

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
অর্থ মন্ত্রণালয়
অভ্যন্তরীণ সম্পদ বিভাগ
(কাস্টমস ও মূল্য সংযোজন কর)

প্রজ্ঞাপন

তারিখ : ১৯ জ্যৈষ্ঠ, ১৪২৩ বঙ্গাব্দ/২ জুন, ২০১৬ খ্রিস্টাব্দ

এস.আর.ও. নং ১৪৮-আইন/২০১৬/১০/কাস্টমস।- Customs Act, 1969 (Act No. IV of 1969), অতঃপর উক্ত Act বলিয়া উলিখিত, এর section 19 এর sub-section (1) এবং মূল্য সংযোজন কর আইন, ১৯৯১ (১৯৯১ সনের ২২ নং আইন) এর ধারা ১৪ এর উপ-ধারা (১) এ প্রদত্ত ক্ষমতাবলে সরকার, জাতীয় রাজস্ব বোর্ডের সহিত পরামর্শক্রমে, জনস্বার্থে, উক্ত Act এর FIRST SCHEDULE - ভুক্ত পণ্যসমূহের মধ্যে নিম্নবর্ণিত TABLE-1, TABLE-2, TABLE-3, TABLE-4, TABLE-5 ও TABLE-6 এর কলাম (1) এ উলিখিত H.S. Code এর বিপরীতে কলাম (2) এ বর্ণিত পণ্যসমূহকে, উহাদের উপর আরোপণীয় আমদানি শুল্ক বা Customs Duty(CD), যে পরিমাণে কলাম (3) এ বর্ণিত হারের এবং সম্পূরক শুল্ক বা Supplementary Duty(SD), যে পরিমাণে কলাম (4) এ বর্ণিত হারের অতিরিক্ত হয় সেই পরিমাণ হইতে, নিম্নবর্ণিত শর্তসাপেক্ষে অব্যাহতি প্রদান করিল, যথা :-

TABLE-1

H.S. Code	Description	CD (%)	SD (%)
(1)	(2)	(3)	(4)
1511.10.10	Crude palm oil & its fractions imported by VAT registered edible oil refinery industries	0	0
2712.90.10	Tube lessening jel imported by VAT registered optical fibre cable manufacturing industry	0	0
2905.31.10	Ethylene glycol imported by VAT registered PET chips manufacturing industry	0	0
2917.36.10	Terephthalic acid imported by VAT registered PET chips manufacturing industry	0	0
3901.20.10	Black polyethylene imported by VAT registered optical fibre cable manufacturing industry	0	0
3907.60.10	Polyethylene terephthalate imported by VAT registered textile yarn manufacturer	0	0
3916.90.10	FRP rod imported by VAT registered optical	0	0

H.S. Code	Description	CD (%)	SD (%)
(1)	(2)	(3)	(4)
	fibre cable manufacturing industry		
5501.30.10	Acrylic or modacrylic imported by VAT registered synthetic staple fibre manufacturer	0	0
5510.12.10	Water blocking yarn imported by VAT registered optical fibre cable manufacturing industry	0	0
5510.30.10	Water blocking tape imported by VAT registered optical fibre cable manufacturing industry	0	0
7212.40.91	Flat rolled products of iron or non-alloy steel co-polymer coated steel tape imported by VAT registered optical fibre cable manufacturing industry	0	0
7225.40.10	Flat-rolled products of other alloy steel, of a width of 600 mm or more not further worked than hot-rolled, not in coils imported by VAT registered mould manufacturing industry	0	0
7225.50.10	Flat-rolled products of other alloy steel, of a width of 600 mm or more not further worked than cold-rolled (cold-reduced) imported by VAT registered mould manufacturing industry	0	0
8539.90.21	Parts of compact energy saving fluorescent lamp imported by VAT registered lamp manufacturing industry	0	0
9001.10.10	Color optical fibres imported by VAT registered optical fibre cable manufacturing industry	0	0
9405.92.10	LED lamp parts imported by VAT registered LED lamp manufacturing industry	0	0
9405.99.10	LED lamp parts imported by VAT registered LED lamp manufacturing industry	0	0

