



## IMPORT REQUIREMENTS

(Excluding General Document)

### HS Code: 05100010 Glands Including Pituitary Glands

#### Product-Specific Documents

| Sl. | Documents  | Purpose | Agency/ Entity  | Stage                             | Option | Validity                    | Applicability            | Legislation   | Remarks |
|-----|--|---------|---|-----------------------------------|--------|-----------------------------|--------------------------|---|---------|
| 1   | Import Licence from DLS                                    | CC, RP  | Department of Livestock Services (DLS)                    | Before importation                | Manual |                             |                          | Sec. 13, Animal Quarantine Act, 2005 <a href="#">[Bangla]</a>                                 |         |
| 2   | Prior Notification of Import                               | RP      | Application by importer to the Animal Quarantine Officer  | 15 days prior to import           | Manual | Consignment Specific        | Consignment Specific     | Sec. 9, Animal Quarantine Act, 2005 <a href="#">[Bangla]</a>                                  |         |
| 3   | Health Certificate   | CC, RP  | Competent authority of origin country                     | Before importation                | Manual | Consignment Specific        | Consignment Specific     | Sec. 13, Animal Quarantine Act, 2005 <a href="#">[Bangla]</a>                                 |         |
| 4   | If from wild origin, Quarantine certificate                | CC, RP  | Department of Livestock Services (DLS)                    | After arrival at the Customs port | Manual | Consignment Specific        | Consignment Specific     | Sec. 28(2), Wildlife Act, 2012 <a href="#">[Bangla]</a>                                       |         |
| 5   | If from wild origin, Import Licence from Forest Department | CC, RP  | Chief Warden or his authorized officer, Forest Department | Before importation                | Manual | 01 (one) year from issuance | Annual                   | Sec. 24(1), Sec. 28(1)(Ga), Wildlife Act, 2012 <a href="#">[Bangla]</a>                       |         |
| 6   | If from wild origin, CITES certificate, if applicable      | CC, RP  | Competent authority of origin country                     | Before importation                | Manual | Consignment Specific        | Consignment Specific     | Sec. 24(1), Sec. 28(1)(Kha), Wildlife Act, 2012 <a href="#">[Bangla]</a>                      |         |
| 7   | For Duty & Tax benefit, Block List                         | CC, RP  | DGDA  | Before importation                | Manual | Consignment/Lot specific    | Consignment/Lot Specific | Proviso of the preamble of <a href="#">SRO No. 175-Law/2024/27/Customs, Date: 29 May 2024</a> |         |

#### Compliance and Condition

| Sl. | Compliance   | Reference   |
|-----|--|---|
| 1   | Quarantine conditions and provisions of the Bangladesh Animal and Animal Product Quarantine Act, 2005 shall be applicable. | Article 25(29), IPO 2021-24 <a href="#">[Bangla]</a>        |
| 2   | If from wild origin, import other than through the designated Customs port is not allowed.                                 | Sec. 28(1)(Ka), Wildlife Act, 2012 <a href="#">[Bangla]</a> |

| SI. | Compliance  | Reference   |
|-----|---|---|
| 3   | Import prohibited item, if originated from swine, unless otherwise specified in the IPO 2021-24 (Annex-1, Part-B, Sl. 8). | Annex-1, Part-B, Sl. 8, IPO 2021-24 [ <a href="#">Bangla</a> ]. |

#### Tariff Rate

| SI. | HS Code  | Statistical Unit | CD | RD | SD | VAT | AIT | AT | TTI   | Valuation  |
|-----|----------|------------------|----|----|----|-----|-----|----|-------|------------|
| 1   | 05100010 | KGM              | 5  | 0  | 0  | 0   | 0   | 0  | 5.00% | Ad valorem |

#### Duties and Tax Benefits

| SI. | CPC | Duties and Tax Benefits               | Compliances to Avail  | Reference SRO No. and Date  | Remarks |
|-----|-----|---------------------------------------|---|---|---------|
| 1   |     | CD: 10%, SD: 0% [Ambergris (Gen 15%)] | Compliances laid down in the SRO to be followed.            | <a href="#">SRO No. 175-Law/2024/27/Customs, Date: 29 May 2024</a>  |         |
| 2   |     | RD: 0% [Ambergris (Gen 15%)]          | Compliances laid down in the SRO [122/2014] to be followed. | <a href="#">SRO No. 237-Law/2024/79/Customs, Date: 26 June 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>            |         |

#### Preferential Benefits

| SI. | 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   | APTA      | China, India, Republic of Korea, Lao PDR, Sri Lanka              | Margin of Preference in CD: 20% | Compliances laid down in the SRO to be followed. | <a href="#">SRO No. 267-Law/2018/40/Customs, Date: 10 September 2018</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

- DLS: Department of Livestock Services
- CC: Customs Clearance
- RP: Regulatory Purpose
- CITES: Convention on International Trade in Endangered Species of Wild Fauna and Flora
- SRO: Statutory Regulatory Order
- SAFTA: Agreement on South Asian Free Trade Area
- APTA: Asia-Pacific Trade Agreement