

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
অর্থ মন্ত্রণালয়
অভ্যন্তরীণ সম্পদ বিভাগ।

(শুল্ক)

(প্রজ্ঞাপন)

তারিখ : ০৭.১২.১৪১১ বাৎ/২১.০৩.২০০৫ ইং।

এস, আর, ও নং- ৭০-আইন/২০০৫/২০৬৪/শুল্ক।- Customs Act, 1969 (Act IV of 1969), অতঃপর উক্ত Act বলিয়া উলিখিত, এর section 19 এ প্রদত্ত ক্ষমতাবলে সরকার, জাতীয় রাজস্ব বোর্ডের সহিত পরামর্শক্রমে, জনস্বার্থে, অত্র বিভাগের ৩১ শে বৈশাখ, ১৪১০ বাংলা মোতাবেক ১৪ই মে, ২০০৩ ইংরেজী তারিখের প্রজ্ঞাপন এস আর ও নং ১২৭-আইন/২০০৩/২০০৩/শুল্ক রহিত করিয়া নিম্নবর্ণিত TABLE এর কলাম (1) এ উলিখিত উক্ত Act এর FIRST SCHEDULE এর Heading No. সমূহ এবং উহাদের বিপরীতে কলাম (2) তে বিধৃত H. S. Code সমূহের আওতাধীন কলাম (3) তে বর্ণিত পণ্যসমূহের , Annex I ও Annex II এ বর্ণিত দেশসমূহে উৎপাদিত বা প্রক্রিয়াজাত এবং Agreement on SAARC Preferential Trading Arrangement (SAPTA) এর Annex III তে বর্ণিত শর্তাবলী পরিপালন করে, উপর আরোপনীয় আমদানি শুল্কের উপর যথাক্রমে উক্ত TABLE এর কলাম (4) ও (5) এ বর্ণিত হারে সাধারণভাবে কার্যকর শুল্কের সমপরিমাণ আমদানি শুল্ক হইতে অব্যাহতি প্রদান করিল, যথা :-

TABLE

Heading No.	H.S. Code	Description of the goods	Percentage of Customs duty exempted	
			Countries listed in Annex-I	Countries listed in Annex-II
(1)	(2)	(3)	(4)	(5)
01.02	0102.90.00	Live bovine animals: other than pure-bred breeding animals	10%	
Ch-02	All H.S. Codes	Meat and edible meat offal	10%	
Ch-03	All H.S. Codes excepting 0301.91.10 0301.91.90 0301.93.90 0302.32.10	Fish and crustaceans, molluscs and other aquatic invertebrates		10%

	0302.32.20		
	03 02.40.10		
	0302.40.20		
	0302.61.10		
	0302.61.20		
03.01	0301.91.10	Trout (Salmo trutta... apache and); pona	20%
	0301.91.90	Trout (Salmo trutta, Oncorhynchus); other	20%
	0301.93.90	Carps, live	20%
03.02	0302.32.10	Yellow fin Tunas (Thunnus albacares), excl. wrapped/canned	20%
	0302.32.20	Yellow fin Tunas (Thunnus albacares), wrapped/canned	20%
	03 02.40.10	Herrings ((Clupea harengus, Clupea pallasii), excl. wrapped/canned	20%
	03 02.40.20	Herrings (Clupea harengus, , Clupea pallasii), wrapped/canned	20%
	030261.10	Sardines, sardinella, brisling or sprats, excl. wrapped/canned	20%
	0302.61.20	Sardines, sardinella, brisling or sprats, wrapped/canned	20%
04.09	0409.00.00	Natural honey	10%
06.03	0603.10.00	Fresh flowers	10%
	0603.90.00	Other flowers	10%
06.04	0604.10.00	Mosses and lichens	10%
07.03	0703.10.21	Shallots (excl. wrapped/canned)	10%
	0703.10.22	Shallots, wrapped/canned	10%
	0703.90.10	Leeks and other alliaceous vegetables: fresh or chilled: excluding wrapped/canned	10%
	0703.90.20	Leeks and other alliaceous	10%

		vegetables: chilled : wrapped/canned		
07.08	0708.10.10	Peas (Pisum sativum), excl. Wrapped/Canned	10%	
	0708.10.20	Peas (Pisum sativum), Wrapped/Canned	10%	
07.09	0709.30.20	Aubergines (eggplants), Wrapped/Canned	10%	
	0709.52.20	Truffles, Wrapped/Canned	10%	
08.01	0801.11.10 0801.11.20	Coconuts: desiccated	10%	
08.05	0805.10.10 0805.10.20	Orange: fresh or dried	15%	
08.06	0806.10.10 0806.10.20	Grapes: fresh	10%	
08.08	0808.10.10 0808.10.20	Apples	15%	
	0806.20.10 0809.20.20	Pears and quinces	15%	
08.09	0809.10.10	Apricots (excl. Wrapped/Canned)	10%	
	0809.10.20	Apricots, Wrapped/Canned	10%	
	0809.20.10	Cherries (excl. Wrapped/Canned)	10%	
	0809.20.20	Cherries, Wrapped/Canned	10%	
	0809.30.10	Peaches, including nectarines (excl. Wrapped/Canned)	10%	15%
	0809.30.20	Peaches, , including nectarines, (Wrapped/Canned)	10%	15%
08.10	0810.10.10	Strawberries (excl. Wrapped/Canned)	20%	
	0810.10.20	Strawberries, Wrapped/Canned	20%	
	0810.50.10	Kiwifruit (excl. Wrapped/Canned)	10%	