TABLE-2

H.S. Code	Description	CD (%)	SD (%)
(1)	(2)	(3)	(4)
0402.10.91	Milk and cream in powder, granules or other solid forms, of a fat content, by weight, not	5	0

H.S. Code	Description	CD (%)	SD (%)
(1)	(2)	(3)	(4)
	exceeding 1.5%, other than retail packing of upto 2.5 kg imported by VAT registered milk and milk products manufacturing industry		
0402.21.91	Milk and cream in powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%, other than retail packing of upto 2.5 kg imported by VAT registered milk and milk products manufacturing industry	5	0
0506.90.10	Bone ash imported by VAT registered ceramic products manufacturing industries	5	0
1901.90.30	Malt extract; food preparations of flour, grouts, meal, starch or malt extract for infant use in bulk imported by VAT registered infant food industry	5	0
2517.10.10	Flint/grinding pebbles imported by VAT registered ceramic products manufacturing industries	5	0
2707.50.10	Rubber process oil imported by VAT registered tyre & tube manufacturers	5	0
2707.99.10	Rubber process oil imported by VAT registered tyre & tube manufacturers	5	0
2811.29.10	Silica gel imported by VAT registered refrigerator manufacturing industries	5	0
2902.19.10	Cyclopentane imported by VAT registered refrigerator manufacturing industries	5	0
2902.50.10	Styrene imported by VAT registered paint manufacturing industries	5	0
2905.16.10	Octanol and isomers imported by VAT registered dioctyl orthophthalates manufacturing industry	5	0
3403.99.10	Compressor oil imported by VAT registered compressor manufacturers	5	0
3801.30.10	Graphite paste imported by VAT registered ferro alloy manufacturing industry	5	0
3824.90.30	Barium/strontium ferrite powder imported by VAT registered manufacturers	5	0
3909.20.10	Melamine resins imported by VAT registered melamine products manufacturing industries	5	0
3909.30.10	Polymeric-methylene diphenyl di-isocyanate	5	0

H.S. Code	Description	CD (%)	SD (%)
(1)	(2)	(3)	(4)
	imported by VAT registered refrigerator/freezer manufacturers		
3909.40.10	Phenolic resins imported by VAT registered ink manufacturing industries	5	0
3921.90.10	Vulcanised fibre sheet imported in pre punched, cut to size shape for the manufacture of sliver cans; plastic film metalised yarn grade imported by VAT registered metalized yarn (flat or round) manufacturing industry	5	0
3923.90.31	Aseptic pack imported by VAT registered dairy industries	5	0
4001.21.10	Smoked sheets imported by VAT registered tyre and tube manufacturers of a rim size exceeding 16"	5	0
4811.90.11	Melamine/Decalcomania Paper imported by VAT registered Ceramic/Melamine/Transfers (decalcomania) manufacturing industry	5	0
4908.10.10	Transfers (decalcomanias) imported by VAT registered ceramic or melamine industry	5	0
5608.19.10	Filter cloth imported by VAT registered ceramic products manufacturing industries	5	0
6309.00.10	Used sweater imported by VAT registered blanket manufacturing industry	5	0
6802.29.10	Silex/lining/abrasive/polishing disc imported by VAT registered ceramic products manufacturing industries	5	0
6903.20.30	Alumina liner imported by VAT registered ceramic products manufacturing industries	5	0
7019.40.20	Woven fabrics of rovings imported by VAT registered bio-gas plant	5	0
7019.90.19	Other articles of glass fibre other than biogas digester imported by VAT registered bio-gas plant	5	0
7208.10.10	In coils, not further worked than hot-rolled, with patterns in relief imported by VAT registered transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	5	0

