

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

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

এস.আর.ও. নং ১৩৩-আইন/২০২১/২২/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 H.S. 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 H.S. 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	H.S. 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

Heading	H.S. Code	Description of Goods	Unit	Tariff Value US\$/Unit
(1)	(2)	(3)	(4)	(5)
27.10	2710.12.11	Motor spirit of H.B.O.C type	Litre	0.40
	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	H.S. 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 H.S. Codes	Milk powder in retail pack	kg	4.25
04.09		Natural honey:		
	0409.00.10	Wrapped/Canned up to 2.5kg	kg	5.00
	0409.00.90	Other	kg	3.00
06.02	0602.90.00	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

Heading	H.S. Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
08.13	0813.40.90	Dry Fruit	kg	0.50
06.03	All H.S. Code	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	kg	2.00
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
	0802.90.11	Betel nuts:		
	0802.90.19	Fresh Green:		
		Whole	kg	1.00
	Split	kg	1.25	
	Dried:			
	Whole	kg	1.50	
	Split	kg	1.75	
	0802.90.12	Semi processed betel nuts	kg	1.75
09.01	All H.S. 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)	kg	2.50

Heading	H.S. Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
15.09	All H.S. Code	and other partly fermented Olive oil and its fractions, whether or not refined, but not chemically modified	kg	3.00
15.12	1512.19.00	Sunflower-seed or sunflower oil other than crude	kg	1.60
16.04		Fish, Whole or in pieces, but not minced:		
	1604.11.00	Salmon	kg	4.00
	1604.12.00	Herrings		
	1604.13.00	Sardines, Sardinella and brisling or sprats		
	1604.14.00	Tunas, skipjack and bonito ( <i>Sarda spp</i> )		
	1604.15.00	Mackerel		
	1604.16.00	Anchovies		
	1604.17.00	Eels		
	1604.18.00	Shark fins		
	1604.19.00	Other		
	1604.20.00	Other prepared or preserved fish		
17.04	1704.10.10 1704.10.90 1704.90.10 1704.90.90	Sugar confectionery (including white chocolate) not containing cocoa	kg	3.00
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	kg	4.00

Heading	H.S. Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
		example: Cerelac & products of similar commercial name)		
	1901.90.99	Other (For example: Ovaltine, Horlicks, Complian & products of similar commercial name) (excluding Malt Extract, Whipping Cream, Tempura Flour & Similar Products)	kg	5.50
19.04	All H.S. 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
20.07	2007.91.00 2007.99.00	Jams, fruit jellies & like products of citrus fruit and other than citrus fruit	kg	4.00
20.08	All H.S. 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
20.09	All H.S. Code	Fruit juices, vegetable juices & mixtures thereof	kg	1.50
21.01	All H.S. Codes	Coffee imported in retail pack	kg	7.00
21.03	2103.10.00	Soya sauce	kg	1.00
	2103.20.00	Tomato Ketchup and other tomato sauces	kg	1.25

Heading	H.S. Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
	2103.90.90	Other sauces & mayonnaise	kg	1.25
21.04	2104.10.00	Soups and broths and preparations therefor	kg	2.70
21.05	2105.00.00	Ice cream	kg	8.50
22.02	2202.10.00	Waters, including mineral waters & aerated waters containing added sugar of other sweetening matter or flavored	Litre	1.00
	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
		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 ঘটলে আন্তর্জাতিকভাবে স্বীকৃত মূল্যতথ্য উৎস (যেমন: Platts) হতে তথ্য সংগ্রহ করে শুল্কায়নযোগ্য 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

Heading	H.S. Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
	2710.19.39	Other lubricating oil	MT	2000
	2710.19.41	Heavy normal paraffin	MT	900
	2710.19.49			
	2710.19.51	Liquid paraffin in drum	MT	900
	2710.19.59			
	2710.19.61	Other paraffin	MT	900
	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
27.12	2712.10.00	Petroleum Jelly	kg	1.20
29.22	2922.42.10	Tasting salts (monosodium glutamate) in retail pack upto 2.5 kg	kg	1.30
	2922.42.20	Tasting salts (monosodium glutamate) in other packing	kg	
32.15	All H.S. 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

Heading	H.S. Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
	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
	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/	MT	1800



Heading	H.S. Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
39.09	3909.10.00	Hydraulic Oil/ Brake Fluid/Brake Oil		
		Urea resin (excluding Urea Formaldehyde Concentrate)	kg	0.90
39.19	All H.S. Code	Self-adhesive plates, sheet, tape etc., of:		
		BOPP/PP	kg	2.50
		PVC	kg	1.50
39.20	All H.S. Code (excluding H.S. 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
39.26	3926.90.99	Other articles of plastics	kg	2.25
		Plastic Mobile Cover:		
		For feature or normal phone	Kg	4.00
		For smart phone	Kg	10.00
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-	Other tyre	kg	4.00