	0810.50.20	Kiwifruit, Wrapped/Canned	10%	
08.11	0811.10.10	Strawberries, Containing added sugar or other sweetening matter	10%	
	0811.10.90	Strawberries: Other	10%	
	0811.20.10	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries: Containing added sugar or other sweetening matter	10%	
	0811.20.90	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries: Other.	10%	
08.13	0813.10.10	Apricots (excl. Wrapped/Canned)		10%
	0813.10.20	Apricots, Wrapped/Canned		10%
	0813.30.10	Apples (excl. Wrapped/Canned)		10%
	0813.30.20	Apples, Wrapped/Canned		10%
09.04	0904.11.10	Pepper: neither crushed nor ground	10%	
	0904.11.20			
09.07	0907.00.10	Cloves (whole fruit, cloves and stems)	10%	
	0907.00.20			
09.08	0908.20.10	Mace	10%	
	0908.20.20			
	0908.30.10	Cardamoms (excl. Wrapped/Canned)	15%	20%
	0908.30.20	Cardamoms, Wrapped/Canned	15%	20%
09.10	0910.20.10	Saffron (excl. Wrapped/Canned)	10%	
	0910.20.20	Saffron, Wrapped/Canned	10%	
	0910.99.10	Spices, other (excl.		10%

	0910.99.20	Wrapped/Canned) Spices, other, Wrapped/Canned	10%
11.06	1106.30.00	Coconut milk powder	10%
11.08	1108.11.00	Wheat starch	10%
	1108.12.00	Maize (corn) starch	10%
	1108.14.00	Manioc (cassava) starch	10%
	1108.19.00	Other starches	10%
	1108.20.00	Inulin	10%
12.01	1201.00.10	Soya beans, whether or not broken	10%
	1201.00.20		
12.02	1202.10.10	Ground nuts, in shell, not roasted or otherwise cooked	10%
	1202.10.20		10%
12.04	1204.00.10	Linseed whether or not broken	10%
	1204.00.20		10%
12.06	1206.00.11	Sunflower seeds, whether or not broken	10%
	1206.00.12		10%
12.07	1207.40.10	Sesamum seeds (excl. Wrapped/Canned)	10%
	1207.40.20	Sesamum seeds, Wrapped/Canned	10%
14.01 to 14.04	All H.S. Codes, excepting 1403.00.00	Vegetable plaiting materials; Vegetable products not elsewhere specified or included.	10%
14.03	1403.00.00	Other veg materials used in brooms or brushes (excl. broomcorn)	15%
15.13	1513.11.00	Coconut (copra) oil and its fractions, crude	15%

	1513.19.10	Coconut oil solidified or hardened by mechanical treatment	15%	
	1513.19.90	Coconut (copra) oil and its fractions, refined, other	15%	
15.17	1517.10.00	Margarine, excl. liquid margarine	10%	
16.01 to 16.05	All H.S. Codes, excepting 1604.11.00	Preparations of meat, or fish or of crustaceans, molluscs or other aquatic invertebrates.	10%	
16.04	1604.11.00	Fish whole or in pieces, but not minced: Salmon		20%
17.02	1702.20.00	Maple sugar & maple syrup	10%	
20.05	2005.60.00	Asparagus		10%
23.01	2301.10.10	Flours, meals and pellets of meat or meat offal; graves	10%	
	2301.10.20		10%	
	2301.20.00	Flours, meals and pellets of fish or of crustaceans, moluscs or other aquatic invertebrates	10%	
23.02	2302.10.00	Bran sharps and residues: Of maize (corn)	10%	
	2302.20.00	Bran sharps and residues: Of rice	10%	
	2302.30.00	Bran sharps and residues: Of wheat	10%	
	2302.40.00	Bran sharps and residues: Of other cereal	10%	
	2302.50.00	Bran sharps and residues: Of leguminous plants	10%	
23.03	2303.10.00	Residues of starch manufacture & similar residues	15%	

	2303.20.00	Beet-pulp, bagasse and other waste of sugar manufacture	10%
	2303.30.00	Brewing or distilling dregs and waste	10%
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.	10%
23.05	2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	10%
23.06	2306.10.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 23.04 or 23.05, Except maize (corn) germ	10%
	2306.20.00		10%
	2306.30.00		10%
	2306.41.00		10%
	2306.49.00		10%
	2306.50.00		15%
	2306.60.00		10%
	2306.90.00		10%
23.08	2308.00.00	Vegetable materials and vegetable wastes, vegetables residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included,	10%
23.09	2309.10.00	Dog or cat food; put up for retail sale	15%

