

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

তারিখ: ১৮ জ্যৈষ্ঠ, ১৪২৯ বঙ্গাব্দ/ ১ জুন, ২০২২ খ্রিষ্টাব্দ

এস,আর,ও নং ১৪৭-আইন/২০২২/৯৫/কাস্টমস।- Customs Act, 1969 (Act No. IV of 1969) এর section 25 এর sub-section (3) তে প্রদত্ত ক্ষমতাবলে সরকার, কাস্টমস ডিউটি আরোপের উদ্দেশ্যে, নিম্নবর্ণিত-

- (ক) Table-1 এর কলাম (1) এ উল্লিখিত Heading এর আওতাভুক্ত কলাম (2) এ বর্ণিত HS Code এর বিপরীতে কলাম (3) এ উল্লিখিত মূল্যভিত্তিক কাস্টমস ডিউটি আরোপযোগ্য পণ্য আমদানির ক্ষেত্রে কলাম (5) এ উল্লিখিত ট্যারিফ ভ্যালু (tariff value); এবং
- (খ) Table-2 এর কলাম (1) এ উল্লিখিত Heading এর আওতাভুক্ত কলাম (2) এ বর্ণিত HS Code এর বিপরীতে কলাম (3) এ উল্লিখিত মূল্যভিত্তিক কাস্টমস ডিউটি আরোপযোগ্য পণ্য আমদানির ক্ষেত্রে কলাম (5) এ উল্লিখিত ন্যূনতম মূল্য (minimum value),-

নির্ধারণ করিল, যথা:

**Table 1**

Heading	HS Code	Description of Goods	Unit	Tariff Value US\$/Unit
(1)	(2)	(3)	(4)	(5)
17.01	1701.12.00	Raw sugar not containing added flavoring or coloring matter: Beet Sugar	Metric Ton	350.00
	1701.13.00	Cane sugar specified in Sub-heading Note 2 or Chapter 17	Metric Ton	350.00
	1701.14.00	Other Cane Sugar	Metric Ton	350.00
	1701.91.00	Other containing added flavoring or coloring matter	Metric Ton	430.00
	1701.99.00	Other	Metric Ton	430.00
27.09	2709.00.00	Petroleum oils and oils obtained from bituminous minerals, crude	Barrel	40.00
27.10	2710.12.11	Motor spirit of H.B.O.C type	Litre	0.40

Heading	HS Code	Description of Goods	Unit	Tariff Value US\$/Unit
(1)	(2)	(3)	(4)	(5)
	2710.12.19	Other motor spirits, including aviation spirits	Litre	0.40
	2710.12.20	Spirit type jet fuel	Litre	0.40
	2710.12.31	White spirit	Litre	0.40
	2710.12.32	Naphtha	Litre	0.40
	2710.12.41	J.P.1 kerosene type jet fuels	Litre	0.40
	2710.12.42	J.P.4 kerosene type jet fuels	Litre	0.40
	2710.12.43	Other kerosene type jet fuels	Litre	0.40
	2710.12.49	Other kerosene	Litre	0.40
	2710.12.61	Light diesel oils	Litre	0.40
	2710.12.62	High speed diesel oils	Litre	0.40

**Table 2**

Heading	HS Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
02.01	All HS Code	Meat of Bovine animals, fresh or chilled	kg	5.00
02.02		Meat of Bovine animals, frozen		
04.02	Respective HS Codes	Milk powder in retail pack	kg	4.25
04.09		Natural honey:		
		0409.00.10	Wrapped/Canned up to 2.5kg	kg
	0409.00.90	Other	kg	3.00
06.02	0602.90.10	Mushroom	kg	2.00
07.02	0702.00.19	Tomato	kg	0.50
07.06	0706.10.90	Carrot	kg	0.40
07.09	0709.60.19	Green Chili, Sweet Pepper	kg	0.50
07.09	0709.60.99	Capcicum	kg	0.60
08.05	0805.10.90	Orange	kg	0.50
08.13	0813.40.90	Dry Fruit	kg	0.50
06.03	All HS Code	Cut flowers and flower buds of a kind suitable for	kg	2.00

