গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

অর্থ মন্ত্রণালয়

অভ্যন্তরীণ সম্পদ বিভাগ

(কাস্টমস ও মূল্য সংযোজন কর)

প্রজ্ঞাপন

তারিখ: ১৫ জ্যৈষ্ঠ, ১৪৩১ বঙ্গাব্দ/ ২৯ মে, ২০২৪ খ্রিষ্টাব্দ

এস.আর.ও. নং ১৬৪-আইন/২০২৪/১৬/কাস্টমস।— সরকার, কাস্টমস আইন, ২০২৩ (২০২৩ সনের ৫৭ নং আইন), অতঃপর উক্ত আইন বলিয়া উল্লিখিত, এর ধারা ২৫ এর উপ-ধারা (১) এবং মূল্য সংযোজন কর ও সম্পূরক শুল্ক আইন, ২০১২ (২০১২ সনের ৪৭ নং আইন) এর ধারা ১২৬ এর উপ-ধারা (১) এ প্রদত্ত ক্ষমতাবলে, জাতীয় রাজস্ব বোর্ডের সহিত পরামর্শক্রমে, জনস্বার্থে, উক্ত আইনের প্রথম তফসিলভুক্ত পণ্যসমূহের মধ্যে নিম্নবর্ণিত TABLE-1, TABLE-2, TABLE-3, TABLE-4, TABLE-5 ও TABLE-6 এর কলাম (1) এ উল্লিখিত H.S. Code এর বিপরীতে কলাম (2) এ বর্ণিত বিভিন্ন শিল্পের কাঁচামালসমূহ আমদানির ক্ষেত্রে, উহাদের উপর আরোপণীয় উক্ত আইনের প্রথম তফসিলে উল্লিখিত কাস্টমস শুল্ক (Customs Duty), যে পরিমাণে কলাম (3) এ বর্ণিত হারের এবং সম্পূরক শুল্ক, যে পরিমাণে কলাম (4) এ বর্ণিত হারের অতিরিক্ত হয় সেই পরিমাণ এবং সমুদয় রেগুলেটরি শুল্ক হইতে, নিম্নবর্ণিত শর্তসাপেক্ষে, অব্যাহতি প্রদান করিল, যথা:-

TABLE-1

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
1511.10.10	Crude palm oil & its fractions imported by Industrial IRC holder VAT compliant edible oil refinery industries	1	0
2712.90.10	Tube lessening jel imported by Industrial IRC holder VAT compliant optical fibre cable manufacturing industry	1	0
2818.10.10	Artificial Corundum Imported by industrial IRC holder VAT compliant sand paper manufacturing industry	1	0
2818.20.10	Aluminium oxide Imported by industrial IRC holder VAT compliant sand paper manufacturing industry	1	0
2905.31.10	Ethylene glycol imported by Industrial IRC holder VAT compliant PET chips manufacturing industry	1	0
2917.36.10	Terephthalic acid imported by Industrial IRC holder VAT compliant PET chips manufacturing industry	1	0
3901.20.10	Black polyethylene imported by Industrial IRC holder VAT compliant optical fibre cable manufacturing industry	1	0

Downloaded from www.taxvatpoint.com

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
3907.61.10	Poly (ethylene terephthalate) having a viscosity number of 78 ml/g or higher Imported by Industrial IRC holder VAT compliant textile yarn manufacturing industry	1	0
3907.69.10	Other Poly (ethylene terephthalate) Imported by Industrial IRC holder VAT compliant textile yarn manufacturing industry	1	0
3916.90.10	FRP rod imported by Industrial IRC holder VAT compliant optical fibre cable manufacturing industry	1	0
5501.30.10	Acrylic or modacrylic synthetic filament tow imported by Industrial IRC holder VAT compliant synthetic staple fibre manufacturing industry	1	0
5510.12.10	Water blocking yarn imported by Industrial IRC holder VAT compliant optical fibre cable manufacturing industry	1	0
5510.30.10	Water blocking tape imported by Industrial IRC holder VAT compliant optical fibre cable manufacturing industry	1	0
7212.40.91	Flat rolled products of iron or non-alloy steel co-polymer coated steel tape imported by Industrial IRC holder VAT compliant optical fibre cable manufacturing industry	1	0
7225.40.10	Flat-rolled products of other alloy steel, of a width of 600 mm or more not further worked than hot-rolled, not in coils imported by Industrial IRC holder VAT compliant mould manufacturing industry	1	0
7225.50.10	Flat-rolled products of other alloy steel, of a width of 600 mm or more not further worked than cold-rolled (cold-reduced) imported by Industrial IRC holder VAT compliant mould manufacturing industry	1	0
7606.11.10	Non-alloyed aluminium rectangular (including square) plates, sheets and strips imported by Industrial IRC holder VAT compliant electric fan manufacturing industry	1	0
8529.90.21	LED bulb with bar imported by Industrial IRC holder VAT compliant television manufacturing industry	1	0

Downloaded from www.taxvatpoint.com

Downloaded from www.taxvatpoint.com

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
8529.90.22	Open Cell for use in manufacturing of LCD,LED panel imported by industrial IRC holder VAT compilant television manufacturing Industry	1	0
8539.90.21	Parts of compact energy saving fluorescent lamp imported by Industrial IRC holder VAT compliant lamp manufacturing industry	1	0
9001.10.10	Optical fibres and color optical fibres imported by Industrial IRC holder VAT compliant optical fibre cable manufacturing industry	1	0