	2309.90.00	Other preparations for animal feeding (excl. dog or cat food)	15%	
25.04	2504.10.00	Natural graphite: In powder or in flakes	10%	
	2504.90.00	Natural Graphite, other than in powder or in flakes	15%	
25.06	2506.10.00	Quartz	10%	15%
	2506.21.00	Quartzite, crude or roughly trimmed		15%
	2506.29.00	Quartzite, other nes		15%
25.13	2513.20.00	Emery, natural corundum, natural garnet and other natural abrasives	10%	
25.15	2515.11.10	Crude marble		10%
	2515.12.10	Marble and travertine: Merely cut by sawing or otherwise, into blocks/slabs, rectangular (incl. square)		15%
	2515.12.20			15%
	2515.12.90			15%
25.16	2516.11.10	Granite: Crude		10%
	2516.11.90	Granite: other (Roughly trimmed)		10%
	2516.21.10	Sandstone: Crude or Roughly trimmed		10%
	2516.21.90	Sandstone: Other (Roughly trimmed)		10%
	2516.22.00	Sandstone: Merely cut by sawing or otherwise into blocks/slabs rectangular (incl. square) shapes		10%
	2516.90.10	Other monumental or building stone :crude		10%
	2516.90.90	Other monumental or building stone : other than crude		10%
25.17	2517.10.00	Boulders		15%
25.20	2520.20.10	Plasters, specially prepared for use in dentistry		15%

	2520.20.90	Plasters: other	15%
25.21	2521.00.00	Limestone	10%
25.26	2526.20.00	Natural steatite, crushed or powdered	10%
26.01 to 26.21	All H.S.Codes	Ores, slag and ash	10%
28.03	2803.00.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	10%
28.04	2804.50.00	Boron; tellurium	10%
	2804.80.00	Arsenic	10%
28.05	2805.12.00	Alkaline-earth metals: Calcium	10%
	2805.19.00	Alkaline-earth metals: Strontium and barium	10%
28.25	2825.70.00	Molybdenum oxide and hydroxides	10%
28.26	2826.12.00	Flurides, of aluminium	10%
	2826.19.00	Flurides, other	10%
28.17	2827.34.00	Other chlorides: of cobalt	10%
28.30	2830.20.00	Zinc sulphide	10%
	2830.30.00	Cadmium sulphide	10%
28.35	2835.22.00	Phosphates: of mono or disodium	10%
	2835.29.10	Other Phosphates: Aluminum Phosphates, Ferrous Phosphate	10%
	2835.29.90	Other Phosphates nes	10%
28.36	2836.70.00	Lead carbonate	10%

	2836.92.00	Strontium carbonate	10%	
			10%	
28.41	2841.80.00	Tungstates (wolframates)	10%	
28.48	2848.00.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus	10%	
28.49	2849.10.00	Carbides of calcium		10%
	2849.90.00	Carbides of other	10%	
29.01	2901.21.00	Unsaturated acyclic hydrocarbons: Ethylene	10%	
	2901.22.00	Unsaturated acyclic hydrocarbons: Propene (Propylene)	10%	
	2901.23.00	Acyclic hydrocarbons, unsaturated: butene (butylene) and isomers thereof	10%	
29.02	2902.70.00	Cumene	10%	
29.03	2903.19.00	1,2-Dichloropropane propylene dichloride) and dichlorobutanes	10%	
	2903.51.00	1,2,3,4,5,6-Hexachlorocyclohexane	10%	
	2903.59.00	Other halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons	10%	
	2903.69.00	Halogenated dervatives of aromatic hydrocarbons: other than chlorobenzene, o-dichlorobenzene and p-dichlorobenzene, hexachlorobenzene and DDT {1,1, 1-trichloro-2, 2-bis (p-chlorophenyl) ehtane}	10%	
29.05	2905.41.00	2- Ethyl 1-2 (hydorxymethyl) propane-1, 3-diol (trimethylo-propane)	10%	

	2905.44.00	D-glucitol (sorbitol)	10%
29.07	2907.13.00	Octylphenol, nonylphenol and their isomers; salts thereof	10%
	2907.23.00	4,4-Isopropylidenediphenol (bisphenol) A, diphenylolpropane and its salts	10%
29.09	2909.20.00	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	10%
29.10	2910.20.00	Methyloxirane (propylene oxide)	10%
29.14	2914.21.00	Camphor	10%
	2914.69.00	Other Quinones	10%
29.15	2915.21.00	Acetic Acid	10%
	2915.23.00	Cobalt acetate	10%
	2915.31.00	Ethyl acetate	10%
	2915.34.00	Isobutyl Acetate	10%
	2915.35.00	2-Ethoxyethyl Acetate	10%
29.17	2917.20.00	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids, and their derivatives.	10%
	2917.36.00	Terephthalic acid and its salts	10%
	2917.37.00	Dimethyl terephthalate	10%
29.21	2921.43.00	Toluidines and their derivatives; salts thereof	10%
	2921.45.00	1-Naphthylamine (alpha-naphthylamine), 2-Naphthylamine (Beta-naphthylamine) and their derivatives; salts thereof	10%