Heading	HS Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
		bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.		
08.02	0802.80.10	Areca nuts:		
	0802.80.90	Fresh Green:		
		Whole	kg	1.00
		Split	kg	1.25
		Dried:		
		Whole	kg	1.50
		Split	kg	1.75
	0802.99.11	Betel nuts:		
	0802.99.19	Fresh Green:		
		Whole	kg	1.00
		Split	kg	1.25
		Dried:		
		Whole	kg	1.50
		Split	kg	1.75
	0802.99.12	Semi processed betel nuts	kg	1.75
09.01	All HS Code	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	kg	4.50
09.02	0902.10.00	Green tea (not fermented) in immediate packing of a content not exceeding 3 kg :	kg	10.00
	0902.20.00	Other green tea in bulk (not fermented)	kg	6.00
	0902.30.00	Black tea (Fermented) and partly fermented tea, in immediate packing of a content not exceeding 3 kg	kg	3.00
	0902.40.00	Other black tea (fermented) and other partly fermented	kg	2.50
17.04	1704.10.10	Sugar confectionery	kg	3.00
	1704.10.90	(including white chocolate)		
	1704.90.10	not containing cocoa		
	1704.90.90			

Heading	HS Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
18.06		Chocolate and other food preparations containing cocoa: Other, in blocks, slabs or bars:		
	1806.31.00	Filled:	kg	4.00
	1806.32.00	Not Filled:	kg	4.00
	1806.90.00	Other:	kg	4.00
19.01	1901.10.00	Preparations suitable for infants or young children, put up for retail sale (For example: Cerelac & products of similar commercial name)	kg	4.00
	1901.90.99	Other (For example: Ovaltine, Horlicks, Complan & products of similar commercial name) (excluding Malt Extract, Whipping Cream, Tempura Flour & Similar Products)	kg	5.50
19.04	All HS Code	Prepared foods	kg	2.50
19.05	1905.31.00	Sweet biscuits	kg	4.00
	1905.32.00	Waffles and wafers	kg	4.50
	1905.90.00	Others including cracker biscuits	kg	4.00
20.05	2005.20.00	Potatoes chips	kg	4.00
20.08	All HS Code	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	kg	3.50
21.01	All HS Codes	Coffee imported in retail pack	kg	7.00
21.05	2105.00.00	Ice cream	kg	8.50
22.02	2202.91.00	Non-alcoholic beer	Litre	2.50
	2202.99.00	Energy drink	Litre	2.00
		Other than energy drink	Litre	1.50
25.16	2516.90.10	Pakur Boulder Stone : Imported by Railway	MT	12.50

Heading	HS Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
		Imported by Road	MT	14.00
25.17	2517.10.90	Pakur Stone Chips :		
		Imported by Railway	MT	11.50
		Imported by Road	MT	13.00
26.18	2618.00.00	Granulated slag	kg	0.03
27.10	2710.19.11	Furnace oil	MT	265
		তবে, আন্তর্জাতিক বাজারে ফার্নেস অয়েলের মূল্যের হ্রাস-বৃদ্ধি ঘটিলে আন্তর্জাতিকভাবে স্বীকৃত মূল্যতথ্য উৎস (যেমন: Platts) হতে তথ্য সংগ্রহ করে শুদ্ধায়নযোগ্য মূল্য নির্ধারণ করিতে হইবে।		
	2710.19.21	Base oil imported in bulk by VAT registered petroleum products processing or blending industries	MT	700
	2710.19.31	Lubricating oils that is oil such as is not ordinarily used for any other purpose than lubrication, excluding, any mineral oil which has its flashing point below 220°F by Abel's close test	MT	2000
	2710.19.39	Other lubricating oil	MT	2000
	2710.19.41	Heavy normal paraffin	MT	1000
	2710.19.49			
	2710.19.51	Liquid paraffin in drum	MT	1000
	2710.19.59			
	2710.19.61	Other paraffin	MT	1000
	2710.19.69			
	2710.19.81	Greases (mineral)	MT	2000
	2710.19.89			
	2710.19.91	Mineral oil which has its flashing point at or above 200°F and is ordinarily used for the batching at jute or other fibre, imported only by VAT registered manufacturing industries	MT	920
29.22	2922.42.10	Tasting salts (monosodium glutamate) in retail pack upto	kg	1.30

