

রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ



গেজেট

অতিরিক্ত সংখ্যা
কর্তৃপক্ষ কর্তৃক প্রকাশিত

মঙ্গলবার, সেপ্টেম্বর ১৮, ২০১৮

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
অর্থ মন্ত্রণালয়
অভ্যন্তরীণ সম্পদ বিভাগ
(কাস্টমস)
প্রজ্ঞাপন

তারিখ : ২৬ ভাদ্র ১৪২৫ বঙ্গাব্দ/১০ সেপ্টেম্বর ২০১৮ খ্রিস্টাব্দ

এস. আর. ও. নং ২৬৭-আইন/২০১৮/৪০/কাস্টমস।—যেহেতু, অগ্রাধিকারভিত্তিক (Preferential) বাণিজ্য সম্প্রসারণের লক্ষ্যে বাংলাদেশ, ভারত, চীন, লাও রিপাবলিক, রিপাবলিক অব কোরিয়া এবং শ্রীলংকা এর মধ্যে Asia Pacific Trade Agreement (APTA) শীর্ষক চুক্তি, অতঃপর “উক্ত চুক্তি” বলিয়া উল্লিখিত, ০১ নভেম্বর, ২০০৫ সনে কার্যকর হইয়াছে; এবং

যেহেতু, উক্ত চুক্তির Article 3 (5) এর উদ্দেশ্য পূরণকল্পে, উহার Article 12 এ বর্ণিত বিধান অনুযায়ী, চুক্তিভুক্ত দেশসমূহে আমদানি শুল্ক হার হ্রাস করিবার বিধান রহিয়াছে;

সেহেতু, Customs Act, 1969 (Act of IV of 1969), অতঃপর উক্ত Act বলিয়া উল্লিখিত, এর section 19 এর sub-section (1) এ প্রদত্ত ক্ষমতাবলে সরকার, জাতীয় রাজস্ব বোর্ডের সহিত পরামর্শক্রমে, জনস্বার্থে, এ বিভাগের ০৭-০৯-১৪০২ বাং মোতাবেক ২১-১২-১৯৯৫ ইং তারিখের প্রজ্ঞাপন নং- এস, আর, ও, ২২৯-আইন/৯৫/১৬৫১/শুল্ক রহিতক্রমে উক্ত Act এর FIRST SCHEDULE ভুক্ত পণ্যসমূহের মধ্যে নিম্নের TABLE এর কলাম (1) এ উল্লিখিত Heading এর বিপরীতে কলাম (2) এ উল্লিখিত H.S. Code সমূহের আওতাধীন কলাম (3) তে বর্ণিত পণ্যসমূহকে, যা উক্ত TABLE এর (4) কলাম এ বর্ণিত দেশসমূহে উৎপাদিত বা প্রক্রিয়াজাত এবং অর্থ মন্ত্রণালয়ের ২৪ শে মে, ১৯৭৭ তারিখের Notification No. 346-/D/Cus/77 এ প্রকাশিত Standard rules of Origin, 1977 এবং উক্ত চুক্তির Annexure II (Rules of Origin for the Asia Pacific Trade Agreement) তে বর্ণিত শর্তাবলি প্রতিপালন সাপেক্ষে, উহাদের উপর আরোপনীয় আমদানি

(১১৫৩৭)

মূল্য : টাকা ৫৬.০০

শুল্কের উপর উক্ত TABLE এর কলাম (5) এ বর্ণিত হারে নিরূপিত শুল্কের সমপরিমাণ শুল্ক হইতে অব্যাহতি প্রদান করিল, যথা :—

TABLE

Heading	H.S.Code	Description of goods	Produce or manufacture of the Country	Margin of preference (%)
(1)	(2)	(3)	(4)	(5)
05.01	0501.00.00	Human hair and waste, unworked	China, India, Lao PDR, Republic of Korea and Srilanka	20
05.04	0504.00.00	Guts bladders and stomachs of animals (excluding fish), fresh, chilled, frozen, salted, in brine, dried or smoked	Ditto	20
05.06	0506.10.00	Ossein and bones treated with acid	Ditto	20
05.10	0510.00.10	Glands including pituitary glands	Ditto	20
	0510.00.90	Other	Ditto	20
08.01	0801.11.10	Desiccated coconuts fresh or dried wrapped/canned upto 2.5 kg	Ditto	60
	0801.11.90	Desiccated coconuts fresh or dried excluding wrapped/canned upto 2.5 kg	Ditto	60
	0801.12.10	Coconuts in the inner shell (endocarp) wrapped/canned upto 2.5 kg	Ditto	70

(1)	(2)	(3)	(4)	(5)
	0801.12.90	Coconuts in the inner shell (endocarp) excluding wrapped/canned upto 2.5 kg	Ditto	70
	0801.19.10	Coconuts, not desiccated, fresh or dried wrapped/canned upto 2.5 kg	Ditto	70
	0801.19.90	Coconuts not desiccated, fresh or dried excluding wrapped/canned upto 2.5 kg	Ditto	70
09.04	0904.11.10	Pepper, neither crushed nor ground, wrapped/canned upto 2.5 kg	Ditto	10
	0904.11.90	pepper, neither crushed nor ground excluding wrapped/canned upto 2.5 kg	Ditto	10
09.08	0908.11.10	Nutmeg, neither crushed or ground, wrapped/canned upto 2.5 kg	Ditto	10
	0908.11.90	Nutmeg, neither crushed or ground, wrapped/canned upto 2.5 kg	Ditto	10
	0908.12.10	Nutmeg, crushed or ground, excluding wrapped/canned upto 2.5 kg	Ditto	10
	0908.12.90	Nutmeg, crushed or ground, excluding wrapped/canned upto 2.5 kg	Ditto	10
	0908.21.10	Mace, neither crushed or ground, wrapped/canned upto 2.5 kg	Ditto	10
	0908.21.90	Mace, neither crushed or ground, excluding wrapped/canned upto 2.5 kg	Ditto	10

(1)	(2)	(3)	(4)	(5)
	0908.22.10	Mace, crushed or ground, wrapped/canned upto 2.5 kg	Ditto	10
	0908.22.90	Mace, crushed or ground, excluding wrapped/canned upto 2.5 kg	Ditto	10
	0908.31.10	Cardamoms, neither crushed or ground, wrapped/canned upto 2.5 kg	Ditto	10
	0908.31.90	Cardamoms, crushed or ground, excluding wrapped/canned upto 2.5 kg	Ditto	10
	0908.32.10	Cardamoms, crushed or ground, wrapped/canned upto 2.5 kg	Ditto	10
	0908.32.90	Cardamoms, crushed or ground, excluding wrapped/canned upto 2.5 kg	Ditto	10
10.01	1001.11.10	Durum wheat seed, wrapped/canned upto 2.5 kg	Ditto	20
	1001.11.90	Durum wheat seed, excluding wrapped/canned upto 2.5 kg	Ditto	20
	1001.19.10	Durum wheat, other than seed, wrapped/canned upto 2.5 kg	Ditto	20
	1001.19.90	Durum wheat, other than seed, excluding wrapped/ canned upto 2.5 kg	Ditto	20
10.07	1007.10.10	Grain sorghum seed, wrapped/canned upto 2.5 kg	Ditto	20
	1007.10.90	Grain sorghum seed, excluding wrapped/canned upto 2.5 kg	Ditto	20
	1007.90.10	Grain sorghum seed, other than seed, wrapped/canned upto 2.5 kg	Ditto	20

(1)	(2)	(3)	(4)	(5)
	1007.90.90	Grain sorghum seed, other than seed, excluding wrapped/canned upto 2.5 kg	Ditto	20
10.08	1008.21.10	Millet seed, wrapped/canned upto 2.5 kg	Ditto	20
	1008.21.90	Millet seed, excluding wrapped/canned upto 2.5 kg	Ditto	20
	1008.29.10	Millet, other than seed, wrapped/canned upto 2.5 kg	Ditto	20
	1008.29.90	Millet, other than seed, excluding wrapped/canned upto 2.5 kg	Ditto	20
	1008.30.10	Canary seed, wrapped/canned upto 2.5 kg	Ditto	20
	1008.40.10	Fonio (<i>Digitaria</i> spp.), wrapped/canned upto 2.5 kg	Ditto	20
	1008.50.10	Quinoa (<i>Chenopodium quinoa</i>), wrapped/canned upto 2.5 kg	Ditto	20
	1008.60.10	Triticale, wrapped/canned upto 2.5 kg	Ditto	20
	1008.90.10	Other cereals, wrapped/canned upto 2.5 kg	Ditto	20
11.03	1103.20.00	Pellets	Ditto	20
11.04	1104.23.90	Other worked grains (for example, hulled, pearled, sliced or kibbled) of maize (corn), not elsewhere specified	Ditto	20
12.02	1202.30.10	Seed of ground-nuts, not roasted or otherwise cooked, wrapped/canned upto 2.5 kg	Ditto	20

(1)	(2)	(3)	(4)	(5)
	1202.42.10	Other Ground-nuts, shelled whether or not broken wrapped/canned upto 2.5 kg	Ditto	20
12.03	1203.00.00	Copra	Ditto	20
12.10	1210.10.10	Hop cones, fresh or dried, neither ground nor powdered not in the form of Pellets, wrapped/canned upto 2.5 kg	Ditto	20
12.11	1211.30.10	Coco leaf, wrapped/canned upto 2.5 kg	Ditto	20
	1211.50.10	Ephedra, wrapped/canned upto 2.5 kg	Ditto	20
	1211.90.11	Plants and parts of plants, used primarily in perfumery including Agar, wrapped/canned upto 2.5 kg	Ditto	20
	1211.90.21	Plants and parts of plants, used primarily in pharmacy, wrapped/canned upto 2.5 kg	Ditto	20
12.12	1212.92.10	Locust beans (carob), wrapped/canned upto 2.5 kg	Ditto	20
	1212.93.10	Sugar cane, wrapped/canned upto 2.5 kg	Ditto	20
	1212.94.10	Chicory roots, wrapped/canned upto 2.5 kg	Ditto	20
	1212.99.10	Vegetable products used primarily for human consumption, not elsewhere specified or included, wrapped/canned upto 2.5 kg	Ditto	20

