

যে সকল পণ্যের Ad-valorem Duty পরিবর্তন করে Specific Duty আরোপ করা হয়েছে:

Sl. No.	H.S. Code	Description	Existing Rate (%)	Proposed Rate (%)
(1)	(2)	(3)	(4)	(5)
1	2404.11.10	Electrically-Heated Tobacco Products	25	BDT 8.00 Per stick
2	2404.12.10	Non-refillable Vape	25	BDT 25.00 Per ml
3	2404.12.20	Bottle/Refill used in Electronic Nicotine Delivery System (ENDS)	25	BDT 15.00 Per ml