H.S. Code	Description	CD (%)	SD (%)
(1)	(2)	(3)	(4)
7208.25.10	Other, in coils, not further worked than hot-rolled, pickled of a thickness of 4.75 mm or more imported by VAT registered transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	5	0
7208.26.10	Other, in coils, not further worked than hot-rolled, pickled of a thickness of 3 mm or more but less than 4.75 mm imported by VAT registered transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	5	0
7208.27.10	Other, in coils, not further worked than hot-rolled, pickled of a thickness of less than 3 mm imported by VAT registered transformer, pre-fabricated building, bicycle parts and products of Chapter 72 and Chapter 73 manufacturing industry	5	0
7208.36.10	Other, in coils, not further worked than hot-rolled of a thickness exceeding 10 mm Imported by VAT registered transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	5	0
7208.37.10	Other, in coils, not further worked than hot-rolled of a thickness of 4.75 mm or more but not exceeding 10 mm imported by VAT registered transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	5	0
7208.38.10	Other, in coils, not further worked than hot-rolled of a thickness of 3 mm or more but less than 4.75 mm imported by VAT registered transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	5	0
7208.39.20	Other, in coils, not further worked than hot-rolled of a thickness of less than 3 mm imported by VAT registered transformer, pre-fabricated building and products of Chapter 72	5	0

H.S. Code	Description	CD (%)	SD (%)
(1)	(2)	(3)	(4)
	and Chapter 73 manufacturing industry		
7208.40.10	Not in coils, not further worked than hot-rolled, with patterns in relief imported by VAT registered transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	5	0
7208.51.10	Other, not in coils, not further worked than hot-rolled of a thickness exceeding 10 mm imported by VAT registered transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	5	0
7208.52.10	Other, not in coils, not further worked than hot-rolled of a thickness of 4.75 mm or more but not exceeding 10 mm imported by VAT registered transformer, pre-fabricated building, motorcycle and products of Chapter 72 and Chapter 73 manufacturing industry	5	0
7208.53.10	Other, not in coils, not further worked than hot-rolled of a thickness of 3 mm or more but less than 4.75 mm imported by VAT registered transformer, pre-fabricated building, motorcycle and products of Chapter 72 and Chapter 73 manufacturing industry	5	0
7208.54.10	Other, not in coils, not further worked than hot-rolled of a thickness of less than 3 mm imported by VAT registered transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	5	0
7208.90.10	Other, not in coils, not further worked than hot-rolled, other, imported by VAT registered transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	5	0
7212.20.10	Flat rolled products of iron or non-alloy steel electrolytically plated or coated with zinc imported by VAT registered refrigerator and air conditioner manufacturing industries	5	0
7212.40.10	Flat rolled products of iron or non-alloy steel painted, varnished or coated with plastics	5	0

H.S. Code	Description	CD (%)	SD (%)
(1)	(2)	(3)	(4)
	imported by VAT registered refrigerator and air conditioner manufacturing industries		
7213.91.10	Other bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel of circular cross-section measuring less than 14 mm in diameter imported by VAT registered electrode manufacturing and wire drawing industries	5	0
7213.91.20	Wire rod imported by VAT registered bicycle parts/components manufacturers	5	0
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 of rectangular (other than square) cross-section imported by VAT registered leaf spring manufacturing industries	5	0
7225.30.10	Flat-rolled products of other alloy steel, of a width of 600 mm or more other than silicon-electrical steel not further worked than hot-rolled, in coils imported by VAT registered alloy steel manufacturers	5	0
7304.39.10	Tubes, pipes and hollow profiles, seamless of circular cross-section, of iron or non-alloy steel imported by VAT registered motorcycle manufacturing industries	5	0
7410.21.10	Copper foil backed of refined copper imported by VAT registered printed circuit manufacturers	5	0
7607.11.10	Aluminium foil in rolled but not further worked imported by VAT registered manufacturing industries	5	0
7901.12.11	Zinc ingots, not alloyed imported by VAT registered alloy steel manufacturers	5	0
7901.20.10	Zinc alloys imported by VAT registered alloy steel manufacturers	5	0
8101.99.10	Tungsten filament imported by VAT registered electric bulb manufacturers	5	0
8414.30.20	Compressors of a kind used in refrigerating equipment imported by VAT registered	5	0

