



IMPORT REQUIREMENTS

(Excluding General Document)

HS Code: 04021091

MILK AND CREAM IN SOLID FORMS OF =<1.5% FAT IMPORTED BY  
VAT REG. MILK AND MILK PRODUC

This HS Code is Not Applicable for Export

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	Article 25(48), Annex-4 (Sl. 9), IPO 2021-24 [ <a href="#">Bangla</a> ]	
2	Fit for Human Consumption Certificate including stating that for which age group such foodstuff are fit and the food 'Not harmful for human health' & 'No harmful ingredients mixed' & 'Free from all type of germs'	CC, RP	Competent authority of exporting country	Before importation	Manual	Consignment Specific	Consignment Specific	Article 23(2), 23(3)(Uma), 23(23), IPO 2021-24 [ <a href="#">Bangla</a> ]	
3	Certificate on (i) Added Melamine Free & (ii) Estrogenic Hormones and Hormone growth promotants (HGP's) treatment not done on the milking cow & (iii) Heavy Metal level in Codex Standard	CC, RP	Competent authority of exporting country	Before importation	Manual	Consignment Specific	Consignment Specific	Article 23(1), IPO 2021-24 [ <a href="#">Bangla</a> ]	
4	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> ]	
5	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 [ <a href="#">Bangla</a> ]	
6	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 [ <a href="#">Bangla</a> ]	
7	Registration for milk and milk food for the children	CC, RP	Institute of Public Health Nutrition (IPHN)	Before importation	Manual	03 (three) years from issuance	Lot	Sec. 5, BMS Act, 2013 [ <a href="#">Bangla</a> ]; Rule 10(1), BMS Rules, 2017 [ <a href="#">Bangla</a> ]; Article 23(17)(Chha), IPO 2021-24 [ <a href="#">Bangla</a> ]	

Sl.	Documents	Purpose	Agency/ Entity	Stage	Option	Validity	Applicability	Legislation	Remarks
8	<a href="#">For the item listed in Schedule-1, 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, Agricultural Marketing Act, 2018 <a href="#">[Bangla]</a> ; Rule 6, Agricultural Marketing Rules, 2021 <a href="#">[Bangla]</a>	
9	For Duty & Tax benefit, Industrial IRC	CC, RP	CCI&E	Before importation	Manual	03 (three) year validity	03 (three) years	Condition (1)(a) of <a href="#">SRO No. 164-Law/2024/16/Cu</a> stoms, Date: 29 May 2024	
10	For Duty & Tax benefit, VAT Registration Certificate	CC, RP	Concerned VAT Division	Before importation	Manual	Once for all time	Once for all time	Condition (1) of <a href="#">SRO No. 164-Law/2024/16/Cu</a> stoms, Date: 29 May 2024	
11	For Duty & Tax benefit, VAT Monthly Return	CC, RP	Importer	Before importation	Manual	Monthly	Monthly	Condition (2) of <a href="#">SRO No. 164-Law/2024/16/Cu</a> stoms, Date: 29 May 2024	
12	For Duty & Tax benefit, Import Permit (if not regulated by BEPZA/BEZA/Bangladesh Hi-Tech Park Authority/Other Authority constituted by any law)	CC, RP	Concerned Authority	Before importation	Manual	Consignment/Lot Specific	Consignment/Lot Specific	Condition (8) of <a href="#">SRO No. 164-Law/2024/16/Cu</a> stoms, Date: 29 May 2024	

#### Compliance and Condition

Sl.	Compliance	Reference
1	BSTI Compliances: - Milk Powders & Cream Powder shall comply all the requirements of BDS 860: 2020 (2nd Revision). - Any other requirements as specified under the Packaged Commodities Rules, 2021 <a href="#">[Bangla]</a> shall also apply to the product. - Each package must be marked with the BSTI Certification Mark [after import]."	BDS 860: 2020 (2nd Revision). English hardcopy to be purchased from BSTI One Stop Service Centre; online paid access also available.
2	Production and expiry date and preservation method shall be embossed or printed on the container and separately printed label shall not be pasted on the container. Expired food items cannot be imported.	Article 23(19), 23(33), IPO 2021-24 <a href="#">[Bangla]</a>
3	Maximum acceptable radioactivity limit of milk and dairy products shall be 95 bq of Cesium-137 per kilogram and the maximum acceptable radioactivity limit for other food items shall be 50 bq of Cesium-137 per kilogram	Article 23(15), IPO 2021-24 <a href="#">[Bangla]</a>
4	If preservatives, additives and colours are used in preserved food, its label and details shall be embossed on the container, label not to be pasted separately.	Article 23(21), IPO 2021-24 <a href="#">[Bangla]</a>
5	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>

Sl.	Compliance	Reference
6	Compliance of Rule 10(1) & (2) of BMS Rules, 2013 are to be followed.	Rule 10(1), (2), <a href="#">BMS Rules, 2017</a>
7	Compliances of Article 23(17), IPO 2021-24 are to be followed.	Article 23(17), <a href="#">IPO 2021-24</a>

#### Tariff Rate

Sl.	HS Code	Statistical Unit	CD	RD	SD	VAT	AIT	AT	TTI	Valuation
1	04021091	KGM	10	0	0	15	5	5	37.00%	Ad valorem

#### Duties and Tax Benefits

Sl.	CPC	Duties and Tax Benefits	Compliances to Avail	Reference SRO No. and Date	Remarks
1		CD: 10%, RD: 0%, SD: 0%	Compliances laid down in the SRO to be followed.	<a href="#">SRO No. 119-Law/2022/67/Customs, Date: 01 June 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

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| 1. CC: Customs Clearance                              | 2. RP: Regulatory Purpose               |
| 3. BSTI: Bangladesh Standards and Testing Institution | 4. IRC: Import Registration Certificate |
| 5. CCI&E: Chief Controller of Imports & Exports       | 6. SRO: Statutory Regulatory Order      |
| 7. VAT: Value Added Tax                               |   |

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