29.22	2922.22.00	Anisidines, dianisidines, phenetidines, and their salts	10%
29.23	2923.20.00	Lecithins and other Phosphoaminolipids	10%
	2923.90.00	Other quaternary ammonium salts/hydroxides; Lecithins/ Phosphoaminolipids, nes	10%
29.26	2926.20.00	I-Cyanoguanidine (dicyandiamide)	10%
29.32	2932.12.00	2-Furaldehyde (furfuraldehyde)	10%
	2932.13.00	Furfuryl alcohol and tetrahydrofurfuryl alcohol	10%
29.33	2933.31.00	Pyridine	10%
	2933.39.10	Isoniazid, Isoniazid aminosalicylate, ethionamide saliniazid	10%
	2933.71.00	6-Hexanelactam (epsilon-caprolactam)	10%
29.37	2937.12.00	Insulin and its salts	10%
29.38	2938.10.00	Rutoside (rutin) and its derivatives	10%
29.39	2939.29.00	Alkaloids of cinchona and their derivatives; salt: other than quinine and its salts	10%
	2939.30.00	Caffeine and its salts	10%
29.42	2942.00.00	Other organic compounds	10%
30.01	3001.10.00	Glands and other organs for organotherapeutic use, dried, whether or not powdered.	10%
30.06	3006.10.00	Sterile surgical catgut, similar sterile suture	10%

	3006.40.10	Bone reconstruction cements	10%
	3006.40.90	Dental cements and other dental fillings	10%
	3006.50.00	First-aid boxes and kits	10%
31.02	3102.90.00	Other nitrogenous mineral/chemical fertilizer, including mixtures not specified in the foregoing subheadings	10%
31.03	3103.10.10	Superphosphates	10%
	3101.10.20		10%
	3103.10.90		10%
33.01	3301.21.00	Essential oils other than of citrus fruit: of geranium	10%
	3301.22.00	Essential oils other than of citrus fruit: of jasmine	10%
	3301.23.00	Essential oils other than of citrus fruit: of lavender or of lavandin	10%
	3301.24.00	Essential oils other than of citrus fruit: of peppermint (<i>Mentha piperita</i>)	10%
	3301.25.00	Essential oils other than of citrus fruit: of other mints	10%
	3301.26.00	Essential oils other than of citrus fruit: of vetiver	10%
	3301.29.00	Essential oils other than of citrus fruit: other	10%
	3301.30.00	Resinoids	10%
	3301.90.10	Other: Aqueous distillates and aqueous solution of essential oils	10%
	3301.90.90	Other essential oils: concentrates of essential oils; terpenic by-products	10%
35.05	3505.10.10	Dextrin and Amylopectin	10%
	3505.10.20	Other modified starches	10%
38.02	3802.10.00	Activated carbon	10%

38.08	3808.10.10	Insecticides, for agricultural purposes	10%	
39.01	3901.90.00	Other polymers of ethylene, in primary forms, nes.	10%	
39.26	3926.20.10	Gloves (surgical)		10%
40.07	4007.00.00	Vulcanised rubber thread and cord	10%	
40.09	4009.11.00	Rubber hose-not reinforced or otherwise combined with other materials without fittings	10%	
40.10	4010.11.00	Conveyor belts or belting: Reinforced only with metal	10%	
	4010.12.00	Conveyor belts or belting: Reinforced only with Textile materials	10%	
	4010.13.00	Conveyor belts or belting: Reinforced only with plastics	10%	
	4010.19.00	Conveyor belts or belting: Other	10%	
	4010.35.00	Endless synchronous belts of a circumference 60 cm to 150 cm	10%	
	4010.36.00	Endless synchronous belts of a circumference 150 cm to 198 cm	10%	
				10%
40.11	4011.30.00	New pneumatic tyres of rubber: Of a kind used on aircraft	10%	
	4011.92.10	New pneumatic rubber tyres, having a herring bone/similar tread:: Of a kind used on tractors	10%	
40.12	4012.90.50	Tyre flaps, of rubber;: Of a kind used on tractors	10%	
	4012.90.60	Tyre flaps of rubber;: Of a	10%	

