



IMPORT REQUIREMENTS

(Excluding General Document)

HS Code: 22021000

Waters (Incl. Mineral And Aerated), With Added Sugar, Sweetener, Etc

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 | For Duty & Tax benefit by EPZ/Private EPZ Commissariat, Bond Lience | CC, RP | Customs Bond Commissionerate | Before importation | Manual | 03 (three) years | 03 (three) years | Condition (1) of SRO No.63-Law/2017/05/Customs, Date: 20 March 2017 [Bangla] | |
| 3 | For Duty & Tax benefit by EPZ/Private EPZ Commissariat, Import Permit from BEPZA | CC, RP | BEPZA | Before importation | Online /Manual | Consignment/Lot Specific | Consignment/Lot Specific | Condition (1), (2), (3) of SRO No.63-Law/2017/05/Customs, Date: 20 March 2017 [Bangla] | |

Compliance and Condition

| Sl. | Compliance | Reference |
|-----|--|---|
| 1 | BSTI Compliances: - Carbonated Beverages or Soft Drinks shall comply all the requirements of BDS 1123: 2013 (3rd Revision). - 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]." | BDS 1123: 2013 (3rd Revision). English hardcopy to be purchased from BSTI One Stop Service Centre; online paid access also available. |

Tariff Rate

| Sl. | HS Code | Statistical Unit | CD | RD | SD | VAT | AIT | AT | TTI | Valuation |
|-----|----------|------------------|----|----|-----|-----|-----|----|---------|------------|
| 1 | 22021000 | LTR | 25 | 3 | 150 | 15 | 5 | 5 | 289.00% | Ad valorem |

Duties and Tax Benefits

| Sl. | CPC | Duties and Tax Benefits | Compliances to Avail | Reference SRO No. and Date | Remarks |
|-----|-----|---|--|--|---------|
| 1 | | CD: 15%, RD: 0%, VAT: 0%, SD: 0% (for import by EPZ/Private EPZ Commissariat) | Compliances laid down in the SRO to be followed. | SRO No.63-Law/2017/05/Customs, Date: 20 March 2017 | |

| Sl. | CPC | Duties and Tax Benefits | Compliances to Avail | Reference SRO No. and Date | Remarks |
|-----|-----|---|--|--|---------|
| 2 | | CD: 15%, RD: 0%, VAT: 0%, SD: 0% (for import by EPZ/Private EPZ Commissariat) | Compliances laid down in the SRO to be followed. | SRO No.63-Law/2017/05/Customs, Date: 20 March 2017 | |
| | | | | | |

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

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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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