**গণপ্রজাতন্ত্রী বাংলাদেশ সরকার**
**অর্থ মন্ত্রণালয়**

**অভ্যন্তরীণ সম্পদ বিভাগ**

**(কাস্টমস ও মূল্য সংযোজন কর)**

**প্রজ্ঞাপন**

**তারিখ: ২৫ জ্যৈষ্ঠ, ১৪৩৩ বঙ্গাব্দ/ ০৮ জুন, ২০২৬ খ্রিষ্টাব্দ**

**এস.আর.ও. নং ১৫১-আইন/২০২৬/০৬/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, TABLE-6 এবং TABLE-7 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:-

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## TABLE-1

| H.S. Code | Description of goods | CD (%) | SD (%) |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 2510.10.00 | Imported by TSP Fertilizer industries | 0 | 0 |
| 2510.20.00 | Imported by TSP Fertilizer industries | 0 | 0 |
| 2620.19.00 | Zinc Slag/ash/residues imported by fertilizer manufacturing industries | 0 | 0 |
| 2711.14.10 | Ethylene/propylene imported by PVC/PET resin manufacturing industry | 0 | 0 |
| 2905.31.00 | Imported by PET chips/PVC or PET resin/ PSF/POY/FDY/ DTY manufacturers | 0 | 0 |
| 2917.36.00 | Imported by PET chips/PVC or PET resin/ PSF/POY/FDY/ DTY manufacturers | 0 | 0 |

## TABLE-2

| H.S. Code | Description of goods | CD (%) | SD (%) |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 1511.10.00 | Crude palm oil & its fractions imported by edible oil refinery industries | 1 | 0 |
| 2712.90.10 | Tube lessening jel imported by optical fibre cable manufacturing industry | 1 | 0 |

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| H.S. Code | Description of goods | CD (%) | SD (%) |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 2818.10.00 | Artificial Corundum Imported by abrasive paper sand paper manufacturing industry | 1 | 0 |
| 2818.20.00 | Aluminium oxide Imported by abrasive paper sand paper manufacturing industry | 1 | 0 |
| 2834.29.90 | Prilled Ammonium Nitrate imported by Mining Company | 1 | 0 |
| 3817.00.10 | Linear Alkyl Benzene (LAB) imported by detergent manufacturing industries | 1 | 0 |
| 3901.20.00 | Black polyethylene imported by optical fibre cable manufacturing industry | 1 | 0 |
| 3907.61.00 | Poly (ethylene terephthalate) imported by textile yarn manufacturing industry | 1 | 0 |
| 3907.69.00 | Other Poly (ethylene terephthalate) imported by textile yarn manufacturing industry | 1 | 0 |
| 3916.90.10 | FRP rod imported by optical fibre cable manufacturing industry | 1 | 0 |
| 4407.99.00 | English/ Kashmeri/ Coconut Willow Wood imported by cricket bat manufacturing industry | 1 | 0 |
| 5501.30.00 | Acrylic or modacrylic imported by synthetic staple fibre manufacturing industry | 1 | 0 |
| 5510.12.10 | Water blocking yarn imported by optical fibre cable manufacturing industry | 1 | 0 |
| 5510.30.10 | Water blocking tape imported by optical fibre cable manufacturing industry | 1 | 0 |
| 6901.00.00 | Imported by manufacturing industry | 1 | 0 |
| 7212.40.91 | Co-polymer coated steel tape imported by optical fibre cable manufacturing industry | 1 | 0 |
| 7225.40.00 | HR coil not further worked not in coils imported by mould manufacturing industry | 1 | 0 |
| 7225.50.00 | Imported by mould manufacturing industry | 1 | 0 |
| 9001.10.10 | Imported by optical fibre cable manufacturing industry | 1 | 0 |

## TABLE-3

| H.S. Code | Description of goods | CD (%) | SD (%) |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 0506.90.10 | Bone ash imported by ceramic products manufacturing industries | 5 | 0 |
| 2507.00.10 | Imported by Tiles or Sanitary or Ceramic or Tableware products manufacturing industry | 5 | 0 |