		kind used on Aircraft	
40.13	4013.90.20	Of a kind used on tractors	10%
	4013.90.30	Of a kind used on Aircraft	10%
40.14	4014.10.00	Sheath contraceptives	10%
	4014.90.00	Other hygienic/pharmaceuticals, of vulcanized rubber other than hard rubber, nes	10%
40.15	4015.11.00	Gloves Surgical	15%
	4015.19.00	Gloves: Other	15%
40.16	4016.94.00	Boat or dock fenders, whether or not inflatable	10%
41.01 to 41.11	All H.S.Codes	Raw hides and skins (other than furskins) and leather	10%
43.01 to 43.04	All H.S.Codes	Furskins and artificial fur; manufactures thereof	10%
44.01	4401.22.00	Wood in chips or particles: Non-coniferous	10%
44.03	4403.49.00	Other, of tropical wood specified in Subheading Note 1 to Chapter 44: Other than Dark Red Meranti, Light Red Meranti and Meranti Bakau	10%
	4403.91.00	Other wood in the rough: of oak (Quercus spp.)	10%
44.06	4406.10.00	Railway and train way sleepers (cross-ties) of wood: not impregnated	10%
	4406.90.00	Other rail way/train way sleepers of wood	10%

44.07	4407.24.00	Wood sawn or chipped lengthwise, sliced or peeled; of tropical wood specified in subheading note 1 to chapter 44: virola, mahogany (Swietenia spp.), Imbuia and Balsa	10%
	4407.29.00	Wood sawn or chipped lengthwise, sliced or peeled; in subheading note 1 to chapter 44: other than virola, mahogany (Swietenia spp.), Imbuia and Balsa, Dark Red Meranti, Light Red Meranti and Meranti Bakau, White lauan, White Seraya, Meranti and Alan	10%
	4407.91.00	Other wood, sawn or chipped lengthwise, sliced or peeled, whether or not planned, sanded or finger-jointed, of a thickness exceeding 6 mm: of oak (Quercus spp.)	10%
	4407.99.00	Other wood sawn or chipped lengthwise sliced or peeled whether or not planned, sanded or finger-jointed, of a thickness exceeding 6mm pencil slates	10%
44.11.	4411.11.00	Fiberboard of a density exceeding 0.8g/cm ³ not mechanically worked or surface covered	10%
	4411.21.00	Fiberboard of a density exceeding 0.5 g/cm ³ : not exceeding 0.8 g/cm ³ : not mechanically worked or surface covered.	10%
	4411.29.00	Fiberboard of a density exceeding 0.5 g/cm ³ : not exceeding 0.8 g/cm ³ : other.	10%
	4411.31.00	Fiberboard of a density exceeding 0.35 g/cm ³ : not	10%

		exceeding 0.5g/cm ³ : not mechanically worked or surface covered.	
	4411.39.00	Fiberboard of a density exceeding 0.35 g/cm ³ : not exceeding 0.5 g/cm ³ : other	10%
	4411.91.00	Other fiberboard or wood or other ligneous materials Whether or not bonded with resins or other organic substances: not mechanically worked or surface covered,.	10%
45.01 to 45.04	All H.S. Codes	Cork and articles of cork	10%
46.01 to 46.02	All H.S. Codes	Manufactures of straw, of esparto or other plaiting materials: basket ware and wickerwork.	10%
47.03	4703.11.00	Unbleached chemical wood pulp, soda or sulphate other than dissolving grades: Coniferous	10%
47.04	4704.19.00	Unbleached chemical wood pulp, soda or sulphate other than dissolving grades: Non-Coniferous	10%
	4704.21.00	Semi-bleached or heareied chemical wood pulp soda or sulphate other than dissolving grades: Non-Coniferous	10%
47.05	47.05.00.00	Semi-chemical wood pulp.	10%
47.06	47.06.91.00	Other pulps or fibers derived from other fibrous cellulosic material: Mechanical	10%
	47.06.92.00	Other pulps of fibers derived from other fibrous cellulosic material: Chemical	10%
	47.06.93.00	Other pulps of fibers derived from other fibrous cellulosic material: Semi-Chemical;	10%
47.07	47.07.30.10	Recovered (waste and scrap)	10%

		paper or paper-board : paper or paperboard made mainly of mechanical pulp ; Newspaper , old packed in bales, bags or otherwise ,	
	4707.30.90	Recovered (waste and scrap) paper or paper-board : paper or paperboard made mainly of mechanical pulp ; or other ,	10%
48.23	4823.40.10	Rolls, sheets and dials, printed for self-recording apparatus: ECG recording paper	10%
	4823.40.90	Rolls, sheets and dials, printed for self-recording apparatus: Other	10%
51.01. to 51.10	All H.S.Codes	Wool fine or coarse animal hair waste of wool yarn of wool and fine or coarse animal hair ,	10%
55.03	5503.20.00	Synthetic staple fibres of polyesters	10%
	5503.30.00	Acrylic or modacylic	10%
	5503.40.00	Synthetic staple fibres of polypropylene	10%
62.14	62.14.20.00	Pasmina shawl	15%
68.03	68.03.00.00	Worked slate and articles of slate or of agglomerated slate.	10%
71.03	71.03.91.00	Rubies sapphires and emeralds	10%
72.02	7202.21.00	Ferro-silicon: Containing by weight > 55% of silicon.	10%
	7202.29.00	Ferro-silicon Containing by weight, 55% of silicon.	10%
74.19	7419.99.20	Other articles of copper, nes machinery parts	10%
76.08	7608.10.00	Of aluminium, not alloyed	10%
	7608.20.00	Of aluminium alloys	10%
79.04	79.04.00.00	Zinc bars , rods , profiles and wire Hollow pars	10%
79.07	79.07.00.20	Containers for transport and storage	10%
	79.07.00.90	Casting and forging not further worked	10%

