

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

প্রজ্ঞাপন

তারিখ, ১২ আষাঢ়, ১৪২৫ বঙ্গাব্দ/২৬ জুন, ২০১৮ খ্রিস্টাব্দ

এস.আর.ও. নং ১৯৩-আইন/২০১৮/৩২/কাস্টমস।- Customs Act, 1969 (Act No. IV of 1969) এর section 19 এর sub-section (1) এবং মূল্য সংযোজন কর আইন, ১৯৯১ (১৯৯১ সনের ২২ নং আইন) এর ধারা ১৪ এর উপ-ধারা (১) এ প্রদত্ত ক্ষমতাবলে সরকার, জনস্বার্থে, জাতীয় রাজস্ব বোর্ডের সহিত পরামর্শক্রমে, এই বিভাগের ১৫ জ্যৈষ্ঠ, ১৪২৫ বঙ্গাব্দ মোতাবেক ২৯ মে, ২০১৮ খ্রিস্টাব্দ তারিখের প্রজ্ঞাপন এস.আর.ও. নং ১৪৮-আইন/২০১৮/১৪/কাস্টমস এর নিম্নরূপ সংশোধন করিল, যথা:-

উপরিউক্ত প্রজ্ঞাপনের-

- (১) TABLE-2 এর পরিবর্তে নিম্নবর্ণিত TABLE-2 প্রতিস্থাপিত হইবে, যথা :

“TABLE-2

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 VAT registered milk and milk products manufacturing industry	5	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 VAT registered milk and milk products manufacturing industry	5	0
0506.90.10	Bone ash imported by VAT registered ceramic products manufacturing industries	5	0
1901.90.30	Malt extract; food preparations of flour,	5	0

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
	grouts, meal, starch or malt extract for infant or young children use in bulk imported by VAT registered food industry		
2517.10.10	Flint/grinding pebbles imported by VAT registered ceramic products manufacturing industries	5	0
2521.00.10	Limestone flux; limestone and other calcareous stones imported by VAT registered manufacturers as raw material	5	0
2707.50.10	Rubber process oil imported by VAT registered tyre & tube manufacturers	5	0
2707.99.10	Rubber process oil imported by VAT registered tyre & tube manufacturers	5	0
2811.29.10	Silica gel imported by VAT registered refrigerator manufacturing industries	5	0
2901.23.10	Refrigerant (isobutane/R600a) imported by VAT registered refrigerator manufacturing industries	5	0
2902.19.10	Cyclopentane imported by VAT registered refrigerator manufacturing industries	5	0
2902.50.10	Styrene imported by VAT registered paint manufacturing industries	5	0
2905.12.10	Isopropyl alcohol imported by VAT registered ink manufacturing industry	5	0
2905.16.10	Octanol and isomers imported by VAT registered dioctyl orthophthalates manufacturing industry	5	0
3403.99.10	Compressor oil imported by VAT registered compressor manufacturers	5	0
3404.90.10	Other Waxes imported by VAT registered ink manufacturing industry	5	0
3801.30.10	Graphite or carbon electrode paste imported by VAT registered ferro alloy manufacturing industry	5	0
3812.39.20	Anti-oxidising preparation and other compound stabilisers imported by VAT	5	0

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
	registered tyre-tube manufacturing industry		
3814.00.10	Organic composite solvent imported by VAT registered ink manufacturing industry	5	0
3824.99.30	Barium/strontium ferrite powder imported by VAT registered manufacturers	5	0
3824.99.50	Coated calcium carbonate imported by VAT registered plastic goods or calcium carbonate filler manufacturers	5	0
3909.20.10	Melamine resins imported by VAT registered melamine products manufacturing industries	5	0
3909.31.10	Polymeric-methylene diphenyl di-isocyanate imported by VAT registered refrigerator/ freezer manufacturers	5	0
3909.40.10	Phenolic resins imported by VAT registered ink or tyre tube manufacturing industries	5	0
3920.49.30	PVC film imported by VAT registered medical instruments manufacturing industries	5	0
3920.92.30	Unprinted nylon film in roll form imported by VAT registered medical instruments 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 VAT registered metalized yarn (flat or round) manufacturing industry	5	0
3923.90.31	Aseptic pack imported by VAT registered dairy industries	5	0
4001.21.10	Smoked sheets imported by VAT registered tyre and tube manufacturers of a rim size exceeding 16"	5	0
4811.90.11	Melamine/Decalcomania Paper imported	5	0

