যে সকল H.S.Code বিভাজন (Split) করা হয়েছে:

Sl.	Existing	Splited	Description
No.	H.S. Code	H.S. Code	
(1)	(2)	(3)	(4)
1.	6006.44.00	6006.44.10	imported by Industrial IRC holder VAT
			compliant footwear manufacturing industry
		6006.44.10	Other
2.	7407.21.00	7407.21.10	Brass Rods Imported by Industrial IRC
			Holder VAT Compliant Valve & Bung
			Manufacturing Industries
		7407.21.90	Other
3.	8513.90.00	8513.90.10	Parts of Solar Powered lantern/lamps
			having no provision for electrical power
			Imported by Industrial IRC Holder VAT
			Compliant LED Lamp Manufacturing
		0.510.00.00	industries
		8513.90.90	Other
4.	8516.90.00	8516.90.10	Heater Coil Imported by Industrial IRC
			Holder VAT Compliant Medical Equipment
			Manufacturing Industries
		8516.90.90	Other
5.	8547.90.00	8547.90.10	Imported by industrial IRC holder VAT
			compliant insulator manufacturing industry
		8547.90.90	Other