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IMPORT POLICY ORDER 2026-29

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THE BANGLADESH GAZETTE

MONDAY, AUGUST 24, 2026

GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF COMMERCE

ORDER

Dated the 8th Bhadra, 1433 B.S./the 23rd August, 2026 A.D.

S.R.O. No. 308-Law/2026.—In exercise of the powers conferred by section 3(1) of the Imports and Exports (Control) Act, 1950 (Act No. XXXIX of 1950), the Government has made the following Order, namely:—

CHAPTER ONE
PRELIMINARY

1. Short title, application and duration.—(1) This Order may be called the Import Policy Order, 2026–2029.

(2) Unless otherwise specified, it shall apply in respect of the importation of goods into Bangladesh.

(3) It shall come into force at once and shall remain in force up to the 31st December, 2029; provided that, after the expiry of the said date, it shall continue to remain operative until a new Import Policy Order is issued.

(4) The Government may, where necessary, or in consultation with the concerned sponsoring authority, by issuing a public notice, amend any provision of this Order or introduce any additional provision.

2. Definitions.—Unless there is anything repugnant in the subject or context, in this Order,—

(1) "Entrepôt (Entre-port) trade" means, subject to the provisions of paragraph 13, such trade where the imported goods are exported to a third country without any change of any nature, including in the quality, quantity or shape of such goods;

(2) "temporary importation" means the temporary entry into Bangladesh of any goods or machinery and equipment, for a specified purpose, under a duty-free facility or subject to conditions;

(3) "the Act" means the Imports and Exports (Control) Act, 1950 (Act. No. XXXIX of 1950);

(4) "internationally recognised surveyor organisation" means an organisation having not less than 10 (ten) years' experience in inspection work at home or abroad, and being a member of the Government Services Committee of the International Federation of Inspection Agencies (IFIA) recognised, for inspection work, under the international standard ISO;

(5) "import" means—

(a) in the case of goods, the entry of goods into the territorial limits of Bangladesh by sea or by land or by air or through electronic or any other medium;

(b) in the case of services—

(i) the supply of a service from the territory of any other country into the territory of Bangladesh;

(ii) the supply of a service to a service consumer of Bangladesh from the territory of any other country;

(iii) the supply of a service by a service supplier of any other country through commercial presence (Commercial Presence) in Bangladesh; and

(iv) the supply of a service by any other service supplier through the presence of a natural person (Presence of Natural Person) in another country;

(6) "importer" means an importer as defined in clause 2(c) of the Importers, Exporters and Indentors (Registration) Order, 2023;

(7) "import value" means the value declared and determined on the basis of any Incoterms in respect of goods imported at a port of Bangladesh for entrepôt trade, for export and for consumption within the country;

(8) "indentor" means an indentor as defined in clause 2(d) of the Importers, Exporters and Indentors (Registration) Order, 2023;

(9) "Incoterms" means the commercial codes published, from time to time, by the International Chamber of Commerce, namely: FOB, CFR, CIF and other Incoterms;

(10) "plants and plant products" shall mean plants and plant products as defined in section 2(8) of the Plant Quarantine Act, 2011 (Act No. 5 of 2011);

(11) "H.S. Code" means the 8 (eight)-digit H.S. Code relating to the classification of goods under the First Schedule to the Customs Act;

(12) "Industrial IRC" means the Industrial IRC declared or issued by the Chief Controller, on the basis of the recommendation of the sponsoring authority, for the import of raw materials, packaging materials and spare parts of an industrial undertaking;

(13) "L/C" or "letter of credit" means a Letter of Credit issued by a scheduled bank for the purpose of importation under this Order;

(14) "contract of purchase or sale" means a contract concluded between the importer or his lawful representative and the exporter or seller or supplier or their lawful representative (by whatever name called, such as sales contract, proforma invoice, indent, offer, etc.), wherein the date of conclusion of the contract and the validity of the contract shall be specifically stated, and which shall include the signature of the importer or his lawful representative, etc.;

(15) "Clearing and Forwarding Agent (C&F Agent)" and "Freight Forwarder (FF)" mean such person or organisation as is licensed by the customs authority to act as a C&F Agent or FF;

(16) "sample" shall mean such quantity of imported and exported goods as is not intended for commercial use;

(17) "Control List" means the list of import-controlled goods specified in Appendix-1;

(18) "Registering Authority" means the Chief Controller (Chief Controller), the Office of the Chief Controller of Imports and Exports, or any officer empowered by the Government for this purpose;

(19) "goods" means goods specified in the First Schedule to the Customs Act, 2023 (Act No. 57 of 2023);

(20) "Appendix" means any Appendix to this Order;

(21) "permit" means a letter of authorisation, import permit, clearance permit (clearance certificate), import permit on returnable basis, export permit or, as the case may be, export-cum-import permit issued by the Registering Authority;

(22) "sponsoring authority" means an administrative authority controlling any class or sector of industry, being the directorate, agency, inspectorate or office under the administration of the Ministry or Division within whose allocation of business the concerned sector falls under Schedule 1 (Allocation of Business) of the Rules of Business, 1996;

(23) "re-export" means export within the prescribed time, after value addition to the import value and after change, through local re-processing, in either or both of the quality and shape;

(24) "actual user" means such person, group, institution, association or organisation as may import, subject to fulfilment of the conditions of this Order, for his or its own personal use or consumption, but shall not sell or transfer the same;

(25) "deemed export" shall mean deemed export as defined in the Value Added Tax and Supplementary Duty Act, 2012 (Act No. 47 of 2012);

(26) "Chief Controller" shall mean the Chief Controller as defined in section 2(a) of the Act;

(27) "non-resident Bangladeshi" means a Bangladeshi citizen working or residing abroad and his dependants;

(28) "animal" and "animal product" shall mean animal and animal product as defined in clauses (d) and (e) of section 2 of the Bangladesh Animal and Animal Product Quarantine Act, 2005 (Act No. 6 of 2005);

(29) "commercial importer" means an importer registered under the Importers, Exporters and Indentors (Registration) Order, 2023, who imports goods for sale without re-processing;

(30) "currency" or "Currency" means currency as defined in the Foreign Exchange Regulation Act, 1947 (Act No. VII of 1947);

(31) "fish" and "fish product" shall mean fish and fish product as defined in clauses (31) and (33) of section 2 of the Fish and Fish Products (Inspection and Quality Control) Act, 2020 (Act No. 20 of 2020);

(32) "exporter" means an exporter as defined in clause 2(k) of the Importers, Exporters and Indentors (Registration) Order, 2023;

(33) "Industrial Consumer (Industrial Consumer)" means any hundred per cent Bangladeshi industrial undertaking registered as an importer of the industrial sector under the Importers, Exporters and Indentors (Registration) Order, 2023, or a local or foreign investor registered by the concerned sponsoring authority; and

(34) "public sector importer" means a Government organisation or institute, a statutory body, a corporation and a public university.

CHAPTER TWO

GENERAL PROVISIONS RELATING TO IMPORT

3. Control of import of goods.—(1) Under this Order, the import of goods shall be controlled in the following manner, namely:—

(a) unless otherwise specified in this Order, goods specified in the Control List of import-controlled goods set out in Part 'A' of Appendix-1, or goods the import of which is controlled under any other law for the time being in force, shall not be imported without compliance with the applicable conditions;

(b) unless otherwise specified in this Order, goods specified in the list of import-prohibited goods in Part 'B' of Appendix-1, or goods the import of which is prohibited under any other law for the time being in force, shall not be imported; and

(c) goods other than those specified in sub-paragraphs (a) and (b) shall be freely importable.

(2) Goods which are importable subject to conditions shall be importable subject to obtaining permission and complying with the conditions before opening of the letter of credit.

(3) In determining the importability of any goods specified in this Order, where a discrepancy is found between the description and the H.S. Code relating thereto, the description of the goods concerned shall prevail.

(4) Notwithstanding anything contained in any other law, no impediment shall be created by any other law or rule in respect of the import of goods and raw materials for the industrial sector in accordance with the recommendation of the concerned sponsoring authority:

Provided that, where it becomes necessary in the public interest to prohibit the import of goods and raw materials under any law, such import may be prohibited by a notification issued by the Ministry of Commerce after examination on the basis of the recommendation of the concerned sponsoring authority.

(5) The Government may, in the public interest and for the purposes of the food and energy security of the country and the diversification and expansion of exports, by issuing a general or special order, relax, through a public notice, the conditions of import control of any controlled goods.

(6) With a view to expanding the export trade of the country and retaining existing exports (retain), encouraging investment and facilitating trade, the Government may relax, conditionally or unconditionally, any condition or control of this Order under a Free Trade Agreement (FTA), Comprehensive Economic Partnership Agreement (CEPA), Economic Partnership Agreement (EPA), Unilateral Agreement or Bilateral Agreement.

4. General conditions for the import of goods.—(1) Where the import of any goods has been controlled before the coming into force of this Order, or after its inclusion in the Control List under this Order, or by reason of the imposition of any other provision, such control shall be subject to the following conditions, namely:—

(a) the import of goods into Bangladesh shall generally be determined on the basis of the availability of foreign exchange, actual consumption demand and the requirement for actual use in the production sector, and the conditions of import shall be clearly stated in the letter of credit, the negotiable instrument, the contract of purchase and sale, and the indent and proforma invoice;

(b) where the import of any particular goods is controlled for the purpose of protecting the interest of any local industrial undertaking, the concerned sponsoring authority or the Bangladesh Trade and Tariff Commission shall strictly and regularly monitor the production of the goods by such undertaking;

(c) where the price of any goods increases otherwise than by reason of an increase in the price of raw materials or a depreciation in the exchange rate, or where the price of locally produced goods increases disproportionately in comparison with the extent of the increase in the price of raw materials in the international market, the control imposed on import may be withdrawn on the basis of the recommendation of the concerned sponsoring authority or the Bangladesh Trade and Tariff Commission;

(d) where any person has any objection with regard to a decision prohibiting the import of any goods or imposing restrictions thereon, such person or organisation shall place the matter before the Bangladesh Trade and Tariff Commission, and the said Commission shall, after examining the matter, submit it in the form of a recommendation to the Ministry of Commerce for consideration;

(e) in the case of agricultural, animal and fish and fish products, goods of the standard approved by the concerned sponsoring authority, Ministry and Division shall be importable subject to the condition of quality control;

(f) the goods specified in Appendix-4 may be imported in accordance with the standards determined by the Bangladesh Standards and Testing Institution (BSTI);

(g) the standard of import of goods and materials used in the care of skin and hair shall be strictly controlled;

(h) goods the trade in which is lawfully regulated internationally through Technical Barriers to Trade (TBT), through the Codex Alimentarius and other standard indicators, and in Bangladesh through the standard indicators of the Bangladesh Standards and Testing Institution (BSTI), may be imported into Bangladesh in compliance therewith;

(i) active ingredients of medicines (Active Ingredient), excipients (Excipient) and ancillary materials, packaging materials, etc. may, in applicable cases, be imported subject to the quantity, value, conditions and limits determined by the Directorate General of Drug Administration;

(j) other health and medical materials, machinery and equipment and spare parts, surgical apparatus (apparatus) and materials shall, in applicable cases, be importable on the basis of the approval of the Directorate General of Drug Administration; and

(k) prohibited and controlled importable goods shall be importable on the basis of the permission of the Ministry of Commerce upon compliance with the conditions relating thereto, and conditionally importable goods shall be importable upon compliance with the conditions relating thereto.

(2) **Obligation to use the H.S. Code.**—For the import of goods, the 8 (eight)-digit code relating to the Harmonized System Commodity Code (H.S. Code) concerning the classification of goods specified in the First Schedule to the Customs Act, 2023 (Act No. 57 of 2023) shall be used, and the same shall be stated in the letter of credit, bill of lading, proforma invoice and commercial invoice.

(3) **Documents required for import.**—Importers of both the public and the private sector shall submit to their nominated bank the following required documents for import through a letter of credit or a contract of purchase and sale or any other authorised method, namely:—

(a) the letter of credit application form duly signed by the importer, or the letter of credit application form completed online;

(b) the indent issued by the indentor for the goods, or the proforma invoice issued by the foreign supplier or manufacturer, or the contract of purchase or sale signed between the importer and the foreign supplier or manufacturer, whichever is applicable;

(c) the invoice, packing list, bill of lading, airway bill or rail receipt or truck receipt;

(d) in particular cases, the import no-objection issued by the sponsoring authority;

(e) the insurance cover note;

(f) the import registration certificate renewed for the concerned financial year by a private sector importer of any place other than the Invest Bangladesh Authority, the Bangladesh Export Processing Zones Authority and the Hi-Tech Authority; and

(g) the cover note of the Sadharan Bima Corporation or of a Bangladeshi insurance company obtained by the private sector importer, together with the stamped insurance policy issued against it, which shall be submitted to the customs authority at the time of clearance of the goods, in applicable cases, electronically online.

(4) Public sector importers shall, in addition to the documents specified in sub-paragraph (2), submit an attested copy of the sanction letter of the administrative Ministry or Division or, as the case may be, of the authority.

(5) The pre-shipment conditions provided in this Order in respect of the import of any goods shall be complied with without fail.

(6) In the case of import and export of goods, the goods may be shipped, subject to availability, in accordance with the Bangladesh Flag Vessels (Protection of Interests) Act, 2019 (Act No. 18 of 2019); provided that, under the said Act, endeavours shall be made to keep the value of import and export goods and the sea freight competitive.

(7) **Import at competitive rates.—**

(a) goods shall be imported at the most competitive price, and the importer shall be bound to submit, at any time, to the import control authority the documents relating to the price paid or payable for the imported goods; and

(b) in the case of import in the public sector, import shall be effected subject to compliance with the provisions of the Public Procurement Act, 2006 and the Public Procurement Rules, 2025, or with the procurement policy.

(8) **Use of Incoterms in import documents.—**

(a) goods may be imported using any Incoterm used in international trade; and

(b) subject to compliance with all the relevant provisions of this Order, commercial goods may be imported by post through a post office declared as a customs station.

(9) **Obligation as to Country of origin in the case of import.—**

(a) in the case of all kinds of import, the Country of origin certificate shall be submitted along with the import documents, and the Country of origin shall be clearly stated on the wrapper, receptacle or container of the goods;

(b) the exporter shall submit to the customs authority, along with the import documents at the time of clearance of the goods, the Country of origin certificate of the country of origin issued by the concerned Government, authorised authority or agency:

Provided that, in the case of goods imported in bulk, the Country of origin certificate shall be submitted, but the other conditions shall not apply;

(d) in the case of import of branded goods registered under the laws for the time being in force in Bangladesh relating to intellectual property, the goods shall be importable in accordance with the provisions of the Trademarks Act, 2009 (Act No. 19 of 2009) and the Bangladesh Patents Act, 2023 (Act No. 53 of 2023); and

(e) in the case of import of goods by ropeway or by Conveyor Belt (Conveyor Belt) or through a pipeline, it shall be acceptable if the Country of origin certificate is submitted once to the customs authority instead of for each consignment or lot.

(10) **Submission of the Certificate of Origin (Certificate of Origin).**—In the case of import of goods at reduced rates of duty under a Preferential Trade Agreement (PTA), Free Trade Agreement (FTA), Comprehensive Economic Partnership Agreement (CEPA), Economic Partnership Agreement (EPA) or Regional Trade Agreement (RTA) signed between Bangladesh and any other country or the countries of any region, the Certificate of Origin issued by the competent authority of the exporting

country of such country or region shall invariably be submitted to the customs authority along with the import documents or within the time-limit specified in such agreement.

(11) **Recording of the name, address and e-TIN or U-TIN and BIN of the importer.**—Except in the case of the imports specified below, the name, address, e-TIN, BIN and Country of origin of the importer shall be recorded or printed in indelible ink on not less than 2 (two) per cent of the largest packet, wrapper, tin container, sack pack, wooden box or other packet in which the imported goods are imported, namely:—

(a) import of goods in bulk in unpacked condition;

(b) import of goods of a value up to 5 (five) thousand US dollars per consignment;

(c) import of goods in the public sector;

(d) import of goods for an approved project financed by foreign assistance;

(e) import, free of cost, of samples and advertising materials, and of gift articles of a value of 1 (one thousand) US dollars or less, in accordance with the provisions of the Import Policy Order;

(f) imports sent under the Transfer of Residence Baggage (Import) Rules, 2000;

(g) import by an actual user;

(h) import by embassies;

(i) import by a hundred per cent export-oriented industrial undertaking under a bonded warehouse;

(j) import of goods on returnable basis;

(k) temporary export for re-import;

(l) import under the entrepôt procedure;

(m) import by various educational institutions or charitable institutions or hospitals; and

(n) in the case of goods sent by a non-resident.

(12) **Import of packaged goods with information recorded in the Bangla or English language.**—Imported packaged goods shall bear, recorded in Bangla or English or in both languages, the name or identity of the goods, the net quantity, the dates of manufacture and expiry, the ingredients of manufacture, the manufacturer and other necessary information.

(13) No goods from Israel or produced in the said country shall be importable, nor shall any goods be imported in a vessel flying the flag of the said country.

5. Modes of payment of value.—Goods may be imported by making payment of the value in the following manner, namely:—

(a) in the case of a letter of credit or a T.T. (Telegraphic Transfer), on sight basis or within the conditions and time-limit specified in the letter of credit or the T.T.;

(b) authorised supplier's credit or buyer's credit;

(c) open account method;

(d) the arrangement of direct payment of value abroad by a non-resident Bangladeshi;

(e) foreign financial assistance (commodity aid, loan, grant);

(f) commodity exchange agreement or barter and Special Trade Agreement (STA); and

(g) counter trade method in the private sector.

6. Import procedure.—The procedure for the import of goods shall be as follows, namely:—

(1) **No import licence required.**—Unless otherwise directed, no import licence shall be required for the import of any goods.

(2) **Import through letter of credit, etc.**—Unless otherwise directed, import shall be made through an irrevocable letter of credit, telegraphic transfer (T.T.) or any negotiable instrument approved by the Bangladesh Bank:

Provided that, in the case of import of rapidly perishable food items through the Teknaf Customs Station, up to a value limit of 50 (fifty) thousand US dollars per consignment, and in the case of import by other land routes, up to a value limit of 10 (ten) thousand US dollars, and, in the case of import of essential food items, irrespective of the value limit, import may be made through a contract of purchase or sale without a letter of credit:

Provided further that, under this procedure, the conditions specified in paragraph 5 shall apply equally, and the importer shall be required to be registered with an authorised dealer bank for import without a letter of credit.

(3) **Import through a contract of purchase or sale without opening a letter of credit.**—All inputs and goods importable in the industrial sector and the commercial sector through a contract of purchase or sale without opening a letter of credit may be imported at the value and in the quantity specified in the contract of purchase and sale; provided that, in the case of import of rice from Myanmar under Government management under the banking arrangement last signed under the Border Trade Agreement concluded in 1994 between the Government of the People's Republic of Bangladesh and the Union of Myanmar, import may be made without a letter of credit up to a value not exceeding 20 (twenty) lakh US dollars in a single consignment, and, in the case of import of rice, pulses, maize, beans, ginger, garlic, soyabean oil, palm oil, onion and fish under private management, goods not exceeding 50 (fifty) thousand US dollars in a single consignment, and, in the case of other goods, goods of 30 (thirty) thousand US dollars in a single consignment, may be imported.

(4) In the following cases it shall not be necessary to open a letter of credit, but the importer shall be required to obtain an import permit, namely:—

(a) import of goods in excess of the quantity or value specified under the Baggage Rules by a passenger returning from abroad, if such imported goods are importable under the Baggage Rules concerned;

(b) import of samples, advertising materials and gift articles of a value exceeding the value limit specified in paragraph 12 relating to the import of samples, advertising materials and gift articles;

(c) herbal and other medicines may be imported under the bonus method on the condition that the importer concerned shall be bound to allow the consumer to enjoy the benefit of such import, and, for this purpose, the Director General, Directorate General of Drug Administration shall apply an appropriate procedure;

(d) capital machinery and spare parts may, in compliance with the existing rules and regulations of the Bangladesh Bank, be imported as the capital of the foreign partner of an approved industry established or to be established under a local and foreign joint venture or under a hundred per cent foreign venture; and

(e) in the case of implementation of a Government development project, goods or services may be imported by a foreign supplying organisation without direct payment of value from Bangladesh.

(5) **Payment of value.**—Import liabilities shall be settled in the manner determined by the Bangladesh Bank.

(6) **Import through direct payment of value abroad.**—Any importable goods may, irrespective of the value limit, be sent, only by a non-resident Bangladeshi through direct payment of value abroad, in the name of a citizen residing in Bangladesh, and the name and address of the recipient shall be stated in the import documents; in such a case—

(a) no permission of the import control authority or import permit shall be required;

(b) a certificate of the Bangladesh embassy in the said country as a foreign-exchange earner shall be submitted, and it shall state the passport number, occupation, annual income and duration of stay abroad of the sender, etc.; and

(c) the receipt of payment of value shall bear the attestation of the embassy.

(7) **Time-limit for shipment of goods.**—Goods shall be shipped within the time-limit specified in the letter of credit or the contract.