80.03	80.03.00.10	Tin bars rods profiles and wire : Hollow bars	10%
	80.03.00.90	Tin bars rods profiles and wire :other except hollow bars	10%
80.05	80.05.00.00	Tin foil of a thickness not exceeding 0.2 mm; powders and flakes of tin.	10%
81.02	All H.S.Codes	Molybdenum and articles thereof , Including waste and scrap except wire	10%
81.03	8103.20.00	Unwrought tantalum , including bars and rods	10%
	81.03.30.00	obtained simply by sintering waste and scrap powders	10%
	81.03.90.00	Tantalum and articles thereof, including waste and scrap: Other, except unwrought tantalum, including bars and rods obtained simply by sintering waste and scrap powders.	10%
81.04	8104.11.00	Magnesium and articles thereof , including waste and scrap except raspings, turnings and granules graded according to size,	10%
	8104.19.00		10%
	8104.20.00		10%
	8104.90.10		10%
	8104.90.20		10%
	8104.90.90		10%
81.05	8105.20.00	Cobalt mattes or other intermed , products of cobalt	10%
	8105.30.00	metallurgy, unwrought cobalt and articles thereof,	10%
	8105.90.00	Including waste or scrap	10%
81.06	8106.00.00	Bismuth and articles thereof , including waste and scrap,	10%
81.07	8107.20.00	Unwrought cadmium waste and scrap	10%
	8107.30.00	Powders	10%

	8107.90.00	Cadmium and articles thereof , including waste and scrap , other than unwrought	10%
81.08	8108.20.00	Titanium and articles thereof ,including waste and scrap	10%
	8108.30.00		10%
	8108.90.00		10%
81.09	8109.20.00	Unwrought zirconium: waste and scrap	10%
	8109.30.00		10%
	8109.10.90	Unwrought zirconium: Powders	10%
81.11	81.11.00.00	Manganese and articles thereof, including waste and scrap.	10%
81.12	81.12.12.00	Beryllium: Unwrought, waste and scrap.	10%
	81.12.13.00	Powders	10%
	81.12.19.00	Beryllium: Other except Unwrought, waste and scrap. Powders	10%
	8112.21.00	Chromium Unwrought	10%
	8112.22.00	(excluding waste and scrap)	
	8112.30.00	Germanium	10%
	8112.40.00	Vanadium: Other, except unwrought (excluding waste and scrap)	10%
	8112.92.00	Other (gallium, hafnium, indium, niobium, rhenium, thulium), Unwrought, waste and scrap, Powders , Other (gallium, hafnium, indium, niobium, rhenium, thulium), Unwrought, waste and scrap, Powders: Other, except waste and scrap.	10%
	8112.99.00	Other gallium , hafnium , indium, niobium, rhenium, except unwrought , waste and	10%

81.13	8113.00.90	scrap powders, Cermets and articles thereof, including waste and scrap: Other, except unwrought (excluding waste and scrap)	10%
82.07	82.07.13.00	Interchangeable tools for hand tools , whether , or not power- operated, or for	10%
	82.07.19.00	machine tools (for examples for pressing,	10%
	82.07.20.00	stamping , punching, tapping , threading ,	10%
	82.07.30.00	drilling broaching, milling	10%
	82.07.40.00	tuning or screw driving), including dies for	10%
	82.07.60.00	drawing or extruding metal , and tools	10%
	82.07.70.00	drilling or earth bring tools , excepts tools	10%
	82.07.80.00	for drilling , other than for	10%
	82.07.90.00	rock drilling	
82.11	All H.S.Codes	Knives with cutting blades, serrated or not (including pruning knives) other than , knives of heading No 82.03 and blades thereof ,	10%
82.13	8213.00.00	Scissors tailors , shears and similar shears and blades thereof,	10%
83.04	8304.00.00	Filing cabinets, card – index cabinets , paper trays , paper rests, pen trays, office-stamp, stands and similar office or desk equipment of base metal, other than office furniture of heading No 94.03	10%
84.10	84.10.11.00	Hydraulic turbines and water wheels of a power not exceeding 1000 KW	10%
	84.10.12.00	Hydraulic turbines and water wheels of a power exceeding 1,000 KW but not exceeding	10%

