

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

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

এস.আর.ও. নং ১১৪-আইন/২০২১/০৩/কাস্টমস।- Customs Act, 1969 (Act No. IV of 1969), অতঃপর উক্ত Act বলিয়া উল্লিখিত, এর section 19 এর sub-section (1) এবং মূল্য সংযোজন কর ও সম্পূরক শুল্ক আইন, ২০১২ (২০১২ সনের ৪৭ নং আইন) এর ধারা ১২৬ 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 উল্লিখিত H.S. Code এর বিপরীতে কলাম (2) এ বর্ণিত বিভিন্ন শিল্পের কাঁচামালসমূহকে, 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, রেগুলেটরি ডিউটি হইতে, নিম্নবর্ণিত শর্তসাপেক্ষে, অব্যাহতি প্রদান করিল, যথা:-

TABLE-1

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
1511.10.10	Crude palm oil & its fractions imported by Industrial IRC holder VAT compliant edible oil refinery industries	0	0
2712.90.10	Tube lessening jel imported by Industrial IRC holder VAT compliant optical fibre cable manufacturing industry	0	0
2818.10.10	Artificial Corundum Imported by industrial IRC holder VAT compliant sand paper manufacturing industry	0	0
2818.20.10	Aluminium oxide Imported by industrial IRC holder VAT compliant sand paper manufacturing industry	0	0

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
2905.31.10	Ethylene glycol imported by Industrial IRC holder VAT compliant PET chips manufacturing industry	0	0
2917.36.10	Terephthalic acid imported by Industrial IRC holder VAT compliant PET chips manufacturing industry	0	0
3901.10.10	TPMC imported by Industrial IRC holder VAT compliant electric fan motor or water pump motor manufacturing industry	0	0
3901.20.10	Black polyethylene imported by Industrial IRC holder VAT compliant optical fibre cable manufacturing industry	0	0
3903.30.10	Acrylonitrile-butadiene-styrene (ABS) copolymers Imported by Industrial IRC holder VAT compliant LED lamp manufacturing industry	0	0
3907.40.10	Polycarbonates Imported by Industrial IRC holder VAT compliant LED lamp parts manufacturing industry	0	0
3907.61.10	Poly (ethylene terephthalate) having a viscosity number of 78 ml/g or higher Imported by Industrial IRC holder VAT compliant textile yarn manufacturing industry	0	0
3907.69.10	Other Poly (ethylene terephthalate) Imported by Industrial IRC holder VAT compliant textile yarn manufacturing industry	0	0
3907.99.10	Other polyester imported by Industrial IRC holder VAT compliant LED lamp manufacturing industry	0	0
3916.90.10	FRP rod imported by Industrial IRC holder VAT compliant optical fibre cable manufacturing industry	0	0
5501.30.10	Acrylic or modacrylic synthetic filament tow imported by Industrial IRC holder VAT compliant synthetic staple fibre manufacturing industry	0	0
5510.12.10	Water blocking yarn imported by Industrial IRC holder VAT compliant optical fibre cable manufacturing industry	0	0
5510.30.10	Water blocking tape imported by Industrial IRC holder VAT compliant optical fibre cable manufacturing industry	0	0

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
7212.40.91	Flat rolled products of iron or non-alloy steel co-polymer coated steel tape imported by Industrial IRC holder VAT compliant 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 Industrial IRC holder VAT compliant 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 Industrial IRC holder VAT compliant mould manufacturing industry	0	0
7601.10.10	Aluminium ingot imported by Industrial IRC holder VAT compliant electric fan motor or water pump motor manufacturing industry	0	0
7601.20.10	Alluminium alloys imported by Industrial IRC holder VAT compliant LED lamp manufacturing industry	0	0
7606.11.10	Non-alloyed aluminium rectangular (including square) plates, sheets and strips imported by Industrial IRC holder VAT compliant LED lamp or electric fan manufacturing industry	0	0
7606.92.10	Other Aluminium alloy plate, sheet and strips imported by Industrial IRC holder VAT compliant LED lamp manufacturing industry	0	0
8503.00.30	Rotor/Motor bush imported by electric fan motor or water pump motor manufacturing industry	0	0
8529.90.21	LED bulb with bar imported by Industrial IRC holder VAT compliant television manufacturing industry	0	0
8529.90.22	Open Cell for use in manufacturing of LCD,LED panel imported by industrial IRC holder VAT compilant television manufacturing Industry	0	0
8539.90.21	Parts of compact energy saving fluoresent lamp imported by Industrial IRC holder VAT compliant lamp manufacturing industry	0	0
8539.90.31	Parts of Light-emitting diode (LED) lamps imported by Industrial IRC holder VAT compliant LED lamp manufacturing industry	0	0

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
9001.10.10	Optical fibres and color optical fibres imported by Industrial IRC holder VAT compliant optical fibre cable manufacturing industry	0	0
9405.91.10	Parts of Heading No-94.05 Of Glass Imported by Industrial IRC holder VAT compliant lamp manufacturing industry	0	0
9405.92.10	Parts of Heading No.94.05 Of Plastic Imported by Industrial IRC holder VAT compliant LED lamp manufacturing industry	0	0
9405.99.10	Other Parts of Heading No.94.05 Imported by Industrial IRC holder VAT compliant LED lamp manufacturing industry	0	0