H.S. Code	Description	CD (%)	SD (%)
(1)	(2)	(3)	(4)
	domestic type refrigerator manufacturers		
8414.80.42	Compressore for air conditioning machines imported by VAT registered domestic type air conditioner manufacturers	5	0
8414.90.20	Parts of compressor imported by VAT registered compressor manufacturers	5	0
8421.21.94	Carbon filter, filter housing, deffuser imported by VAT registered water purifying machine/apparatus manufacturing industry	5	0
8421.29.10	Cartridge/Membrane filter imported by VAT registered pharmaceuticals or water purifying machine/apparatus manufacturing industry	5	0
8483.10.10	Crank shaft imported by VAT registered motorcycle manufacturing industries	5	0
8511.20.10	Ignition magnetos imported by VAT registered motorcycle manufacturing industries	5	0
8511.40.10	Starter motors imported by VAT registered motorcycle manufacturing industries	5	0
8536.30.10	Motor protector imported by VAT registered compressor manufacturers	5	0
8536.49.10	PTC relay imported by VAT registered compressor manufacturers	5	0
8538.90.10	Other parts imported by VAT registered electrical goods manufacturers	5	0
8544.11.10	Winding wire of copper imported by VAT registered transformer and compressor manufacturers	5	0
9029.20.10	Meter assembly imported by VAT registered motorcycle manufacturing industries	5	0
9405.40.41	LED bulb with bar imported by VAT registered TV manufacturers	5	0

TABLE-3

H.S. Code	Description	CD (%)	SD (%)
(1)	(2)	(3)	(4)
0404.10.10	Why whether or not concentrated or containing added sugar or other sweetening	10	0

H.S. Code	Description	CD (%)	SD (%)
(1)	(2)	(3)	(4)
	matter imported by VAT registered food processing industry		
1901.90.50	Nutritional supplement for pregnant women and breast feeding mothers imported in bulk by VAT registered food processing industries	10	0
2106.90.21	Beverage concentrate imported by VAT registered beverage manufacturing industry	10	0
2106.90.30	Soya protein based food preparations in bulk imported by VAT registered food processing industry	10	0
2524.90.10	Chrysolite fibre imported by VAT registered cement sheet manufacturing industry	10	0
2710.19.22	Lube base oil imported in bulk by VAT registered blenders	10	0
3302.10.10	Mixtures of odoriferous substances and mixtures of a kind used in beverage and food manufacturing and imported by VAT registered beverage and food industries, containing alcohol not exceeding 0.5% absolute per volume or free from alcohol	10	0
3402.90.20	Cleaning preparation imported by VAT registered steel manufacturing industries	10	0
3506.91.10	Elastic/construction glue imported by VAT registered hygienic products manufacturing industry	10	0
3806.10.10	Gum rosin imported by VAT registered paint or ink manufacturing industry	10	0
3917.23.20	FEP/Teflon tube imported by VAT registered medical equipment manufacturing industry	10	0
3917.40.10	Silicone tube imported by VAT registered medical instruments manufacturing industries	10	0
3920.10.20	Other plates, sheets, film, foil and strip of polymers of ethylene imported by VAT registered personal hygiene products manufacturing industries	10	0
3920.49.30	PVC film imported by VAT registered medical instruments manufacturing industries	10	0
3920.63.10	Unprinted polyester film in roll form imported by VAT registered plastic products	10	0

H.S. Code	Description	CD (%)	SD (%)
(1)	(2)	(3)	(4)
	manufacturing industry		
3920.69.20	Unprinted polyester film in roll form imported by VAT registered plastic products manufacturing industry	10	0
3920.92.20	Unprinted nylon film in roll form imported by VAT registered plastic products manufacturing industry	10	0
3921.90.20	Multilayer extruded sheet for plastic laminated collapsible tube imported by VAT registered plastic tube manufacturing industries	10	0
4811.41.10	Self-adhesive imported by VAT registered label printing industries	10	0
5602.10.10	Needleloom felt and stitch-bonded fibre fabrics imported by VAT registered personal hygiene products manufacturing industries	10	0
5603.11.10	Hydrophilic/hydrophobic white/light/green imported by VAT registered hygienic products manufacturing industry	10	0
5603.13.10	Elastic back ear imported by VAT registered hygienic products manufacturing industry	10	0
5603.92.10	Dry web imported by VAT registered hygienic products manufacturing industry	10	0
5806.32.10	Other woven fabrics of man-made fibres Imported by VAT registered satin ribbon manufacturing industry of a width exceeding 1650 mm and length exceeding 183 metre in roll	10	0
5903.90.10	Side tape (lock loop) imported by VAT registered hygienic products manufacturing industry	10	0
7002.39.20	Flange tube imported by VAT registered tube light manufacturing industry	10	0
7019.31.10	Mats of glass fibres imported by VAT registered bio-gas plant	10	0
7019.32.10	Glass fiber in sheet form imported by VAT registered accumulator manufacturing industry	10	0
7210.49.10	Otherwise plated or coated with zinc other than corrugated of a thickness of 0.4 mm or more imported by VAT registered refrigerator	10	0

