

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

তারিখ: ১০ জ্যৈষ্ঠ, ১৪২৮ বঙ্গাব্দ/২৪ মে, ২০২১ খ্রিষ্টাব্দ

এস.আর.ও. নং- ১৩৪-আইন/২০২১/২৩/কাস্টমস।- Customs Act, 1969 (Act No. IV of 1969) এর section 18 এর sub-section (2) তে প্রদত্ত ক্ষমতাবলে সরকার, ৩০ জুন, ২০২০ খ্রিষ্টাব্দ তারিখে জারীকৃত প্রজ্ঞাপন এস.আর.ও. নং ১৮৮-আইন/২০২০/৯৮/ কাস্টমস এর নিম্নরূপ সংশোধন করিল, যথা:-

উপরি-উক্ত প্রজ্ঞাপনের-

(১) ক্রমিক (৬৪) এর অধীন TABLE এর পরিবর্তে নিম্নবর্ণিত TABLE প্রতিস্থাপিত হইবে, যথা :-

“TABLE

| Heading<br>(1) | H.S. Code<br>(2) | Description<br>(3)   |
|----------------|------------------|--|
| 15.13          | 1513.29.00       | Palm kernel or babassu oil and fractions thereof (excl. crude)   |
| 19.01          | 1901.90.91       | Malt extract; food preparations imported in bulk by VAT registered food processing industries  |
| 39.19          | 3919.90.20       | Performance Tape/Closure/Side Tape   |
| 40.10          | 4010.31.00       | Endless transmission belts of trapezoidal cross section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm            |
|                | 4010.32.00       | Endless transmission belts of trapezoidal cross section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm |
|                | 4010.33.00       | Endless transmission belts of trapezoidal cross section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm           |
|                | 4010.34.00       | Endless transmission belts of trapezoidal cross section (V-belts), other than V-   |

| Heading | H.S. Code  | Description   |
|---------|------------|---|
| (1)     | (2)        | (3)   |
|         |            | ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm |
| 48.03   | 4803.00.00 | Tissue in jumbo roll  |
| 48.23   | 4823.90.94 | Air laid paper imported by VAT registered sanitary napkin manufacturers       |
| 56.03   | 5603.12.10 | Textile back sheet/Non oven air through Bonded (ADL)                          |
| 72.13   | 7213.91.20 | Wire rod imported by VAT registered bicycle parts/ components manufacturers   |
| 76.10   | 7610.90.10 | Aluminium composite panel   |
| 85.16   | 8516.79.10 | Vaporizer heating machine   |
| 85.23   | 8523.21.00 | Cards incorporating a magnetic stripe   |
| 96.02   | 9602.00.10 | Gelatin capsules (empty);” এবং  |

(২) ক্রমিক (৬৫) এর অধীন TABLE এর পরিবর্তে নিম্নবর্ণিত TABLE প্রতিস্থাপিত হইবে, যথা :-

“TABLE

| Heading | H.S. Code     | Description  | RD Rate |
|---------|---------------|--|---------|
| (1)     | (2)           | (3)  | (4)     |
| 10.06   | 1006.20.00    | Husked (brown rice)  | 25%     |
|         | 1006.30.10    | Fortified rice kernels   | 25%     |
|         | 1006.30.90    | Semi-milled or wholly-milled rice, whether or not polished or glazed | 25%     |
|         | 1006.40.00    | Broken rice  | 25%     |
| 11.02   | All H.S Codes | Cereal flours other than of wheat or meslin                          | 10%     |
| 11.08   | 1108.11.00    | Wheat starch   | 10%     |
|         | 1108.12.00    | Maize (corn) starch  | 20%     |
|         | 1108.13.00    | Potato starch  | 10%     |
|         | 1108.14.00    | Manioc (cassava) starch Other  | 20%     |
|         | 1108.19.00    | starches   | 10%     |
| 12.05   | 1205.10.10    | Low erucic acid rape or colza seeds, Wrapped/canned upto 2.5 kg      | 5%      |
|         | 1205.10.90    | Low erucic acid rape or colza seeds in bulk                          | 5%      |
| 12.07   | 1207.50.10    | Mustard seeds wrapped/canned up to 2.5 kg                            | 5%      |