TABLE-2

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
0506.90.10	Bone ash imported by Industrial IRC holder VAT compliant ceramic products manufacturing industries	5	0
0801.31.90	Cashew Nuts, In Shell, Fresh or Dried in bulk imported by Industrial IRC holder VAT compliant Cashew nuts processing industries	5	0
1901.90.30	Malt extract; food preparations of flour, grouts, meal, starch or malt extract for infant or young children use in bulk imported by Industrial IRC holder VAT compliant food industry	5	0
2517.10.10	Flint/grinding pebbles imported by Industrial IRC holder VAT compliant ceramic products manufacturing industries	5	0
2521.00.10	Limestone Flux; Limestone and other calcareous stones imported as raw material by industrial IRC holder VAT compliant Lime or Cement manufacturers	5	0
2524.90.10	Chrysolite fibre imported by Industrial IRC holder VAT compliant cement sheet manufacturing industry	5	0
2707.50.10	Rubber process oil imported by Industrial IRC holder VAT compliant tyre & tube manufacturing industry	5	0

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
2707.99.10	Rubber process oil imported by Industrial IRC holder VAT compliant tyre & tube manufacturing industry	5	0
2710.19.21	Base oil imported in bulk by Industrial IRC holder VAT compliant petroleum products processing or blending industry	5	0
2811.29.10	Silica gel imported by Industrial IRC holder VAT compliant refrigerator manufacturing industries	5	0
2901.23.10	Refrigerant (isobutane/R600a) imported by Industrial IRC holder VAT compliant refrigerator manufacturing industries	5	0
2902.19.10	Cyclopentane imported by Industrial IRC holder VAT compliant refrigerator manufacturing industries	5	0
2902.50.10	Styrene imported by Industrial IRC holder VAT compliant paint manufacturing industries	5	0
2905.12.10	Isopropyl alcohol imported by Industrial IRC holder VAT compliant ink manufacturing industry	5	0
2905.16.10	Octanol and isomers imported by Industrial IRC holder VAT compliant dioctyl orthophthalates manufacturing industry	5	0
3215.11.20	Black ink Imported by industrial IRC holder VAT compliant SIM card and scratch card manufacturing industry	5	0
3215.90.30	Inkjet Refill in injectable form Imported by industry IRC holder VAT compliand SIM card and scratch card manufacturing industry	5	0
3403.99.10	Compressor oil imported by Industrial IRC holder VAT compliant compressor manufacturing industry	5	0
3404.90.10	Other Waxes imported by Industrial IRC holder VAT compliant ink manufacturing industry	5	0
3801.30.10	Graphite or carbon electrode paste imported by Industrial IRC holder VAT compliant ferro alloy manufacturing industry	5	0
3811.21.10	Additives for Lubricating oils Containing Pteroleum oils or oils obtained from Bituminous Minerals imported by Industrial IRC holder VAT compliant lub-blending industry	5	0

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
3811.29.10	Additives for Lubricating oils obtained from other sources imported by Industrial IRC holder VAT compliant lub-blending industry	5	0
3812.39.20	Anti-oxidising preparation and other compound stabilisers imported by Industrial IRC holder VAT compliant tyre-tube or plastic goods manufacturing industry	5	0
3814.00.10	Organic composite solvent imported by Industrial IRC holder VAT compliant ink manufacturing industry	5	0
3824.99.30	Barium/strontium ferrite powder imported by Industrial IRC holder VAT compliant manufacturing industry	5	0
3824.99.50	Coated calcium carbonate imported by Industrial IRC holder VAT compliant plastic goods or calcium carbonate filler manufacturing industry	5	0
3909.20.10	Melamine resins imported by Industrial IRC holder VAT compliant melamine products manufacturing industries	5	0
3909.31.10	Polymeric-methylene diphenyl di-isocyanate imported by Industrial IRC holder VAT compliant refrigerator/ freezer manufacturing industry	5	0
3909.40.10	Phenolic resins imported by Industrial IRC holder VAT compliant ink or tyre tube manufacturing industries	5	0
3920.49.30	PVC film and PVDC Film imported by Industrial IRC holder VAT compliant medicine packaging industries	5	0
3920.92.30	Unprinted nylon film in roll form imported by Industrial IRC holder VAT compliant medicine packaging industries	5	0
3921.19.11	Microcellular PET light sheet having a power saving capa.of 20% or more imported by industrial IRC holder VAT compilant television manufacturing Industry	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 Industrial IRC holder VAT compliant metalized yarn (flat or round) manufacturing industry	5	0