H.S. Code	Description	CD (%)	SD (%)
(1)	(2)	(3)	(4)
	manufacturing industry		
7210.49.20	Otherwise plated or coated with zinc other than corrugated of a thickness of 1.0 mm or more imported by VAT registered pre-fabricated building manufacturing industry	10	0
7210.61.10	Plated or coated with aluminium-zinc alloys of a thickness of 0.4 mm or more imported by VAT registered refrigerator and air conditioner manufacturing industry	10	0
7210.61.20	Plated or coated with aluminium-zinc alloys of a thickness of 1.0 mm or more imported by VAT registered pre-fabricated building manufacturing industry	10	0
7210.69.10	Plated or coated with aluminium other than aluminium-zinc alloys of a thickness of 0.4 mm or more imported by VAT registered refrigerator and air conditioner manufacturing industry	10	0
7210.69.20	Plated or coated with aluminium other than aluminium-zinc alloys of a thickness of 1.0 mm or more imported by VAT registered pre-fabricated building manufacturing industry	10	0
7210.70.10	Painted, varnished or coated with plastics of a thickness of 0.4 mm or more imported by VAT registered refrigerator and air conditioner manufacturing industry	10	0
7210.70.20	Painted, varnished or coated with plastics of a thickness of 1.0 mm or more imported by VAT registered pre-fabricated building manufacturing industry	10	0
7210.70.91	Printed sheet imported by VAT registered metal can manufacturers	10	0
7211.19.10	Hot rolled steel sheet imported by VAT registered compressor manufacturers	10	0
7225.99.10	Metal frames for LCD/LED TV panel imported by VAT registered TV manufacturers	10	0
7307.99.10	Lock ring imported by VAT registered	10	0

H.S. Code	Description	CD (%)	SD (%)
(1)	(2)	(3)	(4)
	refrigerator manufacturing industry		
7320.90.10	Springs imported by VAT registered LPG filling plant	10	0
7607.20.91	Aluminium foil imported by VAT registered refrigerator and air conditioner assembling industries	10	0
8421.39.91	Filtering equipments imported by VAT registered LPG filling plant	10	0
8540.11.10	Colour cathode-ray TV picture tubes, including video monitor cathode ray tubes imported by VAT Registered TV manufacturing industry	10	0
8540.12.10	Monochrome cathode-ray TV picture tubes, including video monitor cathode ray tubes Imported by VAT Registered TV manufacturing industry	10	0

TABLE-4

H.S. Code	Description	CD (%)	SD (%)
(1)	(2)	(3)	(4)
0910.91.91	Spices premix imported by VAT registered foodstuffs manufacturing industries	15	0
2103.90.10	Mixed seasonings imported by VAT registered foodstuffs manufacturing industries	15	0
2106.90.41	Stabilizer for milk imported by VAT registered milk foodstuffs manufacturing and agro-processing industries	15	0
3208.20.91	Cover coat/medium imported by VAT registered ceramic ware manufacturers	15	0
3208.90.30	Coating materials imported by VAT registered cookingware manufacturers	15	0
3209.90.30	Coating materials imported by VAT registered cookingware manufacturers	15	0
3215.11.10	Flexo/Gravure in liquid form imported by VAT registered manufacturers	15	0
3215.19.10	Flexo/Gravure in liquid form imported by	15	0

