# **IMPORT REQUIREMENTS**

(Excluding General Document)

HS Code: 24013000 **Tobacco Refuse** 

## **Product-Specific Documents**

| SI. | Documents   | Purpose | Agency/<br>Entity                                       | Stage   | Option            | Validity   | Applicab ility                  | Legislation   | Remarks  |
|-----|---|---------|---|---|-------------------|--|---------------------------------|---|--|
| 1   | Import Permit (IP)  | CC, RP  | Plant<br>Quarantine<br>Wing of<br>DAE                   | Before<br>opening<br>LC                                       | Online            | 04 (four)<br>months<br>from<br>issuance<br>(plus two<br>months'<br>extension<br>provision) | Consignm<br>ent/Lot<br>Specific | Sec. 9(1), Sec. 10(1), Plant Quarantine Act, 2011 [Bangla   English]; Rule 3(3)(Ka), Plant Quarantine Rules, 2018 [Bangla]                        |  |
| 2   | Prior Notification to the Plant<br>Quarantine Officer               | RP      | Importer  | At least 07<br>(seven)<br>days prior<br>to probable<br>import | Manual            | Consignm<br>ent<br>Specific  | Consignm<br>ent<br>Specific     | Rule 7(1), Plant<br>Quarantine<br>Rules, 2018 [<br>Bangla]  |  |
| 3   | Report submission to the Government on imported tobacco ingredients | CC, RP  | Importer  | At the time of importation                                    | Manual            | Consignm<br>ent<br>Specific  | Consignm<br>ent<br>Specific     | Sec. 11(1),<br>Tobacco<br>(Control) Act,<br>2005 [Bangla];<br>Rule 10,<br>Tobacco<br>(Control) Rules,<br>2015 [Bangla]                            | Tobacco products will be forfeited, if imported without submitting report [Sec. 11(2), Tobacco (Control) Act, 2005].   |
| 4   | Release Order (RO)  | CC, RP  | Plant<br>Quarantine<br>Wing of<br>DAE                   | After<br>submitting<br>Bill of<br>Entry                       | Online<br>/Manual | Consignm<br>ent<br>Specific  | Consignm<br>ent<br>Specific     | Rule 9(4), Plant<br>Quarantine<br>Rules, 2018 [<br>Bangla]  | Release Order will not be issued, if packaging materials made of raw or solid wood are not treated as per ISPM-15 [Rule 9(7), Plant Quarantine Rules, 2018]. |
| 5   | Phytosanitary Certificate (PC)                                      | CC, RP  | Competent<br>authority of<br>origin<br>country          | Before<br>boarding<br>the<br>conveyanc<br>e                   | Manual            | As mentioned in the PC   | Consignm<br>ent<br>Specific     | Sec. 10(2),<br>Plant<br>Quarantine Act,<br>2011 [Bangla  <br>English]   |  |
| 6   | Licence for Agro-products importer                                  | RP      | Departmen<br>t of<br>Agricultural<br>Marketing<br>(DAM) | Before<br>importation   | Manual            | 01 (one)<br>year from<br>the<br>issuance<br>date   | Annual                          | Sec. 7(1),<br>Schedule-1 & 2,<br>Agricultural<br>Marketing Act,<br>2018 [Bangla];<br>Rule 6,<br>Agricultural<br>Marketing<br>Rules, 2021 [Bangla] |  |

# **Compliance and Condition**

| Si. | Compliance | Reference |
|-----|------------|-----------|
|-----|------------|-----------|

| 1 | Warnings including pictorial warnings on the packet or package of tobacco products shall be printed in Bangla.   | Sec. 10, Tobacco<br>(Control) Act, 2005 [<br>Bangla]; Rule 9,<br>Tobacco (Control)<br>Rules, 2015 [<br>Bangla]; Pictorials<br>issued by the<br>Ministry of Health<br>and Family Welfare<br>[Bangla & English] |
|---|--|---|
| 2 | Smoking is Injurious to Health' statutory warning shall be clearly printed in Bangla on the packet of cigarettes. In case of importation of cigarettes by bonded warehouse, such statutory warning shall be printed in any language other than Bangla. | Article 25(10), IPO 2021-24 [Bangla]  |
| 3 | Conditions of Sl. 114, Schedule 2, Plant Quarantine Rules, 2018 to be complied.  | SI. 114, Schedule 2,<br>Plant Quarantine<br>Rules, 2018 [<br>Bangla]  |

#### **Tariff Rate**

| - |     |          |                  |    |    |    |     |     |    |         |            |
|---|-----|----------|------------------|----|----|----|-----|-----|----|---------|------------|
|   | SI. | HS Code  | Statistical Unit | CD | RD | SD | VAT | AIT | AT | TTI     | Valuation  |
| I | 1   | 24013000 | KGM              | 25 | 3  | 60 | 15  | 5   | 5  | 150.76% | Ad valorem |

#### 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. IP: Import Permit

3. RP: Regulatory Purpose

5. LC: Letter of Credit

7. PC: Phytosanitary Certificate

2. CC: Customs Clearance

4. DAE: Department of Agricultural Extension

6. RO: Release Order

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