



IMPORT REQUIREMENTS

(Excluding General Document)

HS Code: 17021100

Lactose And Lactose Syrup Cont.By Weight>=99% Lactose Calc. On Dry Matter

Product-Specific Documents

Sl.	Documents	Purpose	Agency/ Entity	Stage	Option	Validity	Applicability	Legislation	Remarks
1	Clearance Certificate	CC, RP	Bangladesh Standards and Testing Institution (BSTI)	After importation	Manual	Consignment Specific	Consignment Specific	Annex-4 (Sl. 4, 5 & 8), IPO 2021-24 [Bangla]	
2	Radioactivity Test Certificate	CC, RP	Competent authority of origin country	Before importation	Manual	Consignment Specific	Consignment Specific	Article 23(1), IPO 2021-24 [Bangla]	
3	If from SAARC, South-East Asia, and Asia-Pacific Ocean countries, Fit for Human Consumption & Free from All Harmful Germs Certificate (as an alternative to Radioactivity Test Certificate from BAEC)	CC, RP	Competent authority of exporting country	Before importation	Manual	Consignment Specific	Consignment Specific	Article 23(16)(Kha), IPO 2021-24 [Bangla]	
4	If from other than SAARC, South-East Asia, and Asia-Pacific Ocean countries, Radioactivity Test Certificate	CC, RP	Bangladesh Atomic Energy Commission (BAEC)	After importation	Manual	Consignment Specific	Consignment Specific	Article 23(6), IPO 2021-24 [Bangla]	
5	Certificate on Food Fit for Human Consumption (including for which age), and "not injurious to human health", "no harmful substances are mixed" and "free from all types of germs"	CC, RP	Competent authority of exporting country	Before Importation	Manual	Consignment specific	Consignment Specific	Article 23(23), IPO 2021-24 [Bangla]	
6	For Duty & Tax benefit, Block List	CC, RP	DGDA	Before importation	Manual	Consignment/Lot specific	Consignment/Lot Specific	Proviso of the preamble of SRO No. 122-Law/2014/2486/ Customs, Date: 05 June 2014 [Bangla]	

Compliance and Condition

Sl.	Compliance	Reference
1	Sugar shall comply with all the requirements of BSTI BDS CXS 212: 2022. Any other requirements as specified under the Packaged Commodities Rules, 2021 [Bangla] shall also apply to the product. Each package must be marked with the BSTI Certification Mark [after import].	Annexure-4, IPO 2021-24 [Bangla]. English hardcopy of BDS CXS 212: 2022 (Sugar) can be purchased from BSTI One Stop Service Centre; online paid access is also available.

Sl.	Compliance	Reference
2	Production and expiry date shall be clearly embossed on each container or package; not on the container or package by labelling it separately. Expired food items cannot be imported.	Article 23(19), IPO 2021-24 <a href="#">[Bangla]</a>
3	If preservatives, additives and colours are used in preserved food, its level and details shall be mentioned and shall not be labelled separately but embossed.	Article 23(21), IPO 2021-24 <a href="#">[Bangla]</a>
4	Any raw materials used in the preparation of food and beverages, which become unusable after a certain period, the date of production and expiry date shall be written or printed on the container or package of that goods.	Article 23(22), IPO 2021-24 <a href="#">[Bangla]</a>

#### Tariff Rate

Sl.	HS Code	Statistical Unit	CD	RD	SD	VAT	AIT	AT	TTI	Valuation
1	17021100	KGM	25	3	0	15	5	5	58.60%	Ad valorem

#### Duties and Tax Benefits

Sl.	CPC	Duties and Tax Benefits	Compliances to Avail	Reference SRO No. and Date	Remarks
1		CD: 10%, SD: 0% [Lactose Monohydrate/Anhydrous Fine/Coarse powder/Lactose, Sugar of milk]	Compliances laid down in the SRO to be followed.	<a href="#">SRO No. 122-Law/2014/2486/Customs, Date: 05 June 2014</a>	
2		RD: 0% Lactose Monohydrate/Anhydrous Fine/Coarse powder/Lactose, Sugar of milk]		<a href="#">SRO No. 197-Law/2023/184/Customs, Date: 19 June 2023</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

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|---|------------------------------------|
| 1. CC: Customs Clearance                              | 2. RP: Regulatory Purpose          |
| 3. BSTI: Bangladesh Standards and Testing Institution | 4. SRO: Statutory Regulatory Order |

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