H.S. Code	Description	CD (%)	SD (%)
(1)	(2)	(3)	(4)
	VAT registered manufacturers		
3919.90.10	Self adhesive tape in rolls exceeding 20cm imported by VAT registered manufacturers	15	0
3919.90.30	Scratch off label imported by VAT registered SIM card or Smart card manufacturing industry	15	0
3919.90.91	Re-seal tape imported by VAT registered sanitary napkin manufacturers	15	0
3920.49.40	PVC sheet imported by VAT registered SIM card or Smart card manufacturing industry	15	0
3920.69.91	Polyester paper/Unit binder tape imported by VAT registered energy efficient electric fan manufacturers	15	0
3921.90.92	PVC coated magstrip imported by VAT registered SIM card or Smart card manufacturing industry	15	0
4823.90.95	Honeycomb imported by VAT registered fire resistant door manufacturers	15	0
7307.92.11	Sleeves imported by VAT registered tyre manufacturers	15	0
7308.90.10	Door co-ordinator imported by VAT registered fire resistant door manufacturers	15	0
7318.15.10	Flus type tower bolt imported by VAT registered fire resistant door manufacturers	15	0
7607.20.92	Co-polymer coated aluminium tape Imported by VAT registered cable manufacturing industries	15	0
8301.40.10	Lever lock, Mortice lock imported by VAT registered fire resistant door manufacturers	15	0
8302.42.10	Magnatic door holder imported by VAT registered fire resistant door manufacturers	15	0
8302.60.10	Automatic door closers imported by VAT registered fire resistant door manufacturers	15	0
8504.90.40	UPS case imported by VAT registered UPS manufacturers	15	0
9403.20.20	Racks of a kind used in the pharmaceutical laboratory imported by VAT registered pharmaceutical industries	15	0

H.S. Code	Description	CD (%)	SD (%)
(1)	(2)	(3)	(4)
9403.60.10	Furniture of a kind used in pharmaceutical laboratory imported by VAT registered pharmaceutical industries	15	0

TABLE-5

H.S. Code	Description	CD (%)	SD (%)
(1)	(2)	(3)	(4)
1901.90.91	Other malt extract, food preparation of flour, grouts, meal, starch or malt extract imported in bulk by VAT registered food processing industries	25	0
2915.70.31	Sodium salt of palmitic acid (soap noodle) imported by VAT registered soap manufacturers	25	0
2917.32.10	Diethyl orthophthalates imported under block list by VAT registered pharmaceutical industry	25	0
3208.10.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government department and VAT registered manufacturer as raw material for their product	25	0
3208.20.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government department and VAT registered manufacturer as raw material for their product	25	0
3208.90.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government department and VAT registered manufacturer as raw material for their product	25	0
3209.10.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government department and VAT registered manufacturer as raw material for their product	25	0
3209.90.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government department and VAT registered manufacturer as raw material for their product	25	0
3210.00.10	Paints and varnishes imported by Bangladesh	25	0

H.S. Code	Description	CD (%)	SD (%)
(1)	(2)	(3)	(4)
	Biman, flying club, concerned Government department and VAT registered manufacturer as raw material for their product		
3917.29.91	Fibre glass imported by VAT registered electric fan manufacturers	25	0
3920.49.21	Other printed PVC sheet imported by VAT registered SIM card or Smart card manufacturing industry	25	0
4802.54.10	Other paper & paper board weighing less than 40g/m2 imported by VAT registered manufacturing industries	25	0
4823.90.94	Air laid paper imported by VAT registered sanitary napkin manufacturers	25	0
6406.10.10	Parts of footwear, uppers and parts thereof, imported by VAT registered footwear manufacturing industry	25	0
6406.20.10	Parts of footwear, outer soles and heels of rubber or plastic, imported by VAT registered footwear manufacturing industry	25	0
7310.21.20	Tin plated printed cans imported by VAT registered manufacturers	25	0
8301.20.10	Locks of a kind used for motorcycle imported by VAT registered motorcycle manufacturing industries	25	0
8418.50.10	Other furniture for storage and displaying, incorporating refrigerating or freezing equipment imported by VAT registered supershop	25	0
8418.99.10	Other parts, other than furniture designed to receive refrigerating or freezing equipment, imported by VAT registered refrigerator and freezer manufacturing industries	25	0
8529.90.21	Parts of apparatus of Heading 85.28, imported by VAT registered television manufacturing industry	25	0
8529.90.40	LCD/LED panel of Heading 85.28 without PCB imported by VAT registered TV manufacturing industry	25	0

