator	SRU. 80/2007	236	C15	RD- Applicable
	equipment and parts)				SD- Applicable
	equipment and parts)				VAT- 0%
					AT- 0%
					AIT- 0%
006	Import of Pre-Fabricated	SRO. 161/2016	211	C16	CD- Applicable
	Building Structures by				RD- 0%
	100% Export Oriented				SD- 0%
	Industries				VAT- 0%
					AT- Applicable
					AIT- Applicable
007	Import of fire extinguishing	SRO. 129/2021	221	C17	CD- 5%
	equipment and parts				RD- 0%
					SD- 0% VAT- 0%
					AT- Applicable
					AIT- Applicable
008	Import of fire extinguishing	SRO. 129/2021	213	C18	CD- 5%
	equipment and parts	5.15. 1 5.15.	,		RD- 0%
	' '				SD- 0%
					VAT- 0%
					AT- 0%
					AIT- 0%
009	Import of Consumables	SRO. 169/2011	199	C19	CD- 3%
	Chemicals used in ETP				RD- Applicable
	plant				SD- 0%
					VAT- 0%
					AT- 0% AIT- Applicable
010	Import of Consumables	SRO. 169/2011	299	C20	CD- 3%
010	Chemicals used in ETP	JINO. 108/2011	233	020	RD- 0%
	plant				SD- 0%
	Pidit				VAT- Applicable
					AT- 0%
					AIT- 0%
1	1		I	ı	1

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HS CODE	DESCRIPTION	SU	CD	RD	SD	VAT	AT	AIT	TTI	SRO-Ref.	SAMPLE IMAGE
	- Birds:										
0106.31.00	Birds of prey	u	25	3	0	0	0	5	33.00		1
	<u>Commercial Description</u> : LIVE GOLDEN										
0.400.00.00	PHEASAMT, LOVE BIRDS, LIVE PIGEON				_		_	_			(t 1)
0106.32.00	Psittaciformes (including parrots, parakeets, Macaws	u	25	3	0	0	0	5	33.00		
	and Cockatoos)										
	<u>Commercial</u> <u>Description</u> : TRICOLORED PARROT FINCE, LIVE MACAW										
0106 33 00	Ostriches; emus (<i>Dromaius novaehollandiae</i>)	u	25	3	0	0	0	5	33.00		1
0100.33.00	Commercial Description: LIVE BIRDS	u	20	0	U	U	U	3	33.00		
	(OSTRICHS)										A 100
	(GETTLETTE)										
0106.39.00		u	25	3	0	0	0	5	33.00		
	<u>Commercial Description</u> : CONUN PARROT,										
	LIVE BUDGERIGAR, ENGLISH BUDGIES,										
	LIVE BIRDS, LIVE CANARY BIRDS, RING										
	NEEKED PARROT										
0106.41.00	- Insects:		0	0	0	0	0	5	5.00		
0100.41.00	Dees	u	U	U	U	U	U	5	5.00		
			_			_		_			1
0106.49.00		u	5	0	0	0	0	5	10.00		
0106.90.00		u	5	0	0	0	0	5	10.00		
	Commercial Description: AFRICAN GRAY										
	DRACO, GOLDEN PHEASANT, LIVE CAT,										
	SLIVER PHESANT, LIVE LOVE BIRDS										