Heading	H.S. Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
	rickshaw, three wheeler) (size-4-8, 4.50-10, 4.50-12)			
	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	4015.11.00	Surgical gloves	kg	5.00
40.16	4016.99.90	Rubber Mobile Cover		
		For feature or normal phone	Kg	4.00
		For smart phone	kg	6.00
42.02	4202.19.00	Travel trolley 16"	u	6.50
		Travel trolley 18"	u	7.50
		Travel trolley 20"	u	8.50
		Travel trolley 22"	u	9.50
		Travel trolley 24"	u	10.50
		Travel trolley 28"	u	12.50
		Travel bag without trolley	u	2.00
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	Kg	0.45
44.12	4412.99.00	Board (VLM)		
48.23	4823.69.00	Paper Cup, Paper Plate and Paper Bowl	kg	2.00
49.11	4911.99.10	Scratch Card: Single PIN card	u/PIN	0.08

Heading	H.S. Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
		Multiple PIN Card	u/PIN	0.02
52.08	All H.S. Code	Cotton fabrics	kg	3.00
54.07	All H.S. Code	Polyester/ synthetic fabrics	kg	3.00
		100% Acrylic fabrics	kg	4.75
		Polyester umbrella fabrics	kg	2.25
54.07	All H.S. Code	Panting fabrics	kg	4.00
		Shirting fabrics	kg	3.75
54.07	All H.S. Code	Polyester interlining/ interlining	kg	2.25
59.03				
55.16	All H.S. Code	Rayon fabrics	kg	3.00
58.01	All H.S. Code	Chenille/curtain fabrics	kg	4.25
58.04	All H.S. Code	Net fabrics	kg	3.00
59.03	All H.S. 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 H.S. Code	Upholstery velvet fabrics	kg	4.75
		Blanket fabrics	kg	3.00
60.05	All H.S. 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	u	25.00

Heading	H.S. Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
		brand) Blazer:		
		Renowned brand	u	25.00
		General brand	u	15.00
61.05	All H.S. 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
61.04	6104.29.00	Ensembles of other textile material: (Lehenga)		
62.04	6204.29.00	Ordinary quality	u	20.00
		Gorgeous	u	40.00
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

Heading	H.S. Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
		Super quality	u	12.00
		Premium quality	u	20.00
		Gorgeous/Wedding	u	40.00
61.07	6107.91.00	Panjabi, Sherwani (Ordinary)	u	3.00
62.07	6107.99.00			
	6207.91.00			
	6207.99.00	Panjabi, Sherwani (Gorgeous)	u	8.00
	6107.21.00	Pajamas of cotton,	u	0.60
	6107.22.00	Manmade fibers & other textile materials		
	6107.29.00			
	6207.21.00			
	6207.22.00			
	6207.29.00			
63.01	6301.20.00	Blanket:	kg	6.00
	6301.30.00			
	6301.40.00			
	6301.90.00			
63.03	All H.S. Code	Curtain (Vertical blind fabrics)	kg	7.00
63.04	All H.S. Code	Other furnishing articles, excluding those of heading 94.04.	kg	3.25
		Mosquito Net	Kg	3.50
63.06	All H.S. Code	Tarpaulins, awnings and sun blinds; tents; sails for boats, sailboards or land craft; camping goods	kg	2.50
64.02	6402.19.00	Sports footwear:		
64.03	6403.19.00	Renowned brand	2u	5.00
64.04	6404.11.00	General brand	2u	3.00
64.05				

Heading	H.S. Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
	6402.99.00	Men's footwear:		
	6403.59.00	Renowned brand	2u	5.00
	6403.99.00	General brand	2u	3.00
	6404.20.00	Slipper:		
	6405.90.00	Ordinary	2u	0.80
		Other than ordinary	2u	1.00
	6402.99.00	Ladies footwear:		
	6403.59.00	Renowned brand	2u	5.00
	6403.99.00	General brand	2u	1.50
	6404.20.00	Slipper:		
	6405.90.00	Ordinary	2u	0.80
		Other than ordinary	2u	1.00
64.02	All H.S. Code	Infant footwear:		
64.03		Renowned brand	2u	1.00
64.04		General brand	2u	0.70
64.05				
64.02	All H.S. Code	Baby footwear:		
64.03		Renowned brand	2u	1.50
64.04		General brand	2u	0.80
64.05		Cloth shoes		
		Adult	2u	2.50
		Baby	2u	1.50
		PVC/Plastic slipper	2u	0.70
66.01	6601.99.00	Umbrella (23"-25")	u	1.20
		Umbrella (below 23")	u	1.0
68.02	6802.21.00	Marble tiles/slab	kg	0.50
	6802.23.00	Polished granite tiles/slab	kg	0.45
68.03	6803.00.00	Slate stone	kg	0.30
68.08	6808.00.00	Gypsum board	kg	0.50
68.09	All H.S. Code	Boards, sheets, panels tiles & similar articles, not ornamented:	kg	0.40