TABLE-6

H.S. Code	Description	CD (%)	SD (%)
(1)	(2)	(3)	(4)
2106.90.50	Coffee mate in bulk imported by VAT registered milk foodstuffs manufacturers	25	10
5512.19.10	Silk screen imported by VAT registered ceramic ware manufacturers	15	20
4813.10.10	Cigarette paper imported by VAT registered manufacturing industries	25	60
4813.20.10	Cigarette paper imported by VAT registered manufacturing industries	25	60
4813.90.10	Cigarette paper imported by VAT registered manufacturing industries	25	60
8415.90.91	Other parts of air conditioning machines imported by VAT registered air conditioner manufacturing industry	25	20
8529.90.31	Loaded printed circuit board of Heading 85.27 and 85.28, imported by VAT registered TV manufacturing industry	25	10

শর্ত

- (১) সংশ্লিষ্ট আমদানিকারককে মূল্য সংযোজন কর আইন, ১৯৯১ (মূসক আইন) ও মূল্য সংযোজন কর বিধিমালা, ১৯৯১ (মূসক বিধিমালা) এর অধীনে আমদানিকারক-উৎপাদক (Importer-Manufacturer) হিসাবে নিবন্ধিত হইতে হইবে।
- (২) বিল অব এন্ট্রি দাখিলকালে যথাযথ মূল্য সংযোজন কর (মূসক) কর্তৃপক্ষ কর্তৃক মূসক বিধিমালার অনুমোদিত মূসক-৭ ফরম অথবা কাঁচামালের আবশ্যিকতা সংক্রান্ত দলিলাদির সত্যায়িত কপি সংযুক্ত করিতে হইবে।
- (৩) এই প্রজ্ঞাপনের আওতায় পণ্য আমদানি ও খালাসের লক্ষ্যে বিল অব এন্ট্রির সহিত পূর্ববর্তী অর্থ-বৎসরের মূসক সংক্রান্ত রিটার্ন/দাখিলপত্রসমূহ সংশ্লিষ্ট মূসক কর্তৃপক্ষের নিকট দাখিল করা হইয়াছে এই মর্মে সংশ্লিষ্ট মূসক বিভাগীয় কর্মকর্তা কর্তৃক “পরিশিষ্ট” মোতাবেক প্রদত্ত একটি প্রত্যয়নপত্র দাখিল করিতে হইবে। তবে, জুলাই মাসে দাখিলকৃত বিল অব এন্ট্রির সহিত উক্ত প্রত্যয়ন দাখিল করিতে হইবে না।