(8) **Violation of the conditions or rules of the L/C.—**

(a) where goods are shipped before the opening of the letter of credit by the nominated bank or after the expiry of the L/C, and, in the case of import without a letter of credit, before the conclusion of the contract of purchase or sale or after the expiry of the validity of the said contract, the same shall be treated as import in violation of this Order; and

(b) in the case of import of goods for an industrial undertaking, where shipment is made before the opening of the letter of credit subject to fulfilment of the other conditions, the same shall not be treated as import in violation of this Order.

(9) **Conclusion of a contract of purchase or sale for the purpose of import.**—A letter of credit may be established against an indent issued by a registered local indentor, or a proforma invoice issued by a foreign manufacturer or seller or supplier, or a contract of purchase or contract of sale. The standard of the goods and the conditions and limits of supply and the terms of payment shall be stated in the said invoice or proforma invoice.

(10) **Procedure to be followed by banks in the case of import.—**Banks shall, in the case of import, follow the following procedure, namely:—

(a) recognised industrial undertakings in the private sector and registered importers shall submit the incidental documents to their respective nominated banks for opening a letter of credit for the purpose of importing goods;

(b) unless specifically exempted from the IRC, the nominated bank shall, in the case of all private imports, satisfy itself that the importer concerned holds an up-to-date Import Registration Certificate (IRC);

(c) in the case of import of goods by land route, the name of the land port of destination in Bangladesh shall be specifically stated in the relevant letter of credit;

(d) for the purpose of setting up a new industry, no Industrial Import Registration Certificate (Industrial IRC) shall be required to be submitted, nor shall permission of the Chief Controller be required, for opening an L/C for the import of capital machinery and initial spare parts included in the list approved by the sponsoring authority and for the release of such goods by the customs authority. In the case of an industrial undertaking belonging to the free sector, no formal letter of approval of the sponsor shall be required for the import of capital machinery and spare parts;

(e) at the time of opening a letter of credit, the commercial banks shall record the proper description of the imported goods, the correct H.S. Code of the goods, and shall state the transaction value (transaction value) thereof, and the Bangladesh Bank shall establish proper control as to whether the scheduled bank is complying with the said arrangement;

(f) in the case of import under a loan, grant, exchange or Special Trade Agreement (STA), the nominated bank shall send the L/C application form of the importer and the other required documents to the designated bank with a request to open the L/C, and the designated bank shall open the L/C in accordance with the rules; and

(g) an importer and exporter may change his nominated bank according to his requirement, and the information regarding the change of bank shall be sent to the Registering Authority.

(11) **Fees relating to registration and permits.**—The fees relating to the registration and renewal of importers, exporters and indentors and to permits, and matters connected therewith, shall be determined by notification issued by the Government from time to time.

7. Liberalisation of international trade.—(1) With a view to building up arrangements for the rapid release of imported goods in accordance with the conditions of the Trade Facilitation Agreement of the World Trade Organization (WTO), the following steps shall be taken, namely:—

(a) to introduce the Authorized Economic Operator for imports of the industrial-consumer category by Compliant undertakings and for the release of bulk goods;

(b) arrangements shall be built up for the receipt of advance import manifests, the amendment thereof and, on that basis, assessment and the collection of duties and taxes by electronic means; and

(c) all kinds of licences, permits, etc. shall be issued through an online platform and the concerned parties shall ensure the use thereof in the goods-release process.

(2) **Procedure for the release of imported goods.—**

(a) the release of goods or the issue of a clearance certificate shall be effected after carrying out the physical and other examination, etc. of consignments released through risk management;

(b) the authority concerned shall, for the purpose of the release of import consignments by electronic means, collect samples, conduct laboratory tests and issue certificates or licences or permits or letters of authorisation or clearance certificates under risk management, and shall, alongside, introduce an electronic payment system in the cases of payment of the necessary fees or tolls or charges or duties and taxes relating thereto, and the like;

(c) where a chemical test is applicable in the case of the release of any goods, and the result of the first chemical test of such goods is adverse, the authority concerned may, on the application of the importer, permit the importer to have a second chemical test conducted at a referral laboratory designated by the said authority, and may accept the result thereof; and

(d) it shall, upon the application of the importer, issue the permission for import and publish online, for the information of all, the necessary information relating to import.

8. Import in a free trade zone otherwise than through a letter of credit, a contract of purchase and sale or any other authorised method.—(1) The Government may, by declaration through a notification in the official Gazette, for food, edible oil and fuel or any other essential commodity, and for the purposes of export expansion and development or with a view to encouraging foreign investment, establish and operate, by its own manpower or through an engaged agent, a free trade zone and a central bonded warehouse in any zone or infrastructure developed and constructed by the Invest Bangladesh Authority, the Ministry of Shipping or the Bangladesh Export Processing Zones Authority; and, in a free trade zone, goods may be imported, irrespective of the value limit, on the basis of a Letter of Credit (LC), sales contract, telephonic transfer (TT) and Free of Cost (FOC), or through an Importer on Record in the manner determined by the Bangladesh Bank, or by an authorised importer; and the customs authority shall collect the landing charge on warehoused goods for local consumption.

(2) An industrial consumer engaged in the production of export-oriented goods may, by opening a back-to-back letter of credit or an import letter of credit, import goods or inputs from the said free trade zone in the light of the provisions of the Customs Act.

(3) For the purpose of release for local consumption, an industrial consumer or importer may, by opening a bank letter of credit or concluding a contract of purchase and sale, freely import inputs and goods from a free trade zone into the country upon payment of duties and taxes.

(4) The free trade authority may, after obtaining the no-objection of the customs authority, grant permission for the export of any goods from the said zone to any third country.

(5) The bringing of goods into a free trade zone and the repatriation of foreign exchange after export, etc. shall, in applicable cases, be regulated in accordance with the orders framed by the Bangladesh Bank.

(6) The customs authority and the free trade zone authority shall jointly maintain the accounts of such import and export of goods and shall, from time to time or on a yearly basis, furnish the same to the Bangladesh Bank, the National Board of Revenue and the Export Promotion Bureau.

CHAPTER THREE

SPECIAL PROVISIONS RELATING TO IMPORT

9. Joint import.—(1) Importers may import jointly in one or more groups, at their convenience.

(2) The procedure for joint import has been specified in Appendix-2.

(3) Industrial consumers may form a group with other industrial consumers.

(4) Commercial importers may form one or more groups with other commercial importers.

10. Import by an actual user.—(1) A person or organisation which is not registered as an importer may, without permission, import freely importable goods of a value up to a maximum of 20 (twenty) thousand US dollars for his or its own use.

(2) In the case of the import of goods of a value exceeding 20 (twenty) thousand US dollars by an actual user, the prior permission of the Chief Controller shall be obtained.

(3) Goods imported by actual users referred to in sub-paragraphs (1) and (2) shall not be sold without the permission of the Chief Controller.

11. Import by professionals.—(1) **Import of equipment and apparatus by non-resident professionals.**—Non-resident Bangladeshi professionals may, without obtaining any permission or permit of the Chief Controller, import, out of their own earnings abroad and irrespective of the value limit, the equipment and scientific apparatus necessary for their own professional work.

(2) **Gift articles sent by non-resident Bangladeshis.**—Gift articles (including goods included in the Control List) up to a value limit of 20 (twenty) thousand dollars, sent in non-commercial quantity by non-resident Bangladeshis for the use of the members of their own families residing in the country, may, without any permit and subject to due payment of the duties and taxes payable, be released directly from the customs authority; and, within the said value limit, the number of any one item of goods imported in each financial year shall not exceed 1 (one) piece in the case of electronic articles and 5 (five) pieces in the case of other goods.

(3) **Import by foreign professionals.**—A foreign professional may, for the purpose of rendering technical assistance or commissioning or any other service to any public or private organisation in Bangladesh, temporarily import, without obtaining any permission or permit of the Chief Controller and irrespective of the value limit, the equipment and apparatus necessary for his own professional work; provided that, in such a case, the goods shall be releasable at the time of import upon entry of a list of the imported goods with the customs authority, and, at the time of return, he shall take back the goods upon submission of the said list to the customs authority.

Explanation.—For the purposes of this paragraph, "professional" shall mean professionals of all classes, including doctors, engineers, scientists, lawyers and agriculturists.

12. Import of samples, advertising materials and gift articles.—(1) In each financial year, samples, advertising materials and gift articles may be imported free of cost (FOC), without the permission and permit of the Chief Controller, within the CFR value limits specified below, namely:—

Serial No.	Class of importer	Samples, advertising materials and gift articles	CFR value limit
(1)	**(2)**	**(3)**	**(4)**
1.	Importers of medicines, their indentors and agents	Herbal and allopathic medicines	20 (twenty) thousand US dollars only.
2.	All importers, indentors and agents	Other samples and advertising materials	20 (twenty) thousand US dollars only.
3.	Local multinational companies established in Bangladesh	Goods of a new brand for sale for the purpose of introduction to consumers	10 (ten) thousand US dollars only.
4.	Individuals or organisations	Gift articles	5 (five) thousand US dollars only.
5.	Institutions engaged in research, including universities, hospitals, Government laboratories or agencies, or private organisations or agencies	Research materials for the purposes of research and development (Research & Development)	20 (twenty) thousand US dollars only.

Among other articles connected with the business of the importer concerned, diaries, booklets, posters, calendars, leaflets, technical booklets and ball-point pens, key rings and lighters printed or engraved with the name of the company shall be included in advertising materials; and, further, in the case of the import of goods sent as a grant or gift from various donor agencies, prior permission or permission for import shall be obtained from the Office of the Chief Controller of Imports and

Exports, subject to submission of the recommendation of the office or agency and the Division or Ministry concerned to the Chief Controller.

(2) With a view to facilitating the production of articles of various designs for the purpose of export, or facilitating the local production of goods according to the choice of foreign buyers, exporters of various classes shall, in each financial year, enjoy the following facilities for the import of sample articles without the prior permission and permit of the Chief Controller, namely:—

Serial No.	**Class of exporter**	**Annual value limit or maximum number for the import of samples**	**Conditions**
(1)	**(2)**	**(3)**	**(4)**
1.	Export-oriented ready-made garment industry	(a) 30 (thirty) pieces per category, subject to a maximum of 3,000 (three thousand) samples; (b) a ready-made garment industrial undertaking shall, for the facility of manufacturing garments, enjoy the facility of importing 2 (two) per cent of the fabric used in the garments exported in the preceding year;	Not applicable
2.	Export-oriented footwear and leather-goods industry	A maximum of 3 (three) thousand pairs of samples	Not applicable
3.	Export-oriented tannery industry	A maximum of 3 (three) thousand pieces of samples of finished leather	Not applicable
4.	Other exporters or producers	10 (ten) thousand US dollars only	(a) subject to submission of the letter of recommendation of the Export Promotion Bureau; (b) sample articles genuinely required by the person or organisation engaged in production and supply and in the rendering of services, which are imported as samples and which shall not be sold commercially; (c) the quantity of the imported goods must be consistent with the business of the importer.

(3) With a view to manufacturing export goods, prohibited or conditional articles may also, upon compliance with the conditions specified in the Order and upon obtaining the approval of the Ministry of Commerce, be imported as samples within the respective values or quantities specified above.

(4) Where it becomes necessary to import samples and advertising goods in excess of the value limits specified in sub-paragraphs (1) and (2), the permission of the Ministry of Commerce shall be obtained.

(5) Where articles prohibited for import in finished condition are required for local assembly or production, such goods may be imported free of cost by a recognised industrial undertaking of the sector concerned, subject to the permission of the Ministry of Commerce, up to 2 (two) pieces of each type of model; and the local agents of local and foreign suppliers shall likewise enjoy the same facility of importing such articles as samples, if so required for participation in a tender.

(6) Goods which, as samples, are unfit for commercial use shall be rapidly releasable under a simplified procedure.

13. Import for the purpose of entrepôt trade.—(1) Goods may be imported for the purpose of entrepôt trade against a letter of credit payable by the buyer, through an import permit on returnable basis issued by the Office of the Chief Controller of Imports and Exports; and, in the case of such import, the words “entrepôt” or “temporary import” (temporary import) shall be stated in the declaration of the goods.

(2) Where the port of import and the port of export are the same, the imported goods shall not be taken outside the port.

(3) Where the port of import and the port of export are different, the customs authority may, with the prior approval of the Ministry of Commerce, upon payment of duties and taxes on a returnable condition or against a hundred per cent bank guarantee, permit the goods to be exported within the prescribed time-limit after transfer to the port of export.

(4) For the purpose of export on an entrepôt basis, value addition of at least more than 4 (four) per cent shall be effected.

(5) In the case of goods imported for the purpose of entrepôt trade, a bank guarantee of an equivalent amount may be furnished in favour of the customs authority in lieu of payment of the duties and taxes applicable.

14. General rules for temporary importation.—(1) **Export of goods temporarily imported for exhibition.**—Agents and representatives of foreign manufacturers may temporarily import machinery and equipment of their principal or parent company for exhibition in Bangladesh, subject to the following conditions, namely:—

(a) the imported machinery and equipment shall be sent back to the source within 1 (one) year; and

(b) a certificate to the effect that the same will be sent back to the source in due time, and a bank guarantee or a legal instrument, shall be submitted by the importer at the time of release of the said goods.

(2) **Export of goods temporarily imported for a development project.**—Where, for the implementation of various development projects or for any other specific requirement, it becomes necessary to import, on a returnable basis, any equipment or articles which include any prohibited or conditional goods, all such goods may be imported on a temporary basis, on the condition of return, with the permission of the Ministry of Commerce.

(3) Goods imported on the basis of temporary importation referred to in sub-paragraphs (1) and (2) may, with the permission of the Ministry of Commerce, be transferred to a local organisation, subject to assessment and payment of duties and taxes at the value determined by the customs authority after calculation of reasonable depreciation on a yearly basis.

(4) **Import for the purpose of re-export.**—

(a) any goods may be imported for the purpose of hundred per cent export, against an export letter of credit given by the buyer, through an import permit on returnable basis issued by the Office of the Chief Controller of Imports and Exports, upon payment of duties and taxes under duty drawback, or against a hundred per cent bank guarantee, or under a bonded warehouse;

(b) the expression “Processed in Bangladesh (Processed in Bangladesh)” and the date of expiry of the goods, the date of packing and the description of the packed article shall be recorded or printed on each receptacle or container or wrapper of the re-export goods;

(c) in the case of export of imported goods after processing, the procedure and formalities determined by the Government shall be complied with; and

(d) in the case of re-export, the minimum rate of value addition shall be 10 (ten) per cent; provided that, in the case of re-export by the gold-ornaments industry, the minimum rate of value addition shall be 3 (three) per cent.

Explanation.—Where the value addition is below the rate of value addition prescribed by the Rules of Origin (RoO), the Competent Authority (Competent Authority) shall not issue any Certificate of Origin (CoO) for such export.

(5) **Release from the port and re-export where exported goods are returned by reason of being defective or for any other reason.—**

(a) where ready-made garments and other goods, after being exported, are returned by reason of being defective or for any other reason, the customs authority shall, on the basis of the recommendation of the lien bank concerned, issue a clearance certificate for their release and re-export in favour of the bonded warehouse of the exporter; and

(b) where ready-made garments or other goods exported without a bonded warehouse licence or by using local raw materials are returned by reason of being defective or for any other reason, the goods may be released in favour of the exporter upon submission by the exporter concerned of an undertaking to re-export the same within 1 (one) year after rectifying the cause of the return of the said goods; provided that, where he fails to re-export the goods in accordance with the undertaking, the goods may—only in the case of local fabric—be sold in the local market, subject to payment of VAT at the local stage in accordance with the VAT law in force, payment of VAT equivalent to the rebate taken under the VAT challan, and subject to the provisions of the said Act:

Provided that, in the case of frozen shrimp and fish and other consumer goods, the clearance certificate of the quality control authority concerned shall be obtained.

(6) **In the case of export of imported goods on account of defect or for any other reason—**

(a) where the supplier or exporter is willing to take back imported goods and no foreign exchange has been remitted from Bangladesh, the customs authority shall, on the basis of the certification of the lien bank concerned, without releasing the goods and upon compliance with the provisions of the customs law, issue a clearance certificate for export on the basis of a recommendation together with a certificate from the Bangladesh Bank to the effect that no foreign exchange has been repatriated on account of the said import; and

(b) where the supplier or exporter is willing to take back imported goods and the value has already been paid in foreign exchange from Bangladesh, the customs authority shall issue the clearance certificate for re-export thereof on the basis of the certification of the lien bank concerned, after the quantity of the defective fabric and other goods has been determined on the basis of an inventory (inventory) prepared by bilateral consent of the buyer and seller (buyer-seller), and, thereupon, the foreign exchange has been paid through T.T (T.T) or an At sight LC, or goods of an equivalent quantity have been replaced.

(7) **Import and export through warranty replacement.**—A permit shall be obtained from the Office of the Chief Controller for the import of goods as warranty replacement and, thereupon, for the return of the defective goods to the supplier concerned.

15. Temporary export for re-import.—(1) Where an industrial undertaking sends abroad previously imported machinery, equipment or cylinders, etc. for repair, re-filling or maintenance, etc., an undertaking shall be submitted by the industrial undertaking concerned on the basis of the recommendation of the sponsoring authority; in other cases, a bank guarantee of a value equivalent to that of the goods shall be furnished to the customs authority.

(2) In the case of any Government, semi-Government or autonomous body and of the armed forces and the police department, the letter of permission of the sponsoring authority concerned shall be submitted to the customs authority in lieu of the bank guarantee of equivalent value mentioned above.

(3) In the case of a turbine capable of generating electricity (with or without gearbox) or of similar machinery, the permission of the Power Division shall be obtained for importing a turbine (with or without gear box) and other related machinery and spare parts in accordance with the conditions of the contract concluded with the turbine manufacturing or overhauling (overhauling) organisation or with the letter of credit, and for exporting the expired turbine (with or without gear box), after replacement (replacement), in favour of the supplying organisation. In such a case, the service charge or replacement cost may be paid, in accordance with the contract with the overhauling organisation, through the establishment of a letter of credit.

16. Import into, and export from, the areas of the Invest Bangladesh Authority, the Export Processing Zones (EPZ) and free trade zones.—(1) The import of freely importable goods into the areas of the Invest Bangladesh Authority, the Export Processing Zones (EPZ) and free trade zones, and export from the said places, shall remain outside the purview of this Order:

Provided that, in the case of import of raw materials or goods (except arms, ammunition and explosives) into a Free Trade Zone by an undertaking situated in such Free Trade Zone (Free Trade Zone), for the purpose of direct export outside Bangladesh from the said free trade zone or for the purpose of export after processing, no restriction other than the provisions relating to the environment (in applicable cases) shall apply:

Provided further that, in the case of the import of prohibited goods specified in Part 'B' of Appendix-1 to this Order, the permission of the Ministry of Commerce shall be obtained; and, further, this condition shall be relaxable in the case of the import of goods usable as raw materials in its own factory by an industrial undertaking established in an EPZ area before the imposition of this condition in the Import Policy Order, 2009–2012.

(2) The banking and customs clearance procedures relating to import into, or export from, the Invest Bangladesh Authority, the Export Processing Zones (EPZ) and free trade zones shall be governed, respectively, by the instructions issued from time to time by the Bangladesh Bank and the National Board of Revenue on the matters concerned.

(3) All statistics relating to import into, and export from, the areas of the Invest Bangladesh Authority, the EPZs and free trade zones shall be maintained by the customs authority concerned.

(4) Where export-oriented industrial undertakings established in economic zones and free trade zones, and manufacturing undertakings in EPZ areas, are required to procure their inputs from within Bangladesh, such goods shall be exported from within the country and the value of such inputs shall be paid in a convertible currency.

(5) Export-oriented industrial undertakings in the areas of the Invest Bangladesh Authority and the EPZs may purchase inputs or any goods from within Bangladesh for their own use.

(6) The Invest Bangladesh Authority or the EPZ Authority shall maintain the accounts of import or export in favour of the industrial units concerned under their jurisdiction by recording the same in a pass book issued in favour of such units.

(7) Where any machinery of an industrial undertaking in the areas of the Invest Bangladesh Authority and the EPZs is required to be brought outside the area for repair, the Invest Bangladesh Authority and the EPZ Authority shall issue the necessary "in pass" and "out pass" therefor, and, on the basis of such pass, the customs authority shall, upon making an entry in the appropriate register, permit the taking out of the same for the purpose of repair and the bringing in thereof after the repair.

(8) Inputs and raw materials may be imported from any industrial undertaking manufacturing industrial inputs situated in the areas of the Invest Bangladesh Authority and the EPZs for use in an industry established within the country.

17. Disposal of goods detained by the customs authority for violation of the Import Policy Order.—(1) Where imported goods are detained by the customs authority, or their release is suspended, by reason of the violation of any provision of this Order or of any notification issued thereunder, the said goods shall be released upon obtaining a clearance permit (CP) from the Ministry of Commerce in the case of prohibited or controlled or conditional goods, and from the Chief Controller in the case of freely importable goods.