(1)	(2)	(3)	(4)	(5)
12.13	1213.00.10	Cereal straw and husks, unprepared, whether or not chopped ground, pressed or in the form of pellets wrapped/canned upto 2.5 kg	Ditto	20
12.14	1214.10.10	Lucerne (Alfalfa) meal and pellets, wrapped/canned upto 2.5 kg	Ditto	20
	1214.90.10	Forage products other than Lucerne (Alfalfa meal and pellets, wrapped/canned upto 2.5 kg	Ditto	20
13.02	1302.12.00	Vegetable saps and extracts of liquorice	Ditto	20
14.04	1404.20.10	Cotton Linters, wrapped/canned upto 2.5 kg	Ditto	20
15.08	1508.10.00	Crude groundnut oil	Ditto	20
15.12	1512.11.00	Crude sunflower-seed or safflower oil	Ditto	20
	1512.21.00	Crude Cotton-seed oil whether or not gossypol has been removed	Ditto	20
	1512.29.00	Refined Cotton-seed oil & fractions thereof, not chemically modified	Ditto	20
15.13	1513.11.00	Crude Coconut (copra) oil	Ditto	30
	1513.19.00	Coconut (copra) oil, excluding crude, & its fractions, whether or not refined, but not chemically modified	Ditto	20
15.14	1514.11.00	Low erucic acid crude rape or crude colza oil	Ditto	20

(1)	(2)	(3)	(4)	(5)
15.15	1515.21.00	Crude Maize (corn) oil	Ditto	20
18.01	1801.00.00	Cocoa beans, whole or broken, raw or roasted	Ditto	20
18.02	1802.00.00	Cocoa shells, husks, skins and other cocoa waste	Ditto	20
18.03	1803.10.00	Cocoa paste, not defatted	Ditto	20
	1803.20.00	Cocoa paste, wholly or partly defatted	Ditto	20
24.01	24.01.10.00	Unmanufactured tobacco, not stemmed/stripped	Ditto	20
25.04	2504.10.00	Natural graphite in powder or in flakes	Ditto	10
	2504.90.00	Natural graphite, excluding in the form of powder or flakes	Ditto	20
25.05	2505.10.00	Silica sands and quartz sands	Ditto	10
	2505.90.00	Natural sands, whether or not coloured, excluding silica sands, quartz sands and metal- bearing sands of chapter 26.	Ditto	10
25.06	2506.20.00	Quartzite	Ditto	20
25.08	2508.50.00	Andalusite, kyanite and sillimanite	Ditto	20
	2508.70.00	Chamotte or dinas earths	Ditto	20
25.18	2518.20.00	Calcined or sintered dolomite	Ditto	20
	2518.30.00	Dolomite ramming mix	Ditto	20
25.28	2528.00.00	natural borates and concentrates thereof (whether or not calcined) but not including borates separated from natural brine; natural boric acid containing more than 85% of H ₃ BO ₃ calculated on the dry weight	Ditto	20

(1)	(2)	(3)	(4)	(5)
25.29	2529.22.00	Fluorspar, containing by weight more than 97% of calcium fluoride	Ditto	20
	2529.30.00	Leucite; nepheline and nepheline syenite	Ditto	20
26.01	2601.11.00	Non-agglomerated iron ores and concentrates, other than roasted iron pyrites	Ditto	20
	2601.12.00	Agglomerated Iron Ores & Concentrates Other Than Roasted Iron Pyrites	Ditto	20
	2601.20.00	Roasted Iron Pyrites	Ditto	20
26.02	2602.00.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight	Ditto	20
26.03	2603.00.00	Copper ores and concentrates	Ditto	20
26.04	2604.00.00	Nickel ores and concentrates	Ditto	60
26.05	2605.00.00	Cobalt ores and concentrates	Ditto	60
26.06	2606.00.00	Aluminium ores and concentrates	Ditto	20
26.07	2607.00.00	Lead ores and concentrates	Ditto	20
26.08	2608.00.00	Zinc ores and concentrates	Ditto	20
26.09	2609.00.00	Tin ores and concentrates	Ditto	60
26.10	2610.00.00	Chromium ores and concentrates	Ditto	20
26.11	2611.00.00	Tungsten ores and concentrates	Ditto	60
26.12	2612.10.00	Uranium ores and concentrates	Ditto	60
	2612.20.00	Thorium ores and concentrates	Ditto	60

(1)	(2)	(3)	(4)	(5)
26.13	2613.10.00	Roasted Molybdenum ores and concentrates	Ditto	60
	2613.90.00	Molybdenum ores and concentrates, excluding roasted	Ditto	20
26.14	2614.00.00	Titanium ores and concentrates	Ditto	20
26.15	2615.10.00	Zirconium ores and concentrates	Ditto	20
	2615.90.00	Niobium, Tantalum and Vanadium ores and concentrates	Ditto	60
26.16	2616.10.00	Silver ores and concentrates	Ditto	60
	2616.90.00	Precious metal, excluding silver, ores and concentrates	Ditto	60
26.17	2617.10.00	Antimony ores and concentrates	Ditto	20
26.19	2619.00.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron/steel	Ditto	20
26.20	2620.11.00	Hard zinc spelter	Ditto	60
	2620.21.00	Leaded gasoline sludges and leaded anti-knock compound sludges	Ditto	60
	2620.29.00	Other slag, ash and residues, containing mainly lead	Ditto	60
	2620.30.00	Slag, ash and residues containing mainly copper	Ditto	60
	2620.60.00	Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	Ditto	60

(1)	(2)	(3)	(4)	(5)
	2620.91.00	Slag, ash and residues containing antimony, beryllium, cadmium, chromium or their mixtures	Ditto	60
26.21	2621.90.10	Crude potassium salts obtained from residues of beet molasses	Ditto	20
	2621.90.90	Other slag and ash, excluding ash and residues from the incineration of municipal waste and crude potassium salts	Ditto	60
27.02	2702.10.00	Lignite, whether or not pulverised, but not agglomerated	Ditto	20
	2702.20.00	Agglomerated lignite	Ditto	20
27.03	2703.00.00	Peat (including Peat litter), whether or not agglomerated	Ditto	20
27.04	2704.00.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	Ditto	10
27.07	2707.10.00	Benzole (benzene)	Ditto	20
	2707.20.00	Toluol (toluene)	Ditto	20
	2707.40.00	Naphthalene	Ditto	20
27.08	2708.20.00	Pitch coke, obtained from coal tar or from other mineral tars	Ditto	20
27.11	2711.11.00	Natural gas, liquefied	Ditto	20
	2711.12.00	Propane, liquefied	Ditto	20
27.13	2713.11.00	Petroleum coke, not calcined	Ditto	20

(1)	(2)	(3)	(4)	(5)
27.16	2716.00.00	Electrical energy	Ditto	60
28.01	2801.20.00	Iodine	Ditto	20
	2801.30.00	Fluorine; bromine	Ditto	20
28.03	2803.00.00	Carbon (carbon blacks and other forms of carbon, not elsewhere specified or included)	Ditto	10
28.05	2805.30.00	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	Ditto	20
28.13	2813.90.00	Sulphides of non-metals (excluding carbon disulphide); commercial phosphorus trisulphide	Ditto	20
28.16	28.16.40.00	Oxides, hydroxides and peroxides of strontium or barium	Ditto	20
28.17	2817.00.00	Zinc oxide; zinc peroxide	Ditto	10
28.18	2818.10.00	Artificial corundum, whether or not chemically defined	Ditto	20
28.21	2821.20.00	Earth colours containing 70% or more by weight of combined iron evaluated as Fe ₂ O ₃	Ditto	20
28.24	2824.10.00	Lead monoxide (litharge, massicot)	Ditto	30
28.25	2825.60.00	Germanium oxides and zirconium dioxides	Ditto	20
28.26	2826.12.00	Fluorides of aluminium	Ditto	20
	2826.30.00	Sodium hexafluoroaluminate (synthetic cryolite)	Ditto	20

(1)	(2)	(3)	(4)	(5)
28.27	2827.41.00	Chloride oxides and chloride hydroxides of copper	Ditto	20
28.30	2830.10.00	Sodium sulphides	Ditto	10
28.31	2831.90.00	Dithionites and sulphonylates, excluding of sodium.	Ditto	20
28.33	2833.29.90	Sulphates; alums; peroxosulphates (persulphates), not elsewhere specified	Ditto	20
28.35	2835.24.00	Phosphates of potassium	Ditto	20
28.36	2836.99.90	Other carbonates; peroxocarbonates, excluding ferrous carbonate	Ditto	10
28.41	2841.69.00	Manganites, manganates and permanganates, excluding potassium permanganate	Ditto	20
	2841.80.00	Tungstates (wolframates)	Ditto	20
28.43	2843.90.10	Cisplatin BP, oxaliplatin BP, carboplatin BP	Ditto	20
	2843.90.90	Inorganic or organic compounds of precious metals, whether or not chemically defined, excluding silver and gold compounds; amalgams of precious metal	Ditto	20
29.01	2901.10.00	Acyclic hydrocarbons, saturated	Ditto	15
	2901.21.00	Ethylene	Ditto	30
	2901.22.00	Propene (propylene)	Ditto	30
	2901.23.90	Butene (butylene) and isomers thereof	Ditto	30
	2901.24.00	Buta-1, 3- diene and isoprene	Ditto	30