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
	by VAT registered Ceramic/Melamine/ Transfers (decalcomania) manufacturing industry		
4908.10.10	Transfers (decalcomanias) imported by VAT registered ceramic or melamine industry	5	0
5608.19.10	Filter cloth imported by VAT registered ceramic products manufacturing industries	5	0
6309.00.10	Used sweater imported by VAT registered blanket manufacturing industry	5	0
6802.29.10	Silex/lining/abrasive/polishing disc imported by VAT registered ceramic products manufacturing industries	5	0
6903.20.30	Alumina liner imported by VAT registered ceramic or steel products manufacturing industries	5	0
7019.40.20	Woven fabrics of rovings imported by VAT registered bio-gas plant	5	0
7019.90.19	Other articles of glass fibre, other than biogas digester, imported by VAT registered bio-gas plant	5	0
7208.10.10	In coils, not further worked than hot-rolled, with patterns in relief imported by VAT registered transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	5	0
7208.25.10	Other, in coils, not further worked than hot-rolled, pickled of a thickness of 4.75 mm or more imported by VAT registered 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 VAT registered transformer, pre-fabricated	5	0

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
	building and products of Chapter 72 and Chapter 73 manufacturing industry		
7208.27.10	Other, in coils, not further worked than hot- rolled, pickled of a thickness of less than 3 mm imported by VAT registered 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 VAT registered 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 VAT registered 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 VAT registered transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	5	0
7208.39.20	Other, in coils, not further worked than hot- rolled of a thickness of less than 3 mm imported by VAT registered 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 VAT registered 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)
7208.51.10	Other, not in coils, not further worked than hot-rolled of a thickness exceeding 10 mm imported by VAT registered 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 VAT registered 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 VAT registered 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 VAT registered 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 VAT registered transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	5	0
7211.19.10	Hot rolled steel sheet imported by VAT registered compressor manufacturers	5	0
7212.20.10	Flat rolled products of iron or non-alloy steel electrolytically plated or coated with zinc imported by VAT registered refrigerator or air conditioner manufacturing industries	5	0
7212.40.10	Flat rolled products of iron or non-alloy steel painted, varnished or coated with	5	0

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
	plastics imported by VAT registered refrigerator or air conditioner manufacturing industries		
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 VAT registered electrode manufacturing and wire drawing industries	5	0
7213.91.20	Wire rod imported by VAT registered bicycle parts/components manufacturers	5	0
7213.91.30	Wire rod imported by VAT registered 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 VAT registered leaf spring manufacturing industries	5	0
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 VAT registered alloy steel manufacturers	5	0
7226.99.10	Silicon crystal steel sheet (Amorphos) imported by VAT registered transformer manufacturing industry	5	0
7409.21.10	Copper-zinc base alloys (brass) in coil imported by VAT registered manufacturers	5	0
7409.31.10	Copper-tin base alloys (bronze) in coil imported by VAT registered manufacturers	5	0
7410.21.10	Copper foil backed of refined copper imported by VAT registered printed circuit manufacturers	5	0
7411.10.10	Tubes and pipes of refined copper	5	0