(2) Where a consignment of imported goods is detained by the customs authority, or its release is suspended, the importer concerned shall, for obtaining a clearance permit (CP) for the release of the consignment, apply to the Ministry of Commerce or the Chief Controller together with the written letter of the customs authority, or the letter containing the reason for the detention of the consignment and the direction to obtain a clearance permit (CP), or the detention memo or detention order (whichever is applicable in the case), and the import-related documents (commercial invoice, bill of lading, bill of entry and packing list).

(3) The Ministry of Commerce or the Chief Controller shall take steps to dispose of the applications referred to in sub-paragraph (2) in accordance with the provisions of the Import Policy Order.

(4) Where a CP or any other advice is received from the Ministry of Commerce or the Chief Controller, the customs authority shall take a decision as to the disposal of the goods in accordance with the law.

(5) Before including in an auction any prohibited or controlled or conditional but uncleared goods specified in this Order, the customs authority shall obtain the permission of the Ministry of Commerce.

18. Claim of import facility in cases taken up for the purposes of review, appeal and revision.—No claim shall be entertained under the Review, Appeal and Revision Order, 1977 for the import of any goods which are not importable, or for the relaxation of the conditions of import of such goods.

19. Import in violation of the Order.—Where any goods are imported in violation of any provision of this Order or of any notification or public notice issued thereunder by the Chief Controller, the same shall be deemed to have been done in violation of the provisions of the Act and shall be punishable in the light of the relevant provisions of the Act.

20. Amendment or alteration of the Order.—The Government may, in the interest of the expansion of the industry and trade of the country, where necessary, amend, alter or relax any provision of this Order.

21. Applicability of the provisions relating to export.—The provisions relating to export contained in this Order shall also apply in the case of export.

22. Interpretation and clarification.—On any matter of interpretation or clarification of any provision of this Order, the decision of the Ministry of Commerce shall be deemed to be final.

CHAPTER FOUR

PROVISIONS RELATING TO IMPORT IN THE INDUSTRIAL SECTOR

23. Provisions relating to industrial import and obtaining of the registration certificate.—Unless otherwise specified in this Order—

(a) the Industrial Import Registration Certificate shall be issued by the 'Registering Authority', that is, the Chief Controller, on the basis of the recommendation of the sponsoring authority, for the import of raw materials, packaging materials and spare parts of an industrial undertaking, and the validity of the said Industrial Import Registration Certificate shall be 5 (five) years;

(b) upon the expiry of the validity of the Industrial Import Registration Certificate, the same shall be renewable by the Chief Controller for 5 (five) years on the recommendation of the sponsoring authority; and

(c) where an industrial undertaking is dissolved, the Import Registration Certificate (IRC) of the said industrial undertaking shall be deemed to have been cancelled; provided that the cancelled IRC shall be surrendered to the import and export control office concerned within 120 (one hundred and twenty) days of the dissolution of the said industrial undertaking.

24. Prescribed conditions for the import of liquor, beer and alcoholic products.—(1) **Import by foreign-exchange-earning hotels.**—

(a) foreign-exchange-earning hotels may import importable goods falling under H.S. Headings 22.03 to 22.06 and 22.08 and all H.S. Codes classifiable thereunder, and H.S. Heading 16.01 and pork sausages classifiable thereunder;

(b) instead of importing from abroad the goods of H.S. Headings 22.03 to 22.06 and 22.08 referred to in clause (a), foreign-exchange-earning hotels may also purchase the same from the duty-free shops of the Bangladesh Parjatan Corporation, subject to payment of duties and taxes at the prevailing rates;

(c) for the import referred to in clause (a) (including locally purchased goods), the hotel concerned shall fulfil the conditions of clauses (d), (e) and (f) below;

(d) the import of conditionally importable goods shall be limited to 27 (twenty-seven) per cent of the total foreign exchange earned by the hotel concerned in the preceding year; provided that the import of alcoholic beverages and spare parts shall be limited to a maximum of 12 (twelve) per cent of the total foreign exchange earned, and the remaining 15 (fifteen) per cent may be used for the import of other conditionally importable goods;

(e) at the time of import through a letter of credit or a contract, the letter-of-credit-issuing bank shall record the account of the preceding foreign exchange earnings of the hotel in question; and

(f) before opening the letter of credit, foreign-exchange-earning hotels shall have the necessary endorsement made on their IRC by the bank concerned.

(2) **Import by licensed or approved clubs, restaurants, resorts, motels and bars.—**

(a) clubs, restaurants, resorts, motels and bars holding a bar licence or permission from the Department of Narcotics Control may import beer and all kinds of liquor, being goods of all H.S. Codes falling under H.S. Headings 22.03 to 22.06 and 22.08, on the basis of the permission of the Ministry of Commerce, in accordance with the quantity and monetary limit determined by the said Department; and

(b) any organisation referred to in clause (a) may, instead of importing beer and liquor (H.S. Headings 22.03 to 22.06 and 22.08) from abroad, also purchase the same from the duty-free shops of the Bangladesh Parjatan Corporation, subject to payment of the prevailing duties and taxes.

(3) **Import of liquor and beer by other organisations.—**

(a) apart from the organisations referred to in sub-paragraphs (1) and (2), where any organisation in which foreign nationals are employed requires to import beer and liquor (H.S. Headings 22.03 to 22.06 and 22.08), it may import the said beverages under the specified conditions, in accordance with the recommendation of the sponsoring authority concerned and the approved quantity and monetary limit:

Provided that, for such import, the importer concerned shall obtain a licence or letter of permission from the Department of Narcotics Control:

Provided further that, in the case of import by diplomatic bonded warehouses and duty-free shops licensed by the National Board of Revenue, it shall not be necessary to obtain a licence or letter of permission from the Department of Narcotics Control;

(b) instead of importing from abroad the goods referred to in clause (a), the same may also be purchased from the duty-free shops of the Bangladesh Parjatan Corporation, subject to payment of the prevailing duties and taxes and with the approval of the Department of Narcotics Control.

25. Conditions for the import of raw materials and other goods by hundred per cent export-oriented industrial undertakings.—(1) **Import by ready-made garment, specialized textile and hosiery industries, leather and leather goods, the shipbuilding industry and furniture and furnishing undertakings.—**

(a) against an irrevocable letter of credit or contract or purchase order, undertakings may, for the export of ready-made garments, import against a back-to-back letter of credit or contract the quantity of raw materials and packaging materials (including goods included in the prohibited and conditional lists) approved in the utilization declaration (UD) issued by the Bangladesh Garments Manufacturers and Exporters Association (BGMEA) or the Bangladesh Knitwear Manufacturers and Exporters Association (BKMEA):

Provided that, in the case of purchase of raw materials and packaging materials from internal sources, a back-to-back letter of credit may be opened in local currency:

Provided further that, in the case of import of fabrics other than grey fabrics, only regular and continuous bolt fabric of 18.29 metres or more may be imported, and no kind of cut or piece fabric may be imported;

(b) in the case of export on the basis of a confirmed (confirmed) and irrevocable letter of credit, T.T. and contract, recognised leather goods and footwear, shipbuilding and furniture and furnishing undertakings operating under the bonded warehouse system may import, against a back-to-back letter of credit, the quantity of raw materials and packaging materials (including goods included in the prohibited and conditional lists) approved by the customs authority;

(c) they may, by opening a letter of credit against an export letter of credit or purchase order, import all inputs, including duplex board and collar back board paper, according to the entitlement under the UD (utilization declaration), by making an entry in the pass book;

(d) the industrial undertakings referred to in clauses (a) and (b) may import raw materials and packaging materials against a back-to-back letter of credit or contract through the nominated bank, and, under such an arrangement, the undertakings concerned shall not be required to obtain an IP or CP for the release of the raw materials and packaging materials imported against the back-to-back letter of credit or contract;

(e) a utilization permit (UP) may be issued to accessories-manufacturing undertakings registered as bonded warehouses against a back-to-back letter of credit or contract, or to a deemed-export-oriented industrial undertaking against a back-to-back letter of credit or contract, subject to the following conditions, namely:

(i) where, after the import of inputs against any letter of credit or contract, it is not possible to pay the value of the import of cartons and accessories, and, after the import of inputs against any other letter of credit or contract, a surplus amount over the prescribed limit remains, such amount may be adjusted for the purpose of paying in cash the value of the import of cartons and accessories against the letter of credit concerned, and such adjustment shall be made within not more than 07 (seven) letters of credit;

(ii) all information relating to the other letters of credit whose surplus amount is adjusted with any back-to-back letter of credit or contract (such as the relevant back-to-back letter of credit number, reference and date, the name and address of the beneficiary of the letter of credit, the description and quantity of the goods and other incidental information) shall be clearly stated in the UP or UD;

(iii) the back-to-back letter of credit or contract for the accessories and raw materials of the goods supplied shall in no circumstances be kept unadjusted for more than 12 (twelve) months;

(iv) the amount of the inland back-to-back letter of credit shall be adjusted within 9 (nine) months of the import; and

(v) the conditions of clauses (i) to (iv) shall apply irrespective of the value of the consignments;

(f) in the case of the export of ready-made garments, the entire amount of the value addition shall be brought back to Bangladesh, and the minimum rate of value addition shall be as follows, namely:—

(1)	(2)	(3)
1.	In the case of the export of all kinds of garments (woven and knit) of a value up to FOB 60 (sixty) US dollars per dozen	(30) thirty per cent
2.	In the case of the export of all kinds of garments (woven and knit) of a value exceeding FOB 60 (sixty) US dollars per dozen	10 (ten) per cent
3.	In the case of the export of all kinds of children's garments	15 (fifteen) per cent
4.	Undergarments and specialized products made of synthetic fibre	20 (twenty) per cent
5.	Footwear and leather goods	20 (twenty) per cent
6.	Non-leather footwear and bags	20 (twenty) per cent
7.	Ships	20 (twenty) per cent
8.	Furniture	20 (twenty) per cent
9.	Aluminium Foil (Thickness: 5.3 to 6 Micron) Unit: 1.00 KG	20 (twenty) per cent

(2) **Import free of cost or Free of Cost (FoC) or On no cost basis.—**

(a) export-oriented ready-made garment, leather and leather goods and footwear manufacturing undertakings, shipbuilding undertakings and furniture and furnishing goods undertakings may, on the condition of repatriation to the country of the value of the export in which they are incorporated, import free of cost or Free of Cost (FoC) or On no cost basis the inputs or raw materials required for the production of their goods:

Serial No.	Export sector	Type of input	Limit of import on FOC basis
1.	Ready-made garments, woven and children's wear	Fabrics (cotton)	50 (fifty) per cent of the export goods of the preceding year
		Fabrics (man-made fibre)	70 (seventy) per cent of the value of the purchase order (on the basis of the coefficient approved in the UD)
2.	Undergarments and specialized products made of synthetic fibre	Synthetic fabrics	70 (seventy) per cent of the value of the purchase order (on the basis of the coefficient approved in the UD)
3.	Footwear and leather goods	Leather, soles and other inputs	60 (sixty) per cent of the export goods of the preceding year
4.	Non-leather footwear and bags	Soles and other inputs	60 (sixty) per cent of the export goods of the preceding year
5.	Ships	Steel materials, machineries, electrical goods, interior accommodation furnishing goods, consumables, accessories, communication, navigation equipment, LSA/FFA, HVAC and other incidental articles.	Importable in accordance with the certificate of the International Classification Society and of the Principal Officer, Mercantile Marine Department
6.	Furniture	Wood, fabrics and spare parts	To be determined as follows on the export goods of the preceding year: (a) in the case of wood, 40 (forty) per cent; (b) in the case of fabrics, 20 (twenty) per cent; and (c) in the case of spare parts, 10 (ten) per cent.
7.	Aluminium Foil (Thickness: 5.3 to 6 Micron) Unit: 1.00 KG	Aluminium Sheet Alloy (200 To 300 Micron)	50 (fifty) per cent of the export goods of the preceding year

(b) on a consignment basis, raw materials shall be releasable in the quantity determined under the utilization declaration (UD) issued by the Bangladesh Garments Manufacturers and Exporters Association (BGMEA) or the Bangladesh Knitwear Manufacturers and Exporters Association (BKMEA) and, in the case of leather goods and footwear, the shipbuilding industry and furniture and furnishing goods, in the light of the provisions framed by the customs authority, and no foreign exchange shall be remitted from Bangladesh therefor;

(c) the description, quantity and value of the articles imported on a consignment basis must be stated in the invoice; provided that the imported raw materials and packaging materials may be transferred or shifted through inter-bond transfer, and grey fabric, knit fabric and white fabric may be transferred to different dyeing and printing or processing plants;

(d) non-bonded undertakings may, as applicable, import raw materials according to the requirement of the buyer against a confirmed contract through Free of Cost (FoC), by submitting a bank guarantee against the applicable duties and taxes, subject to the conditions and limits specified in the orders issued by the National Board of Revenue from time to time; and

(e) in the case of the export of ready-made garments, leather and leather goods and footwear, ships and furniture, the entire amount of the value addition shall be brought back to Bangladesh, and the minimum rate of value addition shall be as follows, namely:—

Serial No.	Export sector	Type of input	Minimum rate of value addition
1.	Ready-made garments, woven and children's wear	Fabrics (cotton)	30 (thirty) per cent
		Fabrics (man-made fibre)	30 (thirty) per cent
2.	Undergarments and other specialized fabric products made of synthetic fibre	Synthetic fabrics	40 (forty) per cent
3.	Footwear and leather goods	Leather, soles and other inputs	30 (thirty) per cent
4.	Non-leather footwear and bags	Soles and other inputs	30 (thirty) per cent
5.	Ships	Steel (M.S.) sheet, engines and machineries	30 (thirty) per cent
6.	Furniture	Wood, fabrics and spare parts	50 (fifty) per cent
7.	Aluminium Foil (Thickness: 5.3 to 6 Micron) Unit: 1.00 KG	Aluminium Sheet Alloy (200 To 300 Micron)	30 (thirty) per cent

(3) The Government may, if it considers it necessary, from time to time, re-determine the minimum rate of value addition and the limit of import on FOC basis.

(4) Export-oriented ready-made garment industrial undertakings operating under the bonded warehouse system shall import fabric only in roll or bolt form.

(5) Unless otherwise provided in this Order, in the case of other export goods, a back-to-back L/C or contract may be established up to the maximum percentage notified by the Export Promotion Bureau for the rate of domestic value addition and, in the case of those goods, for the import of raw materials and packaging materials against the net FOB value of the export letter of credit.

(6) On the basis of a confirmed and irrevocable letter of credit or contract, undertakings may, for the export of ready-made garments, including specialized textiles, hosiery and knitted goods, import against a back-to-back letter of credit or contract raw materials and packaging materials (including goods included in the prohibited and conditional lists) in the quantity determined by the customs bond authority; provided that, in the case of the import of yarn and knitted fabrics (in bolt or roll form) by approved garment industrial undertakings for hosiery and knitted garment articles, permission for import shall be obtained from the Ministry of Commerce.

(7) In the case of approved garment industrial undertakings of the sweater sector, sweaters, jumpers, pullovers, mufflers, gloves and socks shall not be imported in piece form, in panel or roll or bolt form, or in parts; provided that permission shall be granted for the import of only all kinds of yarn as raw materials for these goods.

(8) In the case of other export-oriented industries, where required for the execution of a specific export order, permission shall be granted, with the approval of the Ministry of Commerce and on the basis of the recommendation of the sponsoring authority, to export-oriented industries to import prohibited or conditionally importable raw materials, packaging materials and spare parts; and, in such a case, the industrial undertakings concerned shall submit a hundred per cent bank guarantee for the value of the prohibited or conditionally importable goods imported. Export-oriented industries operating under a bonded warehouse licence shall not be required to submit such a bank guarantee.

(9) Recognised manufacturing and exporting industrial undertakings of all other sectors operating under the bonded warehouse system may import, against a back-to-back letter of credit, the raw materials and packaging materials required for the export of their goods, and such facility shall be applicable in the case of both direct exporters and deemed exporters.

(10) In the case of deemed-export-oriented industries, raw materials may be imported against a back-to-back letter of credit or contract; in such a case, no authorization of the Bangladesh Bank shall be required.

(11) In lieu of import in the light of sub-paragraph 2, hundred per cent export-oriented industrial undertakings operating under the bonded warehouse system may import raw materials and incidental articles and packaging materials on a Free of Cost (FoC) basis, according to the requirement of the buyer and on the basis of the certificate of the BGMEA/BKMEA, against a back-to-back letter of credit or contract or purchase order, or against a confirmed contract of the buyer alone without a master export letter of credit and a back-to-back letter of credit; in such a case—

(a) in the case of an existing factory, the quantity shall be determined, through the certificate of the BGMEA or the BKMEA, on the basis of the certificate issued by the lien bank concerned regarding the export, that is, the performance, of the preceding year, in accordance with serial No. 1 (all kinds of cotton fabrics, including mixed) of the table in clause (a) of sub-paragraph (2) of paragraph 25; and

(b) in the case of a new factory, or where a closed factory is restarted, it may import upon determining the quantity at 50 per cent of the production capacity determined by the Department of Textiles or the Invest Bangladesh Authority. Thereafter, it may import on an FOC basis in the light of the direction contained in sub-paragraph 11.

(12) Knit fabrics shall not be importable:

Provided that specialized knit fabrics (such as man-made fibre, sportswear fabrics, functional or technical textiles) which are not produced locally may be imported under the bonded facility, on the basis of the specific requirement or specification (Specification) of an international buyer (Buyer) in favour of a hundred per cent export-oriented industry, subject to the recommendation of the association concerned (BGMEA/BKMEA) and the certification of the lien bank.

(13) By following the procedure specified in sub-paragraph (11), only hundred per cent export-oriented industrial undertakings may procure raw materials and incidental articles from local manufacturing and supplying undertakings on the basis of a local letter of credit or a back-to-back letter of credit or a contract or on an FOC basis.

(14) A local non-bonded undertaking may supply textile goods or chemical goods or any other input from a deemed bonded undertaking, through a back-to-back letter of credit or contract, on the basis of the certificate of the BGMEA or the BKMEA, in the quantity of raw materials specified in the UD against an export order.

(15) Where a negligible quantity or value of piece or cut fabric is found in a consignment imported by a ready-made garment industrial undertaking, the customs authority shall detain only the piece or cut fabric and shall not detain the entire container or consignment.

(16) In the case of the ready-made garment industry, the restriction of 18.29 metres shall not apply in respect of embroidered fabrics, badges, labels, stickers and patches and the related raw materials imported for the execution of a specific export order.

(17) Where, for an export-oriented ready-made garment or textile industry, raw materials and packaging materials are shipped before the establishment of a back-to-back letter of credit or contract, or, in the case of import without an L/C, before the conclusion of the contract concerned, the same shall not be treated as a violation of the Import Policy Order.

(18) In the case of the import of raw materials and capital machinery for use in a garment industrial factory, import may be made without opening a letter of credit, irrespective of the value limit.

(19) In the case of the import of raw materials, including chemicals, and accessories by hundred per cent export-oriented undertakings manufacturing corrugated cartons, thread, poly bags, butterfly, labels, interlining, gum tape, leather, leather goods, footwear, etc. operating under the bonded warehouse system, the arrangement for import under the cash L/C method under the bonded warehouse, that is, the previous procedure, shall also continue alongside the existing facility of a back-to-back L/C or contract.

(20) No letter of credit shall be required to be opened for the import of approved inputs by a hundred per cent export-oriented ornaments manufacturing industrial undertaking holding a bonded warehouse licence; provided that the prior permission of the customs authority shall be obtained for the release of the inputs so imported without opening a letter of credit.

(21) **Import of raw materials and necessary inputs of partially export-oriented industries.—**

(i) with a view to encouraging local manufacturing industries to export, the customs authority shall release, against a hundred per cent bank guarantee and on the basis of the utilization declaration and the utilization permission, the imported raw materials and necessary inputs of goods partly to be exported alongside domestic marketing; and

(ii) the rate of value addition of the export goods manufactured with raw materials imported for the purpose of export shall be determined by the Bangladesh Trade and Tariff Commission, and the entitlement of raw materials shall be issued by the EPB or the sponsor concerned with the goods, by notification.

(22) Any export-oriented bonded undertaking, including a hundred per cent export-oriented garment industry, may procure any input or raw material from any non-bonded manufacturing undertaking against a back-to-back letter of credit, upon compliance with the Value Added Tax law and rules in force.

