IMPORT REQUIREMENTS

(Excluding General Document)

HS Code: 15153000 Castor Oil And Its Fractions

Product-Specific Documents

| SI. | Documents | Purpose | Agency/ Entity | Stage | Option | Validity | Applicab ility | Legislation | Remarks |
|-----|---|---------|--|-------|--------|----------|----------------|-------------|---------|
| 1 | Vitamin 'A' Fortification Test | | Banglades h Standards and Testing Institution (BSTI) | | | | | | |
| 2 | For Duty & Tax benefit, Certificate as per Annexure-1 on utilization of imported goods to manufacture pesticide for agriculture | | Ministry of Agriculture | | | | | | |
| 3 | For Duty & Tax benefit, Undertaking as per Annexure-2 on utilization of imported goods to manufacture pesticide for agriculture | | Importer | | | | | | |
| 4 | For Duty & Tax benefit, Annual Import Entitlement for Table-2 items | | Plant Protection Wing of DAE | | | | | | |
| 5 | For Duty & Tax benefit, Block List | | DGDA | | | | | | |

Tariff Rate

| Ī | SI. | HS Code | Statistical Unit | CD | RD | SD | VAT | AIT | AT | TTI | Valuation |
|---|-----|----------|------------------|----|----|----|-----|-----|----|--------|------------|
| Ī | 1 | 15153000 | KGM | 10 | 0 | 0 | 15 | 5 | 5 | 37.00% | Ad valorem |

Duties and Tax Benefits

| SI. | CPC Duties and Tax Benefits | | Compliances to Avail | Reference SRO No. and Date | Remarks |
|-----|-----------------------------|---|---|--|---------|
| 1 | | CD: 10%, SD: 0% [Castor Oil] | Compliances laid down in the SRO to be followed. | SRO No. 122- Law/2014/2486/Customs, Date: 05 June 2014 | |
| 2 | | CD: 0%, VAT: 0% (Castor oil ethoxylated) | Compliances laid down in the SRO to be followed. | SRO No. 186-Law/2020/95/Customs, Date: 30 June 2020 [Table-1] | |
| 3 | | CD: 15% (Castor oil polyglycolether) | Compliances laid down in the SRO to be followed. | SRO No. 186-Law/2020/95/Customs, Date: 30 June 2020 [Table-2] | |
| 4 | | RD: 0% [Castor oil ethoxylated/Castor oil polyglycolether] | Compliances laid down in the SRO [186/2020] to be followed. | SRO No. 197- Law/2023/184/Customs, Date: 19 June 20233 | |
| 5 | | RD: 0% [Castor Oil] | Compliances laid down in the SRO [122/2014] to be followed. | SRO No. 197- Law/2023/184/Customs, Date: 19 June 2023 | |
| 6 | | AT: 0% [Castor Oil Polyglycol 36-37 (Agriculture Ministry approved VAT Registered Pesticide Manufacturer)] | Compliances laid down in the SRO to be followed. | SRO No. 152-Law/2023/229/VAT, Date: 21 May 2023 (Sl. 13) | |

| SI. | СРС | Duties and Tax Benefits | Compliances to Avail | Reference SRO No. and Date | Remarks |
|-----|-----|---------------------------------|---|--|---------|
| 7 | | AT: 0% [Castor oil ethoxylated] | Compliances laid down in the SRO [186/2020] to be followed. | SRO No. 151-Law/2021/148/VAT, Date: 03 June 2021 (Sl. 28) | |

Preferential Benefits

| SI. Agrement | | 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. | SRO No. 181- Law/2020/97/Customs, Date: 30 June 2020 |

Note

- 1. Information in this Import Export Gateway is provided for ease of understanding, information, and trade facilitation only. It has no legal purpose.
- 2. 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.
- 3. 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.
- 4. 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.
- 5. Last updated on 09 February 2025.

Abbreviations

1. BSTI: Bangladesh Standards and Testing Institution

2. DAE: Department of Agricultural Extension

3. SRO: Statutory Regulatory Order

4. SAFTA: Agreement on South Asian Free Trade Area

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