TABLE-2

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
0506.90.10	Bone ash imported by Industrial IRC holder VAT compliant ceramic products manufacturing industries	5	0
1901.90.30	Malt extract; food preparations of flour, grouts, meal, starch or malt extract for infant or young children use in bulk imported by Industrial IRC holder VAT compliant food industry	5	0
2507.00.11	China clays Imported by industrial IRC holder VAT compliant Tiles or Sanitary or Ceramic or Tableware products manufacturing industry	5	0
2508.40.11	Ball clays Imported by industrial IRC holder VAT compliant Tiles or Sanitary or Ceramic or Tableware products manufacturing industry	5	0
2517.10.10	Flint/grinding pebbles imported by Industrial IRC holder VAT compliant ceramic products manufacturing industries	5	0
2521.00.10	Limestone Flux; Limestone and other calcareous stones imported as raw material by industrial IRC holder VAT compliant manufecturers	5	0
2524.90.10	Chrysolite fibre imported by Industrial IRC holder VAT compliant cement sheet manufacturing industry	5	0
2706.00.11	Crude tar imported by Industrial IRC holder VAT compliant tar manufacturering industres	5	0
2707.50.10	Rubber process oil imported by Industrial IRC holder VAT compliant tyre & tube manufacturing industry	5	0
2707.99.10	Rubber process oil imported by Industrial IRC holder VAT compliant tyre & tube manufacturing industry	5	0

Downloaded from www.taxvatpoint.com

Downloaded from www.taxvatpoint.com

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
2710.19.21	Base oil imported in bulk by Industrial IRC holder VAT compliant petroleum products processing or lube blending industry	5	0
2902.50.10	Styrene imported by Industrial IRC holder VAT compliant paint manufacturing industries	5	0
2905.12.10	Isopropyl alcohol imported by Industrial IRC holder VAT compliant ink manufacturing industry	5	0
2905.16.10	Octanol and isomers imported by Industrial IRC holder VAT compliant dioctyl orthophthalates manufacturing industry	5	0
3215.11.20	Black printing ink Imported by industrial IRC holder VAT compliant SIM card and scratch card manufacturing industry	5	0
3215.90.30	Inkjet Refill in injectable form Imported by industry IRC holder VAT compliand SIM card and scratch card manufacturing industry	5	0
3403.99.10	Compressor oil imported by Industrial IRC holder VAT compliant compressor manufacturing industry	5	0
3404.90.10	Other Waxes imported by Industrial IRC holder VAT compliant ink manufacturing industry	5	0
3801.30.10	Graphite or carbon electrode paste imported by Industrial IRC holder VAT compliant ferro alloy manufacturing industry	5	0
3811.21.10	Additives for Lubricating oils Containing Pteroleum oils or oils obtained from Bituminous Minerals imported by Industrial IRC holder VAT compliant lub-blending industry	5	0
3811.29.10	Additives for Lubricating oils obtained from other sources imported by Industrial IRC holder VAT compliant lube blending industry	5	0
3812.39.20	Anti-oxidising preparation and other compound stabilisers imported by Industrial IRC holder VAT compliant tyre-tube or plastic goods manufacturing industry	5	0
3814.00.10	Organic composite solvent imported by Industrial IRC holder VAT compliant ink manufacturing industry	5	0
3824.99.30	Barium/strontium ferrite powder imported by Industrial IRC holder VAT compliant manufacturing industry	5	0
3824.99.50	Coated calcium carbonate imported by Industrial IRC holder VAT compliant plastic goods or calcium carbonate filler or Cable manufacturing industry	5	0

Downloaded from www.taxvatpoint.com

Downloaded from www.taxvatpoint.com

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
3909.20.10	Melamine resins imported by Industrial IRC holder VAT compliant melamine products manufacturing industries	5	0
3909.40.10	Phenolic resins imported by Industrial IRC holder VAT compliant ink or tyre tube manufacturing industries	5	0
3920.49.30	PVC film and PVDC Film imported by Industrial IRC holder VAT compliant medicine packaging industries	5	0
3920.92.30	Unprinted nylon film in roll form imported by Industrial IRC holder VAT compliant medicine packaging industries	5	0
3921.19.11	Microcellular PET light sheet having a power saving capa.of 20% or more imported by industrial IRC holder VAT compilant television manufacturing Industry	5	0
3921.90.10	Vulcanised fibre sheet imported in pre punched, cut to size shape for the manufacture of sliver cans; plastic film metalised yarn grade imported by Industrial IRC holder VAT compliant metalized yarn (flat or round) manufacturing industry	5	0
3923.90.31	Aseptic pack imported by Industrial IRC holder VAT compliant dairy industries	5	0
4001.21.10	Smoked sheets imported by Industrial IRC holder VAT compliant tyre and tube manufacturing industry of a rim size exceeding 16"	5	0
4805.91.10	Uncoated paper board imported by Industrial IRC holder VAT compliant Gypsum board manufacturing industry	5	0
4805.92.10	Uncoated paper board imported by Industrial IRC holder VAT compliant Gypsum board manufacturing industry	5	0
4805.93.10	Uncoated paper board imported by Industrial IRC holder VAT compliant Gypsum board manufacturing industry	5	0]
4811.60.20	Paraffin wax or stearin covered or latex coated or waterproof paper and paperboard Imported by Industrial IRC holder VAT compliant abrasive paper (sand paper) manufacturing industry	5	0
4811.90.11	Melamine/Decalcomania Paper imported by Industrial IRC holder VAT compliant Ceramic/Melamine/ Transfers (decalcomania)/ Opal glassware manufacturing industry	5	0