(23) **Import of raw materials by other exporting industrial undertakings.—**

(a) rough diamond (rough diamond) (H.S. Codes 7102.10, 7102.21, 7102.31)—

(i) hundred per cent export-oriented finished-diamond manufacturing industrial undertakings operating under the supervised bonded warehouse system may, without opening a letter of credit and without payment of value, import rough or unpolished diamond (rough diamond) as raw material on a consignment basis, or against an export contract or order confirmed by the foreign buyer, under the sight or usance L/C method, subject to fulfilment of the other conditions of this sub-paragraph; provided that, in the case of import against an export contract or order, the import cost together with the value addition shall be treated as the minimum export value, which shall be repatriated through the lawful banking channel;

(ii) in the case of the processing of unpolished diamond, the cutting loss shall not exceed 75 (seventy-five) per cent;

(iii) exporters may export finished diamond, reckoning the amount of value addition per carat of imported unpolished diamond at a minimum of 10 (ten) US dollars, on the condition of repatriation of the total amount of value addition of the total exportable finished diamond through the banking channel by L/C documentary collection, Cash Against Document (CAD) or T.T. (TT); and

(iv) unpolished diamond may be imported and exported subject to compliance with the Rough Diamond (Rough Diamond) Import and Export (Control) Rules, 2006 and the rules determined by the Bangladesh Bank and the customs authority;

(b) grey fabric—

(i) all kinds of grey fabric may be imported by a recognised textile finishing (mechanized) unit against a back-to-back L/C under the bonded warehouse system, on the condition that all the imported grey fabric shall, after finishing, dyeing or printing, be supplied to the export-oriented garment industry, or shall be wholly exported abroad;

(ii) where grey fabric imported under the provision of sub-clause (i) is, after finishing, dyeing or printing, exported directly abroad, local grey fabric equivalent in quantity to the grey fabric imported in the same financial year shall, after finishing, dyeing or printing, be supplied to the export-oriented garment industry;

(iii) the Export Promotion Bureau shall monitor the due compliance with the conditions relating to the import of grey fabric;

(iv) in addition to recognised textile finishing (mechanized) units, export-oriented garment manufacturing industrial undertakings may import the necessary quantity of grey fabric against a back-to-back L/C and under the bonded warehouse system, to the extent of the quantity entered in their respective customs pass books; provided that the garments made from such imported grey fabric shall be wholly exported abroad and that quantity of grey fabric shall, in accordance with the rules, be entered in the pass book and adjusted;

(v) grey fabric may be imported, by following the existing procedure, against a specific export order for use in the export industry and for the purpose of direct export; and

(vi) export-oriented specialized textiles (dyeing, printing and finishing, or dyeing, printing, finishing, weaving or spinning), only those having the technical capability, may import the necessary grey fabric and yarn under a supervised bonded warehouse without a back-to-back letter of credit.

26. Conditions for the import of raw materials for the production of goods by industrial undertakings.—(1) MS sheets and plates (hot rolled), GP sheets, stainless steel sheets, CRCA sheets, silicon sheets, BP sheets or tin plates (mis-print) of prime and secondary quality shall be freely importable by commercial importers and industrial undertakings, without any obligation as to value limit, size, gauge or quantity of zinc coating.

(2) **Import of waste and scrap.**—

(a) iron and steel scrap (H.S. Heading 72.04 and all H.S. Codes classifiable thereunder): a recognised industrial undertaking, being an actual user, may import iron and steel waste and scrap as industrial raw material according to its import entitlement;

(b) aluminium waste and scrap (classifiable under H.S. Code 7602.00 of H.S. Heading 76.02): a recognised industrial undertaking, being an actual user, may import aluminium waste and scrap as industrial raw material according to its import entitlement;

(c) cullet scrap of glass (H.S. Heading 70.01): a recognised industrial undertaking, being an actual user, may import cullet scrap of glass as industrial raw material according to its import entitlement;

(d) copper waste and scrap (classifiable under H.S. Code 7404.00 of H.S. Heading 74.04): a recognised industrial undertaking, being an actual user, may import copper waste and scrap as industrial raw material according to its import entitlement;

(e) paper or paperboard waste and scrap (H.S. Heading 47.07 and all H.S. Codes classifiable thereunder): shall be importable for use as industrial raw material;

(f) plastic waste and scrap (classifiable under H.S. Code 3915.90 of H.S. Heading 39.15): only such recognised industrial undertakings as use plastic or acrylic as raw material of the industrial undertaking may import plastic bottles and other plastic goods known as break acrylic (in the form of waste, parings and scrap), on the basis of the quantity determined and the recommendation made by the sponsoring authority and the approval of the Registering Authority;

(g) rubber tyre waste and scrap (classifiable under H.S. Heading 40.12): only such recognised industrial undertakings as use rubber or scrap as raw material of the industrial undertaking may import the same, on the basis of the quantity determined and the recommendation made by the sponsoring authority and the approval of the Registering Authority; and

(h) special conditions relating to the environment and safety: immediately upon the import of scrap goods falling under H.S. Heading 39.15, the Department of Environment shall be informed of the source and the country of origin of the imported goods; and the importer shall submit a pre-shipment inspection (PSI) certificate obtained, before shipment, from an internationally recognised surveyor organisation as to whether the imported goods contain any toxic or radioactive substance which may cause environmental pollution, in accordance with the international conventions relating to the environment.

(3) **Import of refined and unrefined vegetable oils.**—

(a) coconut oil (H.S. Heading 15.13 and all H.S. Codes classifiable thereunder): coconut oil may be imported by recognised industrial undertakings and commercial importers; provided that the acid value of coconut oil to be imported for use on the hair of the head shall not exceed 0.6, and the acid value of coconut oil to be imported for the soap industry may be up to 10.0;

(b) crude soyabean (classifiable under H.S. Code 1507.10 of H.S. Heading 15.07): where an edible-oil manufacturing industrial undertaking has its own refinery, or where any other commercial undertaking has entered into a contract with a refinery, it may, with the permission of the Ministry of Commerce, import crude soyabean oil in the quantity specified in the contract;

(c) crude palm oil or crude palm olein (all H.S. Codes classifiable under H.S. Heading 15.11): where an edible-oil manufacturing industrial undertaking has its own refinery, or where any other commercial undertaking has entered into a contract with a refinery, the said industrial undertaking may, with the permission of the Ministry of Commerce, import crude palm oil or crude palm olein;

(d) refined palm olein (H.S. Heading 15.11 and all H.S. Codes classifiable thereunder): for the import of refined palm olein, all the provisions specified in paragraph 28 of this Order (conditions applicable to the import of food articles for human consumption) shall be complied with, and separate certificates from the health authority and the chamber of commerce and industry of the exporting country to the effect that the same is fit for human consumption shall be submitted; and the importer concerned shall submit all these certificates to the customs authority at the time of release of the goods;

(e) imported crude soyabean oil and crude palm olein shall be stored from the vessel in a tank terminal under the supervision of the customs authority, and, where they are to be released at the tank terminal under the bond system, the stored oil may be released through the bonded warehouse process subject to payment of duties and taxes; provided that, where an importer wishes to release directly from the vessel, he may do so, under the supervision of the customs authority, subject to payment of duty on the quantity stated in the joint survey report or the Arrival Ullage Report and the bill of lading;

(f) goods imported on different dates shall be kept in different tanks, so that the date of expiry can be ascertained;

(g) in the case of the import of the goods specified in sub-paragraphs (3)(a), 3(b), (3)(c) and 3(d), all the relevant rules and regulations, including the provisions of paragraph 28 (conditions applicable to the import of food articles for human consumption), and all Government rules and policies shall be duly complied with;

(h) prohibited edible oil products: the following goods as edible oil, namely:—solid (solid) or semi-solid (semi solid) palm oil which is similar in appearance to vegetable ghee, RBD palm stearin and tallow; and crude palm stearin shall not be importable; and

(i) edible-oil manufacturing undertakings having a fractionation plant may import refined and crude (refined and crude) palm oil.

(4) **Import of hazardous chemicals.**—

(a) methanol or methyl alcohol—

(i) a recognised industrial undertaking, being an actual user, may import methanol or methyl alcohol (classifiable under H.S. Code 2905.11 of H.S. Heading 29.05) as industrial raw material according to its import entitlement:

Provided that, in the case of the import of such methanol, the provisions relating to the general rules for import in the industrial sector shall not apply;

(ii) in addition to recognised industrial undertakings, educational and research institutions recognised by the Government may, with the prior permission of the Ministry of Commerce, import methanol or methyl alcohol;

(b) labelling of toxic and harmful raw materials: in the case of the import of industrial raw materials which are made of ingredients harmful to public health and of toxic chemical ingredients, the word “poisonous” (poisonous) shall be written or printed in a visible place on every drum, bottle or packet.

(5) **Import of RBD palm stearin and tallow.**—

(a) RBD palm stearin and tallow may be imported by soap-manufacturing industrial undertakings only according to their import entitlement, on the basis of the specific recommendation of the sponsor;

(b) after the import of RBD palm stearin and tallow, the sponsoring authority shall be informed of the quantity imported and the use thereof, and, after satisfying itself as to the proper use of the goods imported on the basis of the previous recommendation, the sponsoring authority shall grant permission to import the next share; and

(c) RBD palm stearin and tallow shall not be importable on a commercial basis.

(6) **Import of raw materials and packaging materials of the pharmaceutical industry.—**

(a) medicine-manufacturing industrial undertakings approved and recognised by the Government shall, on the basis of their annual production requirement, obtain from the Director General, Directorate General of Drug Administration approval of a list (block list) containing the description, value and quantity of raw materials and packaging materials; and, even though any goods outside the said block list may be freely importable, the same shall not be imported by the pharmaceutical industrial undertaking concerned;

(b) where, in the case of the import of any raw materials and packaging materials of the pharmaceutical industry, a condition of obtaining the prior permission of any authority in addition to the approval of the Director General, Directorate General of Drug Administration is specified in this Order, the permission of the authority concerned shall be obtained for the import of such raw materials and packaging materials, and a copy of the approved block list shall duly be furnished by the Director General, Directorate General of Drug Administration to the customs authority and to the Chief Controller, Office of the Chief Controller of Imports and Exports; and

(c) the customs authority shall release the imported raw materials and packaging materials on the basis of the invoice relating to the import and the analysis report of the raw materials, together with a certificate of the Director General, Directorate General of Drug Administration, or a certificate given by an internationally reputed Pre-shipment Inspection Agent (Pre-shipment Inspection Agent) as to the quantity, value and quality of each item of goods.

(7) **Import of goods by IWT operators, poultry and livestock farms and fishing undertakings.—** Subject to the existing rules and regulations, inland water transport operators, fishing undertakings and poultry and livestock farms which are not recognised as industrial undertakings may import importable goods according to their requirement; provided that, for such import, the conditions and rules specified in this Order shall be duly complied with.

CHAPTER FIVE

PROVISIONS RELATING TO IMPORT IN THE COMMERCIAL SECTOR

27. Certain provisions relating to the commercial import of goods.—(1) All industrial raw materials, packaging materials and spare parts not included in the Control List shall be freely importable by commercial importers on a commercial basis in the manner determined in the contract (in accordance with paragraph 6).

(2) A foreign company or organisation registered in Bangladesh under the Companies Act, 1994 (Act No. 18 of 1994) may import its importable commercial goods against a commercial Import Registration Certificate without the prior permission of the Chief Controller.

28. Conditions applicable to the import of food articles for human consumption.—(1) In the case of the import of milk, milk food products, edible oil and other food articles produced in any country—

(a) the importer must submit to the customs authority a certificate of the competent authority of the exporting country to the effect that the imported milk and milk food products are free from Added Melamine, that the cows from which the milk is collected are free from treatment with

Estrogenic Hormones and Hormone growth promotants (HGPs), and that the level of heavy metals is in accordance with the Codex Standard;

(b) the provision specified in clause (a) shall also apply in the case of the import of such vegetable seeds and grains as may be used directly as food; and

(c) in the case of the import of food articles from any country, the shipping documents shall be accompanied by a certification (certification) of the authority concerned of the exporting country to the effect that the food articles are fit for Human Consumption (fit for Human Consumption), and the same shall accompany the shipping documents through the banking channel.

(2) Only after the conditions specified in sub-paragraph (1) have been satisfactorily fulfilled shall the customs authority and the port authority grant permission to unload the goods concerned from the vessel to the jetty.

(3) After the arrival of the vessel at the port, in the case of the import of food goods, tests for prohibited antibiotics shall be conducted, following the risk management policy in accordance with the existing rules and regulations of the Ministry or department concerned, and, where the result of the test is adverse, the entire consignment shall be sent back or destroyed.

(4) The Bangladesh Atomic Energy Commission shall, from time to time, collect samples of the said articles from the market and test them, and, where radioactivity at a harmful level is found therein, the said decision may be altered.

(5) For determining the purity of imported RBD palm stearin, testing shall be caused to be carried out by the Bangladesh Standards and Testing Institution (BSTI) or the Bangladesh Council of Scientific and Industrial Research (BCSIR) or the Bangladesh Reference Institute for Chemical Measurements (BRiCM) or any other laboratory recognised by the Bangladesh Food Safety Authority; and, for that purpose, the customs authority shall collect samples of the RBD palm stearin in the presence of the importer or his representative, and the said institutions shall arrange for the testing of the samples of the said imported articles and shall send a report to the customs authority within 48 hours as to whether the same is the RBD palm stearin described in the import documents.

(6) In the case of such food articles, imported or to be imported, the testing procedure for which has been determined by the Ministry of Food, the procedure determined by the Ministry of Food shall be followed.

(7) In the case of the import of frozen meat and marine food from abroad as perishable food articles, the same may be kept temporarily in the warehouse of the importer, in his custody, against an unconditional and continuing bank guarantee specified by the customs authority.

(8) Milk food (milk food), being all kinds of milk food articles described under H.S. Heading 04.02 or 19.01 and all H.S. Codes classifiable thereunder, including fat-containing baby food, may be imported subject to the following conditions, namely:—

(a) milk-based baby food shall be imported in retail packs of up to 2.5 kg, only in hermetically sealed packs with tin, or in a Bag in Box;

(b) fat-containing milk food shall be imported in retail packs of up to 2.5 kg in tin or in a Bag in Box container;

(c) fat-containing milk food and baby food shall be imported in large hermetic containers (Hermetic Container) for the purpose of local packaging (retail) by a recognised industrial undertaking of the packing or canning sector recognised by the Invest Bangladesh Authority or the Bangladesh Small and Cottage Industries Corporation or the Institute of Public Health Nutrition (IPHN);

(d) on the tin or hermetic pack or Bag in Box of all kinds of baby food, including imported fat-containing milk food, the words “There is no alternative to mother's milk” shall be clearly written in Bangla or in English, in comparatively larger type, at a visible place;

(e) the milk ingredients and the proportionate rates of the various ingredients shall be written in Bangla or in English on the tin or hermetic pack or Bag in Box of milk food;

(f) the date of manufacture of the milk food and the date of expiry of its validity for use as human food shall be clearly embossed or printed by computerised printing in indelible ink, in Bangla or in English, on each hermetic pack with tin or Bag in Box;

(g) the actual weight (net weight) of the milk food shall be written in Bangla or in English on each hermetic pack with tin or Bag in Box; and, in the case of the import of milk and milk-based baby food, the registration number issued by the Institute of Public Health Nutrition (IPHN) shall be stated in clear letters on each tin or hermetic pack with tin or Bag in Box; and

(h) in the case of baby food, that is, food containing fat substances up to 19 (nineteen) per cent, a measuring spoon shall also be supplied inside each hermetic pack with tin or Bag in Box.

(9) Skimmed milk powder may be imported subject to the following conditions, namely:—

(a) in sacks or in sealed tin packing;

(b) submission of an analysis certificate attested by the competent authority of the exporting country, and the said certificate shall contain a declaration to the effect that the imported milk powder is fit for human consumption; and

(c) the date of manufacture of the milk and the date of expiry of its fitness for human consumption shall be recorded on the sack or tin or container.

(10) **Provisions relating to packing.**—

(a) in the case of the import of all kinds of food and beverages, the ingredients, the date of manufacture and the date of expiry shall be clearly stated on each container or receptacle or wrapper by printing or embossing or in indelible ink, and the same shall not be affixed to the wrapper or container or receptacle by printing a separate label;

(b) in the case of a Bulk (Bulk) shipment, the commercial invoice or packing list or other applicable documents containing the ingredients, the date of manufacture and the date of expiry shall be submitted to the customs authority:

Provided that shipment shall be made not less than 06 (six) months before the expiry date:

Provided further that the date of expiry of the said goods shall be stated in the certificate relating to fitness for human consumption.

(11) Where a preservative, additive and colour are used in preserved food, the quantity and description thereof shall be stated by printing or embossing, and the same shall not be affixed by a separate label.

(12) In the case of the import of such raw materials used in the manufacture of food and beverages as become unfit for use after a specified period, the dates of manufacture and expiry shall likewise be written or printed on the container or receptacle or wrapper.

(13) In the case of the import of all food articles to be imported (which can be directly eaten or drunk, or are used as food or beverage after processing), irrespective of the source, a certificate of the Government of the exporting country or of a competent authority approved by that Government to the effect that such food articles are "not harmful to human health", "contain no admixture of any harmful substance" and are "free from harmful germs", stating also, as the case may be, for what age of persons such food articles are fit for consumption, shall be attached to the shipping documents.

(14) In the case of the import of food articles into Bangladesh, following international good practice and on the basis of risk management and post-clearance audit, the Bangladesh Standards and Testing Institution (BSTI) shall, in the prescribed form of the BSTI, issue a clearance certificate as to "fitness for human consumption" in respect of the food articles included in Appendix-4 to this Order, and the Bangladesh Food Safety Authority or the agency concerned shall do so in respect of other food articles. Where testing is required for the release of the goods, the clearance certificate shall be issued on the basis of the results obtained from a laboratory Accredited (Accredited) by the Bangladesh Council of Scientific and Industrial Research (BCSIR), the Bangladesh Reference Institute for Chemical Measurements (BRiCM) or the Bangladesh Accreditation Board (BAB), which is not connected with the food business, or from a laboratory approved by the Government.

(15) The customs authority shall, before releasing food articles imported into Bangladesh under risk management by the Ministry or department concerned, supply samples of the food articles (in the case of a maximum of 5% of the import consignments) to a laboratory Accredited (Accredited) by the BSTI or the BCSIR or the BRiCM or the Bangladesh Accreditation Board (BAB); and the importer or his representative shall be informed before the samples are collected; and, where, on testing by the accredited laboratory, the same is found not to be of food standard, the customs authority shall take steps to confiscate the said food and shall take legal action against the importer.

(16) Where food articles of a standard lower than the food standard determined by the BSTI are imported, the same shall be sent back, at the importer's own cost, to the exporting country of origin or to a third country; and such a condition shall be incorporated in the letter of credit in the case of the import of food articles.

(17) Where food articles are imported as Government relief materials, they may be released subject to receipt of certification of "fitness for human consumption" on the laboratory test conducted by the Ministry of Food.

(18) In the case of the import of GMOs (GMO-Genetically Modified Organism) and LMOs (LMO-Living Modified Organism) as human food, the Bangladesh Biosafety Guidelines and the Bangladesh Biosafety Rules, 2012 shall be complied with.

(19) Fish and meat may be imported by a hundred per cent export-oriented undertaking operating under a bonded warehouse, solely for the purpose of export, subject to the recommendation of the sponsoring authority.

29. Conditions applicable to the import of articles relating to fish, poultry and animals.—(1) In the case of the import of fish feed, poultry feed, animal feed and animal nutrition inputs, the prior permission of the Department of Fisheries or the Department of Livestock Services shall be obtained, and the following conditions shall be complied with:

(a) a certificate of the competent authority of the exporting country to the effect that the said food articles are fit for consumption by fish or poultry or animals;

(b) a certificate relating to the country of origin (certificate of origin);

(c) a certificate to the effect that the same is free from hormones and steroids;

(d) the packet of the imported packaged goods shall bear the statement "To be used only as fish or animal feed";

(e) the ingredients, the date of manufacture and the date or time of expiry must be stated on the packet of the imported goods by printing or embossing or in indelible ink;

(f) in the case of a Bulk (Bulk) shipment, the commercial invoice or packing list or other applicable documents containing the ingredients, the date of manufacture and the date or time of expiry shall be submitted to the customs authority; and

(g) a certificate issued by the appropriate authority of the country of origin shall be submitted stating that the ingredients used in the fish and animal feed have been collected from safe sources and stating the Maximum Residue Level (MRL) of Insecticide and Pesticide therein;

(2) Vaccines, medicines, diagnostic reagents or kits, disinfectants, fish feed ingredients and other aqua inputs used in the poultry and poultry-products industry, the fisheries industry and the dairy and dairy-products industry shall, in applicable cases, be importable with the prior permission of the Department of Fisheries or the Department of Livestock Services.

(3) At the time of import of fish or poultry or animal feed through a letter of credit or contract or any other lawful means, the conditions of sub-paragraphs (1) and (2) shall be complied with and the same shall be stated in the letter of credit or contract or the relevant document.

(4) Quarantine conditions shall apply in the case of the import of animals and animal products, plants and plant products, and fish and fish products; and the provisions of the Plant Quarantine Act, 2011 shall apply to the import and export of plants and plant products, the provisions of the Bangladesh Animal and Animal Product Quarantine Act, 2005 to the import of animals and animal products, and the provisions of the Fish and Fish Products (Inspection and Quality Control) Act, 2020 to the import of fish and fish products; and, for the purpose of releasing consignments of the aforesaid goods, the

authority concerned shall, as far as possible, issue the certificate or licence or permit or letter of authorisation or clearance certificate through risk management, and shall, as the case may be, conduct a post-clearance audit in the case of consignments released under risk management.