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
3923.90.31	Aseptic pack imported by Industrial IRC holder VAT compliant dairy industries	5	0
4001.21.10	Smoked sheets imported by Industrial IRC holder VAT compliant tyre and tube manufacturing industry of a rim size exceeding 16"	5	0
4811.90.11	Melamine/Decalcomania Paper imported by Industrial IRC holder VAT compliant Ceramic/Melamine/ Transfers (decalcomania) manufacturing industry	5	0
4811.60.20	Paraffin wax or stearin covered paper and paperboard Imported by Industrial IRC holder VAT compliant sand paper manufacturing industry	5	0
4908.10.10	Transfers (decalcomanias) imported by Industrial IRC holder VAT compliant ceramic or melamine industry	5	0
5608.19.10	Filter cloth imported by Industrial IRC holder VAT compliant ceramic products manufacturing industries	5	0
5901.10.10	Textile fabrics coated with gum or amylaceous Imported by Industrial IRC holder VAT compliant sand paper manufacturing industry	5	0
6309.00.10	Used sweater imported by Industrial IRC holder VAT compliant blanket manufacturing industry	5	0
6802.29.10	Silex/lining/abrasive/polishing disc imported by Industrial IRC holder VAT compliant ceramic products manufacturing industries	5	0
6903.20.30	Alumina liner imported by Industrial IRC holder VAT compliant ceramic or steel products manufacturing industries	5	0
7019.40.20	Woven fabrics of rovings imported by Industrial IRC holder VAT compliant bio-gas plant	5	0
7019.90.19	Other articles of glass fibre, other than biogas digester, imported by Industrial IRC holder VAT compliant bio-gas plant	5	0
7208.10.10	In coils, not further worked than hot-rolled, with patterns in relief imported by Industrial IRC holder VAT compliant transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	5	0

H.S. Code	Description of goods	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 Industrial IRC holder VAT compliant 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 Industrial IRC holder VAT compliant 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 Industrial IRC holder VAT compliant 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 Industrial IRC holder VAT compliant 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 Industrial IRC holder VAT compliant 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 Industrial IRC holder VAT compliant transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	5	0
7208.40.10	Not in coils, not further worked than hot-rolled, with patterns in relief imported by Industrial IRC holder VAT compliant transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	5	0

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
7208.39.20	Other, in coils, not further worked than hot-rolled of a thickness of less than 3 mm imported by Industrial IRC holder VAT compliant 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 Industrial IRC holder VAT compliant 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 Industrial IRC holder VAT compliant transformer, pre-fabricated building 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 Industrial IRC holder VAT compliant transformer, pre-fabricated building 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 Industrial IRC holder VAT compliant 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 Industrial IRC holder VAT compliant transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	5	0
7209.16.10	Cold rolled steel sheet Imported by Industrial IRC holder VAT compliant fire resistant door manufacturing industry	5	0
7209.17.10	Cold rolled steel sheet imported by Industrial IRC holder VAT compliant fire resistant door manufacturing industrys	5	0

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
7210.30.10	Flat-Rolled Iron or Steel, Width >=600mm, Electro-Plated or Coated with Zinc imported by industrial IRC holder VAT complilant television manufacturing Industry	5	0
7211.19.10	Hot rolled steel sheet imported by Industrial IRC holder VAT compliant compressor manufacturing industry	5	0
7212.20.10	Flat rolled products of iron or non-alloy steel electrolytically plated or coated with zinc imported by Industrial IRC holder VAT compliant refrigerator or air conditioner or television manufacturing industries	5	0
7212.40.10	Flat rolled products of iron or non-alloy steel painted, varnished or coated with plastics imported by Industrial IRC holder VAT compliant refrigerator or air conditioner manufacturing industries	5	0
7212.50.10	Steel plate of a thickness of 0.25 mm to 0.50 mm imported by Industrial IRC holder VAT compliant refrigerator manufacturing industry	5	0
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 Industrial IRC holder VAT compliant electrode manufacturing and wire drawing industries	5	0
7213.91.20	Wire rod imported by Industrial IRC holder VAT compliant bicycle parts/components manufacturing industry	5	0
7213.91.30	Wire rod imported by Industrial IRC holder VAT compliant electric cable clip manufacturing industry	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 Industrial IRC holder VAT compliant leaf spring manufacturing industries	5	0

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
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 Industrial IRC holder VAT compliant alloy steel manufacturing industry	5	0
7226.99.10	Silicon crystal steel sheet (Amorphos) imported by Industrial IRC holder VAT compliant transformer manufacturing industry	5	0
7227.90.10	M.S. rod/shaft imported by Industrial IRC holder VAT compliant electric fan motor or water pump motor manufacturing industry	5	0
7407.21.10	Brass Rods imported by Industrial IRC holder VAT compliant valve and bung manufacturing industry	5	0
7408.19.10	Copper wire imported by Industrial IRC holder VAT compliant electric fan motor or water pump motor manufacturing industry	5	0
7409.21.10	Copper-zinc base alloys (brass) in coil imported by Industrial IRC holder VAT compliant manufacturing industry	5	0
7409.31.10	Copper-tin base alloys (bronze) in coil imported by Industrial IRC holder VAT compliant manufacturing industry	5	0
7410.21.10	Copper foil backed of refined copper imported by Industrial IRC holder VAT compliant printed circuit manufacturing industry	5	0
7411.10.10	Tubes and pipes of refined copper imported by Industrial IRC holder VAT compliant air conditioner or refrigerator or compressor manufacturing industry	5	0
7606.12.10	Alloyed aluminium rectangular (including square) plates, sheets and strips imported by Industrial IRC holder VAT compliant electric fan manufacturing industry	5	0
7607.11.10	Aluminium foil in rolled but not further worked imported by Industrial IRC holder VAT compliant manufacturing industries	5	0
7607.19.10	Aluminium foil lacquered imported by Industrial IRC holder VAT compliant manufacturing industry	5	0