Downloaded from www.taxvatpoint.com

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
4908.10.10	Transfers (decalcomanias) imported by Industrial IRC holder VAT compliant ceramic or melamine or Opal glassware industry	5	0
5608.19.10	Filter cloth imported by Industrial IRC holder VAT compliant ceramic products manufacturing industries	5	0
5901.10.10	Textile fabrics coated with gum or amylaceous substances Imported by Industrial IRC holder VAT compliant sand paper manufacturing industry	5	0
6309.00.10	Used sweater imported by Industrial IRC holder VAT compliant blanket manufacturing industry	5	0
6802.29.10	Silex/lining/abrasive/polishing disc imported by Industrial IRC holder VAT compliant ceramic products manufacturing industries	5	0
6903.20.30	Alumina liner imported by Industrial IRC holder VAT compliant ceramic or steel products manufacturing industries	5	0
7019.61.20	Closed woven fabrics of roving imported by Industrial IRC holder VAT compliant bio-gas plant	5	0
7019.62.20	Other closed fabrics of roving imported by Industrial IRC holder VAT compliant bio-gas plant	5	0
7019.90.19	Other articles of glass firbre, other than biogas digester, imported by Industrial IRC holder VAT compliant bio-gas plant	5	0
7208.10.10	In coils, not further worked than hot-rolled, with patterns in relief imported by Industrial IRC holder VAT compliant transformer and products of Chapter 72 and Chapter 73 manufacturing industry	5	0
7208.25.10	Other, in coils, not further worked than hot-rolled, pickled of a thickness of 4.75 mm or more imported by Industrial IRC holder VAT compliant transformer and products of Chapter 72 and Chapter 73 manufacturing industry	5	0
7208.26.10	Other, in coils, not further worked than hot-rolled, pickled of a thickness of 3 mm or more but less than 4.75 mm imported by Industrial IRC holder VAT compliant transformer and products of Chapter 72 and Chapter 73 manufacturing industry	5	0
7208.27.10	Other, in coils, not further worked than hot-rolled, pickled of a thickness of less than 3 mm imported by Industrial IRC holder VAT	5	0

Downloaded from www.taxvatpoint.com

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
	compliant transformer, bicycle parts, and products of Chapter 72 and Chapter 73 manufacturing industry		
7208.36.10	Other, in coils, not further worked than hot-rolled of a thickness exceeding 10 mm Imported by Industrial IRC holder VAT compliant transformer and products of Chapter 72 and Chapter 73 manufacturing industry	5	0
7208.37.10	Other, in coils, not further worked than hot-rolled of a thickness of 4.75 mm or more but not exceeding 10 mm imported by Industrial IRC holder VAT compliant transformer and products of Chapter 72 and Chapter 73 manufacturing industry	5	0
7208.38.10	Other, in coils, not further worked than hot-rolled of a thickness of 3 mm or more but less than 4.75 mm imported by Industrial IRC holder VAT compliant transformer and products of Chapter 72 and Chapter 73 manufacturing industry	5	0
7208.39.20	Other, in coils, not further worked than hot-rolled of a thickness of less than 3 mm imported by Industrial IRC holder VAT compliant transformer and products of Chapter 72 and Chapter 73 manufacturing industry	5	0
7208.40.10	Not in coils, not further worked than hot-rolled, with patterns in relief imported by Industrial IRC holder VAT compliant transformer and products of Chapter 72 and Chapter 73 manufacturing industry	5	0
7208.51.10	Other, not in coils, not further worked than hot-rolled of a thickness exceeding 10 mm imported by Industrial IRC holder VAT compliant transformer and products of Chapter 72 and Chapter 73 manufacturing industry	5	0
7208.52.10	Other, not in coils, not further worked than hot-rolled of a thickness of 4.75 mm or more but not exceeding 10 mm imported by Industrial IRC holder VAT compliant transformer and products of Chapter 72 and Chapter 73 manufacturing industry	5	0
7208.53.10	Other, not in coils, not further worked than hot-rolled of a thickness of 3 mm or more but less than 4.75 mm imported by Industrial IRC holder VAT compliant transformer and products	5	0

Downloaded from www.taxvatpoint.com

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
	of Chapter 72 and Chapter 73 manufacturing industry		
7208.54.10	Other, not in coils, not further worked than hot-rolled of a thickness of less than 3 mm imported by Industrial IRC holder VAT compliant transformer and products of Chapter 72 and Chapter 73 manufacturing industry	5	0
7208.90.10	Other, not in coils, not further worked than hot-rolled, other, imported by Industrial IRC holder VAT compliant transformer and products of Chapter 72 and Chapter 73 manufacturing industry	5	0
7209.16.10	Cold rolled steel sheet Imported by Industrial IRC holder VAT compliant fire resistant door manufacturing industry	5	0
7209.17.10	Cold rolled steel sheet imported by Industrial IRC holder VAT compliant fire resistant door manufacturing industrys	5	0
7210.30.10	Flat-Rolled Iron or Steel, Width >=600mm, Electro-Plated or Coated with Zinc imported by industrial IRC holder VAT compilant television manufacturing Industry	5	0
7211.19.10	Hot rolled steel sheet imported by Industrial IRC holder VAT compliant compressor manufacturing industry	5	0
7212.20.10	Flat rolled products of iron or non-alloy steel electrolytically plated or coated with zinc imported by Industrial IRC holder VAT compliant television manufacturing industries	5	0
7213.91.10	Other bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel of circular cross-section measuring less than 14 mm in diameter imported by Industrial IRC holder VAT compliant electrode manufacturing and wire drawing industries	5	0
7213.91.20	Wire rod imported by Industrial IRC holder VAT compliant bicycle parts/components manufacturing industry	5	0
7213.91.30	Imported by Industrial IRC holder VAT compliant electric cable clip manufacturing industry	5	0
7213.99.10	Wire rod imported by Industrial IRC holder VAT compliant electrode or wire drawing manufacturing industry	5	0