(1)	(2)	(3)	(4)	(5)
29.02	2902.11.00	Cyclohexane	Ditto	30
	2902.20.00	Benzene	Ditto	30
	2902.30.00	Toluene	Ditto	10
	2902.41.00	o-Xylene	Ditto	30
	2902.42.00	m-Xylene	Ditto	30
	2902.43.00	p-Xylene	Ditto	30
	2902.44.00	Mixed xylene isomers	Ditto	10
	2902.50.10	Styrene imported by VAT registered paint manufacturing industries	Ditto	10
	2902.50.90	Styrene imported by other than VAT registered paint manufacturing industries	Ditto	10
	2902.60.00	Ethylbenzene	Ditto	30
	2902.70.00	Cumene	Ditto	30
29.03	2903.11.00	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	Ditto	20
	2903.21.00	Vinyl chloride (chloroethylene)	Ditto	20
	2903.29.00	Other unsaturated chlorinated derivatives of acyclic hydrocarbons, not elsewhere specified	Ditto	20
	2903.31.00	Ethylene dibromide (ISO) (1,2 dibromoethane)	Ditto	20
	2903.76.00	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	Ditto	20
	2903.77.10	Trichlorofluoromethane	Ditto	20

(1)	(2)	(3)	(4)	(5)
	2903.77.20	Dichlorodifluoromethane	Ditto	20
	2903.77.30	Trichlorotrifluoroethanes	Ditto	20
	2903.77.40	Dichlorotetrafluoroethanes and chloropentafluoroethane	Ditto	20
	2903.77.50	Other derivatives perhalogenated only with fluorine and chlorine	Ditto	20
	2903.78.00	Other perhalogenated derivatives	Ditto	20
	2903.92.00	Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,,1-trichloro-2,2- bis(p-chlorophenyl)ethane)	Ditto	20
29.05	2905.11.10	Methanol HPLC	Ditto	10
	2905.11.90	Methanol (methyl alcohol)	Ditto	10
	2905.12.10	Isopropyl alcohol imported by VAT registered ink manufacturing industry	Ditto	10
	2905.12.90	Isopropyl alcohol imported by other than VAT registered ink manufacturing industry	Ditto	10
	2905.13.00	Butan-1-ol (n-butyl alcohol)	Ditto	10
	2905.14.00	Other butanols, not elsewhere specified	Ditto	10
	2905.16.10	Octanol (octyl alcohol) & isomers thereof, imported by VAT registered dioctyl orthophthalates manufacturing industry	Ditto	10
	2905.16.90	Octanol (octyl alcohol) & isomers thereof, imported by other than VAT registered dioctyl orthophthalates manufacturing industry	Ditto	10

(1)	(2)	(3)	(4)	(5)
	2905.17.00	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	Ditto	10
	2905.19.00	Other saturated monohydric alcohols not elsewhere specified	Ditto	10
	2905.22.00	Acyclic terpene alcohols	Ditto	10
	2905.31.10	Ethylene glycol (ethanediol) imported by VAT registered PET chips manufacturing industry	Ditto	10
	2905.31.90	Ethylene glycol (ethanediol) imported by other than VAT registered PET chips manufacturing industry	Ditto	10
	2905.32.00	Propylene glycol (propane-1, 2-diol)	Ditto	30
	2905.41.00	2 Ethyl-2 (hydroxymethyl) propane-1, 3-diol (trimethylolpropane)	Ditto	30
	2905.42.00	Pentaerythritol	Ditto	10
	2905.43.00	Mannitol	Ditto	10
	2905.44.00	D-glucitol (sorbitol)	Ditto	10
	2905.51.00	Ethchlorvynol (INN)	Ditto	20
29.06	2906.12.00	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	Ditto	20
29.07	2907.11.00	Phenol (hydroxybenzene) and its salts	Ditto	30
	2907.12.00	Cresols and their salts	Ditto	30

(1)	(2)	(3)	(4)	(5)
	2907.13.00	Octylphenol, nonylphenol and their isomers; salts thereof	Ditto	30
	2907.15.00	Naphthols and their salts	Ditto	30
	2907.19.00	Other monophenols, not elsewhere specified	Ditto	20
	2907.21.00	Resorcinol and its salts	Ditto	30
	2907.22.00	Hydroquinone (quinol) and its salts	Ditto	30
	2907.23.00	4,4-Isopropylidenediphenol (bisphenol) A, diphenylolpropane) and its salts	Ditto	30
	2907.29.00	Other polyphenols, not elsewhere specified	Ditto	20
29.08	2908.91.00	Dinoseb (ISO) and its salts	Ditto	20
	2908.92.00	4,6-Dinitro-o-cresol (DNOC) (ISO) and its salts	Ditto	20
	2908.99.00	Other halogenated, Sulphonated nitrated or nitrosated derivatives of phenols or phenol-alcohols, not elsewhere specified	Ditto	20
29.09	2909.11.00	Diethyl ether	Ditto	20
	2909.19.00	Other acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives, not elsewhere specified	Ditto	20
	2909.20.00	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Ditto	20

(1)	(2)	(3)	(4)	(5)
	2909.44.00	Other monoalkylethers of ethylene glycol or of diethylene glycol	Ditto	20
29.10	2910.20.00	Methyloxirane (propylene oxide)	Ditto	20
	2910.30.00	1-chloro-2,3- epoxypropane (epichlorohydrin)	Ditto	
	2910.40.00	Dieldrin (ISO, INN)	Ditto	20
	2910.50.00	Endrin (ISO)	Ditto	20
	2910.90.00	Other	Ditto	20
29.11	2911.00.00	Acetals and hemiacetals whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives	Ditto	20
29.12	2912.49.00	Other aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function, not elsewhere specified	Ditto	20
	2912.50.00	Cyclic polymers of aldehydes	Ditto	20
29.14	2914.23.00	Ionones and methylionones	Ditto	20
	2914.31.00	Phenylacetone (phenylpropan-2-one)	Ditto	20
29.15	2915.36.00	Dinoseb (ISO) acetate	Ditto	20
29.16	2916.32.00	Benzoyl peroxide and benzoyl chloride	Ditto	20
	2916.34.00	Phenylacetic acid and its salts	Ditto	20

(1)	(2)	(3)	(4)	(5)
	2916.39.00	Other aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives, not elsewhere specified	Ditto	20
29.18	2918.12.00	Tartaric acid	Ditto	20
	2918.13.00	Salts and esters of tartaric acid	Ditto	20
	2918.18.00	Chlorobenzilate (ISO)	Ditto	20
29.20	2920.11.00	Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	Ditto	20
29.21	2921.22.00	Hexamethylenediamine and its salts	Ditto	20
29.22	2922.14.00	Dextropropoxythene (INN) and its salts	Ditto	20
	2922.43.00	Anthranilic acid and its salts	Ditto	20
	2922.44.00	Tilidine (INN) and its salts	Ditto	20
29.24	2924.23.00	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	Ditto	20
	2924.24.00	Ethinamate (INN)	Ditto	20
29.25	2925.12.00	Glutethimide (INN)	Ditto	20
29.30	2930.80.00	Captafol (ISO) and methamidophos (ISO)	Ditto	20
29.33	2933.55.00	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	Ditto	20

(1)	(2)	(3)	(4)	(5)
29.37	2937.19.90	Other Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues, not elsewhere specified	Ditto	20
	2937.50.00	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	Ditto	20
	2937.90.00	Other hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones, not elsewhere specified	Ditto	20
32.04	3204.11.00	Disperse dyes and preparations based thereon	Ditto	10
32.10	3210.00.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government Department and VAT registered manufacturer as raw material for their product	Ditto	15
33.01	3301.29.00	Essential oils, including Concretes and absolutes, not elsewhere specified	Ditto	10
35.02	3502.11.00	Egg albumin, dried	Ditto	20
35.07	3507.90.10	Streptokinase	Ditto	10
	3507.90.90	Other enzymes; other prepared enzymes not elsewhere specified or included	Ditto	10

(1)	(2)	(3)	(4)	(5)
37.02	3702.31.00	Photographic film for color photography (polychrome), in rolls, non-perforated, of a width not exceeding 105 mm	Ditto	20
	3702.52.00	Other photographic film for color photography (polychrome), in rolls, of a width not exceeding 16 mm	Ditto	20
	3702.55.00	Other photographic film for color photography (polychrome) in rolls, of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30m	Ditto	20
	3702.96.00	Other potographic film, in rools, of a width not exceeding 35 mm and of a length not exceeding 30 m	Ditto	20
37.06	3706.90.10	Educational and instructional cinematographic film, exposed and developed, of a width of 35mm or more	Ditto	20
38.02	3802.10.00	Activated carbon	Ditto	20
38.03	3803.00.00	Tall oil, whether or not refined	Ditto	20
38.08	3808.91.29	Other insecticides, for non-agricultural purposes, other than mosquito coil, aerosol, mosquito repellent	Ditto	10
38.09	3809.91.00	Other, of a kind used in the textile or like industries	Ditto	10
38.23	3823.13.00	Tall oil fatty acids	Ditto	20

(1)	(2)	(3)	(4)	(5)
38.24	3824.30.00	Non-agglomerated metal carbides mixed together or with metallic binders	Ditto	20
39.01	3901.40.00	Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	Ditto	30
	3901.90.00	Other polymers of ethylene, in primary forms	Ditto	30
39.07	3907.99.10	Other polyesters, other than unsaturated, imported by VAT registered LED lamp manufacturing industry	Ditto	30
	3907.99.90	Other polyester, other than unsaturated, imported by other than VAT registered LED lamp manufacturing industry	Ditto	30
39.09	3909.31.10	Other amino-resins, Poly (methlene phenyl isocyanate) (crude MDI, polymeric MDI) imported by VAT registered refrigerator/freezer manufacturers	Ditto	20
	3909.31.90	Other amino-resins, Poly (methylene phenyl isocyanate) (crude MDI, polymeric MDI) imported by other than VAT registered refrigerator/ freezer manufacturers	Ditto	20
	3909.39.00	Other amino-resins excluding Poly (methylene phenyl isocyanate) (crude MDI, polymeric MDI)	Ditto	20