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
7901.12.11	Zinc ingots, not alloyed imported by Industrial IRC holder VAT compliant alloy steel manufacturing industry	5	0
7901.20.10	Zinc alloys imported by Industrial IRC holder VAT compliant alloy steel or refrigerator manufacturing industry	5	0
8101.99.10	Tungsten filament imported by Industrial IRC holder VAT compliant electric bulb manufacturing industry	5	0
8414.30.20	Compressors of a kind used in refrigerating equipment imported by Industrial IRC holder VAT compliant domestic type refrigerator manufacturing industry	5	0
8414.90.20	Parts of compressor imported by Industrial IRC holder VAT compliant compressor manufacturing industry	5	0
8414.80.42	Compressors of a kind used in air conditioning machines imported by Industrial IRC holder VAT compliant domestic type air conditioner manufacturing industry	5	0
8421.29.10	Cartridge/Membrane filter imported by Industrial IRC holder VAT compliant pharmaceuticals or water purifying machine/apparatus manufacturing industry	5	0
8421.21.94	Carbon filter, filter housing, diffuser imported by Industrial IRC holder VAT compliant water purifying machine/apparatus manufacturing industry	5	0
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 industries	5	0
8529.90.22	Open cell (18.5 inch or above of diagonal length) for use in manufacture of Liquid Crystal Device (LCD)/Light Emitting Diode (LED) panel, imported by Industrial IRC holder VAT compliant television manufacturing industry	5	0
8532.22.10	Aluminium electrolytic fixed capacitor imported by Industrial IRC holder VAT compliant electric fan motor or water pump motor manufacturing industry	5	0

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
8532.29.10	Capacitor imported by Industrial IRC holder VAT compliant compressor manufacturing industry	5	0
8536.30.10	Motor protector imported by Industrial IRC holder VAT compliant compressor manufacturing industry	5	0
8536.49.10	PTC relay imported by Industrial IRC holder VAT compliant compressor manufacturing industry	5	0
8536.90.10	Connector; Terminal; Electrical apparatus Imported by Industrial IRC holder VAT compliant compressor manufacturing industry	5	0
8542.31.20	Other module imported by Industrial IRC holder VAT compliant SIM card or Smart card or Digital card manufacturing industry	5	0
8544.11.10	Winding wire of copper imported by Industrial IRC holder VAT compliant transformer and compressor manufacturing industry	5	0
8547.90.10	Insulating Fittings (other than of ceramic & plastic) imported by industrial IRC holder VAT compliant insulator manufacturing industry	5	0

TABLE-3

H.S. Code	Description of goods	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 exceeding 1.5%, other than retail packing of upto 2.5 kg imported by Industrial IRC holder VAT compliant milk and milk products manufacturing industry	10	0
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 Industrial IRC holder VAT compliant milk and milk products manufacturing industry	10	0

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
0404.10.10	Whey whether or not concentrated or containing added sugar or other sweetening matter imported by Industrial IRC holder VAT compliant food processing industry	10	0
1901.90.50	Nutritional supplement for pregnant women and breast-feeding mothers imported in bulk by Industrial IRC holder VAT compliant food processing industries	10	0
2106.90.21	Beverage concentrate imported by Industrial IRC holder VAT compliant beverage manufacturing industry	10	0
2106.90.30	Soya protein-based food preparations in bulk imported by Industrial IRC holder VAT compliant food processing industry	10	0
2523.30.10	Aluminous cement imported by Industrial IRC holder VAT compliant refractory materials manufacturing industry	10	0
2712.20.10	Paraffin wax containing by weight less than 0.75% of oil imported by Industrial IRC holder VAT compliant tyre tube manufacturing industries	10	0
3215.11.10	Flexo/Gravure in liquid form imported by Industrial IRC holder VAT compliant manufacturing industry	10	0
3215.19.10	Flexo/Gravure in liquid form imported by Industrial IRC holder VAT compliant manufacturing industry	10	0
3215.90.20	Ink for ball point pen imported by Industrial IRC holder VAT compliant ball point pen manufacturing industries	10	0
3302.10.10	Mixtures of odoriferous substances and mixtures of a kind used in beverage and food manufacturing and imported by Industrial IRC holder VAT compliant 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 Industrial IRC holder VAT compliant steel manufacturing industries	10	0