| <b>Heading</b> | <b>H.S. Code</b> | <b>Description</b>   | <b>RD Rate</b> |
|----------------|------------------|--|----------------|
| <b>(1)</b>     | <b>(2)</b>       | <b>(3)</b>   | <b>(4)</b>     |
|                | 1207.50.90       | Other mustard seeds  | 5%             |
| 12.08          | 1208.10.00       | Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.   | 5%             |
| 13.01          | All H.S. Codes   | Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).   | 5%             |
| 15.14          | 1514.91.00       | Crude mustard oil  | 10%            |
| 17.01          | 1701.12.00       | Raw sugar not containing added flavouring or colouring matter:<br>Beet sugar   | 30%            |
|                | 1701.13.00       | Cane sugar specified in Subheading Note 2 to this Chapter  | 30%            |
|                | 1701.14.00       | Other cane sugar   | 30%            |
|                | 1701.91.00       | Other Containing added flavouring or colouring matter  | 30%            |
|                | 1701.99.00       | Other  | 30%            |
| 23.04          | 2304.00.00       | Oil-cake and other solid residues whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil  | 5%             |
| 23.06          | 2306.10.00       | Cotton seeds   | 5%             |
|                | 2306.60.00       | Palm nuts or kernels   | 5%             |
| 25.16          | 2516.20.00       | Sandstone  | 20%            |
| 26.20          | 2620.99.10       | Fly ash  | 5%             |
| 27.10          | 2710.19.31       | Lubricating oil, that is oil such is not ordinarily used for any other purpose than lubrication, excluding, any mineral oil which has its flashing point below 220 <sup>0</sup> F by Abel's close test | 5%             |
| 28.04          | 2804.21.00       | Argon  | 15%            |
|                | 2804.30.00       | Nitrogen   | 15%            |
|                | 2804.40.00       | Oxygen   | 15%            |
| 28.07          | 2807.00.00       | Sulphuric acid; oleum  | 15%            |
| 28.11          | 2811.21.00       | Carbon dioxide   | 15%            |
| 30.06          | 3006.50.00       | First-aid boxes and kits   | 10%            |
| 35.05          | 3505.10.00       | Dextrin and other modified starches  | 15%            |
|                | 3505.20.00       | Glues  | 15%            |
| 35.06          | 3506.10.00       | Products suitable for use as glues   | 15%            |

| <b>Heading</b> | <b>H.S. Code</b>  | <b>Description</b>   | <b>RD Rate</b> |
|----------------|-------------------|--|----------------|
| <b>(1)</b>     | <b>(2)</b>        | <b>(3)</b>   | <b>(4)</b>     |
|                |                   | or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg |                |
|                | 3506.99.00        | Other Adhesives based on polymers  | 15%            |
| 37.07          | 3707.10.00        | Sensitising emulsions  | 10%            |
| 38.24          | 3824.60.00        | Sorbitol   | 15%            |
| 39.09          | 3909.10.00        | Urea resins; thiourea resins   | 5%             |
| 39.17          | 3917.10.00        | Artificial guts (sausage casings) of hardened protein or of cellulosic materials               | 10%            |
| 39.20          | 3920.20.20        | Non-printed cast polypropylene film  | 5%             |
|                | 3920.20.90        | Other polymers of propylene  | 5%             |
| 40.10          | 4010.34.00        | Conveyor of transmission belts or belting, of vulcanized rubber                                | 20%            |
| 40.11          | 4011.20.10        | Tyre of rim size of 16 inch  | 5%             |
|                | 4011.40.00        | Tyre of a kind used on motorcycles   | 5%             |
| 40.13          | 4013.90.90        | Other inner tubes  | 5%             |
| 40.16          | 4016.99.90        | Rubber guard rear  | 20%            |
| 72.02          | 7202.11.00        | Ferromanganese: Containing by weight more than 2% of carbon                                    | 15%            |
|                | 7202.21.00        | Ferrosilicon: Containing by weight more than 55% of silicon                                    | 15%            |
|                | 7202.30.00        | Ferro-silico-manganese   | 15%            |
| 72.06          | All<br>H.S. Codes | Iron ingot   | 20%            |
| 72.07          | All<br>H.S. Codes | Billet   | 20%            |
| 72.10          | 7210.11.00        | Plated or coated with tin of a thickness of 0.5 mm or more                                     | 10%            |
|                | 7210.20.00        | Plated or coated with lead, including terne- plate   | 10%            |
|                | 7210.30.00        | Electrolytically plated or coated with zinc  | 10%            |
|                | 7210.49.90        | Other plated or coated with zinc   | 10%            |
|                | 7210.50.00        | Plated or coated with chromium oxides or with chromium and chromium oxides                     | 10%            |