Heading	HS Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
		2.5 kg		
	2922.42.20	Tasting salts (monosodium glutamate) in other packing	kg	
32.15	All HS Code	Printing Ink	kg	3.50
33.03	3303.00.00	Perfumes & toilet waters	litre	10.00
33.04	3304.10.00	Lip make up preparation (Lipstick, Lip liner, Lip gloss, Lip gel and like products)	kg	10.00
	3304.20.00	Eye make-up preparation (eye shadow, eye liner, eye brow pencil, mascara & like products)	kg	7.00
	3304.30.00	Manicure or pedicure preparations	kg	5.00
	3304.91.00	Powders, whether or not compressed	kg	5.00
	3304.99.00	Other face/skin/body/day/night & other cream, make-up kit, foundation & like products	kg	8.00
		Mehendi Cone	kg	2.00
33.05	3305.10.00	Shampoos	kg	4.00
	3305.90.00	Conditioners	kg	4.00
33.06	3306.10.00	Toothpaste	kg	3.50
33.07	3307.10.00	Pre-shave, shaving or after shave preparations (Shaving gel, shaving foam, after shave & like products)		
		Gel	kg	6.00
		Foam	kg	3.00
		After shave	litre	5.00
	3307.20.00	Personal deodorants and antiperspirants (roll on, body spray & like products)	litre	3.50
	3307.49.00	Other (Air freshener, car air freshener & like products)	kg	2.75
	3307.90.00	Hair remover	kg	6.00
34.01	3401.11.00	Soap for toilet use (including medicated products)	kg	4.00

Heading	HS Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
	3401.30.00	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	kg	4.00
38.08	3808.91.21	Mosquito coil	kg	2.00
		Aerosol; mosquito repellent	kg	3.00
38.19	3819.00.00	Hydraulic Fluid/ Hydraulic Oil/ Brake Fluid/Brake Oil	MT	1800
39.19	All HS Code	Self-adhesive plates, sheet, tape etc., of:		
		BOPP/PP	kg	2.50
		PVC	kg	1.50
39.20	All HS Code (excluding HS Code 3920.49.21)	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	kg	2.00
39.22	All HS Code	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	kg	5.00
39.24	3924.10.00	Tableware, kitchenware, other household articles	kg	4.00
40.11	4011.10.00 (motor car/SUV/ microbus/ pickup)	Tyre of a kind used on motor cars (including station wagons and racing cars)	kg	4.50
	4011.40.00 (motorcycle)	Tyre of a kind used on motorcycles.	kg	4.50
	4011.50.00	Tyre of a kind used on bicycles.	kg	3.00
	4011.90.00 (auto-rickshaw, three wheeler) (size-4-8, 4.50-10, 4.50-12)	Other tyre	kg	4.00

Heading	HS Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
	4011.20.10 4011.20.90 (bus/truck/lorry)	Tyre of a kind used on buses or lorries.		
		Radial tyre	kg	3.00
		Other than radial tyre	kg	3.00
40.15	4015.12.00	Surgical gloves	kg	5.00
44.08	4408.39.00	Natural wood board	kg	0.80
44.11	4411.14.00	MDF Board	kg	0.41
	4411.93.00	Laminated Veneer MDF Board (VLM)	kg	0.45
44.12	4412.99.00			
48.23	4823.69.90	Paper Cup, Paper Plate and Paper Bowl	kg	2.00
49.11	4911.99.10	Scratch Card:		
		Single PIN card	u/PIN	0.08
		Multiple PIN Card	u/PIN	0.02
52.08	All HS Code	Cotton fabrics	kg	3.00
54.07	All HS Code	Polyester/ synthetic fabrics	kg	3.00
		100% Acrylic fabrics	kg	4.75
		Polyester umbrella fabrics	kg	2.25
54.07	All HS Code	Panting fabrics	kg	4.00
		Shirting fabrics	kg	3.75
54.07	All HS Code	Polyester interlining/ interlining	kg	2.25
59.03				
55.16	All HS Code	Rayon fabrics	kg	3.00
58.01	All HS Code	Chenille/curtain fabrics	kg	4.25
58.04	All HS Code	Net fabrics	kg	3.00
59.03	All HS Code	Woven fabrics coated with plastic/PVC coated textile fabrics	kg	2.00
		PVC canvas fabrics	kg	2.00
		PU fabrics/ textile fabrics coated with PU	kg	2.25
60.01	All HS Code	Upholstery velvet fabrics	kg	4.75
		Blanket fabrics	kg	4.00