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
3506.91.10	Elastic/construction glue imported by Industrial IRC holder VAT compliant hygiene products manufacturing industry	10	0
3806.10.10	Gum rosin imported by Industrial IRC holder VAT compliant paint or ink or tyre tube manufacturing industry	10	0
3920.10.20	Other plates, sheets, film, foil and strip of polymers of ethylene imported by Industrial IRC holder VAT compliant personal hygiene products manufacturing industries	10	0
3920.49.40	Unprinted PVC sheet imported by Industrial IRC holder VAT compliant SIM card or Smart card manufacturing industry	10	0
3920.63.10	Unprinted polyester film in roll form imported by Industrial IRC holder VAT compliant plastic products manufacturing industry	10	0
3920.69.20	Unprinted polyester film in roll form imported by Industrial IRC holder VAT compliant plastic products manufacturing industry	10	0
3920.92.20	Unprinted nylon film in roll form imported by Industrial IRC holder VAT compliant plastic products manufacturing industry	10	0
4402.90.10	Charcoal and Wood Powder based Coil Compound imported by Industrial IRC holder VAT compliant Mosquito Coil manufacturing industry	10	0
4811.41.10	Self-adhesive paper imported by Industrial IRC holder VAT compliant label printing industries	10	0
5602.10.10	Needleloom felt and stitch-bonded fibre fabrics imported by Industrial IRC holder VAT compliant personal hygiene products manufacturing industries	10	0
5603.11.10	Hydrophilic/hydrophobic white/light/green man-made filament weighing not more than 25 g/m ² imported by Industrial IRC holder VAT compliant hygiene products manufacturing industry	10	0
5603.12.10	Textile back sheet/ Non woven air through bonded (ADL) imported by industrial IRC holder VAT compliant hygiene products manufacturing industry	10	0

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
5603.13.10	Elastic back ear imported by Industrial IRC holder VAT compliant hygiene products manufacturing industry	10	0
5603.92.10	Dry web imported by Industrial IRC holder VAT compliant hygiene products manufacturing industry	10	0
5806.32.10	Other woven fabrics of man-made fibres Imported by industrial IRC holder VAT compliant satin ribbon manufacturing industry	10	0
5903.90.10	Side tape (lock loop) imported by Industrial IRC holder VAT compliant hygiene products manufacturing industry	10	0
7002.39.20	Flange tube imported by Industrial IRC holder VAT compliant tube light manufacturing industry	10	0
7019.31.10	Mats of glass fibres imported by Industrial IRC holder VAT compliant bio-gas plant	10	0
7019.32.10	Glass fiber in sheet form imported by Industrial IRC holder VAT compliant 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 Industrial IRC holder VAT compliant pre-fabricated building or refrigerator manufacturing industry	10	0
7210.49.20	Otherwise plated or coated with zinc other than corrugated of a thickness of 1.0 mm or more imported by Industrial IRC holder VAT compliant pre-fabricated building manufacturing industry	10	0
7210.61.10	Flat-rolled products of iron or non-alloy steel plated or coated with aluminium-zinc alloy of a thickness of 0.25 mm or more imported by Industrial IRC holder VAT compliant refrigerator, air conditioner or continuous color coating line 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 Industrial IRC holder VAT compliant pre-fabricated building manufacturing industry	10	0

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
7210.69.10	Plated or coated with aluminium other than aluminium-zinc alloys of a thickness of 0.4 mm or more imported by Industrial IRC holder VAT compliant 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 Industrial IRC holder VAT compliant pre-fabricated building manufacturing industry	10	0
7210.70.10	Flat-rolled products of iron or non-alloy steel painted, varnished or coated with plastics of a thickness of 0.3 mm or more imported by Industrial IRC holder VAT compliant refrigerator or 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 Industrial IRC holder VAT compliant pre-fabricated building manufacturing industry	10	0
7210.70.91	Printed sheet imported by Industrial IRC holder VAT compliant metal can manufacturing industry	10	0
7225.99.10	Metal frames for LCD/LED TV panel imported by Industrial IRC holder VAT compliant TV manufacturing industry	10	0
7307.99.10	Lock ring imported by Industrial IRC holder VAT compliant refrigerator manufacturing industry	10	0
7320.90.10	Springs imported by Industrial IRC holder VAT compliant LPG filling plant	10	0
7607.20.91	Aluminium foil imported by Industrial IRC holder VAT compliant refrigerator and air conditioner assembling industries	10	0
8421.39.91	Filtering equipments imported by Industrial IRC holder VAT compliant LPG filling plant	10	0
8504.90.21	Formed core imported by Industrial IRC holder VAT compliant voltage stabilizer manufacturing industries	10	0
8538.90.10	Other parts imported by Industrial IRC holder VAT compliant electrical goods manufacturing industry	10	0

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
8540.11.10	Colour cathode-ray TV picture tubes, including video monitor cathode ray tubes imported by Industrial IRC holder VAT compliant TV manufacturing industry	10	0
8540.12.10	Monochrome cathode-ray TV picture tubes, including video monitor cathode ray tubes Imported by Industrial IRC holder VAT compliant TV manufacturing industry	10	0

TABLE-4

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
0712.90.92	Dihydrated chives imported by Industrial IRC holder VAT compliant biscuits and bakery manufacturing industry	15	0
0910.91.91	Spices premix imported by Industrial IRC holder VAT compliant foodstuffs manufacturing industries	15	0
2103.90.10	Mixed seasonings imported by Industrial IRC holder VAT compliant foodstuffs manufacturing industries	15	0
2106.90.41	Stabilizer for milk imported by Industrial IRC holder VAT compliant milk foodstuffs manufacturing and agro-processing industries	15	0
2712.90.20	Other paraffin wax imported by Industrial IRC holder VAT compliant manufacturing industry	15	0
3208.20.91	Cover coat/medium imported by Industrial IRC holder VAT compliant ceramic ware manufacturing industry	15	0
3208.90.30	Coating materials imported by Industrial IRC holder VAT compliant cookingware manufacturing industry	15	0
3209.90.30	Coating materials imported by Industrial IRC holder VAT compliant cookingware manufacturing industry	15	0
3402.90.30	Cleaning preparation imported by industrial IRC holder VAT compliant paper mills	15	0
3701.30.20	Photosensitive plates imported by industrial IRC holder VAT compliant Printing and packaging industry	15	0