- (৪) আমদানি ও শুল্কায়ন সংক্রান্ত অন্যান্য বিষয়সহ ২ ও ৩ নং শর্ত পরিপালন করা হইয়াছে কিনা তাহা সংশ্লিষ্ট শুল্কায়নকারী কর্মকর্তা যাচাই করিবেন। তবে, এই প্রকৃতির পণ্যচালানের অনূন ১০% (দশ শতাংশ) দৈবচয়ন ও ঝুঁকি ব্যবস্থাপনার ভিত্তিতে শুল্কায়ন তত্ত্বাবধানকারী সংশ্লিষ্ট ডেপুটি কমিশনার বা সহকারী কমিশনার পর্যায়ে শুল্কায়ন অনুমোদন করাইতে হইবে।
- (৫) শুল্কায়ন তত্ত্বাবধানকারী সংশ্লিষ্ট ডেপুটি কমিশনার বা সহকারী কমিশনার শুল্কায়নে বিলম্ব পরিহারের লক্ষ্যে ফোন, ফ্যাক্স বা ই-মেইলে সংশ্লিষ্ট মূসক এলাকার ডেপুটি কমিশনার বা সহকারী কমিশনারগণের সহিত যোগাযোগ করিয়া ১, ২ ও ৩ নং শর্তের তথ্য ও সঠিকতা যাচাই করিয়া লইবেন।
- (৬) প্রত্যেক মূসক কমিশনার কাস্টম হাউস বা কাস্টমস স্টেশন কর্তৃপক্ষ অথবা জাতীয় রাজস্ব বোর্ডের Customs Information System (CIS) সেলের সহিত নিয়মিত যোগাযোগ রাখিয়া তাহার প্রশাসনিক এলাকাধীন রেয়াতি সুবিধা ভোগকারী আমদানিকারক-উৎপাদকদের একটি হালনাগাদ তালিকা প্রণয়নপূর্বক প্রত্যেকের আমদানি তথ্য সংগ্রহ ও যাচাই করিবেন।
- (৭) এই প্রজ্ঞাপনের আওতায় রেয়াতি হারে আমদানিকৃত উপকরণ বা কাঁচামাল মূসক বিধিমালায় অনুমোদিত মূসক-৭ ফরম অনুযায়ী ব্যবহারপূর্বক মূসক আইন ও মূসক বিধিমালা অনুযায়ী যথাযথ পরিমাণ মূসক ও সম্পূরক শুল্ক (যদি থাকে) প্রদান করা হইয়াছে বা হইতেছে কিনা তাহা সংশ্লিষ্ট মূসক কমিশনারেট এবং মূসক নিরীক্ষা গোয়েন্দা ও তদন্ত অধিদপ্তর অডিট বা যাচাইপূর্বক নিশ্চিত করিবেন।
- (৮) কোন আমদানিকারক এই প্রজ্ঞাপনে প্রদত্ত রেয়াতি সুবিধার অপব্যবহার করিয়াছেন বা করিতেছেন মর্মে ৭ নং শর্তে উল্লিখিত কর্তৃপক্ষ হইতে সুনির্দিষ্ট প্রমাণিক অভিযোগ পাওয়া গেলে সংশ্লিষ্ট কাস্টম হাউস বা কাস্টমস স্টেশন কর্তৃপক্ষ উক্ত অভিযোগের নিষ্পত্তি না হওয়া পর্যন্ত উক্ত আমদানিকারকগণকে এই প্রজ্ঞাপনের অধীন রেয়াতি সুবিধা প্রদান স্থগিত রাখিবেন।
- (৯) শর্ত নং (৮) এ বর্ণিত অভিযোগ চূড়ান্তভাবে প্রতিষ্ঠিত হইলে অপব্যবহারজনিত রেয়াতের সহিত সংশ্লিষ্ট শুল্ক ও কর আদায় ছাড়াও Customs Act, 1969 এর section 156 এর sub-section(1) এর টেবিল এর Item 10A এর বিধান অনুযায়ী ব্যবস্থা গ্রহণ করিতে হইবে।

“পরিশিষ্ট”

এই মর্মে প্রত্যয়ন করা যাইতেছে যে,
 (আমদানিকারকের নাম ও ঠিকানা) বিনিয়োগ বোর্ড ও মূল্য সংযোজন কর (মূসক) এর
 অধীন আমদানিকারক-উৎপাদক (Importer-Manufacturer) হিসাবে নিবন্ধিত
 একটি প্রতিষ্ঠান।

উক্ত প্রতিষ্ঠান বিগত..... অর্থ-বৎসরে রেয়াতি হারে আমদানিকৃত
 উপকরণ বা কাঁচামাল প্রতিষ্ঠানের রেজিস্টারে এন্ট্রি করিয়াছে এবং বিগত অর্থ-বৎসরের
 মূল্য সংযোজন কর সংক্রান্ত ১২ (বার) টি রিটার্ন বা দাখিলপত্র সংশ্লিষ্ট মূল্য সংযোজন কর
 কর্তৃপক্ষের নিকট দাখিল করিয়াছে/করে নাই।

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রাষ্ট্রপতির আদেশক্রমে,

স্বাক্ষরিত/-
 (মোঃ নজিবুর রহমান)
 সিনিয়র সচিব।