Downloaded from www.taxvatpoint.com

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
7214.91.10	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling of rectangular (other than square) cross-section imported by Industrial IRC holder VAT compliant leaf spring manufacturing industries	5	0
7217.90.10	Imported by Industrial IRC holder VAT compliant electric cable clip manufacturing industry	5	0
7219.11.10	Flat-rolled products of a thickness exceeding 10 mm imported by Industrial IRC holder VAT compliant cold rolled stainless steel in coils manufacturing industry	5	0
7219.12.10	Flat-rolled products of a thickness of 4.75 mm or more but not exceeding 10 mm Imported by Industrial IRC holder VAT compliant cold rolled stainless steel in coils manufacturing industry	5	0
7219.13.10	Flat-rolled products of a thickness of 3 mm or more but less than 4.75 mm Imported by Industrial IRC holder VAT compliant cold rolled stainless steel in coils manufacturing industry	5	0
7219.14.10	Flat-rolled products of a thickness of less than 3 mm Imported by Industrial IRC holder VAT compliant cold rolled stainless steel in coils manufacturing industry	5	0
7225.30.10	Flat-rolled products of other alloy steel, of a width of 600 mm or more other than silicon-electrical steel not further worked than hot-rolled, in coils imported by Industrial IRC holder VAT compliant alloy steel manufacturing industry	5	0
7226.99.10	Silicon crystal steel sheet (Amorphos) imported by Industrial IRC holder VAT compliant transformer manufacturing industry	5	0
7227.90.20	M.S. bars and rods imported by Industrial IRC holder VAT compliant electrode manufacturing or wire drawing industry	5	0
7326.90.20	Metallic fittings for Insulator imported by industrial IRC holder VAT compliant insulator manufacturing industry	5	0
7407.21.10	Brass Rods imported by Industrial IRC holder VAT compliant valve and bung manufacturing industry	5	0

Downloaded from www.taxvatpoint.com

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
7409.21.10	Copper-zinc base alloys (brass) in coil imported by Industrial IRC holder VAT compliant manufacturing industry	5	0
7409.31.10	Copper-tin base alloys (bronze) in coil imported by Industrial IRC holder VAT compliant manufacturing industry	5	0
7410.21.10	Copper foil backed of refined copper imported by Industrial IRC holder VAT compliant printed circuit manufacturing industry	5	0
7411.10.10	Tubes and pipes of refined copper imported by Industrial IRC holder VAT compliant compressor manufacturing industry	5	0
7606.12.10	Alloyed aluminium rectangular (including square) plates, sheets and strips imported by Industrial IRC holder VAT compliant electric fan manufacturing industry	5	0
7607.11.10	Aluminium foil in rolled but not further worked imported by Industrial IRC holder VAT compliant manufacturing industries	5	0
7607.19.10	Aluminium foil lacquered imported by Industrial IRC holder VAT compliant manufacturing industry	5	0
7901.12.11	Zinc ingots, not alloyed imported by Industrial IRC holder VAT compliant alloy steel manufacturing industry	5	0
7901.20.10	Zinc alloys imported by Industrial IRC holder VAT compliant alloy steel manufacturing industry	5	0
8101.99.10	Tungsten filament imported by Industrial IRC holder VAT compliant electric bulb manufacturing industry	5	0
8414.90.20	Parts of compressor imported by Industrial IRC holder VAT compliant compressor manufacturing industry	5	0
8421.29.10	Cartridge/Membrane filter imported by Industrial IRC holder VAT compliant pharmaceuticals or water purifying machine/apparatus manufacturing industry	5	0
8421.21.94	Carbon filter, filter housing, diffuser imported by Industrial IRC holder VAT compliant water purifying machine/apparatus manufacturing industry	5	0
8532.29.10	Capacitor imported by Industrial IRC holder VAT compliant compressor manufacturing industry	5	0

Downloaded from www.taxvatpoint.com

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
8536.30.10	Motor protector imported by Industrial IRC holder VAT compliant compressor manufacturing industry	5	0
8536.49.10	PTC relay imported by Industrial IRC holder VAT compliant compressor manufacturing industry	5	0
8536.90.10	Connector; Terminal; Electrical apparatus Imported by Industrial IRC holder VAT compliant compressor manufacturing industry	5	0
8542.31.20	Other module imported by Industrial IRC holder VAT compliant SIM card or Smart card or Digital card manufacturing industry	5	0
8547.90.10	Insulating Fittings (other than of ceramic & plastic) imported by industrial IRC holder VAT compliant insulator manufacturing industry	5	0

TABLE-3

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
0402.10.91	Milk and cream in powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%, other than retail packing of upto 2.5 kg imported by Industrial IRC holder VAT compliant milk and milk products manufacturing industry	10	0
0402.21.91	Milk and cream in powder, granules or other solid forms, of a fat content, by weight, exceeding1.5%, other than retail packing of upto 2.5 kg imported by Industrial IRC holder VAT compliant milk and milk products manufacturing industry	10	0
0404.10.10	Whey whether or not concentrated or containing added sugar or other sweetening matter imported by Industrial IRC holder VAT compliant food processing industry	10	0
1901.90.50	Nutritional supplement for pregnant women and breast-feeding mothers imported in bulk by Industrial IRC holder VAT compliant food processing industries	10	0
2106.90.21	Beverage concentrate imported by Industrial IRC holder VAT compliant beverage manufacturing industry	10	0
2106.90.30	Soya protein-based food preparations in bulk imported by Industrial IRC holder VAT compliant food processing industry	10	0