(1)	(2)	(3)	(4)	(5)
40.01	4001.21.10	Smoked sheets of natural rubber imported by VAT registered tyre and tube manufacturers of a rim size 16 inch and above	Ditto	10
	4001.21.90	Smoked sheets of natural rubber imported by other than VAT registered tyre and tube manufacturers	Ditto	10
	4001.22.00	Technically specified natural rubber (TSNR), in primary forms or in plates, sheets or strip	Ditto	30
	4001.29.00	Other natural rubber, in primary forms or in plates, sheets or strip, not elsewhere specified	Ditto	10
40.02	4002.39.00	Halo-isobutene-isoprene rubber (CIIR or BIIR)	Ditto	20
40.06	4006.10.00	“Camel-back” strips for retreading rubber tyres	Ditto	20
40.07	4007.00.00	Vulcanized rubber thread and cord	Ditto	10
40.09	4009.11.00	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, Not reinforced or otherwise combined with other material, without fittings	Ditto	10
40.11	4011.70.10	Of a kind used on agricultural tractors	Ditto	15
40.15	4015.11.00	Surgical gloves, mittens and mitts of vulcanised rubber	Ditto	10

(1)	(2)	(3)	(4)	(5)
	4015.19.00	Gloves, mittens and mitts of vulcanised rubber, excluding surgical gloves	Ditto	10
40.17	4017.00.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; Articles of hard rubber	Ditto	15
41.03	4103.20.00	Other raw hides and skins of reptiles, fresh or preserved not tanned, parchment-dressed or further prepared	Ditto	60
41.07	4107.92.00	Other grain splits, including sides, of leather further prepared after tanning or crusting, of bovine or equine animals, without hair on, other than leather of heading 41.14	Ditto	30
41.13	4113.30.00	Other grain splits, including sides, of leather further prepared after tanning or crusting, of reptiles, without wool or hair on, other than leather of heading 41.14	Ditto	60
43.02	4302.11.00	Tanned or dressed whole skins of mink, not assembled	Ditto	20
	4302.19.00	Tanned or dressed whole furskins, not elsewhere specified, not assembled	Ditto	20
	4302.20.00	Tanned or dressed heads, tails, paws and other pieces or cuttings, not assembled	Ditto	20
	4302.30.00	Tanned or dressed whole skins and pieces or cuttings thereof, assembled	Ditto	20

(1)	(2)	(3)	(4)	(5)
44.01	4401.21.00	Coniferous wood in chips or particles	Ditto	20
	4401.22.00	Non-coniferous wood in chips or particles	Ditto	20
44.02	4402.10.00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated of bamboo	Ditto	20
44.06	4406.11.00	Railway or tramway	Ditto	20
	4406.12.00	sleepers (cross-ties) of wood, not impregnated	Ditto	20
44.07	4407.21.00	Wood of Mahogany (swietenia spp.) sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm	Ditto	20
	4407.22.00	Wood of Virola, Iambuia and Balsa, sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm	Ditto	20
	4407.25.00	Wood of Dark Red Meranti, Light Red Meranti and Meranti Bakau, sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6mm	Ditto	20
	4407.26.00	Wood of White Lauan, White meranti, White Seraya, Yellow Meranti and Alan, sawn or chipped lengthwise, sliced of peeled, of a thickness exceeding 6mm	Ditto	20

(1)	(2)	(3)	(4)	(5)
	4407.27.00	Wood of Sapelli, sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm	Ditto	20
	4407.28.00	Wood of Iroko, sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm	Ditto	20
	4407.93.00	Wood of maple (Acer spp.) sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm	Ditto	20
	4407.94.00	Wood of cherry (Prunus spp.), Sawn or chipped lengthwise, Sliced or peeled, of a thickness exceeding 6 mm	Ditto	20
	4407.95.00	Wood of ash (Fraxinus spp.), sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6mm	Ditto	20
44.08	4408.10.00	Coniferous sheets for veneering, for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm	Ditto	20
	4408.31.00	Dark Red meranti, Light Red Meranti and Meranti Bakau sheets for veneering, for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm	Ditto	20

(1)	(2)	(3)	(4)	(5)
44.12	4412.31.00	Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness, with at least one outer ply of tropical wood	Ditto	15
	4412.34.00	Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness, with at least one outer ply of non-coniferous wood	Ditto	15
	4412.39.00	Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness, not elsewhere specified	Ditto	15
44.16	4416.00.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	Ditto	20
45.03	4503.90.00	Articles of natural cork, excluding corks and stoppers	Ditto	20
46.01	4601.22.00	Mats, matting and screens of vegetable materials of rattan	Ditto	20
	4601.93.00	Plaits and similar products of plaiting material, excluding Mats, matting and screens of vegetable materials, of rattan	Ditto	20
	4601.94.00	Plaits and similar products of plaiting material, excluding Mats, matting and screens, of vegetable materials, excluding bamboo and rattan	Ditto	20

(1)	(2)	(3)	(4)	(5)
	4601.99.00	Other plaits and similr products of plaiting material, excluding Mats, matting and screens of vegetable materials, not elsewhere specified	Ditto	20
48.04	4804.11.00	Unbleached kraftliner	Ditto	15
	4804.31.00	Unbleached other craft paper and paperboard weighing 150 g/m ² or less	Ditto	15
48.05	4805.11.00	Semi-chemical fluting paper	Ditto	15
	4805.93.00	Fluting paper, not elsewhere specified, weighing 225 g/m ² or more	Ditto	30
49.04	4904.00.00	Music, printed or in manuscript, whether or not bound or illustrated	Ditto	20
51.08	5108.10.00	Carded yarn of fine animal hair, not put up for retail sale	Ditto	35
51.12	5112.11.00	Woven fabrics of combed wool or of combed fine animal hair, containing 85 per cent or more by weight of wool or of fine animal hair, of a weight not exceeding 200 g/m ²	Ditto	20
54.02	5402.44.00	Elastometric synthetic filament yarn, single, untwisted or with a twist not exceeding 50 turns per metre	Ditto	30
55.15	5515.22.00	Other woven fabrics of acrylic or modacrylic staple fibers, mixed mainly or solely with wool or fine animal hair	Ditto	20

(1)	(2)	(3)	(4)	(5)
56.07	5607.49.10	Twin, Cordage, Rope and cables for fishing trawler and factory ship	Ditto	20
	5607.49.90	Twine, cordage, rope & cables, of polyethylene, or polypropylene other,	Ditto	70
61.04	6104.13.00	Women's or girls' suits of synthetic fibres, knitted or crocheted	Ditto	20
61.16	6116.10.00	Gloves, mittens and mitts, knitted or crocheted, Impregnated, coated or covered with plastics or rubber	Ditto	20
	6116.91.00	Gloves, mittens and mitts of wool or fine animal hair, knitted or crocheted,	Ditto	20
	6116.92.00	Gloves, mittens and mitts of cotton, knitted or crocheted	Ditto	20
	6116.99.00	Goves, mittens and mitts of other textile material, not elsewhere specified, knitted or crocheted	Ditto	20
62.01	6201.13.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jacketso, wind-cheaters, wind-jackets and similr articles, of man-made fibres	Ditto	40
68.04	6804.22.00	Other millstones, grindstones; grinding wheels and the like of other agglomerated abrasives or of ceramics	Ditto	15

(1)	(2)	(3)	(4)	(5)
69.07	6907.30.00	Mosaic cubes and the like, other than those of subheading 6907.40, glazed	Ditto	15
70.11	7011.20.00	Open glass envelopes (including bulbs and tubes), for cathode-ray tubes	Ditto	20
70.13	7013.37.00	Other drinking glasses, other than of glass ceramics, excluding of lead crystal	Ditto	20
70.19	7019.11.00	Chopped strands of glass fibres, of a length of not more than 50 mm	Ditto	20
71.02	7102.10.00	Unsorted diamonds, not mounted or set	Ditto	20
	7102.21.00	Industrial diamonds unworked or simply sawn, cleaved or bruted, not mounted or set	Ditto	20
	7102.29.00	Industrial diamonds, not mounted or set, not elsewhere specified	Ditto	20
71.03	7103.91.00	Rubies, sapphires and emeralds, worked but not strung mounted or set	Ditto	20
71.04	7104.10.00	Piezo-electric quartz	Ditto	20
	7104.20.00	Other, unworked or simply, sawn or roughly shaped	Ditto	20
71.05	7105.10.00	Dust and powder of diamonds	Ditto	20
71.06	7106.10.00	powder of silver	Ditto	20
	7106.91.00	Unwrought silver (including silver plated with gold or platinum)	Ditto	20

(1)	(2)	(3)	(4)	(5)
71.07	7107.00.00	Base metals clad with silver, not further worked then semi-manufactured	Ditto	20
71.08	7108.11.00	Powder of gold, nonmonetary	Ditto	20
	7108.12.00	Unwrought gold (including Gold plated with platinum), nonmonetary	Ditto	20
	7108.13.00	Semi-manufactured gold (including Gold plated with platinum), nonmonetary	Ditto	20
	7108.20.00	Monetary gold	Ditto	20
71.09	7109.00.00	Base metals or silver, clad with gold, up to semi-manufactured	Ditto	20
71.10	7110.19.00	Platinum in semi-manufactured forms	Ditto	20
	7110.21.00	Palladium, unwrought or in powder form	Ditto	20
	7110.29.00	Palladium in semi-manufactured forms	Ditto	20
	7110.31.00	Rhodium, unwrought or in powder form	Ditto	20
	7110.39.00	Rhodium, in semi-manufactured forms	Ditto	20
	7110.41.00	Iridium, osmium and ruthenium, unwrought or in powder form	Ditto	20
	7110.49.00	Iridium, osmium and ruthenium, in semi-manufactured forms	Ditto	20
71.12	7112.30.00	Ash containing precious metal or precious compounds	Ditto	20