(5) In the case of the import of live fish (including aquarium or ornamental fish), brood fish, fish seed (including cryopreserved milt) and the related inputs used in fish culture, the provisions of the Fish Quarantine Act, 2018 and the Fish Hatchery Act, 2010 shall apply.

(6) **Chicks, poultry and birds' eggs.—**

(a) only 1 (one)-day-old ducklings and chicks of grand parents and parents stock (classifiable under H.S. Heading 01.05) and hatching eggs of ducks, chickens and birds of grand parents and parents stock (classifiable under H.S. Heading 04.07) may be imported, subject to obtaining a no-objection certificate (NOC) of the Department of Livestock Services, on the following conditions, namely:—

(i) there shall be a certificate given by the competent authority designated or empowered by the Government of the exporting country to the effect that the chicks to be imported are free from contagious disease;

(ii) a certificate or declaration of zoning or compartmentalization issued by the Competent Authority of the exporting country in support of a zone or compartmentalization free from avian influenza or bird flu, in accordance with the Guideline of the World Organization for Animal Health (WOAH), shall be submitted;

(iii) in the case of the import of chicks, the importer must, at the time of opening the letter of credit, produce to the bank a certificate of the Director of the Department of Livestock Services or of a person empowered by him to the effect that he has a hatchery or breeder farm;

(iv) each consignment of imported eggs shall be accompanied by a certificate given by the competent authority designated or empowered by the Government of the exporting country to the effect that the same is free from the avian influenza or bird flu virus and from harmful bacteria; and

(v) Specific Pathogen Free (SPF) eggs, and cattle, buffaloes, goats and sheep free from Bovine Spongiform Encephalopathy (BSE), may be imported for use in research work with the prior permission of the Department of Livestock Services;

(b) poultry and birds' eggs (classifiable under H.S. Heading 04.07) may be imported with the permission of the Ministry of Commerce.

(7) **Cattle (classifiable under H.S. Heading 01.02) and frozen semen of cattle (classifiable under H.S. Heading 05.11).—**

(a) the import of cattle and buffaloes other than Pure-bred breed cattle of the Friesian, Sahiwal and Jersey breeds and Pure-bred breed buffaloes of the Murrah, Nili-Ravi and Mediterranean breeds is prohibited:

Provided that frozen semen (deep frozen semen) and Embryo (Embryo) of cattle of the Friesian, Sahiwal, Jersey and Brahmah (Brahmah) breeds and of buffaloes of the Murrah, Nili-Ravi and Mediterranean breeds may be imported:

Provided further that frozen semen (deep frozen semen) and Embryo (Embryo) of cattle, buffaloes, goats and sheep of any improved breed may be imported for research work;

(b) there shall be a certificate of the appropriate authority of the said country to the effect that the breed of the semen referred to in clause (a) is as stated, that the same is free from contagious and venereal diseases and that the exporting country is free from Bovine Spongiform Encephalopathy (BSE); and, after the arrival at the port of the imported Deep Frozen Semen (Deep Frozen Semen) and Embryo (Embryo), steps shall be taken to release the goods after collecting the necessary samples on the basis of the Risk Management (Risk Management) system for the purpose of conducting a Post Clearance Audit (Post Clearance Audit):

Provided that the imported deep-frozen semen and embryo shall not be marketed, distributed or used until the result of the test concerned has been obtained.

(8) In the case of the import of live fish (including aquarium/ornamental fish), brood fish, fish seed (including cryopreserved milt) and the related inputs used in fish culture, the provisions of the Fish Quarantine Act, 2018 (Act No. 68 of 2018) and the Fish Hatchery Act, 2010 (Act No. 14 of 2010) shall apply.

(9) In the case of the import of poultry and birds, a certificate given by the appropriate authority of the exporting country to the effect that the same is free from Avian Influenza shall be submitted to the customs authority.

(10) In the case of fish imported in tin packing (Canned Fish), the date of manufacture and the date of expiry of the goods and the actual weight (net weight) shall be clearly embossed or printed by computerised printing in indelible ink, in Bangla or in English, on the packing, and a separate label shall not be printed and affixed to the packing.

(11) In the case of the import of fish, a certificate of the Government of the exporting country concerned, or of the agency concerned recognised by that Government, to the effect that the fish contains no formalin, shall be submitted to the customs authority.

(12) Whether formalin has been used in the imported fish shall be caused to be tested by a Government-recognised institution at the Port of Entry (Port of Entry) into Bangladesh, and the same shall be releasable subject to certification to the effect that it contains no formalin.

(13) In the case of the import of beef, goat meat and chicken meat, and of meat fit for human consumption and the meat of other animals, the prior permission of the Department of Livestock Services shall be obtained; and the date of production of the meat in the exporting country and the date of expiry shall be embossed or printed on the packing, and the method of preservation shall be stated thereon; and a separate label shall not be printed and affixed to the packing.

(14) There shall be a certificate of the appropriate authority of the exporting country to the effect that the imported goods are free from Bovine Spongiform Encephalopathy (BSE) and Avian influenza.

(15) In the case of the import of meat, a certificate from the appropriate authority of the exporting country to the effect that it is "free from any kind of contagious disease" shall be submitted to the customs authority.

30. Provisions relating to the import of certain special goods.—(1) **Explosives.**—The following goods shall not be imported without the prior permission of the Chief Inspector of Explosives of the Department of Explosives under the Energy and Mineral Resources Division, namely:—

(a) trinitrotoluene classifiable under H.S. Heading 29.04, and any kind of explosive substance, including explosives classifiable under H.S. Headings 36.01 to 36.04;

(b) sulphur classifiable under H.S. Headings 25.03 and 28.02, phosphorus classifiable under H.S. Heading 28.04, potassium chlorate classifiable under H.S. Heading 28.29, potassium nitrate, barium nitrate, sodium nitrate and ammonium nitrate classifiable under H.S. Heading 28.34, aluminium powder classifiable under H.S. Heading 28.05, arsenic sulphide classifiable under H.S. Heading 28.30, and any kind of inflammable solid substance, oxidising substance or toxic substance, including calcium carbide;

(c) no importer other than through the TCB may import explosive substances on a commercial basis;

(d) explosive substances imported by the TCB may be sold to actual users after informing the Ministry of Home Affairs;

(e) industrial undertakings recognised by the Government may, subject to the prior permission of the Chief Inspector of Explosives, import such explosive articles up to their registered entitlement; provided that no explosive substance in excess of the import entitlement shall be imported by such industrial undertakings under paragraph 20;

(f) the Chief Inspector of Explosives shall, simultaneously with the issue of the clearance certificate, inform the National Board of Revenue in writing of the quantity of potassium chlorate to be imported; and

(g) explosive substances imported by an industrial undertaking against its import entitlement shall be used only in the production work of its own factory, and the same shall not be sold, transferred or used in any other manner.

(2) **Radioactive substances.**—In accordance with the Bangladesh Atomic Energy Regulatory Act, 2012 and the Nuclear Safety and Radiation Control Rules, 1997, the following equipment capable of producing ionizing radiation, and all radiation sources, including radioactive or nuclear substances, shall be importable subject to the prior permission of the Bangladesh Atomic Energy Regulatory Authority, namely:—

(a) all goods relating to radioactive substances and isotopes classifiable under H.S. Headings 28.44 to 28.46, 81.09, 81.12 and 85.35, all H.S. Codes classifiable under H.S. Heading 90.22, and all related equipment capable of producing ionizing radiation, including X-ray machines classifiable under H.S. Heading 90.27;

(b) nuclear substances, nuclear reactors and parts thereof (H.S. Headings 84.01, 26.12 and the related H.S. Codes classifiable thereunder); and

(c) in the case of the import of all Chemical substances (Chemical), the container shall be strong and fit to withstand all kinds of risk in loading and unloading, including carriage by sea, and the chemical or technical name (Generic Name) of the substance inside shall be written on the container.

(3) **Civil aircraft or helicopters.**—Any kind of aircraft (aeroplane or helicopter), whether new or old, and new or old parts thereof (engines or engine spare parts, or both, and other parts of the aircraft) shall be importable in accordance with the relevant H.S. Codes, with the prior permission of the Civil Aviation Authority and subject to compliance with the appropriate sections or rules of the Air Navigation Order or Circular concerned.

(4) **Acid.**—

(a) an industrial undertaking may, upon obtaining a licence under the Acid Control Act, 2002 (Act No. 1 of 2002) and the Acid (Import, Production, Storage, Transport, Sale and Use) Control Rules, 2004, import, for use as raw material and in the quantity specified in the import entitlement determined by the sponsor, sulphuric acid, hydrochloric acid, nitric acid, phosphoric acid, caustic potash, carbolic acid, battery fluid (acid), chromic acid and aqua regia of any kind, whether concentrated, liquid or in mixture, and other acidic (corrosive) substances determined by the Government; and, in addition to industrial undertakings, educational and research institutions recognised by the Government may import the said acids with the prior permission of the Ministry of Commerce; and

(b) any person or organisation may, upon obtaining a licence under the Acid Control Act, 2002 (Act No. 1 of 2002) and the Acid (Import, Production, Storage, Transport, Sale and Use) Control Rules, 2004, import the acids specified in clause (a), on a commercial basis or for its own use, subject to the permission of the Ministry of Commerce.

(5) **Formalin and formalin-type goods.**—Formaldehyde, formaldehyde solution, methanol solution, methyl aldehyde, methyl aldehyde solution, methyldehyde, methyldehyde solution, paraformaldehyde, paraformaldehyde solution, paraform, formazin, formol, morbicid and formalin shall be importable in compliance with the relevant provisions of the Formalin Control Act, 2015 (Act No. 5 of 2015) and the Formalin (Import, Production, Transport, Storage, Sale and Use) Control Rules, 2015.

(6) **Chemical fertilizers.**—

(a) the import of colour-mixed and granular SSP and powder SSP classifiable under H.S. Heading 31.03, that is, colour-mixed SSP of any kind and all kinds of granular SSP and powder SSP fertilizer, and of granular fused magnesium phosphate fertilizer, is prohibited;

(b) other chemical fertilizers falling under H.S. Headings 31.02 to 31.05 and classifiable thereunder shall be importable subject to compliance with the conditions of clauses (c) to (h);

(c) a list of the ingredients used in the manufacture of the fertilizer, certified by the manufacturer of the imported fertilizer, shall accompany the shipping documents;

(d) a pre-shipment inspection certificate issued by an internationally recognised surveyor organisation shall accompany the shipping documents, and the specification (specification) of the imported fertilizer stated therein shall be consistent with the specification approved by the Ministry of Agriculture;

(e) fertilizer may be imported only from the manufacturer or his representative;

(f) information relating to the specification and the physical and chemical properties (physical and chemical properties) of the imported fertilizer shall be furnished in the invoice among the shipping documents;

(g) the specification and properties furnished under condition clause (f) shall be consistent with the specification and properties approved by the Ministry of Agriculture;

(h) other information shall be furnished in the bill of lading in accordance with international provisions;

(i) the importer shall be a member of the Bangladesh Fertilizer Association; and

(j) where the conditions specified in clauses (c) to (h) are fulfilled, the imported fertilizer may be released without "post landing inspection":

Provided that, where any polluting substance is subsequently found on testing, the supplier and the importer shall be jointly liable.

(7) **Ground rock phosphate (classifiable under H.S. Code 2510.20 of H.S. Heading 25.10).—** Ground rock phosphate may be imported subject to compliance with the following provisions, namely:—

(a) Total Phosphates (as P2O5) percent 28.00 by weight minimum;

(b) Particle size: Minimum 90 percent of the materials shall pass through 0.15 mm IS sieve and the balance 10 percent of the materials shall pass through 0.25 mm IS sieve;

(c) in order to ensure the standard, a sample shall be submitted for testing to the Ministry of Agriculture or to an agency approved by the Ministry of Agriculture, and, where the sample is found on testing to be of the proper standard, the Ministry of Agriculture shall issue a no-objection certificate;

(d) where the no-objection certificate of the Ministry of Agriculture is submitted to the bank, the bank shall open the letter of credit; and

(e) the imported ground rock phosphate shall be caused to undergo post landing inspection by an agency designated by the Ministry of Agriculture, and, where the sample is found on testing to be correct, the customs authority shall grant permission for the release of the goods.

(8) **Import of pesticides and their raw materials and inputs.—**

(a) the importability of pesticides shall be determined in accordance with the provisions of the Pesticides Act, 2018 (Act No. 24 of 2018) and the Pesticide Rules, 1985, and pesticide articles may be imported subject to the following conditions, namely:—

(i) the container shall be strong and fit to withstand all kinds of risk in loading and unloading, including carriage by sea;

(ii) the chemical or technical name of the substance inside shall be written on the container; and

(iii) labelling shall be done on the container in the light of the Pesticides Act, 2018 (Act No. 24 of 2018) and the Pesticide Rules, 1985.

(b) with a view to introducing Good Agricultural Practice (Good Agricultural Practice) in Bangladesh, the Ministry of Agriculture and the agencies thereunder shall control the grant of permission for the import of insecticides which are harmful to the soil, crops and plants, or which are indirectly harmful, or may subsequently become harmful, to the human body; provided that, in accordance with the Trade Facilitation Agreement (TFA) of the World Trade Organization, one or more sources shall not be specified for the import of any goods; and

(c) with a view to encouraging the production of insecticides and pesticides in the country, the Ministry of Agriculture shall, where necessary and in consultation with the agencies concerned, prepare and publish a list of the inputs and raw materials used in the production of lawful insecticides and pesticides for the purpose of the import thereof, and shall grant permission for the import of the necessary quantity of ingredients for use in the production of the manufacturing undertaking concerned.

(9) **Old clothing.**—Old clothing (H.S. Heading 63.09 and all H.S. Codes classifiable thereunder) may be imported only by selected importers on the basis of prior permission granted in their favour and subject to the following conditions, namely:—

(a) only blankets, sweaters, ladies' cardigans, men's jackets including zipper jackets, men's trousers, and shirts of synthetic and blended fabric shall be importable as old clothing;

(b) the share of each importer shall not exceed Taka 75 (seventy-five) thousand, and, within the said share, the maximum quantity of import of old clothing shall be limited to the weight specified against the goods concerned in the table below, namely:—

Serial No.	Name of goods	Quantity
(1)	(2)	(3)
1.	Blankets	1 (one) M. ton
2.	Sweaters	3 (three) M. tons
3.	Ladies' cardigans	3 (three) M. tons
4.	Men's jackets including zipper jackets	3 (three) M. tons
5.	Men's trousers	3 (three) M. tons
6.	Shirts of synthetic and blended fabric	1 (one) M. ton

(c) where any importer wishes to import more than one of the 6 (six) items of goods specified in the table in clause (b), the import thereof shall be limited to the weight determined in proportion to the value of the goods concerned within his total share of Taka 75 (seventy-five) thousand;

(d) a public notice shall be issued separately in due course by the Chief Controller specifying the other relevant conditions, and, on the basis of the said public notice, letters of credit may be opened by the selected importers for the import of old clothing;

(e) every consignment of old clothing shall be accompanied by a certificate submitted from the chamber of commerce and industry of the exporting country to the effect that the consignment concerned contains no import-prohibited goods;

(f) commercial importers registered for old clothing shall not import old clothing outside the selection process;

(g) a total of 3 (three) thousand importers shall be selected by a 3 (three)-member District Committee headed by the Deputy Commissioner, by open lottery, on the basis of population and in accordance with the district quota determined by the Office of the Chief Controller of Imports and Exports; and

(h) the customs authority concerned shall take the necessary supervisory measures to ensure that the importers concerned take the imported old clothing to their respective districts.

(10) **Medicines.**—

(a) for marketing in Bangladesh, medicines included in the list of importable medicines published, containing the standard and price of the medicine, by the Directorate General of Drug Administration by notification in the official Gazette—subject to the conditions specified in sub-paragraph (6) of paragraph 26—namely, sulphonamides classifiable under H.S. Heading 29.35, all goods classifiable under H.S. Headings 29.37 to 29.39, antibiotics classifiable under H.S. Heading 29.41, all goods classifiable under H.S. Heading 30.01, and medicines classifiable under H.S. Headings 30.03 and 30.04, including Live vaccine (Live vaccine) classifiable under H.S. Heading 30.02, shall be imported after obtaining prior approval of the Directorate General of Drug Administration; and the said letter of approval shall state the quantity of the medicine, the trade name and generic name, the price, the registration number issued by the Directorate General of Drug Administration, and the date of manufacture and the date of expiry; no medicine which does not have the prior approval of the Drug Administration or of the Government under the Drugs and Cosmetics Act, 2023 shall be imported into Bangladesh:

Provided that the Government may, through a bilateral or international agreement, in consultation with the Ministry of Health or, in particular cases, the Directorate General of Drug Administration, grant permission for the import and marketing of any medicine or health article invented and produced in a country and shipped from that country, being a product which has been permitted to undergo drug quality control testing and to be marketed in that country;

(b) subject to the conditions specified in sub-paragraph (6) of paragraph 26 and sub-paragraph (10)(a) of paragraph 30, all goods classifiable under H.S. Heading 29.36 and enzymes classifiable under H.S. Heading 35.07 are importable, with the permission of the Directorate General of Drug Administration, by medicine importers and medicine manufacturing undertakings. Provided that, in the case of industrial undertakings other than medicine importers and medicine manufacturing undertakings, all goods classifiable under H.S. Heading 29.36 and enzymes falling under H.S. Heading 35.07 are importable on the recommendation of the sponsoring authority concerned:

Provided that the said imported goods shall be releasable after testing by a laboratory approved by the Bangladesh Council of Scientific and Industrial Research (BCSIR), the BSTI, the Bangladesh Reference Institute for Chemical Measurements and the Bangladesh Accreditation Board; and feed-grade goods classifiable under H.S. Heading 29.36 and feed-grade enzymes classifiable under H.S. Heading 35.07 are importable subject to obtaining the no-objection certificate (NOC) of the Department of Fisheries and the Department of Livestock Services;

(c) with the permission of the Directorate General of Drug Administration and subject to the conditions specified in sub-paragraph (6) of paragraph 26 and sub-paragraph (10)(a) of paragraph 30 of this Order, the following are importable: bandages (sterile surgical) classifiable under H.S. Code 3005.90 of H.S. Heading 30.05; composite diagnostics (in vivo) classifiable under H.S. Code 3822.00 of H.S. Heading 38.22; syringes (with disposable needle or without needle) in blister pack or ribbon pack and Sterile Prefill Glass Syringe classifiable under H.S. Code 9018.31 of H.S. Heading 90.18; blood bags (sterile) for transfusion classifiable under H.S. Code 9018.90 of H.S. Heading 90.18; and Complete Infusion Set classifiable under H.S. Heading 9018.39:

Provided that the Government may import medical equipment and medical devices through a bilateral or international agreement;

(d) with the permission of the Directorate General of Drug Administration and subject to compliance with the conditions specified in sub-paragraph (1) of paragraph 25 and clause (a) of sub-paragraph (10) of paragraph 29, parts and fittings for infusion sets classifiable under H.S. Code 3926.90 of H.S. Heading 39.26 may be imported;

(e) except in the cases specified in the provisos to clauses (a) and (c), no medical equipment or personal protective equipment shall be manufactured or marketed, and no medical materials or accessories shall be manufactured, and no goods shall be imported, without the approval of the Government or the Drug Administration; and

(f) a patient returning from treatment abroad may, in accordance with his prescription, import in his baggage medicines and necessary materials of a value not exceeding 200 (two hundred) US dollars.

(11) **Cigarettes.**—The statutory warning “Smoking is injurious to health” shall be clearly printed in Bangla on the packet of importable cigarettes; provided that, in the case of the import of cigarettes by a bonded warehouse, such statutory warning may be printed on the cigarette packet in a language other than Bangla.

(12) Cigarette paper is importable only by mechanized cigarette manufacturing undertakings.

(13) **Software (software).**—Software may be imported in compliance with the rules and regulations framed by the Bangladesh Bank.

(14) **Gold and silver.**—

(a) gold (gold bars and gold ornaments) shall be importable in accordance with the Gold Policy (Gold Policy) 2018 (amended) 2021; and

(b) silver may be imported subject to fulfilment of the conditions laid down in the Foreign Exchange Regulation Act, 1947 (Act No. VII of 1947).

(15) **Import of gas cylinders or gas containers and gas in cylinder.**—

(a) gas cylinders or gas containers may be imported subject to obtaining a clearance certificate from the Department of Explosives; and

(b) gas in cylinder (H.S. Heading 27.05 and all H.S. Codes classifiable thereunder) may be imported subject to obtaining the clearance certificate of the Chief Inspector of Explosives.

(16) **Petroleum oils and all oils obtained from bituminous mineral crude.**—Petroleum oils and all oils obtained from bituminous mineral crude (classifiable under H.S. Heading 27.09) are importable by the Bangladesh Petroleum Corporation; provided that the same shall be importable in the private sector with the approval of the Ministry of Power, Energy and Mineral Resources and with the prior permission of the Ministry of Commerce; and the private sector importer shall be required to obtain a licence from the Energy Regulatory Commission under the Energy Regulatory Commission Act, 2003 (Act No. 13 of 2003).

