IMPORT REQUIREMENTS

(Excluding General Document)

HS Code: 22083000
Whiskeys

Product-Specific Documents

Sl.	Documents	Purpose	Agency/ Entity	Stage	Option	Validity	Applicability	Legislation	Remarks
1	Alcohol Import Licence	CC, RP	Department of Narcotics Control (DNC)	Before Importation	Manual	As mentioned in the Licence or till the current fiscal years ends	Annual	Sec. 10(1)(Ga), 13(2), Narcotics Control Act, 2018 [Bangla]; Rule 3(1(Ka), Alcohol Control Rules, 2022 [Bangla]	
2	If alcohol mentioned in Rule 42(1) of Alcohol Control Rules, 2022 manufactured in Bangladesh but not in international standard, Prior Permission for Import from Government	CC, RP	Security Services Division, Ministry of Home Affairs	Before importation	Manual	Consignment/Lot Specific	Consignment/Lot Specific	Rule 42(2), Alcohol Control Rules, 2022 [Bangla]	
3	Annual Import Entitlement	CC, RP	Department of Narcotics Control (DNC)	Before Importation	Manual	Annual	Consignment/Lot Specific	Rule 43(2), Alcohol Control Rules, 2022 [Bangla]	
4	Brand Registration for import	CC, RP	DG, Department of Narcotics Control (DNC)	Before importation	Manual	Once for one brand	Once for one brand	Rule 42(6), Alcohol Control Rules, 2022 [Bangla]	
5	Prior Permission by Department of Narcotics Control (DNC)	CC, RP	Department of Narcotics Control (DNC)	Before Importation	Manual	Consignment/Lot Specific	Consignment/Lot Specific	Rule 43(4), Alcohol Control Rules, 2022 [Bangla]	
6	Release Order for import	CC, RP	Department of Narcotics Control (DNC)	After Importation	Manual	Consignment Specific	Consignment Specific	Rule 44(2), Alcohol Control Rules, 2022 [Bangla]	
7	If imported by diplomatic passport-holder foreign citizen, Passbook	CC, RP	Customs Bond Commissionerate	Before Importation	Manual	Annual	Annual	Sec. 11(1)(Kha), Narcotics Control Act, 2018 [Bangla]	
8	For Duty-free import, Bond Licence	CC, RP	Customs Bond Commissionerate	Before importation	Manual	03 (three) year	03 (three) years	Rule 6(1), Warehouse Licencing Rules, 2024 [Bangla]; Rule 43(1), Alcohol Control Rules, 2022 [Bangla]	

Sl.	Documents	Purpose	Agency/ Entity	Stage	Option	Validity	Applicability	Legislation	Remarks
9	For Duty & Tax benefit by EPZ/Private EPZ Commissariat, Bond Licence	CC, RP	Customs Bond Commissionerate	Before importation	Manual	03 (three) year	03 (three) years	Condition (1) of SRO No.63-Law/2017/05/Customs, Date: 20 March 2017 [Bangla]	Duty & Tax benefit is applicable only for selling the item to the valid Customs Passbook holder foreign investor, technician, and worker of the EPZs/Private EPZs as per the entitlement.
10	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	Drinking alcohol is injurious to health' and 'Drinking alcohol without the provisions of law is a punishable offence' shall be printed clearly in red ink on each bottle, packaging and container of alcohol.	Rule 7(6), Alcohol Control Rules, 2022 [Bangla]
2	Mentioning the expiry date shall not be required for import of alcohol or alcoholic beverages.	Article 23(20), IPO 2021-24 [Bangla]
3	No radioactivity test shall be required for import of alcohol or alcoholic beverages.No radioactivity test shall be required for import of alcohol or alcoholic beverages.	Article 23(13), IPO 2021-24 [Bangla]
4	Provisions of Narcotics Control Act, 2018, Alcohol Control Rules, 2022 and other applicable acts, rules, policy, order, circular shall have to be complied.Rule 7(6), Alcohol Control Rules, 2022 [Bangla]	Article 23(13), IPO 2021-24 [Bangla]

Tariff Rate

Sl.	HS Code	Statistical Unit	CD	RD	SD	VAT	AIT	AT	TTI	Valuation
1	22083000	LTR	25	3	350	15	20	5	611.20%	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	

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. CC: Customs Clearance
2. RP: Regulatory Purpose
3. SRO: Statutory Regulatory Order

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