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
	imported by VAT registered air conditioner or refrigerator or compressor manufacturing industry		
7606.11.10	Non-alloyed aluminium rectangular (including square) plates, sheets and strips imported by VAT registered electric fan manufacturers	5	0
7606.12.10	Alloyed aluminium rectangular (including square) plates, sheets and strips imported by VAT registered electric fan manufacturers	5	0
7607.11.10	Aluminium foil in rolled but not further worked imported by VAT registered manufacturing industries	5	0
7607.19.10	Aluminium foil lacquered imported by VAT registered manufacturers	5	0
7901.12.11	Zinc ingots, not alloyed imported by VAT registered alloy steel manufacturers	5	0
7901.20.10	Zinc alloys imported by VAT registered alloy steel or refrigerator manufacturers	5	0
8101.99.10	Tungsten filament imported by VAT registered electric bulb manufacturers	5	0
8414.30.20	Compressors of a kind used in refrigerating equipment imported by VAT registered domestic type refrigerator manufacturers	5	0
8414.80.42	Compressors of a kind used in air conditioning machines imported by VAT registered domestic type air conditioner manufacturers	5	0
8414.90.20	Parts of compressor imported by VAT registered compressor manufacturers	5	0
8421.21.94	Carbon filter, filter housing, diffuser imported by VAT registered water purifying machine/apparatus manufacturing industry	5	0
8421.29.10	Cartridge/Membrane filter imported by VAT registered pharmaceuticals or water	5	0

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
	purifying machine/apparatus manufacturing industry		
8529.90.21	LED bulb with bar imported by VAT registered television manufacturing industry	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 VAT registered television manufacturing industry	5	0
8532.29.10	Capacitor imported by VAT registered compressor manufacturers	5	0
8536.30.10	Motor protector imported by VAT registered compressor manufacturers	5	0
8536.49.10	PTC relay imported by VAT registered compressor manufacturers	5	0
8536.90.10	Connector; Terminal; Electrical apparatus Imported by VAT registered compressor manufacturing industry	5	0
8542.31.20	Other module imported by VAT registered SIM card or Smart card or Digital card manufacturing industry	5	0
8544.11.10	Winding wire of copper imported by VAT registered transformer and compressor manufacturers	5	0”;

(২) TABLE-3 এর কলাম (1) এ উল্লিখিত H.S. Code-

(ক) “1901.90.11” এবং উহার বিপরীতে কলাম (2), (3) ও (4) এ উল্লিখিত এন্ট্রিসমূহ বিলুপ্ত হইবে এবং অতঃপর নিম্নবর্ণিত H.S. Code “1901.90.20” এবং উহার বিপরীতে কলাম (2), (3) ও (4) এ উল্লিখিত এন্ট্রিসমূহ সন্নিবেশিত হইবে, যথা:

“1901.90.20	Dry Mixed Ingredient of food preparation in bulk imported by VAT	10	0”;
-------------	--	----	-----

	registered food processing industries		
--	---------------------------------------	--	--

- (খ) “3920.49.30” এবং উহার বিপরীতে কলাম (2), (3) ও (4) এ উল্লিখিত এন্ট্রিসমূহ বিলুপ্ত হইবে এবং অতঃপর নিম্নবর্ণিত H.S. Code “3920.49.40” এবং উহার বিপরীতে কলাম (2), (3) ও (4) এ উল্লিখিত এন্ট্রিসমূহ সন্নিবেশিত হইবে, যথা:

“3920.49.40	Unprinted PVC sheet imported by VAT registered SIM card or Smart card manufacturing industry	10	0”;
-------------	--	----	-----

- (গ) “7210.49.20” এবং উহার বিপরীতে কলাম (2), (3) ও (4) এ উল্লিখিত এন্ট্রিসমূহের পর নিম্নবর্ণিত H.S. Code “7210.61.10” এবং উহার বিপরীতে কলাম (2), (3) ও (4) এ উল্লিখিত এন্ট্রিসমূহ সন্নিবেশিত হইবে, যথা :

“7210.61.10	Flat-rolled products of iron or non-alloy steel plated or coated with aluminium-zinc alloys of a thickness of 0.25 mm or more imported by VAT registered refrigerator or air conditioner manufacturing industry	10	0”;
-------------	---	----	-----

- (ঘ) “7210.69.20” এবং উহার বিপরীতে কলাম (2), (3) ও (4) এ উল্লিখিত এন্ট্রিসমূহের পর নিম্নবর্ণিত H.S. Code “7210.70.10” এবং উহার বিপরীতে কলাম (2), (3) ও (4) এ উল্লিখিত এন্ট্রিসমূহ সন্নিবেশিত হইবে, যথা :