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| H.S. Code | Description of goods | CD (%) | SD (%) |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 2508.40.10 | Imported by Tiles or Sanitary or Ceramic or Tableware products or re-factory cement manufacturing industry | 5 | 0 |
| 2517.10.10 | Flint/grinding pebbles imported by ceramic products manufacturing industries | 5 | 0 |
| 2519.90.00 | Fused Magnesiam/Dead burnt magnesia imported by re-factory cement manufacturing industry | 5 | 0 |
| 2521.00.90 | Limestone and other calcareous stones imported as raw material by manufecturers | 5 | 0 |
| 2524.90.10 | Chrysolite fibre imported by cement sheet manufacturing industry | 5 | 0 |
| 2706.00.10 | Crude tar imported by tar manufacturering industres | 5 | 0 |
| 2707.50.10 | Rubber process oil imported by tyre & tube manufacturing industry | 5 | 0 |
| 2707.99.10 | Rubber process oil imported by tyre & tube manufacturing industry | 5 | 0 |
| 2710.19.21 | Base oil in bulk imported by petroleum products processing or lube blending industry | 5 | 0 |
| 2839.19.00 | Sodiam silicate powder Imported by re-factory cement manufacturing industry | 5 | 0 |
| 2902.50.00 | Styrene imported by paint manufacturing industries | 5 | 0 |
| 2905.16.00 | Octanol and isomers imported by dioctyl orthophthalates manufacturing industry | 5 | 0 |
| 2905.12.10 | Isopropyl alcohol imported by ink manufacturing industry | 5 | 0 |
| 3212.10.00 | Stamping Foil imported by smart card or bank card manufacturing industry | 5 | 0 |
| 3215.11.00 | Black printing ink Imported by SIM card and scratch card manufacturing industry | 5 | 0 |
| 3215.90.10 | Inkjet Refill in injectable form Imported SIM card and scratch card manufacturing industry | 5 | 0 |
| 3215.19.90 | Printing Ink imported by smart card or bank card manufacturing industry | 5 | 0 |
| 3215.90.90 | Printing Ink imported by smart card or bank card manufacturing industry | 5 | 0 |
| 3402.42.10 | Alcohol Ethoxylates imported by Sodium Lauryl Ether Sulphate (SLES) manufacturers | 5 | 0 |
| 3403.11.00 | Preparations for the treatment of textile materials, leather, furskins or other materials imported by manufacturing industry | 5 | 0 |

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| H.S. Code | Description of goods | CD (%) | SD (%) |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 3403.91.00 | Preparations for the treatment of textile materials, leather, furskins or other materials imported by manufacturing industry | 5 | 0 |
| 3403.99.10 | Compressor oil imported by compressor manufacturing industry | 5 | 0 |
| 3404.90.10 | Other Waxes imported by ink manufacturing industry | 5 | 0 |
| 3801.30.10 | Graphite or carbon electrode paste imported by ferro alloy manufacturing industry | 5 | 0 |
| 3804.00.00 | Sodium Lignin Sulphonate imported by re-factory cement manufacturing industry | 5 | 0 |
| 3811.21.00 | Additives for Lubricating oils imported by lub-blending industry | 5 | 0 |
| 3811.29.00 | Additives for Lubricating oils imported by lube blending industry | 5 | 0 |
| 3812.39.90 | Anti-oxidising preparation & stabilisers imported by tyre-tube/plastic goods industry | 5 | 0 |
| 3814.00.10 | Organic composite solvent imported by ink manufacturing industry | 5 | 0 |
| 3824.99.30 | Barium/strontium ferrite powder imported by manufacturing industry | 5 | 0 |
| 3824.99.50 | Coated $CaCO_3$ imported by plastic goods or calcium carbonate filler or Cable industry1 | 5 | 0 |
| 3909.20.00 | Melamine resins imported by melamine products manufacturing industries | 5 | 0 |
| 3909.40.00 | Phenolic resins imported by ink or tyre tube or sand paper manufacturing industries | 5 | 0 |
| 3919.90.30 | Hologram imported by smart card or bank card manufacturing industry | 5 | 0 |
| 3920.49.30 | PVC film and PVDC Film imported by medicine packaging industries | 5 | 0 |
| 3920.49.40 | PVC Coated Overlay imported by smart card or bank card manufacturing industry | 5 | 0 |
| 3920.92.20 | Unprinted nylon film in roll form imported by medicine packaging industries | 5 | 0 |
| 3921.19.10 | Microcellular PET imported by television manufacturing Industry | 5 | 0 |
| 3921.90.10 | Vulcanised fibre sheet imported by sliver cans or plastic film metalized yarn industry | 5 | 0 |
| 3921.19.90 | Conductive Tape imported by smart card or bank card manufacturing industry | 5 | 0 |
| 3921.90.92 | PVC Coated Magstrip imported by smart card or bank card manufacturing industry | 5 | 0 |