Heading	HS Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
60.05	All HS Code	Knit fabrics	kg	3.00
61.03	6103.43.00	Infant/Baby pant:		
62.03	6203.43.00	Renowned brand	u	5.00
	6103.10.00	General brand	u	2.00
		Jeans	u	2.00
		Suits Complete (Renowned brand)	u	35.00
		Suits Complete (General brand)	u	25.00
		Blazer:		
		Renowned brand	u	25.00
		General brand	u	15.00
61.05	All HS Code	Shirt (Men's/Boy's):		
		Renowned brand	u	7.00
		General brand	u	3.00
61.09	6109.10.00	T-shirt of cotton & other textile materials (men's/boys'/girls'):		
	6109.90.00	Renowned brand	u	5.00
		General brand	u	2.00
	6109.10.00	Infant/Baby T-shirt:		
	6109.90.00	Renowned brand	u	2.50
		General brand	u	1.50
61.03	6103.43.00	Pants (Renowned brand)	u	9.00
62.03	6203.43.00	Pants (General brand)	u	3.50
		Jeans pants	u	4.00
61.04	6104.23.00	Ensembles of synthetic fibers: (Stitched or unstitched three pieces):		
62.04	6204.23.00	Ordinary quality	u	4.00
		Medium quality	u	5.00
		Super quality	u	8.00
		Premium quality	u	12.00

Heading	HS Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
61.04	6104.43.00	Dresses of synthetic fibers (Sharee) :		
62.04	6204.43.00	Ordinary quality	u	5.00
		Medium quality	u	7.00
		Super quality	u	12.00
		Premium quality	u	20.00
		Gorgeous/Wedding	u	40.00
63.01	6301.20.00 6301.30.00 6301.40.00 6301.90.00	Blanket:	kg	6.00
63.03	All HS Code	Curtain (Vertical blind fabrics)	kg	7.00
63.04	All HS Code	Other furnishing articles, excluding those of heading 94.04.	kg	3.25
		Mosquito Net	kg	3.50
63.06	All HS Code	Tarpaulins, awnings and sun blinds; tents; sails for boats, sailboards or land craft; camping goods	kg	2.50
66.01	6601.99.00	Umbrella (23"-25")	u	1.20
		Umbrella (below 23")	u	1.0
68.08	6808.00.00	Gypsum board	kg	0.50
68.09	All HS Code	Boards, sheets, panels tiles & similar articles, not ornamented:	kg	0.50
69.07	All HS Code	Ceramic Tiles		
		1000 mm X 1000 mm 1200 mm X 600 mm	m <sup>2</sup>	10.00
		800 mm X 800 mm 900 mm X 150 mm 600 mm X 600 mm	m <sup>2</sup>	6.00
		600 mm X 300 mm 500 mm X 333 mm	m <sup>2</sup>	5.75