(1)	(2)	(3)	(4)	(5)
	7112.91.00	Waste and scrap of gold, including metal clad with gold but excluding sweepings containing other precious metals	Ditto	20
	7112.92.00	Waste and scrap of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	Ditto	20
	7112.99.00	Other	Ditto	20
72.02	7202.49.00	Ferro-chromium alloys, containing by weight less than 4% of carbon	Ditto	20
	7202.50.00	Ferro-silico-chromium alloys	Ditto	20
	7202.60.00	Ferro-nickel alloy	Ditto	20
	7202.70.00	Ferro-molybdenum alloy	Ditto	20
	7202.80.00	Ferro-tungsten and ferro-silico-tungsten alloy	Ditto	20
	7202.91.00	Ferro-titanium and ferro-silico-titanium alloy	Ditto	20
	7202.92.00	Ferro-vanadium alloy	Ditto	20
	7202.93.00	Ferro-niobium alloy	Ditto	20
72.04	7204.21.00	Waste and scrap of stainless steel	Ditto	20
72.08	7208.90.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not cold, imported by VAT registered transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	Ditto	20

(1)	(2)	(3)	(4)	(5)
72.11	7211.13.00	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	Ditto	20
72.16	7216.22.00	T sections	Ditto	20
	7216.61.00	Obtained from flat-rolled products of Angles, shapes and sections, not further worked than cold-formed or cold-finished	Ditto	20
	7216.91.00	Cold-formed or Cold-finished from flat-rolled products	Ditto	20
72.19	7219.11.00	Not further worked than hot-rolled, in coils of a thickness exceeding 10 mm	Ditto	20
	7219.12.00	Flat-rolled products of stainless steel, in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm	Ditto	20
72.24	7224.10.00	Ingots and other primary forms	Ditto	20
72.25	7225.30.10	Other flat-rolled products of other steel alloys, not elsewhere specified, in coils, of a width of 600 mm or more, imported by VAT registered alloy steel manufacturers	Ditto	20
	7225.30.90	Other flat-rolled products of other steel alloys, not elsewhere specified, in coils, of a width of 600 mm or more	Ditto	20

(1)	(2)	(3)	(4)	(5)
	7225.50.10	Other, not further worked than cold-rolled (cold-reduced) Imported by VAT registered mould manufacturing industry	Ditto	20
	7225.91.00	Electrolytically plated or coated with zinc	Ditto	20
	7225.92.00	Otherwise plated or coated with zinc	Ditto	20
72.26	7226.20.00	Flat-rolled products of other alloy steel, of a width of less than 600 mm Of high speed steel	Ditto	20
	7226.92.00	Other flat-rolled products of other alloy steel, not further worked than cold rolled	Ditto	20
72.27	7227.10.00	Bars and rods, hot-rolled, in coils, of high-speed steel	Ditto	20
	7227.20.00	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel of silico-manganese steel	Ditto	20
72.28	7228.20.00	Bars and rods of silico-manganese steel	Ditto	20
	7228.80.00	Hollow drill bars and rods, of alloy or non-alloy steel	Ditto	20
73.02	7302.30.00	Railway switch blades and other crossing pieces of iron or steel	Ditto	20
73.04	7304.23.10	Casing, tubing and drill pipe, of a kind used in drilling for oil or gas Exceeding 8 inch inner dia	Ditto	20

(1)	(2)	(3)	(4)	(5)
73.11	7311.00.10	Containers for compressed or liquefied gas, of iron or steel Capacity not below 5000 liters including CKD	Ditto	30
	7311.00.90	Other Containers for compressed or liquefied gas, of iron or steel	Ditto	30
74.03	7403.12.00	Wire-bars of refined copper	Ditto	20
	7403.13.00	Billets of refined copper	Ditto	20
74.05	7405.00.00	Master alloys of copper	Ditto	20
74.10	7410.22.00	Copper foil, backed of copper alloys	Ditto	20
75.01	7501.20.00	Nickel oxide sinters and other products of nickel metallurgy	Ditto	20
75.03	7503.00.00	Nickel waste and scrap	Ditto	20
76.14	7614.10.00	With steel core	Ditto	10
78.04	7804.20.00	Powders and flakes of lead	Ditto	20
79.07	7907.00.10	Parts of machinery	Ditto	10
80.01	8001.20.00	Tin alloys, unwrought	Ditto	20
80.02	8002.00.00	Tin waste and scrap	Ditto	20
81.01	8101.94.00	Unwrought tungsten including bars and rods obtained simply by sintering	Ditto	20
	8101.97.00	Waste and scrap	Ditto	20
	8101.99.10	Tungsten filament imported by VAT registered electric bulb manufacturers	Ditto	20
	8101.99.90	Tungsten (wolfram) and articles thereof, not elsewhere specified	Ditto	20

(1)	(2)	(3)	(4)	(5)
81.02	8102.10.00	Powders of molybdenum	Ditto	20
	8102.94.00	Unwrought molybdenum, including Bars and rods obtained simply by sintering	Ditto	20
	8102.95.00	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	Ditto	20
	8102.97.00	Waste and scrap	Ditto	20
81.03	8103.20.00	Unwrought tantalum, including bars & rods obtained simply by sintering; powders	Ditto	20
	8103.30.00	Waste and scrap	Ditto	20
	8103.90.00	Other Waste and scrap	Ditto	20
81.04	8104.20.00	Waste and scrap of magnesium	Ditto	20
81.05	8105.30.00	Waste and scrap	Ditto	20
	8105.90.00	Other Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap	Ditto	20
81.06	8106.00.00	Bismuth and articles thereof (including Waste and scrap)	Ditto	20
81.07	8107.20.00	Unwrought cadmium; powders	Ditto	20
	8107.30.00	Waste and scrap of titanium and articles thereof	Ditto	20
81.08	8108.20.00	Unwrought titanium; powders	Ditto	20
	8108.30.00	Waste and scrap of titanium and articles thereof	Ditto	20

(1)	(2)	(3)	(4)	(5)
81.09	8109.20.00	Unwrought zirconium; powders	Ditto	20
	8109.30.00	Waste and scrap of zirconium and articles thereof	Ditto	20
	8109.90.00	Articles of zirconium	Ditto	20
81.10	8110.20.00	Waste and scrap of antimony and articles thereof	Ditto	20
81.11	8111.00.00	Manganese and articles thereof, including Waste and scrap	Ditto	20
81.12	8112.12.00	Unwrought beryllium ; powders	Ditto	20
	8112.13.00	Waste and scrap of Beryllium and articles thereof	Ditto	20
	8112.19.00	Articles of beryllium, not elsewhere specified	Ditto	20
	8112.21.00	Unwrought chromium; powders	Ditto	20
	8112.22.00	Waste and scrap of Chromium and articles thereof	Ditto	20
	8112.51.00	Unwrought thallium; powders	Ditto	20
	8112.52.00	Waste and scrap of thallium and articles thereof	Ditto	20
	8112.59.00	Articles of thallium; not elsewhere specified	Ditto	20
	8112.92.00	Unwrought germanium, vanadium, gallium hafnium, indium niobium (columbium) and rhenium; Waste and scrap; powders	Ditto	20

(1)	(2)	(3)	(4)	(5)
	8112.99.00	Articles of germanium, vanadium, gallium hafnium, indium niobium (columbium) and rhenium; not elsewhere specified	Ditto	20
82.02	8202.39.00	Circular saw blades, excluding working part of steel, including parts	Ditto	15
8207	8207.13.00	Rock drilling or earth boring tools : with working part of cermets	Ditto	36
	8207.19.00	Rock drilling or earth boring tools, excluding with working part of cermets, including parts	Ditto	36
	8207.20.00	Dies for drawing of extruding metal	Ditto	16
	8207.30.00	Interchangeable tools for pressing, stamping or punching	Ditto	16
	8207.40.00	Interchangeable tools for tapping or threading	Ditto	16
	8207.60.00	Interchangeable tools for boring or broaching	Ditto	36
	8207.70.00	Interchangeable tools for milling	Ditto	36
	8207.80.00	Interchangeable tools for turning	Ditto	16
	8207.90.00	Other interchangeable tools for hand tools or for machine-tools, not elsewhere specified	Ditto	16
84.02	8402.19.00	Other vapour generating boilers, including hybrid boilers	Ditto	30

(1)	(2)	(3)	(4)	(5)
84.03	8403.10.00	Central heating boilers other than those of heading 84.02	Ditto	45
84.07	8407.10.00	Aircraft spark-ignition piston engines	Ditto	10
84.07	8407.21.00	Outboard motors for marine propulsion engines	Ditto	30
	8407.31.10	Two-stroke reciprocating piston engine, of a cylinder capacity not exceeding 50 cc. for 3 wheeler/auto rickswah	Ditto	20
	8407.31.20	Four-stroke reciprocating piston engine, of a cylinder capacity not exceeding 50 cc. for 3 wheeler/auto rickswah	Ditto	20
	8407.31.90	Other reciprocating piston engine of a cylinder capacity not exceeding 50 cc. excluding 2 or 4- stroke	Ditto	20
	8407.32.10	Two-stroke reciprocating piston engine, of a cylinder capacity exceeding 50 cc but not exceeding 250 cc, for 3 wheeler/auto rickswah	Ditto	10
	8407.32.20	Four-stroke reciprocating piston engine, of a cylinder capacity exceeding 50 cc but not exceeding 250 cc, for 3 wheeler/auto rickswah	Ditto	10
	8407.32.90	Other reciprocating piston engine of a cylinder capacity exceeding 50 cc. but not exceeding 250 cc. excluding 2 or 4-stroke	Ditto	10