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| H.S. Code | Description of goods | CD (%) | SD (%) |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 3921.90.99 | Insulating Plate imported by smart card or bank card manufacturing industry | 5 | 0 |
| 3923.90.30 | Aseptic pack imported by dairy industries | 5 | 0 |
| 4001.21.00 | Smoked sheets imported by tyre and tube industry of a rim size exceeding 16" | 5 | 0 |
| 4001.22.00 | Technically specified natural rubber imported by tyre & tube industry of a rim size exceeding 16" | 5 | 0 |
| 4003.00.00 | Reclaimed rubber imported by tyre tube manufacturing industries | 5 | 0 |
| 4008.21.00 | Rubber Blanket imported by smart card or bank card manufacturing industry | 5 | 0 |
| 4805.91.10 | Uncoated paper board imported by Gypsum board manufacturing industry | 5 | 0 |
| 4805.92.10 | Uncoated paper board imported by Gypsum board manufacturing industry | 5 | 0 |
| 4805.93.10 | Uncoated paper board imported by Gypsum board manufacturing industry | 5 | 0] |
| 4811.60.20 | Covered/ coated/waterproof paper and paperboard imported by abrasive paper industry | 5 | 0 |
| 4811.90.10 | Melamine/Decalcomania Paper imported by Ceramic/Melamine/Transfers/Opal glassware industry | 5 | 0 |
| 4908.10.10 | Transfers (decalcomanias) imported by ceramic or melamine or Opal glassware industry | 5 | 0 |
| 4911.91.00 | Picture Design foil imported by smart card or bank card manufacturing industry | 5 | 0 |
| 5608.19.10 | Filter cloth imported by ceramic products manufacturing industries | 5 | 0 |
| 5901.10.00 | Textile fabrics coated with gum or amylaceous substances Imported by sand paper industry | 5 | 0 |
| 6802.29.10 | Silex/lining/abrasive/polishing disc imported by ceramic products industries | 5 | 0 |
| 6813.20.10 | Friction materials containing asbestos unfinished imported by break shoe/break pad industries | 5 | 0 |
| 6903.20.30 | Alumina liner imported by ceramic or steel products manufacturing industries | 5 | 0 |
| 7019.11.00 | Glass fibre imported by re-factory cement manufacturing industry | 5 | 0 |
| 7019.90.10 | Other Artic les of glass firbre imported by bio-gas plant | 5 | 0 |
| 7019.61.90 | Closed woven fabrics of roving imported by bio-gas plant | 5 | 0 |

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| H.S. Code | Description of goods | CD (%) | SD (%) |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 7019.62.90 | Other closed fabrics of roving imported by bio-gas plant | 5 | 0 |
| 7208.10.00 | Flat-Rolled Imported by transformer and products of Chapter 72 & 73 industry | 5 | 0 |
| 7208.25.00 | Flat-Rolled Imported by transformer and products of Chapter 72 & 73 industry | 5 | 0 |
| 7208.26.00 | Flat-Rolled Imported by transformer and products of Chapter 72 & 73 industry | 5 | 0 |
| 7208.27.00 | Flat-Rolled Imported by transformer, bicycle parts, and products of Chapter 72 & 73 industry | 5 | 0 |
| 7208.36.00 | Flat-Rolled Imported by transformer and products of Chapter 72 & 73 industry | 5 | 0 |
| 7208.37.00 | Flat-Rolled Imported by transformer and products of Chapter 72 & 73 industry | 5 | 0 |
| 7208.38.00 | Flat-Rolled Imported by transformer and products of Chapter 72 & 73 industry | 5 | 0 |
| 7208.39.00 | Flat-Rolled Imported by transformer and products of Chapter 72 & 73 industry | 5 | 0 |
| 7208.40.00 | Flat-Rolled Imported by transformer and products of Chapter 72 & 73 industry | 5 | 0 |
| 7208.51.00 | Flat-Rolled Imported by transformer and products of Chapter 72 & 73 industry | 5 | 0 |
| 7208.52.00 | Flat-Rolled Imported by transformer and products of Chapter 72 & 73 industry | 5 | 0 |
| 7208.53.00 | Flat-Rolled Imported by transformer and products of Chapter 72 & 73 manufacturing industry | 5 | 0 |
| 7208.54.00 | Flat-Rolled Imported by transformer and products of Chapter 72 & 73 industry | 5 | 0 |
| 7208.90.00 | Flat-Rolled Imported by transformer and products of Chapter 72 & 73 manufacturing industry | 5 | 0 |
| 7209.16.10 | Cold rolled steel sheet Imported by fire resistant door manufacturing industry | 5 | 0 |
| 7209.26.00 | Imported by break pad manufacturing industry | 5 | 0 |
| 7209.17.10 | Cold rolled steel sheet imported by fire resistant door manufacturing industrys | 5 | 0 |
| 7210.30.00 | Flat-Rolled Electro-Plated or Coated with Zinc imported by television industry | 5 | 0 |
| 7211.19.00 | Hot rolled steel sheet imported by compressor manufacturing industry | 5 | 0 |
| 7212.20.00 | Flat rolled products electrolytically plated or coated with zinc imported by TV industry | 5 | 0 |
| 7213.91.10 | Wire rod imported by bicycle parts/components manufacturing industry | 5 | 0 |