(17) **Import of ethylene oxide gas.**—

(a) it shall be importable in cylinders or in bulk form (classifiable under H.S. Heading 27.09) by industrial undertakings (including bottling factories), with the prior permission of the Chief Inspector of Explosives, in accordance with the recommendation of the administrative Ministry or the Invest Bangladesh Authority or the Directorate General of Drug Administration; and

(b) after import in bulk form, it shall, upon being filled into cylinders, be saleable to holders of licences obtained under the Explosives Act, 1884 (Act. IV of 1884) and the rules framed thereunder, and the accounts of the sale of the gas so sold shall be duly maintained.

(18) **Petroleum products.**—All petroleum products and liquefied natural gas (LNG) shall be importable on the following conditions, namely:—

(a) all petroleum products other than liquid paraffin (H.S. Heading 27.10 and all H.S. Codes classifiable thereunder) shall be importable by the Bangladesh Petroleum Corporation; provided that all kinds of finished lubricating oil, grease and transformer oil, including engine oil of not less than API SC or CC for motor-vehicle engines and lubricating oil of TC or JASO-FB grade for 2 (two)-stroke engines, shall also be importable at the private level;

(b) notwithstanding anything contained in clause (a), all kinds of Base Oil (H.S. Code 2710.19.21) shall be importable by private lube blending plants; provided that Recycled Lube Base Oil and Recycled Lube Oil (H.S. Codes 2710.19.22 and 2710.19.32 respectively) shall not be imported;

(c) the private sector importer shall be required to obtain a licence of the Energy Regulatory Commission under the Energy Regulatory Commission Act, 2003;

(d) liquefied natural gas (LNG), liquefied propane and butanes (classifiable under H.S. Code 2711.11 of H.S. Heading 27.11) are importable in the private sector:

Provided that the private importer shall be required to obtain a licence of the Energy Regulatory Commission under the Energy Regulatory Commission Act, 2003;

(e) Ethylene (Ethylene) and Propylene (Propylene) (classifiable under H.S. Code 2711.14 of H.S. Heading 27.11) shall be importable in the private sector subject to the prior permission of the Department of Explosives and the no-objection of the Department of Environment;

(f) in the case of the import of liquefied natural gas (LNG) in the private sector, the approval of the Energy and Mineral Resources Division of the Ministry of Power, Energy and Mineral Resources shall be obtained; and

(g) only the owners of approved fractionation plants may, where they enter into a contract with the BPC according to their requirement for use in their own plants, import condensate in accordance with the Bangladesh Petroleum Act, 1974 (Act No. LXIX of 1974) and subject to compliance with the rules and regulations relating thereto issued by the Government, from time to time, under the said Act:

Provided that the approval of the BPC shall be obtained in advance regarding the quantity of condensate to be imported each year and the proportionate rates of the products produced from the condensate; and, before each consignment, the BPC shall be informed of the quantity of condensate to be imported and a certification of an officer of the BPC of at least the rank of Director shall be obtained to the effect that "the condensate is being imported only for use in its own plant while in operation".

(19) **All kinds of toys.**—The age of the child for which each toy is suitable shall be printed by embossing on the toy or on the packet.

(20) **All kinds of seeds.**—In the case of the import of all kinds of seeds, the applicable rules of the Plant Quarantine Rules, 2018 issued, from time to time, under the Plant Quarantine Act, 2011 shall be complied with.

(21) **Coal and hard coke (H.S. Headings 27.01 and 27.04 and all H.S. Codes classifiable thereunder).**—In the case of the import of coal and hard coke in both the public and the private sector, a pre-shipment inspection certificate shall be obtained from an internationally recognised surveyor organisation to the effect that the declared quantity, measurement and quality of the goods are correct and that the sulphur content of the goods does not exceed 3 (three) per cent.

(22) **MS billets.**—Only MS billets of good (prime) quality (H.S. Heading 72.07 and all H.S. Codes classifiable thereunder) may be imported; provided that MS billets shall be importable subject to inspection by an internationally recognised surveyor organisation before shipment, and the necessary certificate relating to pre-shipment inspection shall be submitted to the customs authority at the time of release of the goods.

(23) **Boilers.**—Boilers (H.S. Headings 84.02 and 84.04 and all H.S. Codes classifiable thereunder) shall be importable on the basis of a certificate issued by an internationally recognised surveyor organisation as to the quality of the boiler.

(24) **Measuring instruments (H.S. Headings 84.23 and 90.16 and all H.S. Codes classifiable thereunder).**—Weight-measuring instruments (burette, pipette, beaker, measuring flask, measuring cylinder) manufactured without mention of the metric system, measuring apparatus [namely, all kinds of weighing scales, length-measuring instruments (wooden scales, flexible tape used by tailors for measuring cloth, shape wood), load cells, thermometers, pressure gauges, taximeters, water meters, etc.] and parts thereof (whether assembled or unassembled) shall not be imported:

Provided that, in the case of import on a commercial basis, importers or dealers shall be required to be registered with the Bangladesh Standards and Testing Institution (BSTI).

(25) **Warships.**—All kinds of warships (both new and old) (H.S. Heading 89.06 and all H.S. Codes classifiable thereunder) shall be importable only by the Ministry of Defence.

(26) **All goods including swords and bayonets.**—All goods including swords and bayonets (H.S. Heading 93.07 and all H.S. Codes classifiable thereunder) shall be importable only by user agencies on the basis of the clearance certificate of the sponsoring or administrative Ministry.

(27) **Tyre cord fabrics.**—Tyre cord fabrics of secondary quality suitable for the manufacture of fishing nets shall be freely importable on a commercial basis.

(28) **Refined edible oil.**—Refined edible oil may be imported subject to fulfilment of the following conditions, namely:—

(a) refined edible oil shall be imported in bulk form, in a tanker carrying refined edible oil;

(b) after the release of the said goods, the same shall be stored in a tank terminal suitable for the storage of refined edible oil; and, at the time of transporting or supplying the said goods within the country, the importer concerned must transport or supply the same in a tanker carrying refined edible oil or in a new container;

(c) the refined edible oil to be imported shall conform to the standard of the standards body of the exporting country and to the BSTI standard of Bangladesh, and the valid certificates of the authorities of both countries in this behalf shall be submitted to the customs authority at the time of release of the goods;

(d) in the case of import in drums or bottles or containers, the dates of manufacture and expiry of the goods shall be stated thereon; and

(e) the provisions of paragraph 23 (conditions applicable to the import of food articles for human consumption) shall be duly complied with.

(29) **Ethanol (ethyl alcohol).**—The import of all goods of this nature, other than ethanol (ethyl alcohol) of analar grade (undenatured), is prohibited:

Provided that only ethanol (ethyl alcohol) of analar grade (undenatured) shall be importable by recognised pharmaceutical industrial undertakings with the permission of, and subject to the conditions determined by, the Directorate General of Drug Administration.

(30) **Cinematograph films, whether or not with sound track.**—

(a) films made in the English language without any subtitle, and films made in languages other than the languages of the subcontinent with Bangla or English subtitles, may be imported subject to the no-objection of the Ministry of Information;

(b) no cinematograph film or motion picture made in a language of the subcontinent, whether with or without subtitles, shall be imported:

Provided that, on the basis of the specific recommendation of the Bangladesh Film Development Corporation (FDC), an import or export permit may be issued, as required, for the import or export of the print negative of a film made in joint production:

Provided further that, against the export of films produced in Bangladesh to SAFTA countries, an equal number of films may be imported from the country concerned, subject to the no-objection of the Ministry of Information;

(c) all import of films shall be subject to the film certification or censorship rules.

Explanation.—For the purposes of clauses (a) and (b), “language of the subcontinent” means any language current in India, Bhutan, Nepal, Sri Lanka, Maldives and Pakistan in the Indo-Pak Subcontinent (Indo-Pak Subcontinent).

(31) **Telecommunication equipment.**—

(a) radio transmitters and transreceiver wireless equipment, walkie-talkies and other radio broadcast receivers, including sound recorders or reproducers, shall be importable by Bangladesh Betar, Bangladesh Television, private television channels and private radio, on the basis of the clearance certificate of the administrative Ministry concerned, subject to permission from the Bangladesh Telecommunication Regulatory Commission for the use of the radio frequency and subject to the no-objection for the import of the radio equipment to be used on the said frequency;

(b) in addition to the Government agencies specified in clause (a) of this sub-paragraph, the goods specified in clause (a) shall be importable by other Government, semi-Government and autonomous agencies and in the private sector, on the basis of the clearance certificate of the administrative Ministry concerned and the no-objection of the Bangladesh Telecommunication Regulatory Commission; and

(c) other telecommunication equipment shall be importable by Government, semi-Government, autonomous and private organisations subject to the no-objection for import from the Bangladesh Telecommunication Regulatory Commission.

(32) **Radio navigational aid apparatus, radar apparatus and radio remote control apparatus.**—Radio navigational aid apparatus, radar apparatus and radio remote control apparatus shall be importable by the user agency on the basis of the clearance certificate of the sponsoring Ministry.

(33) **Arms and equipment for the disciplined forces.**—Tanks, armoured vehicles and all related equipment, including weapons, for the armed forces shall be importable by the Ministry of Defence or the Armed Forces Division; and the arms and equipment required for the law-enforcing agencies

and other paramilitary forces under the Ministry of Home Affairs shall be importable by the Ministry of Home Affairs.

(34) **Ozone-depleting substances.**—In the case of the import of goods manufactured with, or containing, ozone-depleting substances, the Ozone-Depleting Substances (Control) Rules, 2004 shall be complied with and the permission of the Department of Environment shall be obtained.

(35) **Wood packing materials or machinery.**—In the case of the import of wood packing materials or machinery packed in wood, a Phytosanitary Certificate (plant health certificate) issued, in compliance with the ISPM-15 (International Sanitary and Phytosanitary Measures-15) policy of the IPPC (International Plant Protection Convention), by the authorised Government agency of the exporting country to the effect that the wood and wood-based articles are free from germs by Heat Treatment shall be submitted, along with the export-related documents, to the plant quarantine office concerned for a clearance certificate.

(36) **Salt.**—In the case of the import of any kind of salt, the provisions of the Iodized Salt Act, 2021 and the National Salt Policy, 2022 shall apply; and, in addition, in the case of the import of any kind of salt as raw material of an industrial undertaking, the recommendation of the sponsoring authority shall be submitted.

(37) **Raw cotton.**—Fumigation is mandatory in the case of the import of all raw cotton produced and packed in American cotton, that is, in the Western Hemisphere region; and the provisions of the Plant Quarantine Rules, 2018 shall apply to the import of raw cotton; and it shall not be necessary to state the "Country of origin" on each bale in the case of import, but the "Country of origin" shall be stated in the phytosanitary certificate:

Provided that this condition may be relaxed in the case of the import of cotton by a hundred per cent export-oriented industrial undertaking.

(38) **Chemicals scheduled under the Chemical Weapons (Prohibition) Act.**—The chemicals specified in Appendix-3 to this Order may be imported subject to fulfilment of the conditions of the Chemical Weapons (Prohibition) Act, 2006 (Act No. 37 of 2006) and the Scheduling Rules, 2010 made thereunder:

Provided that, in the case of the import of scheduled chemical substances into Bangladesh, Pre Shipment Inspection (PSI) shall be completed by an internationally recognised organisation, and the CAS Reg No shall be stated in the L/C or contract alongside the HS Code.

(39) (a) **Compliance with the Bangladesh Standards framed by the BSTI.**—In the case of the import of goods for marketing, the quality control system shall apply to the goods specified in Appendix-4 to this Order in accordance with the Bangladesh Standard (BDS) determined by the Bangladesh Standards and Testing Institution (BSTI) as stated against their names; provided that the Government may, where necessary, alter this list from time to time, namely:—

(i) where the exporter does not furnish a certificate issued by an accredited laboratory in respect of the goods concerned, the goods may be released subject to submission to the customs authority of a certificate of conformity of the goods concerned containing the test report given by the BSTI or the agency entrusted with the responsibility, on the basis of consignment-wise samples of the imported goods;

(ii) where the exporter furnishes a certificate issued by an accredited laboratory in respect of the goods concerned in accordance with the BDS standard concerned, the imported goods may be released without testing; provided that, in all such cases, a specified number of consignments shall be tested by random selection as a technique of risk management; and

(iii) where the exporter has obtained a CM licence from the department concerned of Bangladesh in accordance with the BDS standard, the goods shall be released without testing; provided that, in all such cases also, a specified number of consignments shall be tested by random selection as a technique of risk management;

(b) in the case of the import of pyrex and glassware articles falling under H.S. Heading 7013, a health certificate given by the competent authority of the exporting country to the effect that the same are fit for human use shall be submitted to the customs authority.

31. Provisions relating to the import of machinery connected with industry and investment.— (1) **Import of capital machinery and spare parts for approved industrial undertakings:**

(a) all approved industrial undertakings may, on the basis of the list of capital machinery issued by the sponsoring authority, import capital machinery as required for the establishment of the industry without an Import Registration Certificate;

(b) the foreign shareholder, non-resident Bangladeshi or investor of an approved industry established or to be established with local and foreign investment or with hundred per cent foreign investment may import capital machinery, spare parts and raw materials on the basis of the recommendation of the sponsoring authority. Where the import cost is paid out of the equity share of the investors, the existing foreign exchange transaction procedure shall be followed; and

(c) in order to keep the capital machinery of an industrial undertaking operational and productive, spare parts may be imported in favour of the undertaking, for repair and maintenance, with the permission of the Ministry of Commerce, as follows:

Year	Rate of import on the value of the capital machinery imported
1st and 2nd year	2 per cent
3rd year	1.5 per cent
4th year and subsequent years	2 per cent (per year)

(d) in the case of the import of single-phase electric meters (H.S. Codes 9028.30.10, 9028.30.20 and 9028.30.90) in completely built-up condition, their standard shall conform to Electricity Metering Equipment (AC) Particular or Requirements Part-2 Electromechanical Meters for Active Energy (Class 0.5, 1 and 2): BDS IEC 62053-11:2008; no standard test shall be required at the import stage for parts of electric meters (H.S. Code 9028.90); provided that, before manufacturing a complete meter from the imported parts and marketing it, its standard shall conform to the BDS, which shall be caused to be tested by the BSTI.

(2) **Import of old machinery, spare parts, vessels and other equipment on an industrial and commercial basis.**—Second-hand or reconditioned capital machinery and generators or generating sets and other machineries may be imported for commercial purposes by industrial and commercial importers without any value limit, subject to compliance with the rules and regulations of this Order; provided that, at the time of the import of old machinery, spare parts, vessels and other equipment, the following conditions shall be complied with, namely:—

(a) plant and machinery importable, not more than 10 (ten) years old;

(b) cargo and passenger vessels made of steel or wood, including refrigerated vessels, of any carrying capacity, new or not more than 15 (fifteen) years old;

(c) in the case of trawlers of the midwater type, vessels not more than 5 (five) years old for sea fishing;

(d) in the case of trawlers of the long-lining or purse-seining type, new vessels or vessels not more than 20 (twenty) years old for sea fishing;

(e) hydraulic cranes not more than 5 (five) years old may be imported for the purpose of carrying out infrastructure development activities. In the case of the import of prime movers, dump trucks, dumpers, mixer lorries and self-loaders, a certificate given at the source of import by an internationally recognised surveyor organisation to the effect that the economic life of the said goods is at least 10 (ten) years must be submitted with the bill of lading; and the certification of the Bangladesh Road Transport Authority as to the class or type of the vehicles fitted with equipment connected with the aforesaid infrastructure development activities must be submitted;

(f) such parts, accessories and components as are import-controlled shall be importable as integral and essential parts of machinery:

Provided that the machinery concerned shall also be importable;

(g) second-hand or reconditioned capital machinery, medical equipment and spare parts and generators or generating sets for use in industrial factories are importable without any value limit. Each machinery, other than a generator or generating set, shall have a minimum economic life of 10 years, and a certificate of an internationally recognised surveyor organisation in this behalf shall be submitted with the bill of lading. A reconditioned generator or generating set more than 5 years old is not importable; in such a case, a certificate of the authority of the exporting country shall be required. Further, where defective machinery or equipment is imported and is exported after repair, or sold locally, obtaining a certificate of efficacy (efficacy) is mandatory. Provided that, in the case of the import of medical equipment and spare parts, the no-objection of the Directorate General of Drug Administration shall be obtained;

(h) old or reconditioned engines and gear boxes of buses, trucks, cars, minibuses and microbuses are importable on a commercial basis; provided that, in the case of the import of such engines and gear boxes, a certificate from an internationally recognised surveyor organisation to the effect that the economic life of the imported goods is at least 10 (ten) years shall be submitted to the customs authority at the time of the release of the goods;

(i) second-hand or reconditioned or marine diesel engines of more than 35 (thirty-five) horsepower for use in coasters, launches, self-propelled barges and other vessels of that kind shall be importable on a commercial basis;

(j) sea-going vessels and oil tankers (H.S. Heading 89.01 and all H.S. Codes classifiable thereunder) shall not be importable if more than 25 (twenty-five) years old; provided that international passenger cruise vessels of any age limit may be imported, with the permission of the Ministry of Shipping, subject to a fitness certificate issued by an international classification society;

(k) in the case of the import of scrap vessels (H.S. Heading 89.08), a certificate of the last exporting organisation or owner, and a declaration of the importer, to the effect that "no toxic or hazardous waste other than the articles inbuilt in the vessel is being carried" shall be submitted with the shipping documents; provided that, in the case of ship breaking, the Bangladesh Environment Conservation Act, 1995 (Act No. 1 of 1995), the Bangladesh Ship Recycling Act, 2018 (Act No. 8 of 2018) and other laws, rules and regulations relating thereto shall be complied with; and

(l) generators and other equipment fitted in a vessel imported as scrap, the outfittings of the vessel, machineries, air conditioners, furniture, materials and equipment, life-saving appliances, fire-fighting appliances, navigation and communication equipment, electronics equipment and cables, etc. shall be treated as goods carried by the vessel, and no test shall be required for the release thereof. Provided that this provision shall not be a bar to the determination of the In build waste materials of the vessel at the time of inspection of the scrap vessel.

32. Vehicles.—(1) Vehicles, motor cars, passenger cars and trucks not more than five (05) years old may be imported; provided that old or used Electric Vehicles (Electric Vehicle) shall not be imported.

(2) Where any importer imports any vehicle in violation of the age limit and other conditions of vehicles, the same shall be liable to confiscation in favour of the Government, and the confiscated vehicle shall be disposed of by being dismantled under the supervision of the auctioning authority and sold by auction as scrap.

CHAPTER SIX

IMPORT BY GOVERNMENT ORGANISATIONS AND PROJECTS

33. Import in the public sector.—(1) Any Ministry or Division or office or directorate, or a public sector industrial undertaking, or a project under implementation with local or foreign financing, against a specific allocation by the Government, and public sector industrial undertakings or agencies, may import goods, without an Import Registration Certificate or permit, by opening a letter of credit directly through their nominated bank for importable goods, and or on the basis of any kind of contract:

Provided that a public sector industrial undertaking or agency shall not, under any circumstances, sell, transfer or otherwise use the imported goods in unprocessed condition:

Provided further that, where any goods in the Control List or any conditional goods are required to be imported by any Ministry or Division or office or agency or Government project, the permission or clearance certificate of the applicable sponsoring authority or the administrative Ministry or Division or the Ministry of Commerce or the Chief Controller shall be obtained in accordance with the provisions of this Order.

(2) In the case of the import of specialized or valuable goods in the public sector, the importing agency may arrange for inspection of the goods before shipment.

(3) Goods shall be caused to be inspected by an internationally recognised surveyor organisation before shipment:

Provided that goods imported by a Government agency may be released without a pre-inspection certificate, if the administrative Ministry of the importing agency certifies that the condition of pre-inspection has been relaxed by the Ministry in respect of the import concerned, or that pre-inspection has not been considered necessary in respect of a particular consignment.

(4) The Trading Corporation of Bangladesh (TCB) may import any importable goods, arms and ammunition and, with the prior permission of the Ministry of Commerce, the approved quantity of prohibited or conditional goods within a specified time-limit; and the TCB shall enjoy all the facilities relating to industrial and commercial import provided in this Order.

CHAPTER SEVEN

IMPORT TRADE CONTROL (ITC) COMMITTEE

34. ITC Committee.—(1) In the case of any dispute between an importer and the customs authority regarding the classification or description of an item of imported goods, the importer may apply for a just settlement of the matter to the local ITC Committee concerned constituted at Chattogram, Dhaka, Khulna, Benapole and Sylhet.

(2) The local ITC Committee shall be constituted with representatives of the Chief Controller, the local chamber of commerce and industry and the customs authority, and the representative of the Office of the Chief Controller of Imports and Exports shall be the head of this Committee.

(3) Where discussion and decision regarding any particular class of goods is required, the representative of the trade association concerned representing that class shall be invited to attend the meeting of the local ITC Committee.

