



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 | Import Permit (IP) | CC, RP | Plant Quarantine Wing of DAE | Before opening LC | Online | 04 (four) months from issuance (plus two months' extension provision) | Consignment/Lot Specific | Sec. 9(1), Sec. 10(1), Plant Quarantine Act, 2011 [Bangla English] ; Rule 3(3)(Ka), Plant Quarantine Rules, 2018 [Bangla] | |
| 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 [Bangla] | |
| 3 | Release Order (RO) | CC, RP | Plant Quarantine Wing of DAE | After submitting Bill of Entry | Online /Manual | Consignment Specific | Consignment Specific | Rule 9(4), Plant Quarantine Rules, 2018 [Bangla] | 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 | Phytosanitary Certificate (PC) | 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 [Bangla English] | |
| 5 | 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 & 2, Agricultural Marketing Act, 2018 [Bangla] ; Rule 6, Agricultural Marketing Rules, 2021 [Bangla] | |

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 [Bangla] |

| Sl. | 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 [Bangla English]; Schedule-5, Plant Quarantine Rules, 2018 [Bangla] |

Tariff Rate

| Sl. | 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

| Sl. | 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. | SRO No. 136-Law/2023/213/VAT, Date: 21 May 2023 | |
| 2 | | AT: 0% | To be imported by VAT Registered manufacturing entity. | SRO No. 151-Law/2021/148/VAT, Date: 03 June 2021 | |

Preferential Benefits

| Sl. | 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. | SRO No. 251-Law/2022/133/Customs, Date: 20 July 2022 |
| 2 | SAFTA | Afghanistan, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka | Applicable CD Rate 3% | Compliances laid down in the SRO to be followed. | SRO No. 181-Law/2020/97/Customs, Date: 30 June 2020 |

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

- IP: Import Permit
- CC: Customs Clearance
- RP: Regulatory Purpose
- DAE: Department of Agricultural Extension
- LC: Letter of Credit
- RO: Release Order
- PC: Phytosanitary Certificate
- SRO: Statutory Regulatory Order
- VAT: Value Added Tax
- TPS-OIC: Framework Agreement on Trade Preferential System among the Member States of the Organization of the Islamic Conference
- SAFTA: Agreement on South Asian Free Trade Area