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| H.S. Code | Description of goods | CD (%) | SD (%) |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 7213.99.10 | Wire rod imported by electrode or wire drawing manufacturing industry | 5 | 0 |
| 7213.91.90 | Imported by electrode or wire drawing or electric cable clip manufacturing industry | 5 | 0 |
| 7214.91.00 | Of rectangular (other than square) cross-section imported by leaf spring manufacturers | 5 | 0 |
| 7217.90.00 | Imported by electric cable clip manufacturing industry | 5 | 0 |
| 7219.11.00 | Flat-rolled products imported by cold rolled stainless steel in coils manufacturers | 5 | 0 |
| 7219.12.00 | Flat-rolled products Imported by cold rolled stainless steel in coils manufacturing industry | 5 | 0 |
| 7219.13.00 | Flat-rolled products Imported by cold rolled stainless steel in coils manufacturing industry | 5 | 0 |
| 7219.14.00 | Flat-rolled products Imported by cold rolled stainless steel in coils manufacturing industry | 5 | 0 |
| 7225.30.00 | Flat-rolled products other not further worked than hot-rolled imported by alloy steel industry | 5 | 0 |
| 7226.99.10 | Silicon crystal steel sheet (Amorphos) imported by transformer manufacturing industry | 5 | 0 |
| 7227.90.20 | M.S. bars and rods imported by electrode manufacturing or wire drawing industry | 5 | 0 |
| 7326.90.20 | Metallic fittings for Insulator imported by insulator manufacturing industry | 5 | 0 |
| 7407.21.10 | Brass Rods imported by valve and bung manufacturing industry | 5 | 0 |
| 7410.21.00 | Copper foil backed of refined copper imported by printed circuit manufacturing industry | 5 | 0 |
| 7411.10.00 | Tubes and pipes of refined copper imported by compressor manufacturing industry | 5 | 0 |
| 7606.11.00 | Non-alloyed aluminium plates, sheets and strips imported by electric fan industry | 5 | 0 |
| 7606.12.00 | Alloyed aluminium plates, sheets and strips upto 0.4mm imported by electric fan or aluminium foil manufacturing industry | 5 | 0 |
| 7607.19.10 | Aluminium foil lacquered imported by manufacturing industry | 5 | 0 |
| 7901.20.00 | Zinc alloys imported by alloy steel manufacturing industry | 5 | 0 |
| 7901.12.10 | Zinc ingots, not alloyed imported by alloy steel manufacturing industry | 5 | 0 |
| 8101.99.00 | Tungsten filament imported by electric bulb manufacturing industry | 5 | 0 |

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| H.S. Code | Description of goods | CD (%) | SD (%) |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 8414.90.20 | Parts of compressor imported by compressor manufacturing industry | 5 | 0 |
| 8532.29.10 | Capacitor imported by compressor manufacturing industry | 5 | 0 |
| 8536.30.10 | Motor protector imported by compressor manufacturing industry | 5 | 0 |
| 8536.49.10 | PTC relay imported by compressor manufacturing industry | 5 | 0 |
| 8536.90.10 | Connector; Terminal; Electrical apparatus Imported by compressor industry | 5 | 0 |
| 8542.31.20 | Other module imported by SIM card or Smart card or Digital card manufacturing industry | 5 | 0 |
| 8547.90.00 | Insulating Fittings (other than of ceramic & plastic) imported by insulator industry | 5 | 0 |

## TABLE-4

| H.S. Code | Description of goods | CD (%) | SD (%) |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 0402.10.90 | Milk and cream other than upto 2.5 kg pack imported by milk & milk products industry | 10 | 0 |
| 0402.21.90 | Milk and cream other than upto 2.5 kg pack imported by milk & milk products industry | 10 | 0 |
| 0404.10.00 | Whey imported by food processing industry | 10 | 0 |
| 1901.90.30 | Malt extract; Food Preparations for infant or young children in bulk imported by infant food manufacturing industry | 10 | 0 |
| 2507.00.90 | Kaolin clay imported by self copy paper manufacturing industry | 10 | 0 |
| 2523.30.00 | Aluminous cement imported by refractory materials manufacturing industry | 10 | 0 |
| 2712.20.00 | Paraffin wax containing by weight less than 0.75% of oil imported by tyre tube industries | 10 | 0 |
| 3206.19.90 | Other pigments and preparations based on titanium dioxide imported by Skin care & Beauty Product manufacturing industries | 10 | 0 |
| 3215.90.20 | For ball point pen imported by ball point pen manufacturing industries | 10 | 0 |
| 3302.10.10 | Imported by beverage and food industries | 10 | 0 |
| 3402.90.20 | Cleaning preparation imported by steel manufacturing industries | 10 | 0 |
| 3506.91.10 | Elastic/construction glue imported by hygiene products manufacturing industry | 10 | 0 |