(1)	(2)	(3)	(4)	(5)
	8407.33.10	Two-stroke reciprocating piston engine, of a cylinder capacity exceeding 250 cc but not exceeding 1000 cc, for 3 wheeler/auto rickshaw	Ditto	15
	8407.33.20	Four-stroke reciprocating piston engine, of a cylinder capacity exceeding 250 cc but not exceeding 1000 cc, for 3 wheeler/auto rickshaw	Ditto	15
	8407.33.90	Other reciprocating piston engine of a cylinder capacity exceeding 250 cc. but not exceeding 1000 cc. excluding 2 or 4-stroke	Ditto	15
	8407.34.10	Bus nor truck engine, of a cylinder capacity exceeding 1000 cc, with inbuilt CNG/LPG/LNG mechanism	Ditto	15
	8407.34.90	Reciprocating piston engine, of a cylinder capacity exceeding 1000 cc, excluding bus or truck engine with inbuilt CNG/LPG/LNG mechanism	Ditto	15
	8407.90.90	Other spark-ignition reciprocating or rotary internal combustion piston engines, not elsewhere specified	Ditto	10
84.08	8408.10.00	Marine propulsion engines	Ditto	10
	8408.20.10	Two-stroke engines, for three wheelers and auto rickshaw	Ditto	10
	8408.20.20	Four-stroke engines, for three Wheelers and auto rickshaw	Ditto	10

(1)	(2)	(3)	(4)	(5)
	8408.20.31	Bus or truck engines, of 2600 cc or more, used for vehicles of heading 87.02 & 87.04, with inbuilt CNG/LPG/LNG mechanism	Ditto	10
	8408.20.39	Other bus or truck engines of 2600 cc or more, used for vehicles of heading 87.02 & 87.04, excluding with inbuilt CNG/LPG/LNG mechanism	Ditto	10
	8408.20.90	Other compression ignition internal combustion piston engines (diesel or semi diesel engines) of 2600 cc or more, for vehicles of chapter no. 87	Ditto	10
	8408.90.90	Other compression ignition internal combustion piston engines (diesel or semi diesel engines), not elsewhere specified	Ditto	10
84.09	8409.10.00	Parts for aircraft engines of 8407.10	Ditto	10
	8409.91.90	Parts suitable for use solely or principally with spark-ignition internal combustion engines, other than of industrial use and of fishing trawler, not elsewhere specified	Ditto	10
84.14	8414.80.10	Air compressors	Ditto	15
	8414.80.20	Industrial blower; blowers for use in pisciculture only	Ditto	15
	8414.80.30	Pumps and compressors	Ditto	15
	8414.80.90	Other air pumps; air or gas compressors; hoods with a fan, not elsewhere specified	Ditto	15

(1)	(2)	(3)	(4)	(5)
84.16	8416.10.00	Furnace burners for liquid fuel	Ditto	35
84.19	8419.31.00	Dryers for agricultural Products	Ditto	70
84.20	8420.99.00	Parts of calendering or other rolling machines, excluding of cylinders	Ditto	70
84.21	8421.21.10	Sterilizers for laboratory use	Ditto	15
	8421.21.20	Domestic type water purifying apparatus or machine.	Ditto	15
	8421.21.92	Water purifying machine (industrial type)	Ditto	15
	8421.29.10	Cartridge/membrane filter imported by VAT registered Pharmaceuticals or water purifying machine/apparatus manufacturing industry	Ditto	15
	8421.29.20	Haemodialyser (artificial kidney)	Ditto	15
	8421.29.90	Other filtering or purifying machinery and apparatus for liquids not elsewhere specified	Ditto	15
84.24	8424.89.00	Other mechanical appliances for projecting/dispersing/spraying liquids/powders, not elsewhere specified	Ditto	15
84.28	8428.33.00	Other continuous-action elevators and conveyors for goods or materials, belt type, not elsewhere specified	Ditto	40
84.31	8431.43.00	Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	Ditto	30

(1)	(2)	(3)	(4)	(5)
84.33	8433.60.00	Machines for cleaning, sorting or grading eggs, fruit or other produce	Ditto	30
84.37	8437.90.10	Parts for rice huller and wheat crusher	Ditto	10
84.41	8441.20.00	Machines for making bags, sacks or envelopes for making up paper pulp, paper or paperboard	Ditto	35
	8441.30.00	Machines for making cartons, boxes, cases tubes, drums or similar containers, other than by moulding, for making up paper pulp, paper of paperboard	Ditto	45
	8441.80.00	Other machinery for making up paper pulp, paper or paperboard	Ditto	15
84.43	8443.19.00	Other printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	Ditto	30
84.45	8445.11.00	Carding machines for preparing textile fibers	Ditto	20
	8445.13.00	Drawing or roving machines for preparing textiles fibers	Ditto	20
	8445.19.00	Other machines for preparing textile fibres	Ditto	30
	8445.20.00	Textile spinning machines	Ditto	30
84.46	8446.21.00	Power looms for weaving fabrics of a width exceeding 30 cm, shuttle type	Ditto	20

(1)	(2)	(3)	(4)	(5)
	8446.30.00	Weaving machines (looms) for weaving fabrics of a width 30cm, shuttleless type	Ditto	30
84.47	8447.90.00	Machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	Ditto	30
84.48	8448.39.00	Other parts and accessories of machines of 84.45 or their auxiliary machinery, not elsewhere specified	Ditto	10
	8448.49.00	Other parts and accessories of weaving machines (looms) or their auxiliary machinery, not elsewhere specified	Ditto	10
84.51	8451.40.00	Washing, bleaching or dyeing machines	Ditto	30
	8451.80.00	Other machinery	Ditto	30
84.52	8452.21.00	Other sewing machines, automatic units	Ditto	15
	8452.30.00	Sewing machine needles	Ditto	45
84.56	8456.90.00	Other machine-tools	Ditto	10
84.66	8466.93.00	Other parts and accessories for machines of 84.56 to 84.61	Ditto	45
84.72	8472.90.90	Typewriters	Ditto	20
84.74	8474.10.00	Sorting, screening, separating of washing machines	Ditto	10
	8474.80.00	Other machinery	Ditto	10
84.76	8476.29.00	Automatic beverage vending machines, without heating or refrigerating devices	Ditto	20

(1)	(2)	(3)	(4)	(5)
84.79	8479.71.00	Passenger boarding bridges of a kind used in airports	Ditto	10
	8479.79.00	Other passenger boarding bridges	Ditto	10
	8479.89.00	Other machines and mechanical appliances having individual functions, not specified or included elsewhere in chapter 84	Ditto	10
	8479.90.00	Parts of machines and mechanical appliances of heading 8479	Ditto	45
84.80	8480.71.00	Injection or compression type moulds for rubber or plastics	Ditto	45
84.81	8481.90.10	Parts of taps and cocks	Ditto	15
	8481.90.90	Parts of heading 84.81, excluding of taps and cocks.	Ditto	15
85.01	8501.62.10	Photovoltaic generators of an output exceeding 75 kVA but not exceeding 375 kVA	Ditto	20
	8501.62.90	AC generators (alternators) of an output exceeding 75 kVA but not exceeding 375 kVA, excluding photovoltaic generators	Ditto	35
85.02	8502.11.00	Generating sets with compression-ignition internal combustion piston engines of an output not exceeding 75 kVA	Ditto	15
	8502.12.00	Generating sets with compression-ignition internal combustion piston engines of an output exceeding 75 kVA but not exceeding 375 kVA	Ditto	15

(1)	(2)	(3)	(4)	(5)
	8502.13.00	Generating sets with compression-ignition internal combustion piston engines of an output exceeding 375 kVA	Ditto	35
	8502.39.00	Other electric generating sets, excluding windpowered	Ditto	20
85.14	8514.10.00	Resistance heated furnaces and ovens	Ditto	35
	8514.20.00	Furnaces and ovens functioning by Induction or dielectric loss	Ditto	15
	8514.30.00	Industrial or laboratory furnaces and ovens, Not elsewhere specified	Ditto	15
	8514.40.00	Industrial or laboratory induction or dielectric heating equipment	Ditto	35
85.18	8518.10.00	Microphones and stands therefore	Ditto	15
	8518.21.00	Single loudspeakers, mounted in their enclosures	Ditto	15
	8518.22.00	Multiple loudspeakers, mounted in the same enclosure	Ditto	15
85.23	8523.52.00	“Smart cards”	Ditto	20
85.25	8525.50.90	Transmission apparatus, excluding for installation in the aircraft	Ditto	10
85.32	8532.10.00	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	Ditto	10

(1)	(2)	(3)	(4)	(5)
	8532.29.90	Other fixed electrical capacitors, not elsewhere specified	Ditto	15
85.35	8535.90.10	Automatic sensor switch for lighting control	Ditto	10
	8535.90.90	other electrical apparatus for Switching or protecting electrical circuit, or for making connections to or in electrical circuits, for a voltage exceeding 1000 volts, not elsewhere specified	Ditto	10
85.38	8538.90.10	Parts suitable for use solely or principally with apparatus of heading 85.35, 85.36 and 85.37, not elsewhere specified, imported by VAT registered electrical goods manufacturers	Ditto	10
	8538.90.90	Parts suitable for use solely or principally with apparatus of heading 85.35, 85.36 and 85.37 not elsewhere specified, imported by other than VAT registered electrical goods manufacturers	Ditto	10
85.39	8539.22.00	Filament lamps of a power not exceeding 200 W and for a voltage exceeding 100 V:	Ditto	15
	8539.31.10	Energy saving lamp having an output of light three times of more compared to normal filament bulb consuming same electricity	Ditto	10