		10,000 KW	
	84.10.13.00	Hydraulic turbines and water wheels of a power exceeding 10,000 KW	10%
84.11	84.11.12.00	Turbo-jets of a thrust exceeding 25KN	10%
	84.11.82.00	Other gas turbines: Of a power exceeding 5000 KW	10%
84.13	8413.70.10	Other centrifugal pumps: Low lift pumps, shallow & deep tube well and submersible pumps	10%
84.16	8416.30.00	Mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances.	10%
84.26	84.26.30.00	Portal or pedestal jib cranes	10%
84.32	84.32.40.00	Manure spreaders and fertilizer distributors	10%
84.33	84.33.52.00	Other harvesting machinery , threshing machinery: Other	10%
84.46	84.46.10.00	Weaving machines for weaving fabrics of a width not exceeding 30 CM	10%
	84.46.21.00	Power looms for weaving fabrics width >30 cm shuttle type	10%
	8446.30.00	Weaving machines for weaving fabrics of width >30 cm, shuttle less.	10%
84.47	8447.12.00	Circular knitting machines with cylinder daintier exceeding 165 mm	10%
84.48	8448.11.00	Dobbies and Jacquards , card reducing, copying/assembling machines	10%
84.79	8479.89.10	Other machines/mechanical appliances: Textile humidifier imported with textile capital machinery and transducers.	10%
87.08	8708.99.10	Other parts and accessories, nes: For tractors	10%
88.01	All	Article , spacecraft and parts	10%

to	H.S.Codes	thereof	
88.05			
90.17	9017.20.10	Other drawing Marking out or mathematical calculating instruments-slide rule and circuitry box	10%
	9017.20.90	Other drawing Marking out or mathematical calculating instruments- Other	10%
90.18	9018.32.00	Syringes, needles, catheters, cannulae and the like. Tubular mal needles and needles for sutures	10%
	9018.39.00	Syringes, needles , catheters, cannulae and the like , Other	10%
	9018.90.10	Other instruments and appliances : Biology boxes	10%
	9018.90.20	Kidney dialysis machines	10%
	9018.90.90	Other instruments and appliances: Other except biology boxes and kidney dialysis machines.	10%
90.22	9022.12.00	Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: Computed tomography apparatus.	10%
	9022.90.00	Other X-ray generators , high tension generators , control panels and desks, screens , examination or treatment tables, chairs and the like including parts and accessories.	10%
94.02	All H.S.Codes	Medical surgical dental or veterinary furniture (for example operating tables ,examination tables, hospital beds with mechanical fittings, dentists chairs); barbers chairs and similar	10%

		chairs having rotating as well as elevating movements, parts of foregoing articles		
94.03	9403.10.00	Metal furniture of kind used in in offices	10%	
94.03	9403.30.00	Wooden furniture of a kind used in offices		10%
	9403.40.00	Wooden furniture of a kind used in the kitchen		10%
95.06	9506.11.00	Snow-skis and other snow-ski equipment: Skis	10%	
	9506.12.00	Snow-skis and other snow-ski equipment: Ski fastenings (Ski-bindings)	10%	
	9506.19.00	Snow-skis and other snow-ski equipment: Other	10%	
	9506.21.00	Sailboards	10%	
	9506.29.00	Water-ski, surfboards, and other water sport equipment	10%	
	9506.31.00	Golf clubs and other golf equipment: clubs, complete	10%	
	9506.32.00	Golf clubs and other golf equipment: Balls	10%	
	9506.39.00	Golf clubs and other golf equipment: Other	10%	
	9506.40.10	Articles and equipment for table-tennis: tables	10%	
	9506.40.90	Articles and equipment for table-tennis: other equipment	10%	
	9506.51.00	Tennis, badminton or similar rackets, strung or not: Lawn tennis racket	10%	
	9506.69.00	Balls, other than golf balls and table tennis balls: Other	10%	
	9506.70.00	Ice skates and roller skates, including skating boots with skates attached	10%	
	9506.99.10	For football volleyball, basketball, hockey, badminton, cricket, tennis, golf, squash and handball	10%	
	9506.99.20	For shooting	10%	
	9506.99.90	Other articles for sports,	10%	

athletics, gymnastics,
swimming/padding pools, nes

97.01 All H.S Works of art, collectors 10%
to Codes pieces and antiques
97.06

Annex I	
SL. No.	Country
1.	Bhutan
2.	India
3.	Maldives
4.	Nepal
5.	Pakistan
6.	Sri Lanka

Annex II	
SL. No.	Country
1.	Bhutan
2.	Maldives
3.	Nepal

Annex III

RULES OF ORIGIN of the Agreement on SAARC Preferential Trading Arrangement (SAPTA).