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| H.S. Code | Description of goods | CD (%) | SD (%) |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 3603.20.00 | Detonating Cords imported by Mining Company | 10 | 0 |
| 3603.60.00 | Electric Detenetors imported by Mining Company | 10 | 0 |
| 3806.10.10 | Gum rosin imported by paint or ink or tyre tube manufacturing industry | 10 | 0 |
| 3920.63.10 | Unprinted polyester film in roll form imported by plastic products manufacturing industry | 10 | 0 |
| 3920.69.20 | Unprinted polyester film in roll form imported by plastic products manufacturing industry | 10 | 0 |
| 3920.49.40 | Unprinted PVC sheet imported by SIM card or Smart card manufacturing industry | 10 | 0 |
| 3920.10.90 | Other polymers of ethylene imported by personal hygiene products industries | 10 | 0 |
| 3920.92.20 | Unprinted nylon film in roll form imported by plastic products manufacturing industry | 10 | 0 |
| 4402.90.10 | Wood Charcoal Coil Compound imported by Mosquito Coil manufacturing industry | 10 | 0 |
| 4811.41.00 | Self-adhesive paper imported by label printing industries | 10 | 0 |
| 4823.90.99 | Cellulose Paper fibre imported by re-factory cement manufacturing industry | 10 | 0 |
| 5602.10.00 | Imported by personal hygiene products manufacturing industries | 10 | 0 |
| 5603.12.10 | Imported by hygiene products manufacturing industry | 10 | 0 |
| 5603.13.10 | Elastic back ear imported by hygiene products manufacturing industry | 10 | 0 |
| 5603.92.10 | Dry web imported by hygiene products manufacturing industry | 10 | 0 |
| 5903.90.10 | Side tape (lock loop) imported by hygiene products manufacturing industry | 10 | 0 |
| 7002.39.20 | Flange tube imported by tube light manufacturing industry | 10 | 0 |
| 7019.14.00 | Mechanically bonded mats of glass fibres Imported by bio-gas plant | 10 | 0 |
| 7019.15.00 | Chemically bonded mats of glass fibres Imported by bio-gas plant | 10 | 0 |
| 7019.71.10 | Glass fiber in sheet form imported by accumulator manufacturing industry | 10 | 0 |
| 7210.61.10 | Flat-rolled products Imported by continuous color coating line manufacturing industry | 10 | 0 |
| 7210.70.91 | Printed sheet imported by metal can manufacturing industry | 10 | 0 |

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| H.S. Code | Description of goods | CD (%) | SD (%) |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 7308.90.91 | Metal frames for LCD/LED TV panel imported by TV manufacturing industry | 10 | 0 |
| 7320.90.00 | Springs imported by LPG filling plant | 10 | 0 |
| 7607.11.00 | Aluminium foil in rolled but not further worked imported by manufacturing industries | 10 | 0 |
| 8421.39.90 | Filtering equipments imported by LPG filling plant | 10 | 0 |
| 8504.90.20 | Formed core imported by voltage stabilizer manufacturing industries | 10 | 0 |
| 8507.90.10 | Battery Separator imported by battery manufacturing industries | 10 | 0 |
| 8538.90.00 | Parts of circuit breaker or Electric panel or Busbar Trunking System imported by respective mfg industry | 10 | 0 |
| 8544.11.00 | Winding wire of copper imported by transformer and compressor manufacturing industry | 10 | 0 |

**TABLE-5**

| H.S. Code | Description of goods | CD (%) | SD (%) |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 0712.90.92 | Dihydrated chives imported by biscuits and bakery products manufacturing industry | 15 | 0 |
| 0801.31.90 | Cashew nuts in shell imported by Cashew nut processing Industry | 15 | 0 |
| 0910.91.90 | Spices premix imported by foodstuffs manufacturing industries | 15 | 0 |
| 1108.12.00 | Maize (corn) starch imported by manufacturing industries | 15 | 0 |
| 1901.90.40 | Supplement for pregnant & breast-feeding mothers imported in bulk by food industries | 15 | 0 |
| 2103.90.10 | Mixed seasonings imported by foodstuffs manufacturing industries | 15 | 0 |
| 2106.90.20 | Beverage concentrate imported by beverage manufacturing industry | 15 | 0 |
| 2106.90.30 | Soya protein-based food preparations in bulk imported by food processing industry | 15 | 0 |
| 2106.90.40 | Stabilizer for milk imported by milk foodstuffs manufacturing and agro-processing industries | 15 | 0 |
| 2523.10.00 | Cement clinkers imported by cement manufacturing industry | 15 | 0 |
| 2815.12.00 | Sodium Hydroxide in Aqueous Solutiion imported by glass manufacturing industry | 15 | 0 |