(1)	(2)	(3)	(4)	(5)
	8539.31.90	Discharge lamps other than ultra violet lamps, fluorescent, hot cathode	Ditto	10
85.40	8540.79.00	Microwave tubes, excluding and grid controlled tubes	Ditto	20
85.43	8543.20.00	Signal generators	Ditto	35
	8543.70.10	Remote control for electronic and electrical apparatus	Ditto	15
	8543.70.20	Electronic talking dictionary	Ditto	15
	8543.70.90	Other machines and apparatus, having individual functions, not specified or included elsewhere in chapter 85	Ditto	15
85.44	8544.70.00	Optical fibre cables	Ditto	10
86.01	8601.10.00	Rail locomotives powered from an external source of electricity	Ditto	20
	8601.20.00	Rail locomotives powered by electric accumulators	Ditto	20
86.02	8602.10.00	Diesel-electric locomotives	Ditto	20
	8602.90.00	Rail locomotives, excluding diesel-electric locomotives; locomotive tenders	Ditto	20
86.03	8603.10.00	Self-propelled railway or tramway coaches, vans and trucks powered from external sources of electricity	Ditto	20
86.06	8606.10.00	Tank wagons and the like, not self-propelled	Ditto	20
	8606.30.00	Self-discharging vans and wagons, not elsewhere specified	Ditto	20

(1)	(2)	(3)	(4)	(5)
	8606.91.00	Railway or tramway goods vans and wagons, covered and closed	Ditto	20
	8606.92.00	Railway or tramway goods vans and wagons, Open with non-removable sides of height exceeding 60 cm	Ditto	20
	8606.99.00	Railway or tramway goods vans and wagons, not self-propelled, not elsewhere specified	Ditto	20
86.07	8607.11.00	Driving bogies & bissel-bogies of railway or tramway locomotives or rolling-stock	Ditto	20
	8607.29.00	Brakes and parts thereof of railway or tramway locomotives or rolling-stock, excluding air-brakes and parts thereof	Ditto	20
87.01	8701.10.00	Single axle tractors, pedestrian controlled	Ditto	30
88.03	8803.30.00	Parts of aeroplanes or helicopters, not elsewhere specified	Ditto	10
88.04	8804.00.00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	Ditto	20
89.01	8901.10.90	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons, ferry-boats of all kinds	Ditto	20

(1)	(2)	(3)	(4)	(5)
	8901.20.10	Vessels capacity not exceeding 3000 DWT but not exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years	Ditto	20
	8901.20.90	Tankers	Ditto	20
	8901.30.10	Vessels capacity not exceeding 3000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	Ditto	20
89.04	8904.00.00	Tugs and pusher craft	Ditto	20
89.05	8905.10.00	Dredgers	Ditto	30
	8905.20.00	Floating or submersible drilling or production platforms	Ditto	20
90.05	9005.90.00	Parts and accessories (including Mountings)	Ditto	20
90.06	9006.51.00	With a through-the-lens view-finder [single lens reflex(SLR)], for roll film of a width not exceeding 35mm	Ditto	20
	9006.52.00	Other, for roll film of a width less than 35mm	Ditto	20
90.07	9007.10.10	For film of less than 16 mm width or for double-8mm film:	Ditto	20
	9007.92.00	For projectors	Ditto	20
90.18	9018.31.10	Prefilled glass/prefilled plastic syringes with needles, needles shield, plunger and rubber stopper	Ditto	15

(1)	(2)	(3)	(4)	(5)
	9018.31.90	Syringes, not elsewhere specified	Ditto	15
	9018.32.00	Tubular metal needles for sutures	Ditto	15
	9018.49.00	Other instruments and appliances, used in dental sciences	Ditto	35
90.25	9025.19.00	Other thermometers and pyrometers, not combined with other instruments	Ditto	15
	9025.90.00	Parts and accessories	Ditto	15
90.28	9028.10.00	Gas meters	Ditto	35
90.29	9029.20.00	Speed indicators and tachometers; stroboscopes	Ditto	15
90.30	9030.31.00	Multimeters without a recording device	Ditto	15
	9030.39.00	Other, with a recording device	Ditto	15
90.31	9031.10.00	Machines for balancing mechanical parts	Ditto	15
90.33	9033.00.00	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	Ditto	15
91.04	9104.00.10	Instrument panel clocks for aircraft or helicopter	Ditto	20
91.10	9110.19.00	Rough watch movements	Ditto	20
91.14	9114.10.00	Springs, including hair-springs	Ditto	20
	9114.40.00	Plates and bridges	Ditto	20

(1)	(2)	(3)	(4)	(5)
93.03	9303.10.10	Imported by or on behalf of the government of Bangladesh	Ditto	60
	9303.30.10	Imported by or on behalf of the government of Bangladesh	Ditto	60
	9303.30.20	Match weapons for sports shooting imported by shooting federation	Ditto	20
	9303.90.10	Firearms imported by or on behalf of the government of Bangladesh	Ditto	60
93.07	9307.00.10	Swords for presentation as Navy, Army, Air Force or Police prizes and side arms forming part of the regular equipment of commissioned officers	Ditto	60
94.05	9405.10.00	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thorough fares	Ditto	15
	9405.20.00	Electric table, desk, bedside or floor-standing lamps	Ditto	15
	9405.50.10	Hurricane lamps of base metal	Ditto	10
	9405.50.90	Other electric lamps and lighting fittings	Ditto	10
95.06	9506.12.00	Ski-fastenings (sky-bindings)	Ditto	20
	9506.21.00	Sailboards	Ditto	20
96.09	9609.20.00	Pencil leads, black or coloured	Ditto	10

(1)	(2)	(3)	(4)	(5)
13.01	1301.90.00	Natural gums, resins, gum-resins, natural oleoresins and balsams, excluding gum arabic	Lao PDR	50
85.16	8516.10.10	Solar water heater with insulated storage tank	Lao PDR	20
	8516.10.90	Other than water heater with insulated storage tank	Lao PDR	20
	8516.60.00	Other ovens; cookers, cooking plates, boiling rings, grillers	Lao PDR	20

ANNEX II

Rules of Origin for the Asia-Pacific Trade Agreement

For determining the origin of products eligible for preferential concessions under the Asia-Pacific Trade Agreement in the light of Article 8 of the Agreement, the following Rules shall be applied:

RULE 1: Originating products

Products covered by preferential trade within the framework of the Agreement imported into the territory of a Participating State from another Participating State which are consigned directly within the meaning of Rule 5 hereof, shall be eligible for preferential concessions if they conform to the origin requirement under any of the following conditions:

- (a) Products wholly produced or obtained in the exporting Participating State as defined in Rule 2; or
- (b) Products not wholly produced or obtained in the exporting Participating State, provided that the said products are eligible under Rule 3 or Rule 4.

RULE 2: Wholly produced or obtained

Within the meaning of Rule 1 (a) the following shall be considered as wholly produced or obtained in the exporting Participating State:

- (a) raw or mineral products extracted from its soil, its water or its seabeds;¹
- (b) agricultural products harvested there;²
- (c) animals born and raised there;
- (d) products obtained from animals referred to in paragraph (c) above;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other marine products taken from the high seas by its vessels; 3,4
- (g) products processed and/ or made on board its factory ships 4,5 exclusively from products referred to in paragraph (f) above;
- (h) parts or raw materials recovered there from used articles which can no longer perform their original purpose nor are capable;
- (i) used articles collected there which can no longer perform their original purpose there nor are capable of being restored or repaired and which are fit only for disposal or for the recovery of parts or raw materials;
- (j) waste and scrap resulting from manufacturing operations conducted there;
- (k) goods produced there exclusively from the products referred to in paragraph (a) to (j) above.

RULE 3: Not wholly produced or obtained

(a) Within the meaning of Rule 1(b), products worked on or processed as a result of which the total value of the materials, parts or produce originating from non-Participating States or of undetermined origin used does not exceed 55 percent of the f.o.b. value of the products produced or obtained and the final process of manufacture is performed within the territory of the exporting Participating State shall be eligible for preferential concessions, subject to the provisions of Rule 3(c), (d) and (e);

(b) Sectoral agreements⁶;

(c) The formula for calculating the content of non-originating materials, and its requirement for obtaining the originating status referred to in Rule 3(a) is as follows:

$$\frac{\text{Value of imported non-originating materials, parts or produce} + \text{Value of undetermined origin materials, parts or produce}}{\text{f.o.b. price}} \times 100 \leq 55\%;$$

(d) The value of the non-originating materials, parts or produce shall be:

(i) the c.i.f. value at the time of importation of materials, parts or produce where this can be proven; or

(ii) The earliest ascertainable price paid for the materials, parts or produce of undetermined origin in the territory of the Participating State where the working or processing takes place;

(e) Whether or not the requirements of Rule 1 (b) are satisfied, the following operations or processes are considered to be insufficient to confer the status of originating products:

(i) Operations to ensure the preservation of products in good condition either for transportaion or storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);

(ii) Simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;

(iii) Changes of packaging and breaking up and assembly of consignments;

(iv) Simple slicing, cutting or repacking or placing in bottles, flasks, bags, boxes, fixing on cards or boards, etc.;

(v) The affixing of marks, labels or other like distinguishing signs on products or their packaging;

(vi) Simple mixing;

(vii) Simple assembly of parts of products to constitute a complete product;

(viii) Slaughter of animals;

(ix) Peeling, unflaking, grain removing and removal of bones; and

(x) A combination of two or more operations specified above.