“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	10	0”;
-------------	---	----	-----

	or more imported by VAT registered refrigerator or air conditioner manufacturing industry		
--	---	--	--

(৩) TABLE-4 এর কলাম (1) এ উল্লিখিত H.S. Code-

(ক) “1901.90.20” এবং উহার বিপরীতে কলাম (2), (3) ও (4) এ উল্লিখিত এক্সিসমূহ বিলুপ্ত হইবে;

(খ) “3920.49.40” এবং উহার বিপরীতে কলাম (2), (3) ও (4) এ উল্লিখিত এক্সিসমূহ বিলুপ্ত হইবে;

(৪) TABLE-5 এর পরিবর্তে নিম্নবর্ণিত TABLE-5 প্রতিস্থাপিত হইবে, যথা :

“TABLE-5

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
1901.90.91	Other malt extract, food preparation of flour, grouts, meal, starch or malt extract imported in bulk by VAT registered food processing industries	25	0
2915.70.31	Sodium salt of palmitic acid (soap noodle) imported by VAT registered soap manufacturers	25	0
2917.32.10	Dioctyl orthophthalates imported under block list by VAT registered pharmaceutical industry	25	0
3208.10.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government department and VAT registered manufacturer as raw material for their product	25	0
3208.20.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government department and VAT	25	0

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
	registered manufacturer as raw material for their product		
3208.90.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government department and VAT registered manufacturer as raw material for their product	25	0
3209.10.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government department and VAT registered manufacturer as raw material for their product	25	0
3209.90.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government department and VAT registered manufacturer as raw material for their product	25	0
3210.00.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government department and VAT registered manufacturer as raw material for their product	25	0
3917.29.91	Fibre glass imported by VAT registered electric fan manufacturers	25	0
3920.49.21	Other printed PVC sheet imported by VAT registered SIM card or Smart card manufacturing industry	25	0
4802.54.10	Other paper & paper board weighing less than 40g/m ² imported by VAT registered manufacturing industries	25	0
4823.90.94	Air laid paper imported by VAT registered sanitary napkin manufacturers	25	0
6406.10.10	Parts of footwear, uppers and parts thereof, imported by VAT registered footwear	25	0

H.S. Code	Description of goods	CD (%)	SD (%)
(1)	(2)	(3)	(4)
	manufacturing industry		
6406.20.10	Parts of footwear, outer soles and heels of rubber or plastic, imported by VAT registered footwear manufacturing industry	25	0
7310.21.20	Tin plated printed cans imported by VAT registered manufacturers	25	0
7323.99.10	Parts of table, kitchen or other household articles imported by VAT registered table, kitchen or other household articles manufacturers	25	0
8418.50.10	Other furniture for storage and displaying, incorporating refrigerating or freezing equipment imported by VAT registered supershop	25	0
8418.99.10	Other parts, other than furniture designed to receive refrigerating or freezing equipment, imported by VAT registered refrigerator and freezer manufacturing industries	25	0
8529.90.23	Parts of apparatus of Heading 85.28, imported by VAT registered television manufacturing industry	25	0”;

(৫) TABLE-6 এর কলাম (1) উল্লিখিত H.S. Code “4813.90.10” এবং উহার বিপরীতে কলাম (2), (3) ও (4) এ উল্লিখিত এন্ট্রিসমূহের পরিবর্তে নিম্নবর্ণিত H.S. Code “4813.90.10” এবং উহার বিপরীতে কলাম (2), (3) ও (4) এ উল্লিখিত এন্ট্রিসমূহ প্রতিস্থাপিত হইবে, যথা :

“4813.90.10	Cigarette paper Imported by VAT registered tobacco products manufacturing industries or paper converting industries	25	60”।
-------------	---	----	------

২। ইহা ২৮ জুন, ২০১৮ খ্রিস্টাব্দ তারিখে কার্যকর হইবে।

রাষ্ট্রপতির আদেশক্রমে,

স্বাক্ষরিত/-

মোঃ মোশাররফ হোসেন ভূঁইয়া, এনডিসি
সিনিয়র সচিব