Heading	HS Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
		450 mm X 300 mm 330 mm X 330 mm 300 mm X 300 mm 400 mm X 200 mm 200 mm X 200 mm	m <sup>2</sup>	4.75
		1000 mm X 1000 mm এর উর্ধ্বে	m <sup>2</sup>	11.00
		<b>ব্যাখ্যা:</b> কোন নির্দিষ্ট সাইজ গুপভুক্ত সাইজের মধ্যবর্তী কোন সাইজের Ceramic Tiles এর ক্ষেত্রে উক্ত সাইজ গুপের জন্য প্রযোজ্য ন্যূনতম শুল্কায়নযোগ্য হিসেবে বিবেচিত হইবে, তবে 200mm x 200mm এর নিচের সাইজের Ceramic Tiles এর ক্ষেত্রে ন্যূনতম শুল্কায়নযোগ্য মূল্য হইবে \$4.75/m <sup>2</sup> ।		
69.10	6910.10.00 6910.90.00	Sanitary ware: Wash basin Other sanitary ware (including water closet pans)	u u	20.00 30.00
70.05	All HS Code	Dark Blue, Green, Lake Blue, Bronze etc. glass in sheet (Thickness= 5mm*) Reflective glass in sheet (Thickness=5mm*) Clear float glass in sheet (Thickness=5mm*) *Minimum value of glass in sheet imported in different thickness will be calculated at pro-rata basis of the value of 5mm thickness.	m <sup>2</sup> m <sup>2</sup> m <sup>2</sup>	4.50 5.50 4.00
70.06	7006.00.00	Glass Of 70.03, 70.04 Or 70.05, Bent, Edge-Worked, Engraved, Etc.	sqm	5.00
71.17	7117.19.00	Other imitation jewelry without gold plated With gold plated	kg kg	5.00 8.00

<b>Heading</b>	<b>HS Code</b>	<b>Description of Goods</b>	<b>Unit</b>	<b>Minimum Value USD /Unit</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
72.06	All HS Code	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03)	Metric Ton	380.00
72.07	All HS Code	semi-finished products of iron and non-alloy steel	Metric Ton	380.00
72.13	All HS Code	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	Metric Ton	400.00
72.14	All HS Code	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	Metric Ton	400.00
72.15	All HS Code	Other bars and rods of iron or non-alloy steel.	Metric Ton	400.00
72.18	All HS Code	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel	Metric Ton	380.00
72.24	All HS Code	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel	Metric Ton	380.00
73.15	7315.11.10	Bicycle parts (Roller Chain)	kg	2.50
73.17	7317.00.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	kg	1.50
73.18	All HS Code	Coach screws, all wood screws, Screws hooks & rings, Tapping screws and other similar products	kg	2.00

Heading	HS Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
	7318.23.10 7318.23.90	Rivets	kg	2.50
73.20	All HS Code	Springs and leaves for springs, of iron or steel	kg	1.50
73.23	7323.93.00	Table, kitchen or other household articles of stainless steel	kg	2.00
	7323.99.90	Other	kg	3.00
73.24	7324.10.00	SS Sinks	kg	2.50
76.04	All HS Code	Aluminum bars, rods & profiles	kg	30% in addition of LME Aluminium price.
82.12	8212.10.00	Razors (One-time use):		
		1 Blade	u	0.06
		2 Blade	u	0.07
		3 Blade	u	0.15
		Razors (replaceable):		
		1 Blade	u	0.18
		2 Blades	u	0.65
		3 Blades	u	2.25
		4 Blades	u	3.00
		5 Blades	u	4.00
83.01	All HS Code (excluding 8301.10.00, 8301.30.00 & door locks of HS Code 8301.40.90)	Locks for motor vehicles, other locks clasps and frames with clasps, incorporating locks and parts, key presented separately	kg	2.50
	8301.10.00	Padlocks	kg	2.50
	8301.30.00	Locks for furniture	kg	3.00
	8301.40.90	Door locks	kg	4.00
84.15	8415.10.90	“Split-system” air conditioning machine:		