RULE 1: Originating products – Products covered by preferential trading arrangements within the framework of the SAPTA imported into the territory of a Contracting State from another Contracting 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 one of the following conditions:

- (a) Products wholly produced or obtained in the exporting Contracting State as defined in Rule 2; or
- (b) Products not wholly produced or obtained in the exporting Contracting 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 Contracting 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 boards its factory ships ^{4/5} exclusively from products referred to in paragraph (f) above;
- (h) used articles collected there, fit only for the recovery of raw materials;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) goods produced there exclusively from the products referred to in paragraph (a) to (i) 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-Contracting States or of undetermined origin used does not exceed 60 per cent 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 Contracting State shall be eligible for preferential concessions subject to the provisions of Rule 3(c) and Rule 4.
- (b) Sectoral agreements ⁶
- (c) The value of the no-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, prices or produce of undetermined origin in the territory of the Contracting State where the working or processing takes place.

RULE 4: Cumulative rules of origin – Products which comply with origin requirements provided for in Rule 1 and which are used by a Contracting State as

input for a finished product eligible for preferential treatment by another Contracting State shall be considered as a product originating in the territory of the Contracting State where working or processing of the finished product has taken place provided that the aggregate content originating in the territory of the Contracting State is not less than 50 percent of its f.o.b. value ⁷.

RULE 5: Direct consignment: - The following shall be considered as directly consigned from the exporting Contracting State to the importing Contracting State:

- (a) if the products are transported without passing through the territory of any non-Contracting State:
- (b) the products whose transport involves transit through one or more intermediate non-Contracting 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 there; 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 required.

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 Contracting State and notified to the other Contracting States in accordance with the Certification Procedures appearing on pages 15 and 16 of this Annex.

RULE 8:

- (a) In conformity with Article 15 of the Agreement on SAPTA and national legislations, any Contracting State may prohibit importation of products containing any inputs originating from States with which it does not have economic and commercial relations.
- (b) Contracting States will do their best to cooperate 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 Contracting States and may be open to such modifications as may be agreed upon.

RULE 10: Special criteria percentage – Products originating in Least Developed Contracting States can be allowed a favourable 10 percentage points applied to the percentage established in Rules 3 and 4. Thus, for Rule 3, the percentage would not exceed 70 percent and for Rule 4, the percentage would not be less than 40 percent.

1. Include mineral fuels, lubricants and related materials as well as mineral of metal ores.
2. Include forestry products.
3. “Vessels” shall refer to fishing vessels engaged in commercial fishing, registered in a contracting State’s country and operated by a citizen or citizens or governments of Contracting State or partnership, corporation or association, duly registered in such Contracting State’s country, at cost 60 percent of equity of which is owned by a citizen or citizens and/or government of such Contracting State or 75 percent by citizens and/or governments of the Contracting 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 Contracting 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 Contracting State does not apply.
5. For the purpose of this Agreement, the term “factory ship” means any vessels, as defined, used for processing and/or making on board products exclusively from those products referred to in paragraph (f) above.
6. In respect of products traded within the framework of sectoral agreements negotiated under SAPTA, provision may need to be made for special criteria to apply. Consideration may be given to these criteria as and when the sectoral agreements are negotiated.
7. “Partial” cumulation as implied by Rule 4 above means that only products which have acquired originating status in the territory of one Contracting State may be taken into account when used as inputs for a finished product eligible for preferential treatment in the territory of another Contracting State.
8. A standard Certificate of Origin to be used by all Contracting States is annexed and approved by the Contracting States.

CERTIFICATE OF ORIGIN

1. Goods consigned from (exporter’s business name, address, country)	Reference No. SAARC PREFERENTIAL TRADING
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2. Goods consigned to (Consignee's name, address, country)			ARRANGEMENT (SAPTA) (combined declaration and certificate) Issued in (country) see notes overleaf		
3. Means of Transport and route (as far as known)			4. For Official use		
5. Tariff item number	6. Marks and numbers 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
11. Declaration by the exporter: The undersigned hereby declares that the above details and statements are correct: that all the goods were produced in (country) and that they comply with the origin requirements specified for those goods in SAPTA for goods exported to (importing country) Place and date, signature of authorized signatory			12. Certificate It is hereby certified on the basis of control carried out, that the declaration by the exporter is correct Place and date, signature and Stamp of Certifying authority		

I. General Conditions

To qualify for preference, products must:

- a) fall within a description of products eligible for preference in the schedule of concessions of SAPTA country of destination;
- b) comply with SAPTA 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 SAPTA 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 Box 8

Preference products must be wholly produced or obtained in the exporting Contracting State in accordance with Rule 2 of the SAPTA Rules of Origin, or where not wholly produced or obtained in the exporting Contracting States 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 would be followed by the sum of the value of materials, parts or produce originating from non-Contracting 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 Contracting State expressed as a percentage of the f.o.b. value of the exported product; (example “C” 60 per cent);
 3. Enter letter “D” in Box 8 for products which meet the special origin criteria according to Rule 10.’’ ।

রত্ৰিপতির আদেশক্রমে,

স্বাক্ষরিত/-
(খায়রুজ্জামান চৌধুরী)
সচিব
অভ্যন্তরীণ সম্পদ বিভাগ ।