Downloaded from www.taxvatpoint.com

Downloaded from www.taxvatpoint.com

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
2523.30.10	Aluminous cement imported by Industrial IRC holder VAT compliant refractory materials manufacturing industry	10	0
2712.20.10	Paraffin wax containing by weight less than 0.75% of oil imported by Industrial IRC holder VAT compliant tyre tube manufacturing industries	10	0
3215.90.20	Ink for ball point pen imported by Industrial IRC holder VAT compliant ball point pen manufacturing industries	10	0
3302.10.10	Mixtures of odoriferous substances and mixtures of a kind used in beverage and food manufacturing and imported by Industrial IRC holder VAT compliant beverage and food industries, containing alcohol not exceeding 0.5% absolute per volume or free from alcohol	10	0
3402.90.20	Cleaning preparation imported by Industrial IRC holder VAT compliant steel manufacturing industries	10	0
3506.91.10	Elastic/construction glue imported by Industrial IRC holder VAT compliant hygiene products manufacturing industry	10	0
3806.10.10	Gum rosin imported by Industrial IRC holder VAT compliant paint or ink or tyre tube manufacturing industry	10	0
3920.10.20	Other plates, sheets, film, foil and strip of polymers of ethylene imported by Industrial IRC holder VAT compliant personal hygiene products manufacturing industries	10	0
3920.49.40	Unprinted PVC sheet imported by Industrial IRC holder VAT compliant SIM card or Smart card manufacturing industry	10	0
3920.63.10	Unprinted polyester film in roll form imported by Industrial IRC holder VAT compliant plastic products manufacturing industry	10	0
3920.69.20	Unprinted polyester film in roll form imported by Industrial IRC holder VAT compliant plastic products manufacturing industry	10	0
3920.92.20	Unprinted nylon film in roll form imported by Industrial IRC holder VAT compliant plastic products manufacturing industry	10	0
4402.90.10	Charcoal and Wood Powder based Coil Compound imported by Industrial IRC holder VAT compliant Mosquito Coil manufacturing industry	10	0

Downloaded from www.taxvatpoint.com

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
4811.41.10	Self-adhesive paper imported by Industrial IRC holder VAT compliant label printing industries	10	0
5602.10.10	Needleloom felt and stitch-bonded fibre fabrics imported by Industrial IRC holder VAT compliant personal hygiene products manufacturing industries	10	0
5603.11.10	Hydrophilic/hydrophobic white/light/green man-made filament wieghing not more than 25 g/m^2 imported by Industrial IRC holder VAT compliant hygiene products manufacturing industry	10	0
5603.12.10	Textile back sheet/ Non woven air through bonded (ADL) imported by industrial IRC holder VAT compliant hygiene products manufacturing industry	10	0
5603.13.10	Elastic back ear imported by Industrial IRC holder VAT compliant hygiene products manufacturing industry	10	0
5603.92.10	Dry web imported by Industrial IRC holder VAT compliant hygiene products manufacturing industry	10	0
5806.32.10	Other woven fabrics of man-made fibres Imported by industrial IRC holder VAT compliant satin ribbon manufacturing industry	10	0
5903.90.10	Side tape (lock loop) imported by Industrial IRC holder VAT compliant hygiene products manufacturing industry	10	0
7002.39.20	Flange tube imported by Industrial IRC holder VAT compliant tube light manufacturing industry	10	0
7019.14.10	Mechanically bonded mats of glass fibres Imported by Industrial IRC holder VAT compliant bio-gas plant	10	0
7019.15.10	Chemically bonded mats of glass fibres Imported by Industrial IRC holder VAT compliant bio-gas plant	10	0
7019.71.10	Glass fiber in sheet form imported by Industrial IRC holder VAT compliant accumulator manufacturing industry	10	0
7210.61.10	Flat-rolled products of iron or non-alloy steel plated or coated with aluminium-zinc alloy of a thickness of 0.25 mm or more imported by Industrial IRC holder VAT compliant continuous color coating line manufacturing industry	10	0
7210.70.91	Printed sheet imported by Industrial IRC holder VAT compliant metal can manufacturing industry	10	0

Downloaded from www.taxvatpoint.com

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
7308.90.91	Metal frames for LCD/LED TV panel imported by Industrial IRC holder VAT compliant TV manufacturing industry	10	0
7320.90.10	Springs imported by Industrial IRC holder VAT compliant LPG filling plant	10	0
8421.39.91	Filtering equipments imported by Industrial IRC holder VAT compliant LPG filling plant	10	0
8504.90.21	Formed core imported by Industrial IRC holder VAT compliant voltage stabilizer manufacturing industries	10	0
8538.90.10	Other parts Imported by Industrial IRC holder VAT compliant electrical goods manufacturers	10	0
8540.11.10	Colour cathode-ray TV picture tubes, including video monitor cathode ray tubes imported by Industrial IRC holder VAT compliant TV manufacturing industry	10	0
8540.12.10	Monochrome cathode-ray TV picture tubes, including video monitor cathode ray tubes Imported by Industrial IRC holder VAT compliant TV manufacturing industry	10	0
8544.11.10	Winding wire of copper imported by Industrial IRC holder VAT compliant transformer and compressor manufacturing industry	10	0

TABLE-4

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
0712.90.92	Dihydrated chives imported by Industrial IRC holder VAT compliant biscuits and bakery products manufacturing industry	15	0
0910.91.91	Spices premix imported by Industrial IRC holder VAT compliant foodstuffs manufacturing industries	15	0
2103.90.10	Mixed seasonings imported by Industrial IRC holder VAT compliant foodstuffs manufacturing industries	15	0
2106.90.41	Stabilizer for milk imported by Industrial IRC holder VAT compliant milk foodstuffs manufacturing and agro-processing industries	15	0
2917.39.10	Purified Isophtalic Acid (IPA) imported by Industrial IRC holder VAT compliant petro chemical industry	15	0
3208.20.91	Cover coat/medium imported by Industrial IRC holder VAT compliant ceramic ware manufacturing industry	15	0

