

যে সকল H.S.Code বিভাজন (Split) করা হয়েছে:

| Sl. No. | Existing H.S. Code | Splited H.S. Code | Description |
|----------------|---------------------------|--------------------------|------------------------------------------------------------------|
| (1) | (2) | (3) | (4) |
| 1. | 2404.11.00 | 2404.11.10 | Electrically-Heated Tobacco Products |
| | | 2404.11.90 | Other |
| 2. | 2404.12.00 | 2404.12.10 | Non-refillable Vape |
| | | 2404.12.20 | Bottle/Refill used in Electronic Nicotine Delivery System (ENDS) |
| | | 2404.12.90 | Other |
| 3. | 2404.91.00 | 2404.91.10 | Nicotine granules |
| | | 2404.91.20 | Nicotine pouches |
| | | 2404.91.90 | Other |
| 4. | 2828.10.00 | 2828.10.10 | Calcium Hypochlorite In granular form |
| | | 2828.10.90 | Other |
| 5. | 8470.50.00 | 8470.50.10 | Point of sales (POS) |
| | | 8470.50.90 | Other |