



## IMPORT REQUIREMENTS

(Excluding General Document)

**HS Code: 08013190**

**Cashew Nuts, In Shell, Fresh Or Dried, Nes**

### Product-Specific Documents

Sl.	Documents	Purpose	Agency/ Entity	Stage	Option	Validity	Applicability	Legislation	Remarks
1	<a href="#">Import Permit (IP)</a>	CC, RP	Plant Quarantine Wing of DAE	Before opening LC	<a href="#">Online</a>	04 (four) months from issuance (plus two months' extension provision)	Consignment/Lot Specific	Sec. 9(1), Sec. 10(1), Plant Quarantine Act, 2011 [ <a href="#">Bangla</a> ] [ <a href="#">English</a> ]; Rule 3(3)(Ka), Plant Quarantine Rules, 2018 [ <a href="#">Bangla</a> ]	
2	Prior Notification to the Plant Quarantine Officer	RP	Importer	At least 07 (seven) days prior to probable import	Manual	Consignment Specific	Consignment Specific	Rule 7(1), Plant Quarantine Rules, 2018 [ <a href="#">Bangla</a> ]	
3	<a href="#">Release Order (RO)</a>	CC, RP	Plant Quarantine Wing of DAE	After submitting Bill of Entry	<a href="#">Online</a> / <a href="#">Manual</a>	Consignment Specific	Consignment Specific	Rule 9(4), Plant Quarantine Rules, 2018 [ <a href="#">Bangla</a> ]	Release Order will not be issued, if packaging materials made of raw or solid wood are not treated as per ISPM-15 [Rule 9(7), Plant Quarantine Rules, 2018].
4	<a href="#">Phytosanitary Certificate (PC)</a>	CC, RP	Competent authority of origin country	Before boarding the conveyance	Manual	As mentioned in the PC	Consignment Specific	Sec. 10(2), Plant Quarantine Act, 2011 [ <a href="#">Bangla</a> ] [ <a href="#">English</a> ]	
5	<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	Provisions of Plant Quarantine Act, 2011 & Plant Quarantine Rules, 2018 are to be complied.	Article 25(29), IPO 2021-24 [ <a href="#">Bangla</a> ]

SI.	Compliance	Reference
2	Any plant or plant product, beneficial organism, or packing material shall be imported into Bangladesh only through a designated point of entry.	Sec. 10(2), Plant Quarantine Act, 2011 [ <a href="#">Bangla   English</a> ]; Schedule-5, Plant Quarantine Rules, 2018 [ <a href="#">Bangla</a> ]

#### Tariff Rate

SI.	HS Code	Statistical Unit	CD	RD	SD	VAT	AIT	AT	TTI	Valuation
1	08013190	KGM	1	0	0	15	5	5	26.20%	Ad valorem

#### Duties and Tax Benefits

SI.	CPC	Duties and Tax Benefits	Compliances to Avail	Reference SRO No. and Date	Remarks
1		VAT: 0%	Compliances laid down in the SRO to be followed.	<a href="#">SRO No. 136-Law/2023/213/VAT, Date: 21 May 2023</a>	
2		AT: 0%	To be imported by VAT Registered manufacturing entity.	<a href="#">SRO No. 151-Law/2021/148/VAT, Date: 03 June 2021</a>	

#### Preferential Benefits

SI.	Agreement	Applicable Country(ies)	Preferential Tariff	Compliances	Reference SRO No. & Date
1	TPS-OIC	Cameroon, Egypt, Jordan, Malaysia, Pakistan, Syria, Tunisia, Turkey, UAE	CD: 1%	Compliances laid down in the SRO to be followed.	<a href="#">SRO No. 251-Law/2022/133/Customs, Date: 20 July 2022</a>
2	SAFTA	Afghanistan, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka	Applicable CD Rate 3%	Compliances laid down in the SRO to be followed.	<a href="#">SRO No. 181-Law/2020/97/Customs, Date: 30 June 2020</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. IP: Import Permit                                | 2. CC: Customs Clearance  |
| 3. RP: Regulatory Purpose                           | 4. DAE: Department of Agricultural Extension  |
| 5. LC: Letter of Credit                             | 6. RO: Release Order  |
| 7. PC: Phytosanitary Certificate                    | 8. SRO: Statutory Regulatory Order  |
| 9. VAT: Value Added Tax                             | 10. TPS-OIC: Framework Agreement on Trade Preferential System among the Member States of the Organization of the Islamic Conference |
| 11. SAFTA: Agreement on South Asian Free Trade Area |   |

