



## IMPORT REQUIREMENTS

(Excluding General Document)

**HS Code: 15042000**

**Fish Fats, Oils And Fractions (Excl. Fish Liver Oils)**

### Product-Specific Documents

| Sl. | Documents   | Purpose | Agency/ Entity   | Stage | Option | Validity | Applicability | Legislation | Remarks |
|-----|---|---------|--|-------|--------|----------|---------------|-------------|---------|
| 1   | Import Permit   |         | Department of Fisheries (DoF), Fisheries Quarantine Wing                                 |       |        |          |               |             |         |
| 2   | Declaration to Fisheries Quarantine Officer   |         | Importer   |       |        |          |               |             |         |
| 3   | No Objection Certificate (NOC) for Import   |         | Central or Regional Authority, DoF [DG, DoF; DD (FIQC)]                                  |       |        |          |               |             |         |
| 4   | Prior Declaration   |         | Importer   |       |        |          |               |             |         |
| 5   | Salubrity Certificate   |         | Competent authority of exporting country   |       |        |          |               |             |         |
| 6   | Traceability Certificate  |         | Competent authority of exporting country   |       |        |          |               |             |         |
| 7   | Halal Certificate   |         | Competent authority of exporting country   |       |        |          |               |             |         |
| 8   | For Duty & Tax benefit, Registration/Enlistment Certificate/Licence/Membership Certificate                |         | Department of Livestock Services/Department of Fisheries/A HCAB/BA PCA/FIAB/BAFITA/S HAB |       |        |          |               |             |         |
| 9   | For Duty & Tax benefit, Clearance Certificate   |         | Department of Livestock Services/Department of Fisheries based on annual requirements    |       |        |          |               |             |         |
| 10  | For Duty & Tax benefit, Printed literature, Chemical analysis, Detailed packing list to Customs authority |         | Importer   |       |        |          |               |             |         |
| 11  | For Duty & Tax benefit, Utilization Report as per Annexure to Custom house/Customs Station                |         | Department of Livestock Services/Department of Fisheries                                 |       |        |          |               |             |         |

### Tariff Rate

| Sl. | HS Code  | Statistical Unit | CD | RD | SD | VAT | AIT | AT | TTI    | Valuation  |
|-----|----------|------------------|----|----|----|-----|-----|----|--------|------------|
| 1   | 15042000 | KGM              | 10 | 0  | 0  | 15  | 5   | 5  | 37.00% | Ad valorem |

#### Duties and Tax Benefits

| Sl. | CPC | Duties and Tax Benefits                                 | Compliances to Avail  | Reference SRO No. and Date  | Remarks |
|-----|-----|---|---|---|---------|
| 1   |     | CD: 0%, RD: 0%, VAT: 0%, SD: 0% [Fish oil (feed grade)] | Compliances laid down in the SRO to be followed.            | <a href="#">SRO No. 128-Law/2020/79/Customs, Date: 03 June 2020</a> |         |
| 2   |     | AT: 0% [Fish oil (feed grade)]                          | Compliances laid down in the SRO [128/2020] to be followed. | <a href="#">SRO No. 151-Law/2021/148/VAT, Date: 03 June 2021</a>    |         |

#### Preferential Benefits

| Sl. | Agreement | Applicable Country(ies)  | Preferential Tariff   | Compliances                                      | Reference SRO No. & Date  |
|-----|-----------|--|-----------------------|--|---|
| 1   | SAFTA     | Afghanistan, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka | Applicable CD Rate 3% | Compliances laid down in the SRO to be followed. | <a href="#">SRO No. 181-Law/2020/97/Customs, Date: 30 June 2020</a> |

#### Note

- Information in this Import Export Gateway is provided for ease of understanding, information, and trade facilitation only. It has no legal purpose.
- If no HS Code is designated against any specific name or description of any product in the Bangladesh Customs Tariff (BCT), the HS Code may not be found in this Gateway searching only by product name or description. To find the appropriate HS code for the concerned product, please consult BCT (including Section Note, Chapter Note, Heading Note, and Sub-heading Note), WCO Explanatory Notes to the Harmonized System (HS), and, if required, WCO Compendium of Classification Opinions, Alphabetical Index, and Classification Decisions of the WCO HS Committee.
- The list of documents and compliances against the HS Codes may not always be exhaustive; please consult the concerned legislation for complete information. Please follow the prohibitions & restrictions of import and export. Please also note that the import & export especially through land routes have some specific goods listed against the concerned Customs Stations.
- For the latest updated information on duty and tax benefits, the websites of the National Board of Revenue (NBR), Bangladesh Customs, and BG Press can also be regularly monitored.
- Last updated on 09 February 2025.

#### Abbreviations

- DoF: Department of Fisheries
- SRO: Statutory Regulatory Order
- SAFTA: Agreement on South Asian Free Trade Area

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