

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার  
অর্থ মন্ত্রণালয়  
অভ্যন্তরীণ সম্পদ বিভাগ

(কাস্টমস)

প্রজ্ঞাপন

তারিখ, ১৫ আষাঢ়, ১৪২৬ বঙ্গাব্দ/ ২৯ জুন, ২০১৯ খ্রিস্টাব্দ।

এস.আর.ও. নং ২২৪-আইন/২০১৯/৪২/কাস্টমস।- Customs Act, 1969 (Act No. IV of 1969), এর section 25 এর sub-section (3) তে প্রদত্ত ক্ষমতাবলে সরকার, এই বিভাগের ১৬ জ্যৈষ্ঠ, ১৪২৬ বঙ্গাব্দ মোতাবেক ৩০ মে, ২০১৯ খ্রিস্টাব্দ তারিখের প্রজ্ঞাপন এস.আর.ও. নং ১৬৩-আইন/২০১৯/৩২/কাস্টমস এর নিম্নরূপ সংশোধন করিল, যথা:-

উপরিউক্ত প্রজ্ঞাপনের-

- (ক) ক্ষমতা প্রদান অংশের (খ) তে উল্লিখিত “Table 1” শব্দ, চিহ্ন ও সংখ্যার পরিবর্তে “Table 2” শব্দ ও সংখ্যা প্রতিস্থাপিত হইবে;
- (খ) “Table 2” এর পরিবর্তে নিম্নবর্ণিত “Table 2” প্রতিস্থাপিত হইবে, যথা:-

“Table 2

Heading	H.S. Code	Description of goods	Unit	Minimum Value USD /Unit
(1)	(2)	(3)	(4)	(5)
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
06.03	All H.S. Code	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached,	kg	2.00

		impregnated or otherwise prepared.		
08.02	0802.80.10	<b>Areca nuts:</b>		
	0802.80.90	<b>Fresh Green:</b>		
		Whole	kg	1.00
		Split	kg	1.25
		<b>Dried:</b>		
		Whole	kg	1.50
		Split	kg	1.75
	0802.90.11	<b>Betel nuts :</b>		
	0802.90.19	<b>Fresh Green:</b>		
		Whole	kg	1.00
		Split	kg	1.25
		<b>Dried:</b>		
		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) and other partly fermented	kg	2.50
15.09	All H.S. Code	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	kg	1.60

## oil other than crude

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	Sugar confectionery	kg	3.00
	1704.10.90	(including white chocolate)		
	1704.90.10	not containing cocoa		
	1704.90.90			
18.06		Chocolate and other food preparations containing cocoa: Other, in blocks, slabs or bars:		
	1806.31.00	Filled:	kg	3.50
	1806.32.00	Not Filled:	kg	3.50
	1806.90.00	Other:	kg	5.35
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)	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
	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	2710.19.21	Base oil imported in bulk by VAT registered petroleum products processing or blending industries	Litre	0.80
	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	Litre	1.40
	2710.19.39	Other lubricating oil	Litre	1.40
	2710.19.41	Heavy normal paraffin	Litre	1.00
	2710.19.49			
	2710.19.51	Liquid paraffin in drum	Litre	1.00
	2710.19.59			
	2710.19.61	Other paraffin	Litre	1.00
	2710.19.69			
	2710.19.81	Greases (mineral)	kg	2.00
	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	Litre	0.80	

		VAT registered manufacturing industries		
27.12	2712.10.00	Petroleum Jelly	kg	1.20
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
	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
33.05	3305.10.00	Shampoos	kg	4.00
	3305.90.00	Conditioners	kg	4.00
33.06	3306.10.00	Toothpaste	kg	5.00
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)	litre	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 Brake Fluid	kg	1.80
39.09	3909.10.00	Urea resin (excluding Urea Formaldehyde Concentrate)	kg	0.90
39.18	All H.S. Code	Floor coverings of plastics	kg	2.00
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
39.21	All H.S. Code	Other plates, sheets, film, foil and strip, of plastics	kg	2.25
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	3926.20.10	Gloves (Surgical)	kg	4.00
	3926.40.00	Statuettes and other	kg	2.25

		ornamental articles (excluding plastic beads)		
		Plastic beads	kg	2.00
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	Tyre of a kind used on motor cars (including station wagons and racing cars)	kg	4.50
		(motor car/SUV/microbus/pickup)		
	4011.40.00	Tyre of a kind used on motorcycles.	kg	4.50
		(motorcycle)		
	4011.50.00	Tyre of a kind used on bicycles.	kg	3.00
	4011.90.00	Other tyre	kg	4.00
		(auto-rickshaw, three wheeler)(size-4-8, 4.50-10, 4.50-12)		
	4011.20.10	Tyre of a kind used on buses or lorries.		
	4011.20.90			
		(bus/truck/lorry)		
		Radial tyre	kg	3.50
		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	10.00
42.02	4202.12.00	Mini school bag	u	1.30