(4) The importer concerned shall be given an opportunity to present his statement before the local ITC Committee, and the said Committee shall take the necessary decision within 15 (fifteen) days.

(5) Where the importer is not satisfied with the decision of the local ITC Committee, he may appeal to the Central ITC Committee at Dhaka constituted under the chairmanship of the Chief Controller and comprising representatives of the National Board of Revenue, the sponsoring authority concerned and the Federation of Chambers of Commerce and Industry.

(6) Where the importer is not satisfied with the decision given by the appellate authority, he may make a revision application to the Secretary, Ministry of Commerce, in accordance with the provisions of the Review, Appeal and Revision Order, 1977.

(7) Apart from an appeal application, the Chief Controller may, where necessary, place any case relating to ITC before the Central ITC Committee.

APPENDIX-1

CONTROL LIST

[See paragraph 3]

PART 'A'

Serial No.	Description of goods and provisions	H.S. Heading	H.S. Code
(1)	(2)	(3)	(4)
1.	(a) The import of opium is prohibited: Provided that, in the case of the import of goods falling under the relevant H.S. Codes, other than opium, used as raw materials of the pharmaceutical industry, the prior permission of the Directorate General of Drug Administration, and, in the case of the import of goods used as raw materials for industries other than the pharmaceutical industry, the prior permission of the sponsor or Ministry or agency concerned, shall be obtained; (b) in the case of the commercial import of Carrageenan Powder and Konjac Gum or Powder, the permission of the Ministry of Commerce shall be obtained; (c) in the case of the import of agar-agar and pectin, this prior permission shall not be required.	13.02	Relevant H.S. Code
2.	(a) In the case of the import of furnace oil for use in one's own industrial factory or business undertaking— (1) the Bangladesh Petroleum Act, 1974 (Act LXIX of 1974) and the rules and regulations relating thereto issued by the Government, from time to time, shall apply to importers; (2) the importer shall obtain the explosives licence and other necessary licences in accordance with the law in force. (b) In the case of import for sale or marketing to other users— (1) a contract shall be signed with the Bangladesh Petroleum Corporation in this behalf in accordance with the provisions of the Bangladesh Petroleum Act, 1974 (Act LXIX of 1974), and the rules and regulations relating thereto issued by the Government, from time to time, shall apply; (2) the quality of the petroleum products to be sold shall conform to the specification of the BSTI; (3) the importer shall obtain the explosives licence and other necessary licences in accordance with the law in force; (4) furnace oil shall be sold directly only to industrial factories using furnace oil; and (5) a report stating the quantity and quality of the furnace oil imported and marketed monthly shall be sent to the Bangladesh Petroleum Corporation by the 5th (fifth) day of each month.	27.10	Relevant H.S. Code
3.	In the case of the import of petroleum bitumen, the quality of goods of H.S. Code 2713.20 shall, before release, be caused to be tested by the Bangladesh Standards and Testing Institution (BSTI) or the Bangladesh University of Engineering and Technology (BUET) or Eastern Refinery Limited.	27.13	Relevant H.S. Code

Serial No.	Description of goods and provisions	H.S. Heading	H.S. Code
(1)	(2)	(3)	(4)
4.	The import of the insecticides Heptachlor-40, WP, DDT, Bidrin brand under the generic name Dicrotophos, methyl bromide, Chlordane-40 WP and Dieldrin is prohibited; provided that other goods classifiable under this H.S. Heading are importable subject to the following conditions: (a) importable subject to the conditions specified in sub-paragraph (7) of paragraph 25 of this Order; (b) deltamethrin of the synthetic pyrethroid group may be imported by the organisation concerned solely for use in public health, on the basis of a certificate and assurance given by the Ministry of Health; (c) the insecticides of the synthetic pyrethroid group mentioned below may be imported on the conditions stated— (1) Cyhalothrin, (2) Cypermethrin, (3) Cyfluthrin, (4) Fenvelarate, (5) Alpha Cypermethrin, (6) Es-Fenvalerate, (7) Deltamethrin (8) Danitol 1 EC (Fenpropathrin) (9) Methyl bromide Provided that, (i) the description of the imported insecticide must be furnished to the Department of Agricultural Extension, and the Department of Agricultural Extension shall monitor its use; (ii) it shall be used in accordance with the dosage approved under the Pesticide Rules, 1985.	38.08	Relevant H.S. Code
5.	Nets shall be importable for use in the marine fisheries sector, with the prior approval of the Department of Fisheries, in accordance with the Marine Fisheries Act, 2020 and the Marine Fisheries Rules, 2023 made thereunder and the Technical Guidelines on Marine Fisheries Management and Harvesting, 2023.	56.08	Relevant H.S. Code

Serial No.	Description of goods and provisions	H.S. Heading	H.S. Code
(1)	(2)	(3)	(4)
6.	(1) Motor cars, microbuses, minibuses and other old vehicles including jeeps of any CC, and tractors, are importable on the following conditions, namely:— (i) no vehicle more than 5 (five) years old from the date of its manufacture shall be shipped; (ii) such old vehicles may be imported only from the country in which the vehicle was manufactured (country of origin), and old vehicles shall not be imported through any third country: Provided that, in the case of the import of an old or reconditioned vehicle manufactured in another country and personally used in a third country, the registration certificate of the vehicle in the country in which the vehicle has been used (country of use) and the certificate of cancellation of the registration shall be submitted to the customs authority; (iii) in the case of the import of old vehicles from Japan, a certificate of the Japan Auto Appraisal Institute (JAAI), and, in the case of the import of old vehicles manufactured in other countries, a certificate of the recognised automobile association of the country concerned, containing the age, model number and chassis number of the vehicle, shall be submitted at the assessment stage; (iv) in determining the date of manufacture or the age of an imported old vehicle, the counting of the date of manufacture or the age of the vehicle shall commence from the first day of the year following the date of manufacture of the chassis of the vehicle; (v) in the case of the import of vehicles from Japan, the date of manufacture of the vehicle shall be determined by examining the chassis book published by the Japan Automobile Association, and, in the case of import from other countries, the chassis book published by the automobile association recognised by the Government of the country concerned. Old cars or vehicles shall not be imported from countries from which no chassis book is published; (vi) action shall be taken in accordance with S.R.O. No. 29-Law or 2002, dated the 16th February, 2002, issued by the Ministry of Environment, Forest and Climate Change, regarding the fitting of a catalytic converter in the case of petrol-driven vehicles and of a diesel particulate filter in the case of diesel-driven vehicles; (vii) no motor vehicle shall be imported without a seat belt; (viii) the windshield glass and the window glass on both sides of the driving seat shall be transparent so that the interior of the vehicle is visible (visible); (ix) employees serving in Bangladesh Missions abroad may, on completion of their tenure in the Mission, bring into the country, with the permission of the Ministry of Commerce, not more than one personally used vehicle, even if it is 5 (five) years old: Provided that, in the case of the import of such a vehicle, the age limit of the vehicle shall not exceed 8 (eight) years. (2) Old taxicabs of any CC above 1500 CC may be imported, subject to compliance with the conditions specified in conditions (ii) to (vi) of paragraph (a), being taxicabs of a minimum engine capacity of 1500 CC (even if 1 per cent less, the same shall be treated as 1500 CC) and not more than 3 (three) years old.	87.01 to 87.04	Relevant H.S. Code

Serial No.	Description of goods and provisions	H.S. Heading	H.S. Code
(1)	(2)	(3)	(4)
7.	The following used parts of motor vehicles shall be importable by repairing and servicing undertakings and commercial undertakings, namely:— (a) Body parts— (1) bumper; (2) front grille; (3) door assembly; (4) windshield or windshield glass; (5) mirrors; (6) radiator assembly; (7) lights or lamps; (8) dashboard assembly; (9) bonnet assembly; (10) fender assembly; (11) door mirror assembly; (12) seats (seats); (13) rear mudguard assembly; (14) cabin assembly or bodies (bodies); (15) head lights (excluding bulbs); (16) tail lamps (excluding bulbs); (17) side lights assembly; (18) wiring set; (19) EFI control unit; (20) starter; (21) alternator; (22) AC compressor or condenser or cooling chamber assembly; (23) other rubber channels and rubber mouldings; (24) fuse box; (25) distributor; (26) dumper; (27) nose cart. (b) Under-terrain parts— (1) power steering assembly; (2) suspension shock absorbers; (3) steering wheels assembly; (4) steering column and steering boxes; (5) differential assembly; (6) propeller shaft assembly; (7) axles assembly; (8) brake drum and hubs (hubs) assembly; (9) vacuum booster with brake master pump assembly; (10) brake drums assembly; (11) wheel cylinder assembly; (12) silencer and exhaust pipes; (13) mounting; (14) fuel pump; (15) air cleaner box: (i) in the case of the import of the parts specified above, a pre-shipment inspection certificate of an internationally recognised surveyor organisation as to quality shall be submitted; (ii) the seller or fitter shall give a written guarantee of at least 2 (two) years for the parts sold or fitted; (iii) the repairing and servicing undertaking shall be a member of the association concerned with automobiles and repairing;	87.08	Relevant H.S. Code

<table>
<tr><th>Serial No.</th><th>Description of goods and provisions</th><th>H.S. Heading</th><th>H.S. Code</th></tr>
<tr><th>(1)</th><th>(2)</th><th>(3)</th><th>(4)</th></tr>
<tr><td>8.</td><td>The import of all kinds of motorcycles above 165 (one hundred and sixty-five) CC is prohibited; provided that this provision as to the upper limit of 165 (one hundred and sixty-five) CC shall not apply in the case of the Police Department:
Provided that an industrial undertaking registered as a motorcycle manufacturing undertaking may import machinery or parts used in the manufacture of motorcycles up to 500 (five hundred) CC.</td><td>87.11</td><td>Relevant H.S. Code</td></tr>
<tr><td>9.</td><td>Revolvers, pistols and the related ammunition shall be importable by authorised dealers in firearms with the prior permission of the Ministry of Home Affairs:
Provided that 1 (one) NPB revolver or pistol together with 50 rounds of ammunition, and a .22 bore rifle or a 12 bore shotgun or gun together with 100 rounds of ammunition, may be imported, with the permission of the Ministry of Commerce, by an agency or particular person designated for the private sector, on the basis of the no-objection or recommendation of the Ministry of Home Affairs.</td><td>93.02</td><td>Relevant H.S. Code</td></tr>
<tr><td>10.</td><td>Air guns, air rifles or air pistols and air-gun ammunition shall not be imported:
Provided that air guns, air rifles or air pistols and the applicable ammunition may be imported, with the permission of the Ministry of Commerce and with the prior permission of the Ministry of Home Affairs, for use in the Bangladesh Krira Shikkha Protishtan (BKSP) or in sports and shooting clubs:
Provided further that firearms other than of prohibited bore may, with the prior permission of the Ministry of Home Affairs, be imported by authorised dealers, and, for the private sector, by the TCB or a designated agency or particular person, with the permission of the Ministry of Commerce on the basis of the no-objection or recommendation of the Ministry of Home Affairs.</td><td>93.03 to 93.05</td><td>Relevant H.S. Code</td></tr>
<tr><td>11.</td><td>Lead chromate shall not be imported commercially without the prior permission of the Ministry of Commerce.</td><td>28.41</td><td>Relevant H.S. Code</td></tr>
<tr><td>12.</td><td>Shrimp and shrimp fry or spawn may be imported on the recommendation of the Department of Fisheries.</td><td>03.06</td><td>Relevant H.S. Code</td></tr>
<tr><td>13.</td><td>Drones or drone parts may be imported in accordance with the Drone Registration and Development Policy, 2020.</td><td>88.02</td><td>Relevant H.S. Code</td></tr>
<tr><td>14.</td><td>The following goods may be imported only by Value Added Tax-registered cigarette and bidi manufacturing industrial undertakings:
(a) Cigarette paper
<table>
<tr><th>Description</th><th>HS Code</th></tr>
<tr><td>Cigarette paper, in the form of booklets or tubes</td><td>4813.10.00</td></tr>
<tr><td>Cigarette paper, in rolls of a width not exceeding 5 cm</td><td>4813.20.00</td></tr>
<tr><td>Other Cigarette paper</td><td>4813.90.00</td></tr>
</table>
(b) Artificial Filament Tow
<table>
<tr><th>Description</th><th>HS Code</th></tr>
<tr><td>Artificial filament tow of cellulose acetate</td><td>5502.10.00</td></tr>
</table>
</td><td>48.13 and 55.02</td><td>Relevant H.S. Code</td></tr>
</table>

APPENDIX-1

LIST OF IMPORT-PROHIBITED GOODS

PART 'B'

The following goods shall not be importable, namely:—

(1) maps, charts and geographical globes which do not show the boundaries of Bangladesh in accordance with the map published by the Bangladesh Survey Department;

(2) Horror comics (Horror comics), obscene and subversive literature and booklets, newspapers, periodicals, posters, photographs, films, gramophone records, audio and video cassettes, tapes, etc. of a like nature;

(3) such books, booklets, newspapers, periodicals, documents, papers, posters, photographs, films, gramophone records, audio and video cassettes, tapes, etc. as contain matters which may hurt the religious belief or sentiment of any class of citizens of Bangladesh;

(4) unless otherwise provided in this Order, goods of secondary or sub-standard quality or of an inferior standard, or old, used, reconditioned goods, or factory-rejected goods and goods of job lots and stock lots;

(5) reconditioned office equipment, photocopiers, typewriter machines, telex, telephones, fax machines, old computers, old computer materials, old electronics materials;

(6) such goods and containers thereof as bear any word or inscription relating to any religious connotation, the use or description of which may hurt the religious belief or sentiment of any citizen of Bangladesh;

(7) such goods and containers thereof as bear obscene pictures, writings or inscriptions or visible representations of that nature;

(8) unless otherwise provided in this Order, live swine and all kinds of swine products;

(9) all kinds of Industrial Sludge (Industrial Sludge) and fertilizer and any material manufactured from sludge;

(10) unless otherwise provided in this Order, all kinds of waste materials;

(11) horns of a level exceeding the level prescribed under the Noise Pollution (Control) Rules, 2025;

(12) the following chemical pesticides and industrial chemical products under the Stockholm Convention on Persistent Organic Pollutants (POPs)—

Aldrin, Endrin, Chlordane, DDT, Dieldrin, Heptachlor, Mirex, Toxaphene, Hexachlorobenzene (HCB), Polychlorinated Biphenyls (PCBs), Alpha Hexachlorocyclohexane, Beta Hexachlorocyclohexane, Chlordecone, Dicofol, Hexachlorobutadiene, Lindane, Pentachlorophenol (PCP) and Its Salts and Esters, Technical Endosulfan and Its Related Isomers, Hexabromocyclododecane (HBCD), Tetrabromodiphenyl Ether and Pentabromodiphenyl Ether (Commercial Pentabromodiphenyl Ether C-PentaBDE), Polychlorinated Naphthalenes, Hexabromobiphenyl (Hexabromobiphenyl belongs to a wider group of polybrominated biphenyls (PBBs), Hexabromobiphenyl Ether and Heptabromodiphenyl Ether (Commercial Octabromodiphenyl Ether) (C-OctaBDE), Decabromodiphenyl Ether (Commercial mixture, c-decaBDE), Short Chain Chlorinated Paraffins (SCCPs), Pentachlorobenzene (PeCB), Perfluorooctanoic acid (PFOA), its salts and PFOA-related compounds, Perfluorooctane Sulfonic Acid (PFOS), its salts and Perfluorooctane Sulfonyl Fluoride (PFOSF), Dichlorvos, Dicrotophos, Disulfoton, Ethyl parathion, Methyl parathion, Mercury compouns, Monocrotophos, Phosphamidon, Carbofuran.

(13) machinery, parts, equipment, etc. used in gambling, including casinos;

(14) raw poppy seed (H.S. Heading 12.07);

(15) grass (Andropogon spp.) and bhang (Cannabis sativa) (all relevant H.S. Codes of H.S. Heading 12.11);

(16) wine lees, argol (all relevant H.S. Codes of H.S. Heading 23.07);

(17) petroleum gases and other gaseous hydrocarbons, other than liquefied natural gas (LNG), liquefied propane and butanes (which form part of LPG) (all relevant H.S. Codes of H.S. Heading 27.11);

(18) the import of all goods, including residues of petroleum oils, other than petroleum coke and petroleum bitumen, is prohibited (all relevant H.S. Codes of H.S. Heading 27.13);

(19) artificial sweetener (Sodium Cyclamate) (all relevant H.S. Codes of H.S. Heading 29.29);

(20) artificial mustard oil (allyl isothiocyanate) (all relevant H.S. Codes of H.S. Heading 29.30);

(21) polypropylene bags and polyethylene bags (all relevant H.S. Codes of H.S. Headings 39.23 and 63.05);

(22) chassis with two-stroke engine of three-wheeler vehicles (tempo, auto-rickshaw, etc.) (classifiable under H.S. Code 8408.90 of H.S. Heading 84.08);

(23) three-wheeler vehicles with two-stroke engine (tempo, auto-rickshaw, etc.) (all relevant H.S. Codes of H.S. Heading 87.03);

(24) gas syringes (all relevant H.S. Codes of H.S. Heading 90.18);

(25) old or used motorcycles;

(26) Meat and Bone Meal (MBM) as fish and animal feed, fertilizer, fuel or in any other format (all relevant H.S. Codes of H.S. Heading 23.01);

(27) all kinds of old/used Electric Vehicles (Electric Vehicle);

(28) all kinds of gill nets (current jal).

APPENDIX-2

PROCEDURE FOR IMPORT ON A JOINT BASIS (JOINT BASIS)

[See paragraph 9]

1. Formation of a group of commercial importers.—Since the facility of import on a joint basis has been extended to commercial importers for the purpose of import at a lower cost, a group of importers may, for the purpose of availing of such facility, be formed at the nominated authorised dealer bank for import subject to the provisions of this Order; and these importers, who have different nominated banks for opening letters of credit, may import their shares on a joint basis, in accordance with the procedure described below, through cash, loan, credit, or an account trade arrangement or counter trade arrangement.

2. Procedure for the formation of a group for import on a joint basis.—

(1) The importer shall furnish a declaration to his nominated bank to the effect that—

(a) he has not made any application for the import of his share individually in the current financial year, and that he has agreed to import the same jointly under the leadership of Mr./Messrs. .... (the name and address of the group leader, the IRC number and the name of his nominated bank shall be stated);

(b) he shall not raise any claim before the import control authority in the event of any default or dispute arising with the group leader or a member of the group.

(2) The signature of the importer shall be verified, with date, by an authorised officer of his nominated bank.

(3) After satisfying itself that the declaration furnished by the importer and the other necessary information are complete and correct in all respects, the nominated bank of the importer shall forward these papers to the nominated bank of the group leader and shall certify as follows, namely:—

‘‘We have no objection to the formation of the group mentioned above under the group leadership of .... This importer is eligible to import .... (goods) of the value of Taka ....’’

....

Signature with date and seal of the authorised officer of the importer's bank.

(4) The group leader shall submit the L/C application form for the total import value of all the members of the group, including his own share, and he shall also submit a declaration to the effect that—

(a) he has not made any application for the import of his share separately, otherwise than as a member of the group, in the current shipping season;

(b) he has undertaken to act as the group leader for import on a joint basis so that the importers included in the group (members) (here the group leader shall record his own name and the names, addresses, IRC numbers and the separate shares of all the members) may import at a lower cost;

(c) he shall undertake that, in the event of any default or dispute arising with the members of the group, he shall not raise any claim before the import control authority or authorities in that behalf; and the signature of the group leader shall be attested, with date, by an authorised officer of his bank.

(5) After satisfying itself that the declaration furnished by the group leader is complete and correct in all respects, the bank of the group leader shall certify as follows, namely:—

‘‘We have no objection to the performance of the work by the importer mentioned above as the group leader of the .... members of the group.’’

....

Signature with date and seal of the authorised
officer of the group leader's bank.

(6) The nominated bank shall forward the declaration and the certificate to the respective import control authority of the importer for follow-up examination.

(7) In cases where eligible commercial importers of the same nominated bank or its branches wish to import under their cash or IDA loan or free loan or credit share, the procedure for import on a joint basis shall be the same, and the bank shall, after endorsing the necessary certificate on the declaration together with all the papers described above, forward the same to the nominated bank branch of the group leader.

(8) In the case of import under an account trade arrangement or counter trade arrangement and under a conditional loan or credit, eligible commercial importers wishing to import on a joint basis shall submit applications for opening a letter of credit to their respective nominated banks in the prescribed manner; provided that the nominated bank shall, after satisfying itself that the Import Registration Certificate of the importer and all the rules for import on a joint basis have been complied with, forward the application for opening the letter of credit for the total value submitted by the group leader and the members of the group to the designated bank.

3. In the case of import on a joint basis by industrial undertakings, the importers shall elect a group leader and shall forward the necessary papers through their respective banks to the nominated bank of the group leader, with a request to open the letter of credit, following the procedure specified in paragraph (2) of this Appendix; and the bank of the group leader shall, after verifying the said papers, open the letter of credit on a joint basis and give its endorsement in writing.