Heading	H.S. Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
69.07	All H.S. 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
		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	Sanitary ware:		
	6910.90.00	Wash basin	u	20.00
		Other sanitary ware (including water closet pans)	u	30.00
69.11	6911.10.00	Tableware, kitchenware, other household articles and toilet articles of porcelain	kg	3.50
	6911.90.00	Tableware, kitchenware, other household articles and toilet articles of china	kg	4.25
69.12	6912.00.00	Ceramic tableware, Kitchenware, other household articles and toilet articles, other than of	kg	3.00

Heading	H.S. Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
		porcelain or china		
70.05	All H.S. 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>	4.50
			m <sup>2</sup>	5.50
			m <sup>2</sup>	4.00
70.06	7006.00.00	Glass Of 70.03, 70.04 Or 70.05, Bent, Edge-Worked, Engraved, Etc.	sqm	5.00
70.07	7007.11.00 7007.21.00	Tempered & laminated safety glass	kg	1.80
70.09		Mirror glass:		
	7009.91.90	Unframed	kg	0.50
	7009.92.90	Framed	kg	0.80
70.13	7013.37.00 7013.49.00 7013.99.10	Tumbler & Drinking Set Other tableware & Kitchenware Opal Glassware	kg	2.00
			kg	2.00
			kg	2.50
70.18	All H.S. Code (excluding H.S. Code 7018.10.00 )	All articles, goods, products & materials classified under Heading 70.18 (excluding glass beads)	kg	2.00
	7018.10.00	Glass beads	kg	1.50



Heading	H.S. Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
71.17	7117.19.00	Other imitation jewelry without gold plated	kg	5.00
		With gold plated	kg	8.00
72.06	All H.S. 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 H.S. Code	semi-finished products of iron and non-alloy steel	Metric Ton	380.00
72.13	All H.S. Code	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	Metric Ton	400.00
72.14	All H.S. 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 H.S. Code	Other bars and rods of iron or non-alloy steel.	Metric Ton	400.00
72.18	All H.S. Code	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel	Metric Ton	380.00
72.24	All H.S. 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	kg	1.50

Heading	H.S. Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
		material, but excluding such articles with heads of copper.		
73.18	All H.S. Code	Coach screws, all wood screws, Screws hooks & rings, Tapping screws and other similar products	kg	2.00
	7318.23.10 7318.23.90	Rivets	kg	2.50
73.20	All H.S. 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
74.07	All H.S. Code	Only articles of refined copper	kg	10% in addition of LME Copper price.
74.08	All H.S. Code	Only articles of refined copper	kg	15% in addition of LME Copper price.
74.09	All H.S. Code	Only articles of refined copper	kg	20% in addition of LME Copper price.
74.10	All H.S. Codes	Only articles of refined copper	kg	20% in addition of LME Copper price.
74.11	All H.S. Code (excluding	Only articles of refined copper	kg	25% in addition of LME

Heading	H.S. Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
74.12	7410.21.10 ) All H.S. Code	Only articles of refined copper	kg	Copper price. 25% in addition of LME Copper price.
74.13	All H.S. Code	Only articles of refined copper	kg	30% in addition of LME Copper price.
76.04	All H.S. Code	Aluminum bars, rods & profiles	kg	3.00
76.15	7615.10.10 7615.10.90	Table, kitchen or other household articles and parts thereof, of aluminum; pot scourers and scouring or polishing pads, gloves and like, of aluminum; sanitary ware and parts thereof, of aluminum. (except Nonstick cookware)	kg	3.00
		Nonstick cookware	kg	5.00
82.12	8212.10.00	Razors (One-time use): 1 Blade 2 Blade 3 Blade Razors (replaceable): 1 Blade 2 Blades 3 Blades 4 Blades 5 Blades	u	0.06 0.07 0.15 0.18 0.65 2.25 3.00 4.00
83.01	All H.S. Code (excluding 8301.10.00	Locks for motor vehicles, other locks clasps and frames with clasps, incorporating locks and	kg	2.50

Heading	H.S. Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
	8301.30.00	parts, key presented separately		
	8301.40.90	& door locks of		
	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:		
		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

Heading	H.S. Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
		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
	8415.90.99			
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

Heading	H.S. Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
		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
85.07	8507.10.00 8507.20.10 8507.20.90	Electric accumulators	kg	2.75
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
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		