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
3919.10.10	Self-adhesive plates, sheets, film, foil, tape, strip in rolls of a width not exceeding 20 cm imported by Industrial IRC holder VAT compliant SIM card or Smart card manufacturing industry	15	0
3919.90.10	Self adhesive tape in rolls exceeding 20cm imported by Industrial IRC holder VAT compliant manufacturing industry	15	0
4823.69.10	Other paper and paperboard Imported by Industrial IRC Holder VAT compliant paper cup, bowl, plate manufacturng industry	15	0
7016.10.10	Glass cube Imported by industrail IRC holder VAT compliant glass mozaic manufactuing industry	15	0
7318.14.10	Threaded self tapping screw imported by Industrial IRC holder VAT compliant pre-fabricated building industry	15	0
6006.42.10	Dyed knitted or crocheted fabrics imported by Industrial IRC holder VAT complaint footwear manufac turing industry	15	0
6006.43.10	Yarns of different colors knitted or crocheted fabrics imported by industrial IRC holder VAT complaint footwear manufac turing industry	15	0
3919.90.30	Scratch off label imported by Industrial IRC holder VAT compliant SIM card or Smart card manufacturing industry	15	0
3919.90.91	Re-seal/self adhesive tape imported by Industrial IRC holder VAT compliant hygiene products or electrical, electronics and home appliances manufacturing industry	15	0
3920.69.91	Polyester paper/Unit binder tape imported by Industrial IRC holder VAT compliant energy efficient electric fan manufacturing industry	15	0
3921.90.20	Multilayer extruded sheet for plastic laminated collapsible tube imported by Industrial IRC holder VAT compliant plastic tube manufacturing industries	15	0
3921.90.92	PVC coated magstrip imported by Industrial IRC holder VAT compliant SIM card or Smart card manufacturing industry	15	0
4009.11.10	Tubes and pipes imported by Industrial IRC holder VAT compliant medical equipment manufacturing industry	15	0

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
4811.51.10	Bleached paper imported by Industrial IRC holder VAT compliant paper cup, bowl, plate manufacturing industry	15	0
4823.70.10	Paper gasket imported by Industrial IRC holder VAT compliant compressor manufacturing industry	15	0
4823.90.95	Honeycomb imported by Industrial IRC holder VAT compliant fire-resistant door manufacturing industry	15	0
5512.19.10	Silk screen imported by Industrial IRC holder VAT compliant ceramic ware or tiles manufacturing industry	15	0
5903.10.20	Textile Fabrics Laminated with Polyvinyl Chloride imported by Industrial IRC holder VAT compliant Footwear Manufacturing Industry	15	0
5903.20.20	Textile Fabrics Laminated with Polyurethane imported by Industrial IRC holder VAT compliant Footwear Manufacturing Industry	15	0
7307.92.11	Sleeves imported by Industrial IRC holder VAT compliant tyre manufacturing industry	15	0
7308.90.10	Door co-ordinator imported by Industrial IRC holder VAT compliant fire-resistant door manufacturing industry	15	0
7308.90.20	Industrial Racking System Imported by Industrial IRC Holder VAT Compliant 100% Export Oriented Garments Industry	15	0
7318.15.10	Flus type tower bolt imported by Industrial IRC holder VAT compliant fire-resistant door manufacturing industry	15	0
7318.22.10	Rotor washers imported by Industrial IRC holder VAT compliant electric fan motor or water pump motor manufacturing industry	15	0
7320.90.20	Spring imported by Industrial IRC holder VAT compliant compressor manufacturing industry	15	0
7607.20.92	Co-polymer coated aluminium tape Imported by Industrial IRC holder VAT compliant cable manufacturing industries	15	0
8301.40.10	Lever lock, Mortice lock imported by Industrial IRC holder VAT compliant fire-resistant door manufacturing industry	15	0

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
8302.42.10	Magnetic door holder imported by Industrial IRC holder VAT compliant fire-resistant door manufacturing industry	15	0
8302.60.10	Automatic door closers imported by Industrial IRC holder VAT compliant fire-resistant door manufacturing industry	15	0
8311.10.10	Welding wire imported by Industrial IRC holder VAT compliant compressor manufacturing industry	15	0
8504.90.40	UPS case imported by Industrial IRC holder VAT compliant UPS manufacturing industry	15	0
8507.20.10	Sealed lead-acid accumulators (capacity 85 amp or less) imported by Industrial IRC holder VAT compliant UPS manufacturing industries	15	0
8523.59.20	RFID TAG Imported by Industrial IRC Holder VAT Compliant 100% Export Oriented Textile Industry	15	0
8529.90.41	LCD/LED panel of Heading 85.28 without PCB imported by Industrial IRC holder VAT compliant TV manufacturing industry	15	0
9403.20.20	Racks of a kind used in the pharmaceutical laboratory imported by Industrial IRC holder VAT compliant pharmaceutical industries	15	0
9403.60.10	Furniture of a kind used in pharmaceutical laboratory imported by Industrial IRC holder VAT compliant pharmaceutical industries	15	0

