

# Test Version



Bangladesh Customs & VAT  
NATIONAL BOARD OF REVENUE

Smart Import Export Hub  
Fiscal Year 2023-2024

## IMPORT REQUIREMENTS

(Excluding General Document)

**HS Code: 02062190**  
**Frozen Bovine Tongue, Nes**

### 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 Permission from DLS	CC, RP	Department of Livestock Services (DLS)	Before importation	Manual	Consignment Specific	Consignment Specific	Article 23(33), IPO 2021-2024 <a href="#">[Bangla]</a>	
3	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>	
4	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>	
5	Fit for Human Consumption Certificate	CC, RP	Competent authority of exporting country	With the consignment document	Manual	Consignment Specific	Consignment Specific	Article 23(2), 23(3)(Uma), IPO 2021-24 <a href="#">[Bangla]</a>	
6	Radioactivity Test Certificate from Origin Country	CC, RP	Competent authority of origin country	Before importation	Manual	Consignment Specific	Consignment Specific	Article 23(1), 23(2), 23(16)(Ga), IPO 2021-24 <a href="#">[Bangla]</a>	
7	Radioactivity Test Certificate	CC, RP	Bangladesh Atomic Energy Commission (BAEC)	After importation	Manual	Consignment Specific	Consignment Specific	Article 23(1), 23(5)(Cha), IPO 2021-24 <a href="#">[Bangla]</a>	
8	Declaration of Compliance	RP	Competent authority of origin country	Before importation	Manual	Consignment Specific	Consignment Specific	Rule 23(2), Meat Quality Rules, 2021 <a href="#">[Bangla]</a>	
9	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>	

Sl.	Documents	Purpose	Agency/Entity	Stage	Option	Validity	Applicability	Legislation	Remarks
10	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> ]	
11	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> ]	
12	If meat listed in item (Jha) of Schedule-1, 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, Agricultural Marketing Act, 2018 [ <a href="#">Bangla</a> ]; Rule 6, Agricultural Marketing Rules, 2021 [ <a href="#">Bangla</a> ]	
13	If beef imported from EU countries, 'Mad Cow Disease Free Certificate'	RP	Competent authority of EU origin countries	Before importation	Manual	Consignment Specific	Consignment Specific	Article 23(35), IPO 2021-24 [ <a href="#">Bangla</a> ]	
14	Bovine Spongiform Encephalopathy (BSE) Free Certificate	RP	Competent authority of origin country	Before importation	Manual	Consignment Specific	Consignment Specific	Article 23(34), IPO 2021-24 [ <a href="#">Bangla</a> ]	
15	Certificate on 'Not harmful for human health' & 'No harmful ingredients mixed' & 'Free from all type of germs'	RP	Competent authority of origin country	Before importation	Manual	Consignment Specific	Consignment Specific	Article 23(23), IPO 2021-24 [ <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	Compliances of Rule 23(2) and Schedule-8 of Animal Slaughter and Meat Quality Control Rules, 2021 are to be followed.	Rule 23(2) and Schedule-8, Animal Slaughter and Meat Quality Control Rules, 2021 [ <a href="#">Bangla</a> ]
3	If from wild origin, import other than through the designated Customs port is not allowed.	Rule 23(2) and Schedule-8, Animal Slaughter and Meat Quality Control Rules, 2021 [ <a href="#">Bangla</a> ]
4	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> ]
5	If applicable, concerned provisions of Bangladesh Biosafety Rules, 2012 and Biosafety Guidelines of Bangladesh, 2007 are to be followed.	Bangladesh Biosafety Rules, 2012 [ <a href="#">Bangla</a> ]; Biosafety Guidelines of Bangladesh, 2007 [ <a href="#">English</a> ]
6	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> ]
7	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**

SI.	HS Code	Statistical Unit	CD	RD	SD	VAT	AIT	AT	TTI	Valuation
1	02062190	KGM	25	3	20	0	5	0	58.60%	Minimum Value

**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 5%	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. SAFTA: Agreement on South Asian Free Trade Area
6. SRO: Statutory Regulatory Order

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