Heading	HS Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
		Up to 12000 BTU	u	175.00
		Up to 18000 BTU:	u	200.00
		Up to 24000 BTU:	u	225.00
		Up to 30000 BTU:	u	300.00
		Up to 36000 BTU:	u	350.00
		Up to 42000 BTU:	u	425.00
		Up to 48000 BTU:	u	450.00
		Window or wall types, self-contained air conditioning machine	u	10% (ten percent) value will be less from similar capacity/ specifications of split system air conditioning machine.
	8415.90.10	Parts, Indoor unit:		
		Up to 12000 BTU	u	50.00
		Up to 18000 BTU:	u	57.00
		Up to 24000 BTU:	u	62.00
		Up to 30000 BTU:	u	85.00
		Up to 36000 BTU:	u	100.00
		Up to 42000 BTU:	u	120.00
		Up to 48000 BTU:	u	130.00
		Parts, Outdoor unit		
		Up to 12000 BTU:	u	115.00
		Up to 18000 BTU:	u	133.00
		Up to 24000 BTU:	u	143.00
		Up to 30000 BTU:	u	195.00
		Up to 36000 BTU:	u	230.00
		Up to 42000 BTU:	u	280.00
		Up to 48000 BTU:	u	300.00
	8415.90.91	Parts of air-conditioner	kg	3.00
	8415.90.90			

Heading	HS Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
84.81	8481.80.29	Complete Taps & Cocks	kg	3.00
	8481.80.90			
	8481.90.10	Parts of Taps & Cocks	kg	2.50
84.82	8482.10.00	Ball bearing	kg	4.00
85.01	8501.10.10	Fan motor fitted with revolving mechanism (Motors of an output not exceeding 37.5W)	kg	3.50
85.01	8501.20.10	Fan motor fitted with revolving mechanism (Universal AC/DC motors of an output not exceeding 37.5W)	kg	3.50
85.04	8504.31.00	Electrical transformers other than liquid dielectric transformers	kg	4.50
	8504.32.00			
	8504.33.00			
	8504.34.00			
85.04	8504.40.10	Mobile and other battery charger (less than 10 VA)	u	1.00
85.06	8506.10.00	Dry cell Battery:		
		D size (non-alkaline)	u	0.40
		C size (non-alkaline)	u	0.35
		AA size (non-alkaline)	u	0.10
		AAA size (non-alkaline)	u	0.08
		AA size (alkaline)	u	0.30
		AAA size (alkaline)	u	0.25
		Other size (alkaline)	u	0.80
	8506.50.00	Lithium battery	u	0.30
	8506.60.00	Air-Zinc battery	u	0.10
85.09	8509.40.00	Food grinder and mixer; Fruit or vegetable juice extractor:		
		Single	u	4.00
		2 in 1	u	5.00
		3 in 1	u	6.00
		4 in 1	u	10.00

Heading	HS Code	Description of Goods	Unit	Minimum Value USD /Unit	
(1)	(2)	(3)	(4)	(5)	
85.10	8510.10.00 8510.20.00 8510.30.00	Shaver, hair clippers and hair-removing appliances, with self-contained electric motor	u	7.00	
85.13	8513.10.90	Other lamps	u	Number of LED in unit X (First LED \$0.35, subsequent each LED \$0.02)	
85.16	8516.31.00	Hair dryers	u	3.00	
	8516.32.00	Other hair dressing apparels	u	3.00	
	8516.40.90	Electric Smoothing irons (other):			
		1000 Watt	u	3.25	
		1100 Watt	u	3.50	
		1200 Watt	u	3.75	
		1500 Watt	u	4.00	
		1600 Watt	u	4.25	
		2000 Watt	u	4.50	
	2200 Watt	u	5.00		
	2300 Watt	u	5.25		
	8516.50.00	Microwave ovens	u	2.00/L	
	8516.60.00	Cookers (for rice):			
		Capacity 1.8 Litres	u	8.00	
Capacity 2.2 Litres		u	9.00		
Capacity 2.8 Litres		u	10.00		
8516.60.00	Capacity 3.2 Litres	u	12.00		
	Other ovens; cookers (except rice cooker), cooking plates, boiling rings, grillers and roasters		u	6.00	
	8516.71.00	Coffee or tea maker:			
Capacity 1.0 Litres		u	6.00		
Capacity 1.2 Litres		u	8.00		
8516.71.00	Capacity 1.5 Litres	u	9.00		
	8516.72.00	Toasters	u	5.00	