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| H.S. Code | Description of goods | CD (%) | SD (%) |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 2833.11.00 | Sodium Sulphate imported by glass manufacturing industry | 15 | 0 |
| 2917.39.10 | Purified Isophtalic Acid (IPA) imported by petro chemical or PVC/PET resin manufacturing industry | 15 | 0 |
| 3208.20.91 | Cover coat/medium imported by ceramic ware manufacturing industry | 15 | 0 |
| 3208.90.30 | Coating materials imported by cookingware or sand paper manufacturing industry | 15 | 0 |
| 3209.90.30 | Coating materials imported by cookingware manufacturing industry | 15 | 0 |
| 3402.90.20 | Cleaning preparation imported by paper mills | 15 | 0 |
| 3402.90.90 | Washing & Cleaning preparations imported by glass manufacturing industry | 15 | 0 |
| 3824.99.91 | Thermal coating slurry imported by paper manufacturering industries | 15 | 0 |
| 3824.99.93 | Mould Powder imported by Iron and Iron Products manufacturering industries | 15 | 0 |
| 3824.99.99 | Polishing powder imported by glass manufacturering industries | 15 | 0 |
| 3824.99.99 | Rubber vulcanizing agent imported by Tyre tube manufacturering industries | 15 | 0 |
| 3917.39.90 | Sterile Connector imported by Pharmaceuticals industries | 15 | 0 |
| 3919.10.00 | Self adhesive tape Imported by SIM card or Smart card or Gypsum board industry | 15 | 0 |
| 3919.90.10 | Self adhesive tape in rolls exceeding 20cm imported by manufacturing industry | 15 | 0 |
| 3919.90.30 | Scratch off label imported by SIM card or Smart card manufacturing industry | 15 | 0 |
| 3920.49.30 | PVC film imported by Gypsum board manufacturing industry | 15 | 0 |
| 3919.90.91 | Imported by hygiene products or electrical, electronics and home appliances industry | 15 | 0 |
| 3920.69.91 | Polyester paper/Unit binder tape imported by energy efficient electric fan industry | 15 | 0 |
| 3921.90.20 | Imported by plastic tube manufacturing industries | 15 | 0 |
| 3921.90.92 | PVC coated magstripe imported by SIM card or Smart card manufacturing industry | 15 | 0 |

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| H.S. Code | Description of goods | CD (%) | SD (%) |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 3926.90.93 | Plastics frame works imported by cable manufacturing industry | 15 | 0 |
| 3926.90.99 | Silicon ring imported by glass manufacturing industry | 15 | 0 |
| 4811.51.00 | Bleached paper imported by paper cup, bowl, plate manufacturing industry | 15 | 0 |
| 4823.69.00 | Other paper and paperboard Imported by paper cup, bowl, plate manufacturng industry | 15 | 0 |
| 4823.70.10 | Paper gasket imported by compressor manufacturing industry | 15 | 0 |
| 4823.90.95 | Honeycomb imported by fire-resistant door manufacturing industry | 15 | 0 |
| 5512.19.10 | Silk screen imported by ceramic ware or tiles manufacturing industry | 15 | 0 |
| 5603.11.10 | Hydrophilioc/hydrophobic white/light/green Imported by hygiene products manufacturing industry | 15 | 0 |
| 5806.32.00 | Other woven fabrics of man-made fibres Imported by satin ribbon manufacturing industry | 15 | 0 |
| 5903.10.90 | Textile Fabrics Laminated with Polyvinyl Chloride imported by Footwear Industry | 15 | 0 |
| 5903.20.90 | Textile Fabrics Laminated with Polyurethane imported by Footwear Manufacturing Industry | 15 | 0 |
| 6006.42.00 | Dyed knitted or crocheted fabrics imported by footwear manufacturing industry | 15 | 0 |
| 6006.43.00 | Yarns of different colors knitted or crocheted fabrics imported by footwear industry | 15 | 0 |
| 7016.10.10 | Glass cube Imported by industrail IRC holder VAT compliant glass mozaic manufactuing industry | 15 | 0 |
| 7307.92.10 | Sleeves imported by tyre manufacturing industry | 15 | 0 |
| 7307.99.90 | Connector imported by PVC or rubber hose pipe manufacturing industry | 15 | 0 |
| 7308.90.10 | Door co-ordinator imported by fire-resistant door manufacturing industry | 15 | 0 |
| 7308.90.20 | Industrial Racking System Imported by 100% Export Oriented Garments Industry | 15 | 0 |
| 7312.10.00 | Steel cord imported by tyre tube manufacturing industries | 15 | 0 |
| 7320.90.00 | Spring imported by compressor manufacturing industry | 15 | 0 |
| 7326.20.10 | Bead wire imported by tyre tube manufacturing industries | 15 | 0 |