4. In the case of the formation of both kinds of group, immediately after the letter of credit is opened and forwarded to the foreign supplier, the nominated bank shall, as the case may be, give its endorsement in writing on the IRC of the group leader and shall inform the import control authority concerned and the respective banks of the members of the group of the particulars of the letter of credit, stating the share of each member of the group.

5. Where any importer submits papers for opening a letter of credit or for import in breach of the provisions of this Order, the same shall be punishable in accordance with the provisions of the law in force.

APPENDIX-3

[See paragraph 30 (38)]

Serial No.	Name of the toxic chemical substance	H.S. Code	Chemical Abstracts Service (CAS) Registry Number
(1)	(2)	(3)	(4)
(1)	O-Alkyl (≤C10, incl. cycloalkyl) alkyl (Me, Et, n-Pr or i-Pr)-phosphonofluoridates e.g. Sarin: O-Isopropyl ethylphosphonofluoridate Soman: O-Pinacolyl methylphosphonofluoridate	2931.59.10 2931.59.20	(107-44-8) (96-64-0)
(2)	O-Alkyl (≤C10, incl. cycloalkyl) N,N-dialkyl (Me, Et, n-Pr or i-Pr) phosphoramidocyanidates e.g. Tabun: O-Ethyl N,N-dimethyl phosphoramidocyanidate	2931.49.10	(77-81-6)
(3)	O-Alkyl (H or ≤C10, incl. cycloalkyl) S-2-dialkyl (Me, Et, n-Pr or i-Pr)-aminoethyl alkyl (Me, Et, n-Pr or i-Pr) phosphonothiolates and corresponding alkylated or protonated salts e.g. VX: O-Ethyl S-2-diisopropylaminoethyl methyl phosphonothiolate	2931.59.30	(50782-69-9)
(4)	Sulfur mustards: 2-Chloroethylchloromethylsulfide Mustard gas: Bis(2-chloroethyl)sulfide Bis(2-chloroethylthio)methane Sesquimustard:1,2-Bis(2-chloroethylthio)ethane 1,3-Bis(2-chloroethylthio)-n-propane 1,4-Bis(2-chloroethylthio)-n-butane 1,5-Bis(2-chloroethylthio)-n-pentane Bis(2-chloroethylthiomethyl)ether O-Mustard: Bis(2-chloroethylthioethyl)ether	 2930.90.11 2930.90.12 2930.90.13 2930.90.14 2930.90.15 2930.90.16 2930.90.17 2930.90.18 2930.90.19	 (2625-76-5) (505-60-2) (63869-13-6) (3563-36-8) (63905-10-2) (142868-93-7) (142868-94-8) (63918-90-1) (63918-89-8)
(5)	Lewisite: Lewisite 1: 2-Chlorovinyldichloroarsine Lewisite 2: Bis(2-chlorovinyl)chloroarsine Lewisite 3: Tris(2-chlorovinyl)arsine	 2931.90.10 2931.90.20 2931.90.30	 (541-25-3) (40334-69-8) (40334-70-1)
(6)	Nitrogen mustards: HN1: Bis(2-chloroethyl)ethylamine HN2: Bis(2-chloroethyl)methylamine HN3: Tris(2-chloroethyl)amine	 2921.19.10 2921.19.20 2921.19.30	 (538-07-8) (51-75-2) (555-77-1)
(7)	Saxitoxin	3002.90.10	(35523-89-8)
(8)	Ricin	3002.90.20	(9009-86-3)
(9)	Alkyl (Me, Et, n-Pr or i-Pr) phosphonyldifluorides e.g. DF: Methylphosphonyldifluoride	 2931.59.40	(676-99-3)
(10)	O-Alkyl (H or ≤C10, incl. cycloalkyl) O-2-dialkyl (Me, Et, n-Pr or i-Pr)-aminoethyl alkyl (Me, Et, n-Pr or i-Pr) phosphonites and corresponding alkylated or protonated salts e.g. QL: O-Ethyl O-2-diisopropylaminoethyl methylphosphonite	2931.59.50	(57856-11-8)
(11)	Chlorosarin: O-Isopropyl methylphosphonochloridate	2931.59.60	(1445-76-7)
(12)	Chlorosoman: O-Pinacolyl methylphosphonochloridate	2931.59.70	(7040-57-5)

Serial No.	Name of the toxic chemical substance	H.S. Code	Chemical Abstracts Service (CAS) Registry Number
(1)	(2)	(3)	(4)
(13)	Amiton: O,O-Diethyl S-[2-(diethylamino)ethyl] phosphorothiolate and corresponding alkylated or protonated salts	2930.90.21	(78-53-5)
(14)	PFIB: 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-1-prope	2903.49.10	(382-21-8)
(15)	BZ: 3-Quinuclidinyl benzilate (*)	2933.39.10	(6581-06-2)
(16)	Chemicals, except for those listed in Schedule 1, containing a phosphorus atom to which is bonded one methyl, ethyl or propyl (normal or iso) group but not further carbon atoms, e.g : Methylphosphonyl dichloride Dimethyl methylphosphonate Exemption: Fonofos: O-Ethyl S-phenyl ethylphosphonothiolothionate	2931.41.10 2931.41.20 2930.90.99	(676-97-1) (756-79-6) (944-22-9)
(17)	N,N-Dialkyl (Me, Et, n-Pr or i-Pr) phosphoramidic dihalides	2930.90.22	
(18)	Dialkyl (Me, Et, n-Pr or i-Pr) N,N-dialkyl (Me, Et, n-Pr or i-Pr)-phosphoramidates	2930.90.22	
(19)	Arsenic trichloride	2812.19.10	(7784-34-1)
(20)	2,2-Diphenyl-2-hydroxyacetic acid	2918.17.00	(76-93-7)
(21)	Quinuclidin-3-ol	2933.39.20	(1619-34-7)
(22)	N,N-Dialkyl (Me, Et, n-Pr or i-Pr) aminoethyl-2-chlorides and corresponding protonated salts	2930.90.99	
(23)	N,N-Dialkyl (Me, Et, n-Pr or i-Pr) aminoethane-2-ols and corresponding protonated salts Exemptions: N,N-Dimethylaminoethanol and corresponding protonated salts N,N-Diethylaminoethanol and corresponding protonated salts	2922.19.91 2930.90.99 2930.90.99	(108-01-0) (100-37-8)
(24)	N,N-Dialkyl (Me, Et, n-Pr or i-Pr) aminoethane-2-thiols and corresponding protonated salts	2930.90.22	
(25)	Thiodiglycol: Bis(2-hydroxyethyl)sulfide	2930.70.00	(111-48-8)
(26)	Pinacolyl alcohol: 3,3-Dimethylbutan-2-ol	2905.19.10	(464-07-3)
(27)	Phosgene: Carbonyl dichloride	2812.11.00	(75-44-5)
(28)	Cyanogen chloride	2853.10.00	(506-77-4)
(29)	Hydrogen cyanide	2811.12.00	(74-90-8)
(30)	Chloropicrin: Trichloronitromethane	2904.91.00	(76-06-2)
(31)	Phosphorus oxychloride	2812.12.00	(10025-87-3)
(32)	Phosphorus trichloride	2812.13.00	(7719-12-2)
(33)	Phosphorus pentachloride	2812.14.00	(10026-13-8)
(34)	Trimethyl phosphite	2920.23.00	(121-45-9)
(35)	Triethyl phosphite	2920.24.00	(122-52-1)
(36)	Dimethyl phosphite	2920.21.00	(868-85-9)
(37)	Diethyl phosphite	2920.22.00	(762-04-9)
(38)	Sulfur monochloride	2812.15.00	(10025-67-9)
(39)	Sulfur dichloride	2812.16.00	(10545-99-0)
(40)	Thionyl chloride	2812.17.00	(7719-09-7)
(41)	Ethyldiethanolamine	2922.17.00	(139-87-7)
(42)	Methyldiethanolamine	2922.17.00	(105-59-9)

Serial No.	**Name of the toxic chemical substance**	**H.S. Code**	**Chemical Abstracts Service (CAS) Registry Number**
(1)	**(2)**	**(3)**	**(4)**
(43)	Triethanolamine	2922.15.00	(102-71-6)
(44)	O-Alkyl (<=C10, incl. cycloalkyl) alkyl (Me, Et, n-Pr or i-Pr)-phosphonofluoridates e.g.Sarin:O-Isopropyl ethylphosphonofluoridate Soman: O-Pinacolyl methylphosphonofluoridate		(107-44-8) (96-64-0)
(45)	O-Alkyl (<=C10, incl. cycloalkyl) N,N-dialkyl (Me, Et, n-Pr or i-Pr) phosphoramidocyanidates e.g.Tabun:O-Ethyl N,N-dimethyl phosphoramidocyanidate		(77-81-6)
(46)	O-Alkyl (H or <=C10, incl. cycloalkyl) S-2-dialkyl (Me, Et, n-Pr or i-Pr)-aminoethyl alkyl (Me, Et, n-Pr or i-Pr) phosphonothiolates and corresponding alkylated or protonated salts e.g.VX: O-Ethyl S-2-diisopropylaminoethyl methyl phosphonothiolate		(50782-69-9)
(47)	Sulfur mustards: 2-Chloroethylchloromethylsulfide Mustard gas: Bis(2-chloroethyl)sulfide Bis(2-chloroethylthio)methane Sesquimustard: 1,2-Bis(2-chloroethylthio)ethane 1,3-Bis(2-chloroethylthio)-n-propane 1,4-Bis(2-chloroethylthio)-n-butane 1,5-Bis(2-chloroethylthio)-n-pentane Bis(2-chloroethylthiomethyl)ether O-Mustard: Bis(2-chloroethylthioethyl) ether		 (2625-76-5) (505-60-2) (63869-13-6) (3563-36-8) (63905-10-2) (142868-93-7) (142868-94-8) (63918-90-1) (63918-89-8)

APPENDIX-4

LIST OF GOODS ACCORDING TO THE BANGLADESH STANDARDS (BDS) DETERMINED BY THE BSTI

[See paragraph 30 (39)]

Serial No.	Name of goods	Heading or sub-heading or H.S. Code	Relevant BDS
(1)	(2)	(3)	(4)
1.	Butter	04.05.10.00	BDS CAC A-1:2002
2.	Liquid glucose (glucose syrup)	1702.30.20	BDS CAC 9:2006
3.	Honey	04.09.00.10 or 0409.00.90	BDS CAC 12:2007
4.	Infant formula and formulas for special medical purposes intended for infants	19.01	BDS CAC 72:2008
5.	Processed cereal-based food for infants and young children	19.01	BDS CAC 74:2007
6.	Chocolate	18.06	BDS CAC 87:2008
7.	Refined sugar	17.01 or 17.02	BDS 138:2006 (1st Revision) (Amend-1:2008)
8.	Follow-up formula		BDS CAC 156:2008 (Amendment 1:2009)
9.	Milk powders and cream powder— i) Cream powder ii) Whole milk powder iii) Partly skimmed milk powder iv) Skimmed milk powder	04.02	BDS CAC 207:2008 (Amendment-1:2009)
10.	Sugar (cane sugar, white sugar, plantation or mill white sugar, soft white sugar, soft brown sugar, dextrose anhydrous, dextrose monohydrate, fructose, lactose)	17.01 or 17.02	BDS CAC 212:2006
11.	Jams, jellies and marmalades	20.07	BDS CAC 296:2014
12.	Biscuit or cookies	1905.31.00	BDS 383:2001 (2nd Revision)
13.	Lozenge or candy	17.04 or 18.06	BDS 490:2014 (3rd Revision)
14.	Sauce (fruit or vegetable)	21.03	BDS 512:2007 (1st Revision)
15.	Fruits and vegetables juice	20.09	BDS 513:2013 (3rd Revision)
16.	Tomato paste	21.03	BDS 517:2015 (3rd Revision)
17.	Fermented vinegar	2209.00.00	BDS 523:2015 (2nd Revision)
18.	Tomato ketchup	2103.20.00	BDS 530:2002 (2nd Revision)
19.	Coffee i) Soluble coffee powder ii) Roasted and ground coffee iii) Roasted coffee chicory powder	09.01	BDS 763:2016 (2nd Revision) BDS 805:2016 (1st Revision) BDS 806:2016 (1st Revision)
20.	Toffee	1704.90.00	BDS 1000:2001 (1st Revision)

Serial No.	Name of goods	Heading or sub-heading or H.S. Code	Relevant BDS
(1)	(2)	(3)	(4)
21.	Carbonated beverage or soft drinks	22.02	BDS 1123:2013 (3rd Revision)
22.	Natural mineral water	2201.10.00 or 2201.90.00	BDS 1414:2000 (1st Revision)
23.	Chewing gum, ball gum and bubble gum	17.04	BDS 1498:2012 (First Revision)
24.	Instant noodles	19.02	BDS 1552:2015 (2nd Revision)
25.	Chips or crackers	20.04 or 20.05	BDS 1556:2017 (1st Revision)
26.	Soft drinks powder	2106.90.21 or 2106.90.29	BDS 1586:2007 (1st Revision)
27.	Fortified soyabean oil	15.07	BDS 1769:2014 (1st Revision)
28.	Fortified edible palm oil	15.11	BDS 1770:2014 (1st Revision)
29.	Fortified edible sunflower oil	15.12	BDS 1773:2016 (1st Revision)
30.	Fortified palm olein	15.11	BDS 1774:2006 (Amend-1: 2014)
31.	Synthetic vinegar	2209.00.00	BDS 1896:2015
32.	Other edible oils (excluding coconut oil, mustard oil, olive oil)	15.10 or 15.15 or 15.16	Testing of vitamin 'A' in accordance with the Edible Oil Vitamin 'A' Fortification Act, 2013
33.	Mosquito coil	3808.91.21	BDS 1089:2007 (2nd Revision)
34.	Toilet soap	3304.99.00	BDS 13:2006 (3rd Revision) (Amend-1:2008)
35.	Coconut oil	15.13 or 33.05	BDS 99:2007 (2nd Revision)
36.	Pencils	9609.10.00	BDS 330:1993 (1st Revision) (Amend-1:2006)
37.	Specification for internal combustion engine crankcase oils (diesel and gasoline) [engine oil or lubricating oil or lube oil]	27.10	BDS 343:2012 (1st Revision)
38.	Writing and printing papers	48.02 or 48.10	BDS 405:2012 (2nd Revision)
39.	Ceramic tableware	6912.00.00	BDS 485:2000 (2nd Revision) (Amend-1,2,3:2006)
40.	Toothpaste	3306.10.00	BDS 1216:2012 (2nd Revision)
41.	Shampoo, surfactant based	3305.10.00	BDS 1269:2014 (2nd Revision)
42.	Skin powders	3304.91.00	BDS 1337:2015 (1st Revision)
43.	Hair oils	3305.90.00	BDS 1339:2018 (1st Revision)
44.	Skin creams	33.04	BDS 1382:2015 (2nd Revision)

Serial No.	Name of goods	Heading or sub-heading or H.S. Code	Relevant BDS
(1)	(2)	(3)	(4)
45.	Ballpoint pens	9608.10.00	BDS 1384:2002 (First Revision)
46.	Lipstick	3304.10.00	BDS 1424:1993 (Amendment-1,2:2006)
47.	After shave lotion	3307.10.00	BDS 1524:2006 (1st Revision)
48.	Baby oil	33.04 or 33.05	BDS 1766:2006
49.	Baby toilet soap	34.01	BDS 1798:2008
50.	Skin powder for babies	3304.91.00	BDS 1844:2011
51.	Skin creams and lotions for babies	3304.99.00	BDS 1858:2012
52.	Baby shampoo	33.05	BDS 1884:2014
53.	Skin lotions	3304.99.00	BDS 1923:2016
54.	Polyester blend shirting (market varieties)		BDS 1148:2011 (2nd Revision)
55.	Polyester blend suiting		BDS 1175:2011 (2nd Revision)
56.	Sanitary towels or napkins	9619.00.00	BDS 1261:2016 (1st Revision)
57.	Textiles—colour fastness ratings—specification (colour fastness of fabric)		BDS 1758:2006
58.	Performance and construction of electric circulating fans and regulators (ceiling and deckhead fans, pedestal fans, table or cabin fans with in-built regulators)		BDS 818:1998 (Amendment-1:2006)
59.	Three phase induction motors	85.01	BDS 1139:1986 (Amendment 1:2006)
60.	Electronic type fan regulator or fan dimmer	85.36	BDS 1323:1991 (Amendment-1:2006)
61.	Specifications for household refrigerator or freezers	84.18	BDS 1849:2012
62.	Performance of air conditioners and heat pumps—energy labelling and minimum energy performance standards (MEPS) requirements (AC)	84.15	BDS 1852:2012
63.	Double-capped fluorescent lamps—performance specifications		BDS IEC 60081:2006
64.	Primary batteries— (a) Part-1 General (b) Part-2 Physical and electrical specification (c) Part-3 Watch battery (d) Part-4 Safety of lithium batteries (e) Part-5 Safety of batteries with aqueous electrolyte	85.06	BDS IEC 60086 (Part-1):2005 BDS IEC 60086 (Part-2):2005 BDS IEC 60086 (Part-3):2005 BDS IEC 60086 (Part-4):2005 BDS IEC 60086 (Part-5):2005

Serial No.	Name of goods	Heading or sub-heading or H.S. Code	Relevant BDS
(1)	(2)	(3)	(4)
65.	i. Electric irons for household or similar use—methods for measuring performance ii. Household and similar electrical appliances—safety—Part 2-3: Particular requirements for electric irons	8516.40.90	BDS IEC 60311:2018 BDS IEC 60335-2-3:2018
66.	Switches for household and similar fixed—electrical installations—Part 1-General requirements	85.35 or 85.36	BDS IEC 60669-1:2018
67.	Plugs and socket-outlets for household and similar purposes— Part 1: General requirements Part 2-1: Particular requirements for fused plugs Part 2-2: Particular requirements for socket-outlets for appliances Part 2-3: Particular requirements for switched socket-outlets without interlock for fixed installations Part 2-4: Particular requirements for plugs and socket-outlets for SELV Part 2-5: Particular requirements for adaptors Part 2-6: Particular requirements for switched socket-outlets with interlock for fixed installations Part 2-7: Particular requirements for cord extension sets	85.35 or 85.36	BDS IEC 60884-1:2016 BDS IEC 60884-2-1:2016 BDS IEC 60884-2-2:2016 BDS IEC 60884-2-3:2016 BDS IEC 60884-2-4:2016 BDS IEC 60884-2-5:2016 BDS IEC 60884-2-6:2016 BDS IEC 60884-2-7:2016
68.	Electrical accessories—circuit breakers for overcurrent protection for household and similar installations—Part 1: Circuit breakers for A.C. operation	85.35 or 85.36	BDS IEC 60898-1:2016
69.	Ballast for tubular fluorescent lamps—performance requirements	8504.10.00	BDS IEC 60921:2005
70.	A.C. supplied electronic ballasts for tubular fluorescent lamps—performance requirements		BDS IEC 60929:2005
71.	Electricity metering equipment (AC)—particular requirements—Part 21: Static meters for active energy (Class 1 and Class 2)	90.28	BDS 62053-21:2013
72.	Electricity metering—payment systems—Part 31: Particular requirements—Static payment meters for active energy (Classes-1 and 2)	90.28	BDS IEC 62055-31:2017
73.	Self-ballasted LED lamps for general lighting services with supply voltage >50 volt—performance requirements		BDS IEC 62612:2015
74.	Safety razor blades	8212.20.11 or 8212.20.19 or 8212.20.90	BDS 219:2002
75.	Protective helmets for scooter and motorcycle riders	65.06	BDS 1136:1986 (Reaffirmed 2007)

Serial No.	**Name of goods**	**Heading or sub-heading or H.S. Code**	**Relevant BDS**
(1)	**(2)**	**(3)**	**(4)**
76.	Sanitaryware appliances		BDS 1162:2014
77.	Steel bars and wires for the reinforcement of concrete (Part 1 and Part 2) [MS rod]		BDS ISO 6935-1:2012 BDS ISO 6935-2:2016
78.	Gas cylinder— i. Gas cylinders—refillable seamless aluminium alloy gas cylinders—design, construction and testing ii. Gas cylinders—refillable welded steel cylinders—test pressure 60 bar and below iii.(a) Gas cylinders—refillable seamless steel gas cylinders—design, construction and testing—Part 1: Quenched and tempered steel cylinders with tensile strength less than 1100 Mpa iii.(b) Gas cylinders—refillable seamless aluminium alloy gas cylinders—design, construction and testing—Part 2: Quenched and tempered steel cylinders with tensile strength greater than or equal to 1100 Mpa iii.(c) Gas cylinders—refillable seamless steel gas cylinders—design, construction and testing—Part 3: Normalized steel cylinders		BDS ISO 7866:2008 BDS ISO 4706:2008 BDS ISO 9809-1:2008 BDS ISO 9809-2:2008 BDS ISO 9809-3:2008
79.	Ceramic tiles	69.05 or 69.07	BDS ISO 13006:2015

By order of the President

Subrata Kumar Dey
Joint Secretary.

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