TABLE-5

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
1901.90.20	Dry Mixed Ingredient of food preparation in bulk imported by Industrial IRC holder VAT compliant food processing industries	25	0
1901.90.91	Other malt extract, food preparation of flour, grouts, meal, starch or malt extract imported in bulk by Industrial IRC holder VAT compliant food processing industries	25	0

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
2915.70.31	Sodium salt of palmitic acid (soap noodle) imported by Industrial IRC holder VAT compliant soap manufacturing industry	25	0
2917.32.10	Dioctyl orthophthalates imported under block list by Industrial IRC holder VAT compliant pharmaceutical industry	25	0
3208.10.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government department and Industrial IRC holder VAT compliant manufacturing industry as raw material for their product	25	0
3208.20.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government department and Industrial IRC holder VAT compliant manufacturing industry as raw material for their product	25	0
3208.90.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government department and Industrial IRC holder VAT compliant manufacturing industry as raw material for their product	25	0
3209.10.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government department and Industrial IRC holder VAT compliant manufacturing industry as raw material for their product	25	0
3209.90.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government department and Industrial IRC holder VAT compliant manufacturing industry as raw material for their product	25	0
3210.00.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government department and Industrial IRC holder VAT compliant manufacturing industry as raw material for their product	25	0
3917.29.91	Fibre glass imported by Industrial IRC holder VAT compliant electric fan manufacturing industry	25	0
3920.49.21	Other printed PVC sheet imported by Industrial IRC holder VAT compliant SIM card or Smart card manufacturing industry	25	0

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
4802.54.10	Other paper & paper board weighing less than 40g/m ² imported by Industrial IRC holder VAT compliant manufacturing industries	25	0
4823.90.94	Air laid paper imported by Industrial IRC holder VAT compliant hygiene products manufacturing industry	25	0
6006.44.10	Printed Knitted or Crocheted Fabrics imported by Industrial IRC holder VAT compliant Footwear Manufacturing Industry	25	0
6406.10.10	Parts of footwear, uppers and parts thereof, imported by Industrial IRC holder VAT compliant footwear manufacturing industry	25	0
6406.20.10	Parts of footwear, outer soles and heels of rubber or plastic, imported by Industrial IRC holder VAT compliant footwear manufacturing industry	25	0
6802.10.10	Tiles cube Imported by industrial IRC holder VAT compliant tiles mozaic manufacturing industry	25	0
7005.29.10	Ultra clear glass imported by Industrial IRC holder VAT compliant refrigerator or freezer manufacturing industry	25	0
7310.21.20	Tin plated printed cans imported by Industrial IRC holder VAT compliant manufacturing industry	25	0
7323.99.10	Parts of table, kitchen or other household articles imported by Industrial IRC holder VAT compliant table, kitchen or other household articles manufacturing industry	25	0
8418.50.10	Other furniture for storage and displaying, incorporating refrigerating or freezing equipment imported by VAT compliant supershop	25	0
8418.99.10	Other parts, other than furniture designed to receive refrigerating or freezing equipment, imported by Industrial IRC holder VAT compliant refrigerator and freezer manufacturing industries	25	0
8529.90.23	Parts of apparatus of Heading 85.28, imported by Industrial IRC holder VAT compliant television manufacturing industry	25	0]

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
8536.69.10	Plug terminal imported by Industrial IRC holder VAT compliant electric fan motor or water pump motor manufacturing industry	25	0

TABLE-6

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
2106.90.50	Creamer in bulk imported by Industrial IRC holder VAT compliant milk foodstuffs manufacturing industry	25	10
4813.10.10	Cigarette paper imported by Industrial IRC holder VAT compliant tobacco products manufacturing industries	25	60
4813.20.10	Cigarette paper imported by Industrial IRC holder VAT compliant tobacco products manufacturing industries	25	60
4813.90.10	Cigarette paper Imported by Industrial IRC holder VAT compliant tobacco products manufacturing industries or paper converting industries	25	60
8415.90.91	Other parts of air conditioning machines imported by Industrial IRC holder VAT compliant air conditioner manufacturing industry	25	20
8529.90.31	Loaded printed circuit board of Heading 85.27 and 85.28, imported by Industrial IRC holder VAT compliant TV manufacturing industry	25	10

শর্তাবলি:

- (১) সংশ্লিষ্ট আমদানিকারককে Industrial IRC holder VAT compliant উৎপাদনকারী (Manufacturing industry) হইতে হইবে;

ব্যাখ্যাঃ

- (অ) Industrial IRC holder অর্থ এইরূপ প্রতিষ্ঠান যাহার নিকট আমদানি ও রপ্তানি প্রধান নিয়ন্ত্রকের দপ্তর হইতে ইস্যুকৃত হালনাগাদ শিল্প ভোক্তা (Industrial Consumer) আইআরসি রহিয়াছে;