RULE 4: Cumulative rules of origin

Products which comply with origin requirements provided for in Rule 1 and which are used by a Participating State as input for a finished product eligible for preferential treatment by another Participating State shall be considered as a product originating in the territory of the Participating State where working or processing of the finished product has taken place provided that the aggregate content⁹ originating in the territory of the PS is not less than 60 percent of its f.o.b. value.

RULE 5: Direct consignment

The following shall be considered as directly consigned from the exporting Participating State to the importing Participating State :

- (a) if the products are transported without passing through the territory of any non-Participating State ;
- (b) the products whose transport involves transit through one or more intermediate non-Participating States with or without transshipment or temporary storage in such countries, provided that :
 - (i) the transit entry is justified for geographical reason or by considerations related exclusively to transport requirements ;
 - (ii) the products have not entered into trade or consumption there¹⁰; and
 - (iii) the products have not undergone any operation there other than unloading and reloading or any operation required to keep them in good condition.

RULE 6: Treatment of packing

When determining the origin of products, packing should be considered as forming a whole with the product it contains. However, packing may be treated separately if the national legislation so requires.

RULE 7: Certificate of origin

Products eligible for preferential concessions shall be supported by a Certificate of Origin⁸ issued by an authority designated by the government of the exporting Participating State and notified to the other Participating State in accordance with the attached sample Certificate of Origin and notes for the completion thereof.

RULE 8: Prohibition and co-operation

- (a) Any Participating State may prohibit importation of products containing any inputs originating from States with which it does not have economic and commercial relations ;
- (b) Participating States will do their best to co-operate in order to specify origin of inputs in the Certificate of Origin.

RULE 9: Review

These Rules may be reviewed as and when necessary upon request of one-third of the Participating States and may be open to such modifications as may be agreed upon.

RULE 10: Special criteria percentage

Products originating in least developed Participating States can be allowed a favorable 10 percentage points applied to the percentages established in Rules 3 and 4. Thus, for Rule 3, the percentage would not exceed 65 per cent, and for Rule 4, the percentage would not be less than 50 per cent.

Footnotes

1. Includes mineral fuels, lubricants and related materials as well as minerals or metal ores.
2. Includes forestry products.
3. “Vessels”– shall refer to fishing vessels engaged in commercial fishing, registered in a Participating State and operated by a citizen or citizens or governments of Participating States or partnership, corporation or association, duly registered in such Participating State, at least 60 per cent of equity of which is owned by a citizen or citizens and/or government of such Participating State or 75 per cent by citizens and/or governments of the Participating States. However, the products taken from vessels engaged in commercial fishing under bilateral agreements which provide for chartering/leasing of such vessels and/or sharing of catch between Participating States, will also be eligible for preferential concessions.

4. In respect of vessels or factory ships operated by government agencies the requirement of flying the flag of a Participating State shall not apply.
5. For the purpose of this Agreement, the term “factory ship” means any vessel, as defined, used for processing and/or making on board products exclusively from those products referred to in paragraph (f) above.
6. As specified in Annex II.A.
7. “Partial” cumulation as implied by Rule 4 above means that only products which have acquired originating status in the territory of one Participating State may be taken into account when used as inputs for a finished product eligible for preferential treatment in the territory of another Participating State subject to Rule 3 (e).
8. A standard Certificate of Origin to be used by all Participating States is annexed and approved by the Participating States.
9. “The aggregate content” in Rule 4 shall be calculated as the sum of the value of originating materials used as a input (VOM1) and the value for originating materials added by the Participating State where working or processing of the finished product has taken place (VOM2). VOM1 means value of the products which have acquired originating status in the territory of a previous Participating State, which shall be calculated on the basis of the customs value determined in accordance with Articles 1 through 8, Article 15, and the corresponding interpretative notes of the Customs Valuation Agreement. VOM2 means value of the originating materials obtained in the territory of the Participating State where working or processing of the finished product has taken place, and the value used as input in working or processing of the finished product in that Participating State, including direct labour cost, direct overhead cost, transportation cost and profit for the finished product. Under the above interpretation, the product shall be considered as a product originating in the territory of the Participating State where working or processing of the finished product has taken place, provided that the sum of VOM1 and VOM2 is not less than 60% of its f.o.b. value.

10. The provision of Rule 5(b)(ii) of “The products have not entered into trade or consumption there” shall be interpreted that the products which remain under the control of customs authority of the intermediate non-Participating state without any proceedings of import clearance procedures shall be considered as directly consigned from the exporting Participating State to the importing Participating State. The expression of “entered into trade or consumption there” is understood that the import declaration on the product was accepted and the product was released out of a bonded area into the domestic market of the intermediate country to be consumed or subsequently exported under another contract. Therefore, the product that is temporarily stored in the bonded area under the control of customs authority and has not undergone any operations or processes other than those defined in Rule 5(b)(iii), is understood to have not entered into trade or consumption.

SAMPLE CERTIFICATE OF ORIGIN

Asia-Pacific Trade Agreement

(Combined declaration and certificate)

1. Goods consigned from: (Exporter’s business name, address, country)		Reference No. Issued in..... (Country)			
2. Goods consigned to: (Consignee’s name, address, country)		3. For Official use			
4. Means of transport and route:					
5. Tariff item number :	6. Marks and number of Packages:	7. Number and kind of packages/ description of goods:	8. Origin criterion (see notes overleaf)	9. Gross weight or other quantity:	10. Number and date of invoices:

<p>11. Declaration by the exporter:</p> <p>The undersigned hereby declares that the above details and statements are correct: that all the goods were produced in</p> <p>.....</p> <p>(Country)</p> <p>and that they comply with the origin requirements specified for these goods in the Asia-Pacific Trade Agreement for goods exported to</p> <p>.....</p> <p>(Importing Country)</p> <p>.....</p> <p>Place and date, signature of authorized Signatory</p>	<p>12. Certificate</p> <p>It is hereby certified on the basis of control carried out, that the declaration by the exporter is correct.</p> <p>.....</p> <p>Place and date, signature and Stamp of Certifying Authority</p>
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Notes for completing Certificate of Origin

I. General Conditions:

To qualify for preference, products must:

- a) fall within a description of products eligible for preference in the list of concessions of an Asia-Pacific Trade Agreement country of destination;
- b) comply with Asia-Pacific Trade Agreement rules of origin. Each article in a consignment must qualify separately in its own right; and
- c) comply with the consignment conditions specified by the Asia-Pacific Trade Agreement rules of origin. In general, products must be consigned directly within the meaning of Rule 5 hereof from the country of exportation to the country of destination.

II. Entries to be made in the boxes**Box 1 Goods Consigned from**

Type the name, address and country of the exporter. The name must be the same as the exporter described in the invoice.

Box 2 Goods Consigned to

Type the name, address and country of the importer. The name must be the same as the importer described in the invoice. For third party trade, the words “To Order” may be typed.

Box 3 For Official Use

Reserved for use by certifying authority.

Box 4 Means of Transport and Route

State in detail the means of transport and route for the products exported. If the L/C terms *etc.* do not require such details, type “By Air” or “By Sea”. If the products are transported through a third country this can be indicated as follows :

e.g. “By Air”
“Laos to India via Bangkok”

Box 5 Tariff Item Number

Type the 6-digit HS heading of the individual items.

Box 6 Marks and Numbers of Packages

Type the marks and numbers of the packages covered by the Certificate. This information should be identical to the marks and numbers on the packages.

Box 7 Number and Kind of Packages; Description of Goods

Type clearly the description of the products exported. This should be identical to the description of the products contained in the invoice. An accurate description will help the Customs Authority of the country of destination to clear the products quickly.

Box 8 Origin Criterion

Preference products must be wholly produced or obtained in the exporting Participating State in accordance with Rule 2 of the Asia-Pacific Trade Agreement Rules of Origin, or where not wholly produced or obtained in the exporting Participating State must be eligible under rule 3 or rule 4.

- a) Products wholly produced or obtained: enter the letter “A” in Box 8.
- b) Products not wholly produced or obtained: the entry in Box 8 should be as follows :
 1. Enter letter “B” in Box 8, for products which meet the origin criteria according to Rule 3. Entry of letter “B” would be followed by the sum of the value of materials, parts or produce originating from non-Participating States, or undetermined origin used, expressed as a percentage of the f.o.b. value of the products; (example “B” 50 per cent);
 2. Enter letter “C” in Box 8 for products which meet the origin criteria according to Rule 4. Entry of letter “C” would be followed by the sum of the aggregate content originating in the territory of the exporting Participating State expressed as a percentage of the f.o.b. value of the exported products; (example “C” 60 per cent);
 3. Enter letter “D” in Box 8 for products which meet the special origin criteria according to Rule 10;
 4. Enter letter “E” in Box 8 for products which meet the origin criteria according to Rule 3(b). Entry of letter “E” would be followed by the criteria of the RoO (example “E” CTH).

Box 9 Gross Weight or Other Quantity

Type the gross weight or other quantity (such as pieces, kg) of the products covered by the Certificate.

Box 10 Number and Date of Invoices

State number and date of the invoice in question. The date of the invoice attached to the Application should not be later than the date of approval on the Certificate.

Box 11 Declaration by the Exporter

The term “Exporter” refers to the shipper who can either be a trader or a manufacturer. Type the name of the producing country and the importing country and the place and date when the declaration is made. This box must be signed by the Company’s authorized signatory.

Box 12 Certification

The certifying authority will certify in this Box.

২। ইহা ০১ জুলাই, ২০১৮ খ্রিঃ তারিখে কার্যকর হইয়াছে বলিয়া গণ্য হইবে।

রাষ্ট্রপতির আদেশক্রমে

মোঃ মোশাররফ হোসেন ভূঁইয়া, এনডিসি
সিনিয়র সচিব।