

# Test Version



Bangladesh Customs & VAT  
NATIONAL BOARD OF REVENUE

Smart Import Export Hub  
Fiscal Year 2023-2024

## IMPORT REQUIREMENTS

(Excluding General Document)

**HS Code: 01023900**  
**Other buffalo**

### 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 declaration of import to the Animal Quarantine Officer	RP	Importer	15 days prior to import	Manual	Consignment Specific	Consignment Specific	Sec. 9, Animal Quarantine Act, 2005 <a href="#">[Bangla]</a>	
3	Veterinary 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	Import Permission from DLS	CC, RP	Department of Livestock Services (DLS)	Before importation	Manual	06 (six) months from the date issuance	Consignment/Lot Specific	Private-level Artificial Insemination Policy, 2016 <a href="#">[Bangla]</a>	
5	If wild, Import Licence from Forest Department (in addition to the Import Licence from DLS)	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 wild, Animal Quarantine Certificate/If not wild, Veterinary Health Certificate (for the animal(s) detained for quarantine)	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> /Sec. 7(Cha), Animal Quarantine Act, 2005 <a href="#">[Bangla]</a>	
7	If applicable, CITES Certificate	CC, RP	Competent authority of origin country	Before importation	Manual	Consignment Specific	Consignment Specific	Sec. 28(1)(Kha), Wildlife Act, 2012 <a href="#">[Bangla]</a>	

Sl.	Documents	Purpose	Agency/Entity	Stage	Option	Validity	Applicability	Legislation	Remarks
8	If GMO/LMO, Permission from Ministry of Environment, Forest and Climate Change	RP	Ministry of Environment, Forest and Climate Change	Before importation	Manual	Consignment Specific	Consignment Specific	Rule 3, Bangladesh Biosafety Rules, 2012 [ <a href="#">Bangla</a> ]; Article 23(28), IPO 2021-24 [ <a href="#">Bangla</a> ]	Biosafety Guidelines of Bangladesh, 2007 [English] also to be followed.
9	If imported for Zoo, Prior Permission from Government	CC, RP	Department of Livestock Services (DLS)	Before importation	Manual	Consignment Specific	Consignment Specific	Sec. 10, Zoo Act, 2023 [ <a href="#">Bangla</a> ]	
10	If item listed in Schedule-1(j) and 2(d) is imported for commercial purpose, Licence for Agro-products importer	RP	Department of Agricultural Marketing (DAM)	Before importation	Manual	01 (one) year from the issuance date	Annual	Sec. 7(1), Schedule-1 and 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	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	Animal shall not be infected with contagious disease(s).	Sec. 13, Animal Quarantine Act, 2005 [ <a href="#">Bangla</a> ]
3	If wild, import other than through the designated Customs ports is not allowed.	Sec. 28(1)(Ka), Wildlife Act, 2012 [ <a href="#">Bangla</a> ]
4	If applicable, concerned provisions of Biosafety Guidelines of Bangladesh, 2007 are to be followed.	Biosafety Guidelines of Bangladesh, 2007 [ <a href="#">Bangla</a> ]
5	If applicable, concerned provisions of Wildlife Act, 2012 are to be followed.	Wildlife Act, 2012 [ <a href="#">Bangla</a> ]

### Tariff Rate

Sl.	HS Code	Statistical Unit	CD	RD	SD	VAT	AIT	AT	TTI	Valuation
1	01023900	NMB	0	0	0	0	0	0	N/A	ad valorem

### Duties and Tax Benefits

Sl.	CPC	Duties and Tax Benefits	Compliances to Avail	Reference SRO No. and Date	Remarks
1		AIT: 0%	Compliances laid down in the SRO to be followed.	<a href="#">Rule-8, Income Tax at Source Rules, 2024</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>

## Note

---

1. Information in this Smart 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 13 March 2024.

## Abbreviations

- |  |   |
|--|---|
| 1. DLS: Department of Livestock Services | 2. CC: Customs Clearance  |
| 3. RP: Regulatory Purpose                | 4. CITES: Convention on International Trade in Endangered Species of Wild Fauna and Flora |
| 5. SRO: Statutory Regulatory Order       | 6. SAFTA: Agreement on South Asian Free Trade Area  |

Downloaded on: 05-Feb-2025 16:51:44