Downloaded from www.taxvatpoint.com

Downloaded from www.taxvatpoint.com

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
3208.90.30	Coating materials imported by Industrial IRC holder VAT compliant cookingware manufacturing industry	15	0
3209.90.30	Coating materials imported by Industrial IRC holder VAT compliant cookingware manufacturing industry	15	0
3215.11.10	Flexo/Gravure in liquid form imported by Industrial IRC holder VAT compliant manufacturing industry	15	0
3215.19.10	Flexo/Gravure in liquid form imported by Industrial IRC holder VAT compliant manufacturing industry	15	0
3402.90.30	Cleaning preparation imported by industrial IRC holder VAT compliant paper mills	15	0
3701.30.20	Photosensitive plates imported by industrial IRC holder VAT compliant Printing and packaging industry	15	0
3824.99.91	Thermal coating slurry imported by Industrial IRC holder VAT compliant paper manufacturering industries	15	0
3919.10.10	Self adhesive tape Imported by Industrial IRC holder VAT compliant SIM card or Smart card or Gypsum board manufacturing industry	15	0
3919.90.10	Self adhesive tape in rolls exceeding 20cm imported by Industrial IRC holder VAT compliant manufacturing industry	15	0
3919.90.30	Scratch off label imported by Industrial IRC holder VAT compliant SIM card or Smart card manufacturing industry	15	0
3919.90.91	Re-seal/self adhesive tape imported by Industrial IRC holder VAT compliant hygiene products or electrical, electronics and home appliances manufacturing industry	15	0
3920.49.50	PVC film imported by Industrial IRC holder VAT compliant Gypsum board manufacturing industry	15	0
3920.69.91	Polyester paper/Unit binder tape imported by Industrial IRC holder VAT compliant energy efficient electric fan manufacturing industry	15	0
3921.90.20	Multilayer extruded sheet for plastic laminated collapsible tube imported by Industrial IRC holder VAT compliant plastic tube manufacturing industries	15	0
3921.90.92	PVC coated magstrip imported by Industrial IRC holder VAT compliant SIM card or Smart card manufacturing industry	15	0

Downloaded from www.taxvatpoint.com

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
3926.90.93	Plastics frame works imported by Industrial IRC holder VAT compliant cable manufacturing industry	15	0
4811.51.10	Bleached paper imported by Industrial IRC holder VAT compliant paper cup, bowl, plate manufacturing industry	15	0
4823.69.10	Other paper and paperboard Imported by Industrial IRC Holder VAT compliant paper cup, bowl, plate manufacturng industry	15	0
4823.70.10	Paper gasket imported by Industrial IRC holder VAT compliant compressor manufacturing industry	15	0
4823.90.95	Honeycomb imported by Industrial IRC holder VAT compliant fire-resistant door manufacturing industry	15	0
5512.19.10	Silk screen imported by Industrial IRC holder VAT compliant ceramic ware or tiles manufacturing industry	15	0
5903.10.20	Textile Fabrics Laminated with Polyvinyl Chloride imported by Industrial IRC holder VAT compliant Footwear Manufacturing Industry	15	0
5903.20.20	Textile Fabrics Laminated with Polyurethane imported by Industrial IRC holder VAT compliant Footwear Manufacturing Industry	15	0
6006.42.10	Dyed knitted or crocheted fabrics imported by Industrial IRC holder VAT complaint footwear manufacturing industry	15	0
6006.43.10	Yarns of different colors knitted or crocheted fabrics imported by industrial IRC holder VAT complaint footwear manufacturing industry	15	0
7016.10.10	Glass cube Imported by industrail IRC holder VAT compliant glass mozaic manufactuing industry	15	0
7307.92.11	Sleeves imported by Industrial IRC holder VAT compliant tyre manufacturing industry	15	0
7308.90.10	Door co-ordinator imported by Industrial IRC holder VAT compliant fire-resistant door manufacturing industry	15	0
7308.90.20	Industrial Racking System Imported by Industrial IRC Holder VAT Compliant 100% Export Oriented Garments Industry	15	0
7320.90.20	Spring imported by Industrial IRC holder VAT compliant compressor manufacturing industry	15	0
7607.20.92	Co-polymer coated aluminium tape Imported by Industrial IRC holder VAT compliant cable manufacturing industries	15	0

Downloaded from www.taxvatpoint.com

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
8301.40.10	Lever lock, Mortice lock imported by Industrial IRC holder VAT compliant fire-resistant door manufacturing industry	15	0
8302.42.10	Magnatic door holder imported by Industrial IRC holder VAT compliant fire-resistant door manufacturing industry	15	0
8302.60.10	Automatic door closers imported by Industrial IRC holder VAT compliant fire-resistant door manufacturing industry	15	0
8311.10.10	Welding wire imported by Industrial IRC holder VAT compliant compressor manufacturing industry	15	0
8504.90.40	UPS case imported by Industrial IRC holder VAT compliant UPS manufacturing industry	15	0
8507.20.10	Sealed lead-acid accumulators (capacity 85 amp or less) imported by Industrial IRC holder VAT compliant UPS manufacturing industries	15	0
8523.59.20	RFID TAG Imported by Industrial IRC Holder VAT Compliant 100% Export Oriented Textile Industry	15	0
8524.11.10	Panel of apparatus of Heading 85.28 Imported by Industrial IRC holder VAT compliant TV manufacturing industry	15	0
8524.12.10	OLED panel of apparatus of Heading 85.28 Imported by Industrial IRC holder VAT compliant TV manufacturing industry	15	0
8524.19.10	LED panel of apparatus of Heading 85.28 Imported by Industrial IRC holder VAT compliant TV manufacturing industry	15	0

Downloaded from www.taxvatpoint.com

TABLE-5

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
1901.90.20	Dry Mixed Ingredient of food preparation in bulk imported by Industrial IRC holder VAT compliant food processing industries	25	0
1901.90.91	Other malt extract, food preparation of flour, grouts, meal, starch or malt extract imported in bulk by Industrial IRC holder VAT compliant food processing industries	25	0
2915.70.31	Sodium salt of palmitic acid (soap noodle) imported by Industrial IRC holder VAT compliant soap manufacturing industry	25	0