| <b>Heading</b> | <b>H.S. Code</b>                      | <b>Description</b>   | <b>RD Rate</b> |
|----------------|---------------------------------------|--|----------------|
| <b>(1)</b>     | <b>(2)</b>                            | <b>(3)</b>   | <b>(4)</b>     |
|                | 7210.69.90                            | Other Plated or coated with aluminium-zinc alloys  | 10%            |
|                | 7210.70.30                            | Painted, varnished or coated with plastics of a thickness of more than 1.0 mm  | 10%            |
|                | 7210.90.00                            | Other Flat-rolled products of iron or non-alloy steel  | 10%            |
| 72.13          | All H.S. Codes (excluding 7213.91.10) | Bars and rods, hot rolled, in irregularly wound coils, of iron or non-alloy steel  | 3%             |
| 72.14          | All H.S. Code (excluding 7214.91.10)  | Other bars and rods of iron or non-alloy steel, not further worked than forged, hot rolled, hot drawn or hot extruded, but including those twisted after rolling | 3%             |
| 72.15          | All H.S. Codes                        | Other bars and rods of iron or non-alloy steel.  | 3%             |
| 72.16          | All H.S. Codes                        | Angles, shapes and sections of iron or non-alloy steel   | 3%             |
| 72.17          | 7217.30.00                            | Plated or coated with other base metals  | 3%             |
| 72.18          | All H.S. Codes                        | SS Ingot   | 20%            |
| 72.24          | All H.S. Codes                        | Alloy steel ingot  | 20%            |
| 74.07          | 7407.10.00                            | Copper bars, rods and profiles of refined copper   | 10%            |
| 74.11          | 7411.10.00                            | Copper tubes of refined copper   | 3%             |
| 76.05          | 7605.11.00<br>7605.21.00              | Aluminium wire   | 10%            |
|                | 7605.19.00<br>7605.29.00              | Other aluminium wire   | 20%            |
| 83.11          | 8311.30.00                            | Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame  | 3%             |
|                | 8311.90.00                            | Other  | 3%             |
| 85.44          | 8544.70.00                            | Optical fiber cables   | 5%             |

| Heading | H.S. Code  | Description  | RD Rate          |
|---------|--|--|------------------|
| (1)     | (2)  | (3)  | (4)              |
| 87.03   | 8703.24.32<br>8703.24.42<br>8703.33.52<br>8703.33.62 | Motor cars and other vehicles,<br>including station wagons, CKD  | 30%              |
| 87.04   | 8704.21.14<br>8704.31.14                             | Double cabin pickup in CBU<br>condition with minimum four<br>doors of a cylinder capacity<br>exceeding 2000 CC but not<br>exceeding 3000 CC        | 20%              |
| 87.06   | 8706.00.36   | Chassis fitted with engines, for<br>the motor vehicles of headings<br>87.03 of a cylinder capacity<br>exceeding 1600cc but not<br>exceeding 2000cc | 15%              |
|         | 8706.00.37   | Chassis fitted with engines, for<br>the motor vehicles of headings<br>87.03 of a cylinder capacity<br>exceeding 2000cc but not<br>exceeding 3000cc | 15%              |
|         | 8706.00.38   | Chassis fitted with engines, for<br>the motor vehicles of headings<br>87.03 of a cylinder capacity<br>exceeding 3000cc but not<br>exceeding 4000cc | 10%              |
|         | 8706.00.39   | Chassis fitted with engines, for<br>the motor vehicles of headings<br>87.03 of a cylinder capacity<br>exceeding 4000cc                             | 35%              |
| 87.08   | 8708.70.00   | Road wheels and parts and<br>accessories thereof   | 15% <sup>১</sup> |

২। এই প্রজ্ঞাপন ৩ জুন, ২০২১ খ্রিস্টাব্দ তারিখে কার্যকর হইবে।

রাষ্ট্রপতির আদেশক্রমে

আবু হেনা মোঃ রহমাতুল মুনিম  
সিনিয়র সচিব।