Heading	HS Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
85.17	8517.13.00	Smart Phones: 1. Display up to 4.5" : up to [8GB ROM + 1GB RAM] above [8GB ROM +1GB RAM] 2. Display above 4.5" : up to [8GB ROM + 1GB RAM] above [8GB ROM +1GB RAM] তবে, যেই সকল মোবাইল ফোনের মূল্য সংশ্লিষ্ট প্রস্তুতকারী প্রতিষ্ঠানের ওয়েবসাইটে পাওয়া যাইবে সেই সকল মোবাইল ফোনের ক্ষেত্রে ওয়েবসাইটে প্রকাশিত মূল্যকে বিবেচনায় লইয়া শুল্কায়নযোগ্য মূল্য নির্ধারণ করিতে হইবে।	pc	25.00
			pc	30.00
			pc	35.00
			pc	40.00
	8517.14.00	Cellular (Mobile/Fixed Wireless) Telephone Set Excl. Smart Phone তবে, যেই সকল মোবাইল ফোনের মূল্য সংশ্লিষ্ট প্রস্তুতকারী প্রতিষ্ঠানের ওয়েবসাইটে পাওয়া যাইবে সেই সকল মোবাইল ফোনের ক্ষেত্রে ওয়েবসাইটে প্রকাশিত মূল্যকে বিবেচনায় লইয়া শুল্কায়নযোগ্য মূল্য নির্ধারণ করিতে হইবে।	pc	6.00
85.24	সংশ্লিষ্ট এইচএস কোড	Mobile Panel (LCD, LED, OLED) : For feature or normal phone For smart phone	kg	60.00
			kg	80.00
85.32	All HS Code	Electrical capacitors, fixed variable or adjustable (pre-set).	kg	4.00
85.35	8535.10.00	Fuses, >1000 V	kg	1.50
85.36	8536.10.00	Fuses, =<1000 V	kg	1.50
	8536.50.00	Other switches	kg	6.00
	8536.61.00	Lamp holders	kg	5.00
	8536.69.10	Plug/socket. etc.	kg	5.00
	8536.69.90			
85.38	8538.90.90	Switch socket parts	kg	4.50

Heading	HS Code	Description of Goods	Unit	Minimum Value USD/Unit
(1)	(2)	(3)	(4)	(5)
85.42	8542.39.10	SIM card :		
		32K storage capacity	u	0.55
		64K storage capacity (native)	u	0.65
		64K storage capacity(java)	u	0.75
87.11	All HS Code	Motor vehicles/ motorcycle parts & accessories	kg	4.00
87.12		Three wheeled vehicle parts & accessories (All Country)	kg	3.00
87.08				
87.14 (Excluding bicycle parts)				
87.08	All HS Code	Used parts of motor vehicle imported complying conditions as stated against heading 87.08 in part “KA” (list of controlled goods) of annexure-1 of Import Policy Order 2015-2018	kg	3.00
87.12	All HS Code	Bicycle/bicycle parts:		
87.14		Steel	kg	1.50
87.15		Alloy	kg	3.50
90.28	9028.30.10 9028.30.20 9028.30.90 9028.30.10	KWH meter: including pre-payment, programmable and other type Kilowatt-Hour Meter		
		Single phase	u	12.00
		Two phases	u	15.00
		Three phases	u	20.00
	9028.30.20	Pre-Payment, Programmable Multi-Function Elec. Programmable Multi-Tariff Electric Kwh Meter		
		Single phase	u	12.00
		Two phases	u	15.00
		Three phases	u	20.00

Heading	HS Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
	9028.30.90	Other Electricity Meters		
		Single phase	u	12.00
		Two phases	u	15.00
		Three phases	u	20.00
	9028.90.10 9028.90.20	Electricity meter parts & accessories	kg	7.00
94.01	All HS Code (Excluding 9401.91.00, 9401.99.00)	Seat (Visitor chair, revolving chair)	kg	3.00
		Sofa	kg/ seat	200/seat or 4.50/kg whichever is higher
	9401.91.00 9401.99.00	Parts of Seat	kg	3.00
94.03	All HS Code (Excluding 9403.91.00, 9403.99.00)	Other furniture	kg	3.00/kg
	9403.91.00 9403.99.00	Parts of furniture	kg	3.00/kg
95.03	9503.00.90	Other (toys):		
		Friction type	kg	6.00
		Battery operated	kg	6.50
		Remote control battery operated	kg	7.50
		Remote control rechargeable battery operated	kg	10.00
		other toys (inflatable toys, toy balloon, toy laser light, glass marble, toy mask, puffer toy etc.)	kg	3.50
96.03	9603.21.00	Toothbrush	u	0.15