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HS CODE	DESCRIPTION	SU	CD	RD	SD	VAT	AT	AIT	TTI	SRO-Ref.	SAMPLE IMAGE
1003.90.90		kg	0	0	0	0	0	5	5.00	Orto Iton	O, 22
	Commercial Description: DRY CEREAL	J									
10.04	Oats.										
	- Seed										
1004.10.10	Wrapped/canned upto 2.5 kg	kg	0	0	0	0	0	5	5.00		美女
1004.10.90	Other - Other	kg	0	0	0	0	0	5	5.00		
1004 90 10	Wrapped/canned upto 2.5 kg	kg	0	0	0	15	5	5	25.00		135772
		1.9							20.00		
1004.90.90	Other	kg	0	0	0	0	0	5	5.00		
10.05	Maize (corn).										
	- Seed										
1005.10.10	Wrapped/canned upto 2.5 kg <u>Commercial Description</u> : MAIZE SEEDS	kg	0	0	0	0	0	0	0.00		
1005.10.90	Other	kg	0	0	0	0	0	0	0.00		35 8 5 B 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8
	- Other	3		Ť					2		
1005.90.10	Wrapped/canned upto 2.5 kg	kg	0	0	0	0	0	5	5.00		
1005.90.90	Other	kg	0	0	0	0	0	2	2.00		
1000.00.00	<u>Commercial Description</u> : YELLOW MAIZE IN BULK	ຸ້ນ	Ü					_	2.00		
10.06	Rice.										
	- Rice in the husk (paddy or rough)										
1006.10.10	Wrapped/canned upto 2.5 kg <u>Commercial Description</u> : RICE SEED	kg	0	0	0	0	0	5	5.00		
1006.10.90	Other	kg	0	0	0	0	0	5	5.00		
	- Husked (brown) rice	kg	25	25	0	0	5	5	62.50		
	- Semi-milled or wholly-milled rice, whether or not polished or glazed: Fortified rice kernels:										
1006 30 11	Basmoti rice	kg	25	25	0	15	5	5	85.00		
1006.30.11		kg	25	25	0	15	5	5	85.00		
1000.30.19	Commercial Description: RICE	кg	20	25		13	J	3	03.00		
1006.30.91	Other: Basmoti rice	l.a	25	25	0	15	5	5	85.00		
1006.30.91		kg kg	25	25	0	0	5	5	62.50		
	- Broken rice	kg	25	25	0	0	5	5	62.50		
1000.10.00	<u>Commercial Description</u> : BROKEN RICE	···9							02.00		
10.07	Grain sorghum Seed										
1007.10.10	Wrapped/canned upto 2.5 kg	kg	0	0	0	0	0	5	5.00		and a store of
1007.10.10	Commercial Description: SORGHUM SEEDS	ĸy	U		0	U		3	3.00		
1007.10.90		kg	0	0	0	0	0	5	5.00		
100= 0::	- Other		_								
	Wrapped/canned upto 2.5 kg	kg	5	0	0	15	5	5	31.00	5-	
1007.90.90		kg	5	0	0	0	0	5	10.00	DF	
10.08	Buckwheat, millet and canary seeds; other cereals. - Buckwheat										
1008.10.10	Wrapped/canned upto 2.5 kg	kg	10	0	0	15	5	5	37.00		1
1008.10.90	Other	kg	10	0	0	0	0	5	15.00		- Total State of the State of t
. 555. 15.50	- Millet	9		Ĭ			Ŭ		.0.00		

HS CODE	DESCRIPTION	SU	CD	RD	SD	VAT	AT	AIT	TTI	SRO-Ref.	SAMPLE IMAGE
8202.31.00	With working part of steel	kg	10	0	0	15	5	5	37.00		بينتو
	Other, including parts	kg	10	0	0	15	5	5	37.00		
8202.40.00	- Chain saw blades	kg	10	0	0	15	5	5	37.00		W steel seed
	- Other saw blades										
8202.91.00	Straight saw blades, for working metal	kg	5	0	0	15	5	5	31.00		
8202.99.10	Other Toothless saw blades	kg	10	0	0	15	5	5	37.00		
8202.99.90	Other	kg	10	0	0	15	5	5	37.00		
82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipecutters, bolt croppers, perforating punches and similar hand tools.										
8203.10.10	- Files, rasps and similar tools Files for cutting ampoules	kg	5	0	0	15	5	5	31.00	PH	
8203.10.90	Other	kg	10	0	0	15	5	5	37.00		
	- Pliers (including cutting pliers), pincers, tweezers and similar tools <u>Commercial Description</u> : PILERS		10	0	0	15	5	5	37.00		
8203.30.00	- Metal cutting shears and similar tools <u>Commercial Description</u> : CUTTING DISC	kg	1	0	0	15	5	5	26.20	СМ	al.
8203.40.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	kg	1	0	0	15	5	5	26.20	СМ	Sil
82.04	Hand-operated spanners and wrenches (including										
02.04	torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.										
8204.11.00	- Hand-operated spanners and wrenches Non-adjustable <u>Commercial Description</u> : SPANNER	kg	10	0	0	15	5	5	37.00		0000
8204.12.00	Adjustable <u>Commercial Description</u> : ADJUSTABLE WRENCH, PIPE WRENCH, WRENCH	kg	10	0	0	15	5	5	37.00	PS	
8204.20.00	- Interchangeable spanner sockets, with or without handles	kg	5	0	0	15	5	5	31.00		A SALERAN
82.05	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machine; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.										

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	Barrel	40.00
		minerals, crude		
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 02.02	All HS	Meat of Bovine animals, fresh or chilled. Meat of Bovine animals, frozen.	kg	5.00
02.06 04.02	Code Respective	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen. Milk powder in retail pack	kg	4.25
04.09	HS Codes 0409.00.10 0409.00.90	Natural honey: Wrapped/Canned up to 2.5kg Other	kg kg	5.00 3.00
06.02	0602.90.10	Mushroom	kg	2.00