	4202.19.00	School bag	u	1.50
		Trolley school bag	u	2.00
		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
		Ladies vanity bag	u	5.00
		Ladies purse	u	2.00
44.08	4408.39.00	Wood veneer	Kg	1.00
		Natural wood board	Kg	0.80
44.11	4411.14.00	MDF Board	Kg	0.41
44.12	4412.39.00	Plywood	Kg	225/CBM
	4411.93.00	Laminated Veneer MDF Board (VLM)	Kg	0.45
	4412.99.00			
48.23	4823.69.00	Paper Cup, Paper Plate and Paper Bowl	kg	1.50
49.11	4911.99.10	Scratch Card:		
		Single PIN card	u/PIN	0.08
		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 brand)		u	25.00	
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/boy's/girl's):		
	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
		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				
	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			
	6405.90.00			
	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	2u	1.50
		PVC/Plastic slipper	2u	0.70
66.01	6601.99.00	Baby umbrella	u	0.80
		Umbrella (23"-25")	u	1.20
68.02	6802.21.00	Marble tiles/slab	kg	0.60
	6802.23.00	Polished granite tiles/slab	kg	0.55
68.03	6803.00.00	Slate stone	kg	0.30
68.08	6808.00.00	Gypsum board	kg	0.35
68.09	All H.S. Code	Boards, sheets, panels tiles & similar articles, not ornamented:	kg	0.35
69.07	All H.S. Code	1000 mm X 1000 mm	m <sup>2</sup>	12.00
		1200 mm X 600 mm		
		800 mm X 800 mm	m <sup>2</sup>	8.00
		900 mm X 150 mm		
		600 mm X 600 mm		
		600 mm X 300 mm	m <sup>2</sup>	7.00

		500 mm X 333 mm		
		450 mm X 300 mm	m <sup>2</sup>	6.00
		330 mm X 330 mm		
		300 mm X 300 mm		
		400 mm X 200 mm		
		200 mm X 200 mm		
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 porcelain or china	kg	3.00
70.05	All H.S. Code	Dark Blue, Green, Lake Blue, Bronze etc.		
		glass in sheet (Thickness= 5mm*)	m <sup>2</sup>	4.50
		Reflective glass in sheet (Thickness=5mm*)	m <sup>2</sup>	5.50
		Clear float glass in sheet (Thickness=5mm*)	m <sup>2</sup>	4.00
		*Minimum value of glass in sheet imported in different thickness will be calculated at pro-rata basis of the value of 5mm thickness.		
70.07	7007.11.00	Tempered & laminated safety glass	kg	1.80
	7007.21.00			

70.09		Mirror glass :		
	7009.91.90	Unframed	kg	0.50
	7009.92.90	Framed	kg	0.80
70.13	7013.37.00	Tumbler & Drinking Set	kg	2.00
	7013.49.00	Other tableware & Kitchenware	kg	2.00
	7013.99.10	Opal Glassware	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
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	Metric Ton	380.00

steel				
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
73.18	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	2.50
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	Only articles of refined copper	kg	25% in addition of LME Copper



74.12	All H.S. Code	Only articles of refined copper	kg	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	3.50
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 Non stick cookware)	kg	3.00
		Non stick cookware	kg	5.00
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 H.S. Code (excluding 8301.10.00, 8301.30.00 & door locks of H.S. 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
83.02	All H.S. Code (excluding 8302.10.00 )	Castors, other mountings, fittings and similar articles, suitable for motor vehicles, other mountings fittings and similar articles, hat racks, hat-pegs, brackets and similar fixture automatic door closers	kg	1.50
	8302.10.00	Hinges with bearing	kg	2.00
		Hinges without bearing	kg	1.50
84.15	8415.10.90	“Split-system” air conditioning machine: Up to 12000 BTU Up to 18000 BTU: Up to 24000 BTU: Up to 30000 BTU: Up to 36000 BTU: Up to 42000 BTU: Up to 48000 BTU: Window or wall types, self-contained air conditioning machine	u	175.00 200.00 225.00 300.00 350.00 425.00 450.00 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 Up to 18000 BTU: Up to 24000 BTU: Up to 30000 BTU: Up to 36000 BTU: Up to 42000 BTU: Up to 48000 BTU: Parts, Outdoor unit Up to 12000 BTU:	u	50.00 57.00 62.00 85.00 100.00 120.00 130.00 115.00

