



## IMPORT REQUIREMENTS

(Excluding General Document)

**HS Code: 23023000**

**Brans, Sharps And Other Residues Of Wheat**

### Product-Specific Documents

Sl.	Documents	Purpose	Agency/ Entity	Stage	Option	Validity	Applicability	Legislation	Remarks
1	If imported as animal feed, Licence for Import	CC, RP	Department of Livestock Services (DLS)	Before importation	Manual	One year	Lot	Sec. 4, Feed Act, 2010 [ <a href="#">Bangla</a> ]; Rule 4(1)(kha)-Category-2 license issue (for import), Rule 3(3), Animal Feed Rules, 2013 [ <a href="#">Bangla</a> ]	
2	If imported as fish feed, Licence for Import	CC, RP	Department of Fisheries (DoF)	Before importation	Manual	Within the period mentioned in the Licence	Lot	Sec. 4, Feed Act, 2010 [ <a href="#">Bangla</a> ]; Rule 4, Fish Feed Rules, 2011 [ <a href="#">Bangla</a> ]	
3	Harmful drugs, hormones and steroids including chloramphenicol and nitrofurans Free Test Certificate	CC, RP	Government-approved laboratories	After importation	Manual	Consignment Specific	Consignment Specific	Article 24(2)(a), IPO 2021-24 [ <a href="#">Bangla</a> ]	
4	Prior Permission (NOC) for Poultry feed, Animal Feed and Animal nutrition ingredients Import	CC, RP	Department of Livestock Services (DLS)	Before importation	Manual	As mentioned in the NOC	Lot	Article 24(2)(b), IPO 2021-24 [ <a href="#">Bangla</a> ]	
5	Genetically Modified Organism (GMO) Free Certificate for Poultry feed, Animal Feed and Animal nutrition ingredients Import	CC, RP	Competent authority of exporting country	Before importation		Consignment Specific	Consignment Specific	Article 24(2)(b), IPO 2021-24 [ <a href="#">Bangla</a> ]	GMO Free Certificate shall not be required for feed premix, feed additives, vitamin and mineral premix used in animal feed.
6	Radioactivity Test Certificate	CC, RP	Competent authority of exporting country	Before importation	Manual	Consignment Specific	Consignment Specific	Article 23(1), 23(2), IPO 2021-24 [ <a href="#">Bangla</a> ]	
7	Fit for Fish and Animal Consumption Certificate	CC, RP	Competent authority of exporting country	After importation		Consignment Specific	Consignment Specific	Sec. 12(2), Feed Act, 2010 [ <a href="#">Bangla</a> ]; Article 24(1), IPO 2021-24 [ <a href="#">Bangla</a> ]	

Sl.	Documents	Purpose	Agency/ Entity	Stage	Option	Validity	Applicability	Legislation	Remarks
8	<a href="#">Licence for Agro-products importer</a>	RP	Department of Agricultural Marketing (DAM)	Before importation	Manual	01 (one) year from the issuance date	Annual	Sec. 7(1), Schedule-1 & 2, Agricultural Marketing Act, 2018 [ <a href="#">Bangla</a> ]; Rule 6, Agricultural Marketing Rules, 2021 [ <a href="#">Bangla</a> ]	

