



IMPORT REQUIREMENTS

(Excluding General Document)

HS Code: 04059000

Fats And Oils Derived From Milk (Excl. Butter And Dairy Spreads)

Product-Specific Documents

| Sl. | Documents  | Purpose | Agency/ Entity   | Stage              | Option | Validity                             | Applicability        | Legislation   | Remarks |
|-----|--|---------|--|--------------------|--------|--------------------------------------|----------------------|---|---------|
| 1   | 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> ]   |         |
| 2   | Fit for Human Consumption Certificate  | CC, RP  | BCSIR/BRI CM/Govt. Approved Lab/BAB Accredited Lab (not involved in food business) | After importation  | Manual | Consignment Specific                 | Consignment Specific | Article 23(24), 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   | <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> ] |         |
| 8   | For Duty & Tax benefit by EPZ/Private EPZ Commissariat, Bond Licence   | 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 [ <a href="#">Bangla</a> ]  |         |

| Sl. | Documents  | Purpose | Agency/Entity | Stage              | Option         | Validity                 | Applicability            | Legislation  | Remarks |
|-----|--|---------|---------------|--------------------|----------------|--------------------------|--------------------------|--|---------|
| 9   | 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 [ <a href="#">Bangla</a> ] |         |

#### Compliance and Condition

| Sl. | Compliance   | Reference  |
|-----|--|--|
| 1   | 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> ] |
| 2   | 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> ]         |
| 3   | 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> ]         |
| 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   | 04059000 | KGM              | 25 | 3  | 20 | 15  | 5   | 5  | 89.32% | 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. | <a href="#">SRO No.63-Law/2017/05/Customs, Date: 20 March 2017</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

1. CC: Customs Clearance

2. RP: Regulatory Purpose

3. BCSIR: Bangladesh Council of Scientific and Industrial Research

5. BAB: Bangladesh Accreditation Board

4. BRiCM:  
Bangladesh  
Reference Institute for  
Chemical  
Measurements

6. SRO: Statutory  
Regulatory Order

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