**ব্যাখ্যা:** এই প্রজ্ঞাপনের উদ্দেশ্য পূরণকল্পে-

(ক) “Renowned Brand” অর্থ খ্যাতনামা বা বহুল প্রচলিত বা বিখ্যাত ব্র্যান্ড; এবং

(খ) “General Brand” অর্থ Renowned Brand নহে এইরূপ কোনো ব্র্যান্ড।

- ২। কোনো পণ্যের কাস্টমস ডিউটি আরোপ করিবার ক্ষেত্রে ন্যূনতম মূল্যকে শুল্কায়নযোগ্য মূল্য বিবেচনা করিতে হইবে।
- ৩। দফা (২) এ যাহা কিছুই থাকুক না কেন, কোনো পণ্যের ক্ষেত্রে উৎস দেশ, ব্র্যান্ড, মডেল ইত্যাদি বিবেচনায় উহার ন্যূনতম মূল্য অপেক্ষা উচ্চতর শুল্কায়নযোগ্য মূল্য স্থির করা যাইবে।
- ৪। যে সকল পণ্যের ন্যূনতম মূল্য নির্ধারণ করা হয় নাই সেই সকল পণ্যের ক্ষেত্রে শুল্ক মূল্যায়ন (আমদানি পণ্যের মূল্য নির্ধারণ) বিধিমালা, ২০০০ অনুযায়ী শুল্কায়নযোগ্য মূল্য নির্ধারণ করিতে হইবে:

তবে শর্ত থাকে যে, এই প্রজ্ঞাপন দ্বারা রহিত প্রজ্ঞাপনের অধীন কোনো পণ্যের ন্যূনতম মূল্য নির্ধারিত থাকিলে রহিত প্রজ্ঞাপনের ন্যূনতম মূল্যকে বিবেচনায় আনিয়া শুল্ক মূল্যায়ন (আমদানি পণ্যের মূল্য নির্ধারণ) বিধিমালা, ২০০০ অনুযায়ী উহার শুল্কায়নযোগ্য মূল্য নির্ধারণ করিতে হইবে।

- ৫। কপার, এ্যালুমিনিয়াম, স্টিল, প্লাস্টিকসহ অন্যান্য ধাতব ও অধাতব পদার্থের ক্ষেত্রে আন্তর্জাতিক স্বীকৃত উৎস, যেমন- Platts, London Metal Exchange অর্থাৎ LME ইত্যাদি তে বর্ণিত মূল্য অপেক্ষা কম মূল্যে শুল্কায়নযোগ্য মূল্য নির্ধারণ করা যাইবে না।
- ৬। Platts, LME ইত্যাদিতে বর্ণিত মূল্য নির্ধারণের ক্ষেত্রে প্রোফরমা ইনভয়েসের তারিখের মূল্যকে ভিত্তি হিসেবে বিবেচনা করিতে হইবে।
- ৭। ২৪ মে, ২০২১ খ্রিষ্টাব্দ মোতাবেক ১০ জ্যৈষ্ঠ, ১৪২৮ বঙ্গাব্দ তারিখে জারীকৃত প্রজ্ঞাপন এস,আর,ও নং ১৩৩-আইন/ ২০২১/২২/কাস্টমস এতদ্বারা রহিত করা হইল।
- ৮। এই প্রজ্ঞাপন ৯ জুন, ২০২২ খ্রিষ্টাব্দ তারিখে কার্যকর হইবে।

**রাষ্ট্রপতির আদেশক্রমে**

**স্বাক্ষরিত/-**

**আবু হেনা মোঃ রহমাতুল মুনিম**  
**সিনিয়র সচিব।**