- (আ) VAT compliant অর্থ মূল্য সংযোজন কর ও সম্পূরক শুল্ক আইন, ২০১২ ও মূল্য সংযোজন কর ও সম্পূরক শুল্ক বিধিমালা, ২০১৬ এর অধীন নিবন্ধিত নিয়মিত দাখিলপত্র (রিটার্ন) দাখিল করে এইরূপ উৎপাদনকারী প্রতিষ্ঠান;
- (২) এই প্রজ্ঞাপনের উদ্দেশ্যপূরণকল্পে pre-fabricated building বলিতে World Customs Organization (WCO) কর্তৃক প্রকাশিত Harmonized Commodity Description and Coding System এর Explanatory Notes Sixth Edition (2017) Volume-5 এর পৃষ্ঠা নং XX-9406-1 এ বর্ণিত ব্যাখ্যা প্রণিধানযোগ্য হইবে;
- (৩) এই প্রজ্ঞাপনের আওতায় পণ্য আমদানি ও খালাসের লক্ষ্যে প্রতিষ্ঠানটির হালনাগাদ নবায়নকৃত শিল্প ভোক্তা আইআরসি রহিয়াছে এবং ১৩ ডিজিট সম্বলিত মূল্য সংযোজন কর (মুসক) নিবন্ধিত প্রতিষ্ঠানটি বিবেচ্য বিল অব এন্ট্রি দাখিলের অব্যবহিত পূর্ববর্তী মাসের মুসক দাখিলপত্র (রিটার্ন) দাখিল করিয়াছে মর্মে কাস্টমস কম্পিউটার সিস্টেমে বা ভ্যাট অনলাইন সিস্টেমে বা জাতীয় রাজস্ব বোর্ড এর ওয়েবসাইটে বা ভ্যাট কমিশনারেট এর ওয়েবসাইটে ইলেকট্রনিক তথ্য প্রদর্শিত থাকিতে হইবে:
- তবে শর্ত থাকে যে, কোনো দৈব-দুর্বিপাক বা কোনো যৌক্তিক কারণে ইলেকট্রনিক তথ্য পাওয়া সম্ভব না হইলে সংশ্লিষ্ট কমিশনার অব কাস্টমস প্রতি ক্ষেত্রে কারণ লিপিবদ্ধ করিয়া শুল্কায়নের প্রয়োজনীয় কার্যক্রম গ্রহণ করিতে পারিবে;
- (৪) আমদানি ও শুল্কায়ন সংক্রান্ত অন্যান্য বিষয়সহ দফা (১), (২) ও (৩) এর শর্ত পরিপালন করা হইয়াছে কিনা তাহা সংশ্লিষ্ট শুল্কায়নকারী কর্মকর্তা কর্তৃক যাচাই করিয়া নিশ্চিত হইতে হইবে এবং 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 কাস্টমস কম্পিউটার সিস্টেম বা ভ্যাট অনলাইন সিস্টেম বা জাতীয় রাজস্ব বোর্ড এর ওয়েবসাইট বা ভ্যাট কমিশনারেট এর ওয়েবসাইট হইতে সঠিকতা যাচাই করিবেন;
- (৬) প্রত্যেক মুসক 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 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 অডিট বা যাচাইপূর্বক নিশ্চিত করিবেন;
- (৮) কোনো আমদানিকারক এই প্রজ্ঞাপনে প্রদত্ত রেয়াতি সুবিধার অপব্যবহার করিয়াছেন বা করিতেছেন মর্মে দফা (৭) এ উল্লিখিত কর্তৃপক্ষ হইতে সুনির্দিষ্ট প্রামাণিক তথ্য সম্বলিত 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) বাংলাদেশ রপ্তানি প্রক্রিয়াকরণ অঞ্চল কর্তৃপক্ষ (BEPZA), বাংলাদেশ অর্থনৈতিক অঞ্চল কর্তৃপক্ষ (BEZA), বাংলাদেশ হাইটেক পার্ক কর্তৃপক্ষ অথবা আইন বলে প্রতিষ্ঠিত অন্য যে কোনো কর্তৃপক্ষের নিয়ন্ত্রণাধীন শিল্প প্রতিষ্ঠান যাহাদের জন্য শিল্প ভোক্তা আইআরসি গ্রহণের বাধ্যবাধকতা নাই সেইরূপ ক্ষেত্রে সংশ্লিষ্ট কর্তৃপক্ষ কর্তৃক ইস্যুকৃত আমদানি অনুমতিপত্র দাখিল করিতে হইবে; এবং
- (১০) দফা (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।

২। ৩ জুন, ২০২০ খ্রিষ্টাব্দ তারিখে জারীকৃত প্রজ্ঞাপন এস.আর.ও নং ১২২-আইন/২০২০/৭৩/কাস্টমস এতদ্বারা রহিত করা হইল।

৩। এই প্রজ্ঞাপন ৩ জুন, ২০২১ খ্রিষ্টাব্দ তারিখে কার্যকর হইবে।

রাষ্ট্রপতির আদেশক্রমে,

স্বাক্ষরিত/-

আবু হেনা মোঃ রহমাতুল মুনিম
সিনিয়র সচিব।