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| H.S. Code | Description of goods | CD (%) | SD (%) |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 7326.20.90 | Bead wire imported by tyre tube manufacturing industries | 15 | 0 |
| 7607.20.92 | Co-polymer coated aluminium tape Imported by cable manufacturing industries | 15 | 0 |
| 8301.40.10 | Lever lock, Mortice lock imported by fire-resistant door manufacturing industry | 15 | 0 |
| 8302.42.10 | Magnatic door holder imported by fire-resistant door manufacturing industry | 15 | 0 |
| 8302.60.00 | Automatic door closers imported by fire-resistant door manufacturing industry | 15 | 0 |
| 8311.10.10 | Welding wire imported by compressor manufacturing industry | 15 | 0 |
| 8421.29.10 | Imported by pharmaceuticals or water purifying machine/apparatus manufacturing industry | 15 | 0 |
| 8421.21.94 | Imported by water purifying machine/ apparatus manufacturing industry | 15 | 0 |
| 8523.59.20 | RFID TAG Imported by 100% Export Oriented Textile Industry | 15 | 0 |
| 8524.11.10 | Panel of apparatus of Heading 85.28 Imported by TV manufacturing industry | 15 | 0 |
| 8524.12.10 | OLED panel of apparatus of Heading 85.28 Imported by TV manufacturing industry | 15 | 0 |
| 8524.19.10 | LED panel of apparatus of Heading 85.28 Imported by TV manufacturing industry | 15 | 0 |
| 8529.90.21 | LED bulb with bar imported by TV manufacturing industry | 15 | 0 |
| 8529.90.22 | Open Cell for use in manufacturing of LCD, LED panel imported by TV Industry | 15 | 0 |

**TABLE-6**

| H.S. Code | Description of goods | CD (%) | SD (%) |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 0405.10.00 | Butter (not in retail pack) imported by Ghee manufacturing industry | 25 | 0 |
| 1901.90.20 | Dry Mixed Ingredient of food preparation in bulk imported by food processing industries | 25 | 0 |
| 1901.90.90 | Other malt extract, food preparation imported in bulk by food processing industries | 25 | 0 |
| 2915.70.31 | Sodium salt of palmitic acid (soap noodle) imported by soap manufacturing industry | 25 | 0 |
| 2917.32.00 | Dioctyl orthophthalates imported under block list by pharmaceutical industry | 25 | 0 |

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| H.S. Code | Description of goods | CD (%) | SD (%) |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 3208.10.20 | Insulating varnish for copper wire imported by manufacturing industry | 25 | 0 |
| 3208.20.91 | Cover coat/medium imported by manufacturing industry | 25 | 0 |
| 3208.90.30 | Coating materials imported by manufacturing industry | 25 | 0 |
| 3209.90.30 | Coating materials imported by manufacturing industry | 25 | 0 |
| 3917.29.91 | Fibre glass imported by electric fan manufacturing industry | 25 | 0 |
| 3920.49.20 | Other printed PVC sheet imported by SIM card or Smart card manufacturing industry | 25 | 0 |
| 4802.54.00 | Other paper & paper board weighing less than 40g/m2 imported by manufacturing industries | 25 | 0 |
| 4823.90.94 | Air laid paper imported by hygiene products manufacturing industry | 25 | 0 |
| 6006.44.00 | Printed Knitted or Crocheted Fabrics imported by Footwear Manufacturing Industry | 25 | 0 |
| 6406.10.00 | Parts of footwear, uppers and parts thereof, imported by footwear manufacturing industry | 25 | 0 |
| 6406.20.00 | Parts of footwear imported by footwear manufacturing industry | 25 | 0 |
| 6802.10.10 | Tiles cube Imported by tiles mozaic manufactuing industry | 25 | 0 |
| 7005.29.90 | Float Glass imported by Washing Machine/ Microwave Oven/Electric Oven manufacturing industry | 25 | 0 |
| 7007.19.10 | UL marked glass Imported by fire door manufacturing industry | 25 | 0 |
| 7323.99.10 | Parts imported by table, kitchen or other household articles manufacturing industry | 25 | 0 |
| 8529.90.23 | Parts of apparatus of Heading 85.28, imported by television manufacturing industry | 25 | 0 |