		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			
84.82	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 8504.32.00 8504.33.00 8504.34.00	Electrical transformers other than liquid dielectric transformers	kg	4.50
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	0.10
	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:		
		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	10.00
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
	8516.40.90	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
		Capacity 3.2 Litres	u	12.00
	8516.60.00	Other ovens; cookers (except	u	6.00

		rice cooker), cooking plates, boiling rings, grillers and roasters		
	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	8517.70.00	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
85.23	8523.21.00 8523.52.00 8523.59.10	Card incorporating a Magnetic stripe only Bank Card/ATM Card with Chip Dual Interface Card Proximity Card and Tags	u u u u	0.70 2.00 2.50 0.70
85.32	All H.S. Code	Electrical capacitors, fixed variable or adjustable (pre- set).	kg	4.00
85.36	8536.20.00 8536.50.00 8536.61.00 8536.69.10 8536.69.90	Automatic circuit breaker Other switches Lamp holders Plug/socket. etc.	u kg kg kg	1 pole= 1.00 2 pole= 1.50 3 pole= 2.00 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	Remote control for electronic and electrical apparatus	u	1.00
	8543.90.00	Parts	kg	3.00
85.44	All H.S. Code (Excluding H.S Codes 8544.11.10, 8544.11.90 & 8544.20.00 )	Insulated (including enameled or anodized) wire, cable and other insulated electric conductors; optical fiber cables (excluding winding wire of copper)	kg	3.50
	8544.11.10	Winding wire of copper (including enameled or anodized wire of copper): 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 Order 2015-2018	kg	3.00

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 9028.30.20 9028.30.90	KWH meter: including pre- payment, programmable and other type		
		Single phase	u	7.00
		Two phase	u	10.00
		Three phase	u	15.00
	9028.90.10 9028.90.20	Electricity meter parts & accessories	kg	7.00
94.01	All H.S. Code (Excluding 9401.90.00)	Seat (Visitor chair, revolving chair)	kg	3.00
		Sofa	kg/seat	200/seat or 4.50/kg whichever is higher
	9401.90.00	Parts of Seat	kg	3.00
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	0.20
96.17	9617.00.00	Vacuum Flask	kg	3.00 l"; এবং

(গ) “ব্যাখ্যা” এর পরিবর্তে নিম্নবর্ণিত “ব্যাখ্যা” প্রতিস্থাপিত হইবে, যথা:-

**“ব্যাখ্যা-**

- (ক) এই প্রজ্ঞাপনের উদ্দেশ্য পূরণকল্পে, কোনো পণ্যের কাস্টমস ডিউটি আরোপ করিবার ক্ষেত্রে ন্যূনতম মূল্যকে শুল্কায়নযোগ্য মূল্য বিবেচনা করিতে হইবে;
- (খ) দফা (ক) 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;
- (গ) যেই 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, কোনো পণ্যের ন্যূনতম মূল্য রহিত প্রজ্ঞাপনের অধীন নির্ধারিত থাকিলে রহিত প্রজ্ঞাপনের ন্যূনতম মূল্যকে বিবেচনায় আনিয়া শুল্ক মূল্যায়ন (আমদানি পণ্যের মূল্য নির্ধারণ) বিধিমালা, ২০০০ অনুযায়ী উহার শুল্কায়নযোগ্য মূল্য নির্ধারণ করিতে হইবে;
- (ঘ) 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;
- (ঙ) “Renowned Brand” অর্থ খ্যাতনামা বা বহুল প্রচলিত বা বিখ্যাত ব্র্যান্ড; এবং
- (চ) “General Brand” অর্থ Renowned Brand নয় এইরূপ কোন ব্র্যান্ড।”।

২। ইহা ১ জুলাই, ২০১৯ খ্রিস্টাব্দ তারিখে কার্যকর হইবে।

**রাষ্ট্রপতির আদেশক্রমে,**

মোঃ মোশাররফ হোসেন ভূঁইয়া, এনডিসি  
সিনিয়র সচিব