Downloaded from www.taxvatpoint.com

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
2917.32.10	Dioctyl orthophthalates imported under block list by Industrial IRC holder VAT compliant pharmaceutical industry	25	0
3208.10.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government department and Industrial IRC holder VAT compliant manufacturing industry as raw material for their product	25	0
3208.20.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government department and Industrial IRC holder VAT compliant manufacturing industry as raw material for their product	25	0
3208.90.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government department and Industrial IRC holder VAT compliant manufacturing industry as raw material for their product	25	0
3209.10.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government department and Industrial IRC holder VAT compliant manufacturing industry as raw material for their product	25	0
3209.90.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government department and Industrial IRC holder VAT compliant manufacturing industry as raw material for their product	25	0
3210.00.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government department and Industrial IRC holder VAT compliant manufacturing industry as raw material for their product	25	0
3917.29.91	Fibre glass imported by Industrial IRC holder VAT compliant electric fan manufacturing industry	25	0
3920.49.21	Other printed PVC sheet imported by Industrial IRC holder VAT compliant SIM card or Smart card manufacturing industry	25	0
3923.30.20	Carboys, bottles, flasks and similar articles, Imported by Industrial IRC holder VAT compliant pharmaceutical industries	25	0
4802.54.10	Other paper & paper board weighing less than 40g/m2 imported by Industrial IRC holder VAT compliant manufacturing industries	25	0

Downloaded from www.taxvatpoint.com

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
4823.90.94	Air laid paper imported by Industrial IRC holder VAT compliant hygiene products manufacturing industry	25	0
6006.44.10	Printed Knitted or Crocheted Fabrics imported by Industrial IRC holder VAT compliant Footwear Manufacturing Industry	25	0
6406.10.10	Parts of footwear, uppers and parts thereof, imported by Industrial IRC holder VAT compliant footwear manufacturing industry	25	0
6406.20.10	Parts of footwear, outer soles and heels of rubber or plastic, imported by Industrial IRC holder VAT compliant footwear manufacturing industry	25	0
6802.10.10	Tiles cube Imported by industrail IRC holder VAT compliant tiles mozaic manufactuing industry	25	0
7007.19.10	UL marked glass Imported by industrial IRC holder VAT compliant fire door manufacturing industry	25	0
7310.21.20	Tin plated printed cans imported by Industrial IRC holder VAT compliant manufacturing industry	25	0
7323.99.10	Parts of table, kitchen or other household articles imported by Industrial IRC holder VAT compliant table, kitchen or other household articles manufacturing industry	25	0
8418.50.10	Other furniture for storage and displaying, incorporating refrigerating or freezing equipment imported by VAT compliant supershop	25	0
8529.90.23	Parts of apparatus of Heading 85.28, imported by Industrial IRC holder VAT compliant television manufacturing industry	25	0

TABLE-6

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
2106.90.50	Creamer in bulk imported by Industrial IRC holder VAT compliant milk foodstuffs manufacturing industry	25	10
4813.10.10	Cigarette paper imported by Industrial IRC holder VAT compliant tobacco products manufacturing industries	25	60

Downloaded from www.taxvatpoint.com

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
4813.20.10	Cigarette paper imported by Industrial IRC holder VAT compliant tobacco products manufacturing industries	25	60
4813.90.10	Cigarette paper Imported by Industrial IRC holder VAT compliant tobacco products manufacturing industries or paper converting industries	25	60
7318.15.10	Flus type tower bolt imported by Industrial IRC holder VAT compliant fire-resistant door manufacturers	25	20
8529.90.31	Loaded printed circuit board of Heading 85.27 and 85.28, imported by Industrial IRC holder VAT compliant TV manufacturing industry	25	10

শর্তাবলি

(১) সংশ্লিষ্ট আমদানিকারককে Industrial IRC holder VAT compliant উৎপাদনকারী শিল্প (Manufacturing industry) হইতে হইবে;

ব্যাখ্যা:

(অ) Industrial IRC holder অর্থ এইরূপ প্রতিষ্ঠান যাহার নিকট আমদানি ও রপ্তানি প্রধান নিয়ন্ত্রকের দপ্তর হইতে ইস্যুকৃত হালনাগাদ শিল্প ভোক্তা (Industrial Consumer) আইআরসি রহিয়াছে;

(আ) VAT compliant অর্থ মূল্য সংযোজন কর ও সম্পূরক শুল্ক আইন, ২০১২ ও মূল্য সংযোজন কর ও সম্পূরক শুল্ক বিধিমালা, ২০১৬ এর অধীন নিবন্ধিত নিয়মিত দাখিলপত্র (রিটার্ন) দাখিল করে এইরূপ উৎপাদনকারী প্রতিষ্ঠান;

(২) এই প্রজ্ঞাপনের আওতায় পণ্য আমদানি ও খালাসের লক্ষ্যে প্রতিষ্ঠানটির হালনাগাদ নবায়নকৃত শিল্প ভোক্তা আইআরসি রহিয়াছে এবং ১৩ ডিজিট সংবলিত মূল্য সংযোজন কর (মূসক) নিবন্ধিত প্রতিষ্ঠানটি বিবেচ্য বিল অব এন্ট্রি দাখিলের অব্যবহিত পূর্ববর্তী মাসের মূসক দাখিলপত্র (রিটার্ন) দাখিল করিয়াছে মর্মে কাস্টমস কম্পিউটার সিস্টেমে বা ভ্যাট অনলাইন সিস্টেমে বা জাতীয় রাজস্ব বোর্ড এর ওয়েবসাইটে বা ভ্যাট কমিশনারেট এর ওয়েবসাইটে ইলেকট্রনিক তথ্য প্রদর্শিত থাকিতে হইবে:

তবে শর্ত থাকে যে, কোনো দৈব-দূর্বিপাক বা কোনো যৌক্তিক কারণে ইলেকট্রনিক তথ্য পাওয়া সম্ভব না হইলে সংশ্লিষ্ট কমিশনার অব কাস্টমস প্রতি ক্ষেত্রে কারণ লিপিবদ্ধ করিয়া শুল্কায়নের প্রয়োজনীয় কার্যক্রম গ্রহণ করিতে পারিবে।

২। আমদানি ও শুল্কায়ন সংক্রান্ত অন্যান্য বিষয়সহ দফা (১) ও (২) এ উল্লিখিত শর্ত পরিপালন করা হইয়াছে কিনা তাহা সংশ্লিষ্ট শুল্কায়নকারী কর্মকর্তা কর্তৃক যাচাই

Downloaded from www.taxvatpoint.com

করিয়া নিশ্চিত হইতে হইবে এবং শুল্কায়ন তত্ত্বাবধানকারী সংশ্লিষ্ট ডেপুটি কমিশনার বা সহকারী কমিশনার পর্যায়ে শুল্কায়ন অনুমোদন করাইতে হইবে।

৩। শুল্কায়ন তত্ত্বাবধানকারী সংশ্লিষ্ট ডেপুটি কমিশনার বা সহকারী কমিশনার শুল্কায়নে বিলম্ব পরিহারের লক্ষ্যে কাস্টমস কম্পিউটার সিস্টেম বা ভ্যাট অনলাইন সিস্টেম বা জাতীয় রাজস্ব বোর্ড এর ওয়েবসাইট বা ভ্যাট কমিশনারেট এর ওয়েবসাইট হইতে সঠিকতা যাচাই করিবে।

৪। প্রত্যেক মূসক কমিশনার কাস্টম হাউস বা কাস্টমস স্টেশন কর্তৃপক্ষ অথবা জাতীয় রাজস্ব বোর্ডের Customs Information System (CIS) সেলের সহিত নিয়মিত যোগাযোগ রাখিয়া তাহার প্রশাসনিক এলাকাধীন রেয়াতি সুবিধা ভোগকারী আমদানিকারক-উৎপাদকদের একটি হালনাগাদ তালিকা প্রণয়নপূর্বক প্রত্যেকের আমদানি তথ্য সংগ্রহ ও যাচাই করিবে।

৫। এই প্রজ্ঞাপনের আওতায় রেয়াতি হারে আমদানিকৃত উপকরণ বা কাঁচামাল অনুযায়ী ব্যবহারপূর্বক মূসক আইন ও মূসক বিধিমালা অনুযায়ী যথাযথ পরিমাণ মূসক ও সম্পূরক শুল্ক (যদি থাকে) প্রদান করা হইয়াছে বা হইতেছে কিনা তাহা সংশ্লিষ্ট মূসক কমিশনারেট অডিট বা যাচাইপূর্বক নিশ্চিত করিবে।

৬। কোনো আমদানিকারক এই প্রজ্ঞাপনে প্রদত্ত রেয়াতি সুবিধার অপব্যবহার করিয়াছেন বা করিতেছেন মর্মে দফা (৫) এ উল্লিখিত কর্তৃপক্ষ হইতে সুনির্দিষ্ট প্রামাণিক তথ্য সংবলিত অভিযোগ পাওয়া গেলে সংশ্লিষ্ট কাস্টম হাউস বা কাস্টমস স্টেশন কর্তৃপক্ষ উক্ত অভিযোগের নিষ্পত্তি না হওয়া পর্যন্ত উক্ত আমদানিকারকগণকে এই প্রজ্ঞাপনের অধীন রেয়াতি সুবিধা প্রদান স্থগিত রাখিবে।

৭। বাংলাদেশ রপ্তানি প্রক্রিয়াকরণ অঞ্চল কর্তৃপক্ষ (BEPZA), বাংলাদেশ অর্থনৈতিক অঞ্চল কর্তৃপক্ষ (BEZA), বাংলাদেশ হাইটেক পার্ক কর্তৃপক্ষ অথবা আইন বলে প্রতিষ্ঠিত অন্য যে কোনো কর্তৃপক্ষের নিয়ন্ত্রণাধীন শিল্প প্রতিষ্ঠান যাহাদের জন্য শিল্প ভোক্তা আইআরসি গ্রহণের বাধ্যবাধকতা নাই সেইরূপ ক্ষেত্রে সংশ্লিষ্ট কর্তৃপক্ষ কর্তৃক ইস্যুকৃত আমদানি অনুমতিপত্র দাখিল করিতে হইবে।

৮। দফা (৬) এ উল্লিখিত অভিযোগ চূড়ান্তভাবে প্রমাণিত হইলে অপব্যবহারজনিত রেয়াতের সহিত সংশ্লিষ্ট শুল্ক ও কর আদায় ছাড়াও কাস্টমস আইন, ২০২৩ এর ধারা ১৭১ এর উপ-ধারা (১) এর টেবিল এর ক্রমিক ৮ এর বিধান অনুযায়ী ব্যবস্থা গ্রহণ করিতে হইবে।

৯। ২ জুন, ২০২২ খ্রিষ্টাব্দ তারিখে জারীকৃত প্রজ্ঞাপন এস,আর,ও নং ১১৯-আইন/২০২২/৬৭/কাস্টমস এতদ্দ্বারা রহিত করা হইল।

১০। এই প্রজ্ঞাপন ৬ জুন, ২০২৪ খ্রিষ্টাব্দ তারিখে কার্যকর হইবে এবং ৩০ জুন, ২০২৫ খ্রিষ্টাব্দ তারিখ পর্যন্ত বলবৎ থাকিবে।

রাষ্ট্রপতির আদেশক্রমে,

স্বাক্ষরিত/-

আবু হেনা মোঃ রহমাতুল মুনিম
সিনিয়র সচিব।

Downloaded from www.taxvatpoint.com