### Compliance and Condition

Sl.	Compliance	Reference
1	No fish feed or animal feed can be imported which contains any poisonous or harmful substance for human, animal, fish or environment.	Sec. 12(1)(Ka), Feed Act, 2010 [ <a href="#">Bangla</a> ]
2	No fish feed or animal feed shall be imported or prepared if it is inconsistent with the standard level referred in Sec. 10 of Feed Act, 2010 and Rule 7 of Animal Feed Rules, 2013.	Sec. 12(1)(Kha), Feed Act, 2010 [ <a href="#">Bangla</a> ]; Rule 7, Animal Feed Rules, 2013 [ <a href="#">Bangla</a> ]
3	No fish feed and animal feed shall be marketed, if it is not complied with compliance mentioned in Sec. 13 of Feed Act, 2010.	Sec. 13, Feed Act, 2010 [ <a href="#">Bangla</a> ]
4	No harmful chemicals including antibiotic, growth hormone, steroid and insecticides shall be used in fish feed and animal feed.	Sec. 14(1), Feed Act, 2010 [ <a href="#">Bangla</a> ]
5	For animal feed, compliance of container and labeling shall be followed in line with the Rule 9 of Animal Feed Rules, 2013.	Rule 9, Animal Feed Rules, 2013 [ <a href="#">Bangla</a> ]
6	For fish feed, the standard level of feed additives (Schedule-4), feed binder (Schedule-5) and feed ingredients (Schedule-6) shall be followed.	Rule 6, Fish Feed Rules, 2011 [ <a href="#">Bangla</a> ]
7	For fish feed, harmful chemical substances referred in the Schedule-7 and Schedule-7(Ka) shall not be used.	Rule 7, Fish Feed Rules, 2011 [ <a href="#">Bangla</a> ]; Sec. 14(1), Feed Act, 2010 [ <a href="#">Bangla</a> ]
8	Imported fish feed shall be free from harmful drugs, hormones and steroids including chloramphenicol and nitrofurantoin.	Article 24(2)(a), IPO 2021-24 [ <a href="#">Bangla</a> ]
9	In the case of import of poultry feed and animal feed and animal nutrition ingredients, the name of the feed ingredients including the statement that the feed is free from chloramphenicol, nitrofurantoin, harmful antibiotics, melamine shall be mentioned on the packet.	Article 24(2)(b), IPO 2021-24 [ <a href="#">Bangla</a> ]
10	In case of import of all types of fish feed, poultry feed and animal feed, the production and expiry date must be mentioned.	Article 24(2)(c), IPO 2021-24 [ <a href="#">Bangla</a> ]
11	In the case of import of fish feed or poultry feed or animal feed, it shall not be required to re-test the level of radioactivity after arrival in the port of Bangladesh.	Article 24(8), IPO 2021-24 [ <a href="#">Bangla</a> ]

## Tariff Rate

Sl.	HS Code	Statistical Unit	CD	RD	SD	VAT	AIT	AT	TTI	Valuation
1	23023000	KGM	0	0	0	0	0	5	5.00%	Ad valorem

## Duties and Tax Benefits

Sl.	CPC	Duties and Tax Benefits	Compliances to Avail	Reference SRO No. and Date	Remarks
1		CD: 0%, RD: 0%, VAT: 0%, SD: 0% [Wheat bran (feed grade)]	Compliances laid down in the SRO to be followed.	<a href="#">SRO No. 128-Law/2020/79/Customs, Date: 03 June 2020</a>	
2		VAT: 0%	Compliances laid down in the SRO to be followed.	<a href="#">SRO No. 137-Law/2024/243-VAT, Date: 27 May 2024</a>	
3		AIT: 0%	Compliances laid down in the SRO to be followed.	<a href="#">Rule-8, Income Tax at Source Rules, 2024</a>	
4		AT: 0% [Wheat bran (feed grade)]	Compliances laid down in the SRO [128/2020] to be followed.	<a href="#">SRO No. 151-Law/2021/148/VAT, Date: 03 June 2021</a>	

## Preferential Benefits

Sl.	Agreement	Applicable Country(ies)	Preferential Tariff	Compliances	Reference SRO No. & Date
1	SAFTA	Afghanistan, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka	Applicable CD Rate 0%	Compliances laid down in the SRO to be followed.	<a href="#">SRO No. 181-Law/2020/97/Customs, Date: 30 June 2020</a>
2	BB-PTA	Bhutan	Margin of Preference in CD, SD & RD: 100% (Wheat bran; Exclusively applicable)	Compliances laid down in the SRO to be followed.	<a href="#">SRO No. 259-Law/2022/134/Customs, Date: 28 July 2022</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

- CC: Customs Clearance
- RP: Regulatory Purpose
- DLS: Department of Livestock Services
- DoF: Department of Fisheries
- SRO: Statutory Regulatory Order
- SAFTA: Agreement on South Asian Free Trade Area
- BB-PTA: Preferential Trade Agreement Between The People's Republic of Bangladesh and The Royal Government of Bhutan