## TABLE-7

| H.S. Code | Description of goods | CD (%) | SD (%) |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 2101.11.00 | Extracts, essences and concentrates in bulk imported by coffee processing industry | 25 | 20 |
| 2101.12.00 | Preparations with a basis of extracts essences or concentrates or with a basis of coffee in bulk imported by coffee processing industry | 25 | 20 |

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| H.S. Code | Description of goods | CD (%) | SD (%) |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 2106.90.50 | Creamer in bulk imported by milk foodstuffs manufacturing industry | 25 | 10 |
| 2404.91.10 | Nicotine granules imported by niocotine pouch manufacturing industries | 25 | 100 |
| 2515.11.00 | Marble and travertine imported by Marble & Granite tiles industries | 25 | 20 |
| 2515.12.00 | Marble and travertine blocks or slabs imported by Marble & Granite tiles industries | 25 | 20 |
| 2515.20.00 | Ecaussine and other calcareous stone imported by marble & granaite tiles industry | 25 | 20 |
| 2516.11.00 | Granite Crude or roughly trimmed imported by marble & granite tiles industries | 25 | 20 |
| 2516.12.00 | Granite blocks or slabs imported by marble & granite tiles industries | 25 | 20 |
| 3208.90.90 | Other Paints and varnishes imported by Skin care & Beauty Product manufacturing industries | 25 | 10 |
| 3602.00.00 | Emulsion Explosive imported by Mining Company | 25 | 10 |
| 3926.90.99 | Castor imported by furniture manufacturing industry | 25 | 20 |
| 4813.10.00 | Cigarette paper imported by tobacco products manufacturing industries | 25 | 100 |
| 4813.20.00 | Cigarette paper imported by tobacco products manufacturing industries | 25 | 100 |
| 4813.90.00 | Cigarette paper Imported by tobacco products industries or paper converting industries | 25 | 100 |
| 5502.10.00 | Acetate Tow imported by Tobacco Products manufacturing industry | 25 | 100 |
| 5601.22.00 | Filter Rod imported by Tobacco Products manufacturing industry | 25 | 100 |
| 8529.90.30 | Loaded printed circuit board of Heading 85.27 and 85.28, imported by TV industry | 25 | 10 |

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## শর্তাবলি

(ক) 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;

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(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;

(খ) 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। 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।

৩। আমদানি ও শুল্কায়ন সংক্রান্ত অন্যান্য বিষয়সহ উপরিবর্ণিত শর্তাবলির দফা (ক) ও (খ) পরিপালন করা হইয়াছে কিনা তাহা সংশ্লিষ্ট শুল্কায়নকারী কর্মকর্তা কর্তৃক যাচাই করিয়া নিশ্চিত হইতে হইবে এবং শুল্কায়ন তত্ত্বাবধানকারী সংশ্লিষ্ট ডেপুটি কমিশনার বা সহকারী কমিশনার পর্যায়ে শুল্কায়ন অনুমোদন করাইতে হইবে।

৪। 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।

৫। 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।

৬। 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।

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৭। কোনো আমদানিকারক এই প্রজ্ঞাপনে প্রদত্ত রেয়াতি সুবিধার অপব্যবহার করিয়াছেন বা করিতেছেন মর্মে অনুচ্ছেদ ৬ 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।

৮। অনুচ্ছেদ ৭ 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 করা যাইবে।

৯। Table-7 এর কলাম (1) এ উল্লিখিত H.S. Code 4813.90.00 এর বিপরীতে আমদানিযোগ্য সিগারেট পেপার শুধুমাত্র VAT compliant Cigarette Munufacturing প্রতিষ্ঠানের সাথে সম্পাদিত চুক্তির বিপরীতে Paper Converting Industry কর্তৃক আমদানিযোগ্য হইবে।

১১। ১২ আষাঢ়, ১৪৩২ বঙ্গাব্দ মোতাবেক ২৬ জুন, ২০২৫ খ্রিষ্টাব্দে জারীকৃত প্রজ্ঞাপন এস.আর.ও. নং ২৮১-আইন/২০২৫/৭৩/ কাস্টমস এতদ্দ্বারা রহিত করা হইল।

১২। এই প্রজ্ঞাপন ১১ জুন, ২০২৬ তারিখে কার্যকর হইবে এবং ইহা ৩০ জুন, ২০২৭ তারিখ পর্যন্ত বলবৎ থাকিবে।

**রাষ্ট্রপতির আদেশক্রমে,**

**স্বাক্ষরিত/-**
মোঃ আবদুর রহমান খান এফসিএমএ
সচিব।

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