Heading	H.S. Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
		(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
		Capacity 3.2 Litres	u	12.00
	8516.60.00	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
		Capacity 1.5 Litres	u	9.00
	8516.72.00	Toasters	u	5.00
85.17	8517.12.11	Cellular (Mobile/Fixed Wireless) Telephone Set....Smart Phone		
		1. Display up to 4.5"		
		up to [8GB ROM + 1GB RAM]	pc	25.00
		above [8GB ROM + 1GB RAM]	pc	30.00
		2. Display above 4.5"		
		up to [8GB ROM + 1GB RAM]	pc	35.00
		above [8GB ROM + 1GB RAM]	pc	40.00
		তবে, যেই সকল মোবাইল ফোনের মূল্য সংশ্লিষ্ট প্রস্তুতকারী প্রতিষ্ঠানের ওয়েবসাইটে পাওয়া যাইবে সেই সকল মোবাইল ফোনের ক্ষেত্রে ওয়েবসাইটে প্রকাশিত মূল্যকে বিবেচনায় লইয়া শুষ্কায়নযোগ্য মূল্য		

Heading	H.S. Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
		নির্ধারণ করিতে হইবে।		
	8517.12.19	Cellular (Mobile/Fixed Wireless) Telephone Set Excl. Smart Phone	pc	6.00
		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।		
	8517.70.00	Mobile LCD		
		For feature or normal phone	kg	60.00
		For smart phone	kg	80.00
85.18	8518.21.00 8518.22.00 8518.29.00	Loudspeakers, whether or not mounted in their enclosures	kg	2.25
85.32	All H.S. 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 8536.50.00 8536.61.00 8536.69.10 8536.69.90	Fuses, =<1000 V Other switches Lamp holders Plug/socket. etc.	kg kg kg kg	1.50 6.00 5.00 5.00
85.38	8538.90.90	Switch socket parts	kg	4.50
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
85.43	8543.70.10 8543.90.00	Remote control for electronic and electrical apparatus Parts	u kg	1.00 3.00
85.44	All H.S. Code	Insulated (including enameled or anodized) wire,	kg	3.50



Heading	H.S. Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
	(Excluding H.S Codes 8544.11.10, 8544.11.90 & 8544.20.00)	cable and other insulated electric conductors; optical fiber cables (excluding winding wire of copper)		
		Winding wire of copper (including enameled or anodized wire of copper):		
	8544.11.10	Imported by VAT registered transformer and compressor manufacturers	kg	10% in addition to the LME Copper price
	8544.11.90	Other	kg	15% in addition to the LME Copper price
	8544.20.00	Coaxial cable and other coaxial electric conductors	kg	2.50
85.11	All H.S. Code	Motor vehicles/ motorcycle parts & accessories	kg	4.00
85.12		Three wheeled vehicle parts & accessories (All Country)	kg	3.00
87.08				
87.14				
(Excluding bicycle parts)				
87.08	All H.S. 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	kg	3.00

Heading	H.S. Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
		Order 2015-2018		
87.12	All H.S. Code	Bicycle/bicycle parts:		
87.14		Steel	kg	1.50
87.15		Alloy	kg	3.50
90.28	9028.30.10	KWH meter: including pre-payment, programmable and other type		
	9028.30.20	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
	9028.30.90	Other Electricity Meters		
		Single phase	u	12.00
		Two phases	u	15.00
		Three phases	u	20.00
	9028.90.10	Electricity meter parts & accessories		
	9028.90.20			
94.01	All H.S. Code (Excluding 9401.90.00 )	Seat (Visitor chair, revolving chair)		
		Sofa	kg/seat	200/seat or 4.50/kg whichever is higher
		9401.90.00	Parts of Seat	kg

Heading	H.S. Code	Description of Goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
94.03	All H.S. Code (Excluding 9403.90.00)	Other furniture	kg	3.00/kg
	9403.90.00	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
95.04	9504.40.00	Playing card :		
		Made of Paper	u	0.40
		Made of other than paper	u	0.70
96.03	9603.21.00	Toothbrush	u	0.15
96.17	9617.00.00	Vacuum Flask	kg	3.00”

ব্যাখ্যা: এই প্রজ্ঞাপনের উদ্দেশ্য পূরণকল্পে-

(ক) “Renowned Brand” অর্থ খ্যাতনামা বা বহল 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, অ্যালুমিনিয়াম, 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 এলসি খোলার তারিখের মূল্যকে ভিত্তি হিসেবে বিবেচনা করিতে হইবে।
- ৭। ৩ জুন, ২০২০ খ্রিষ্টাব্দ তারিখে জারীকৃত প্রজ্ঞাপন এস.আর.ও. নং ১৩৫-আইন/২০২০/৮৬/কাস্টমস এতদ্বারা রহিত করা হইল।
- ৮। এই প্রজ্ঞাপন ৩ জুন, ২০২১ খ্রিষ্টাব্দ তারিখে কার্যকর হইবে।

রাষ্ট্রপতির আদেশক্রমে

আবু হেনা মোঃ রহমাতুল মুনিম  
সিনিয়র সচিব।