

Chapter 98

Miscellaneous National Provisions

Notes.

- 1.- This Chapter has been specially designed to apply only to cases, purposes, conditions for which it has been specifically formulated. In no case will goods be classifiable under this Chapter without meeting the special provisions for which it has been created to meet miscellaneous national requirements.
- 2.- General Rules for Interpretation and Classification do not apply to the items described in this Chapter. Where applicable, the provisions of this Chapter will be overriding.
- 3.- Goods not conforming to and/or satisfying the conditions for classification under this Chapter, shall be classified in accordance with the general rules governing classification.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
98.01		Goods treated as "baggage" in accordance with Chapter XV of the Act and/or under the provisions of rules framed under section 219 of the Act, read with item 17 of the Third Schedule thereof.			
		--- Silver bar; gold bar :			
	9801.00.21	---- Silver bar (upto 200 gm)	kg	BDT 6.00 per 11.664 gm	Free
	9801.00.29	---- Gold bar (upto 117 gm)	kg	BDT 4000.00 per 11.664 gm	Free
		--- Air conditioning machine; refrigerators or freezers; dish washer/washing machine/cloth dryer :			
	9801.00.31	---- Window type	u	BDT 7000.00 per unit	Free
	9801.00.32	---- Split type upto 18000 BTU	u	BDT 15000.00 per unit	Free
	9801.00.33	---- Split type above 18000 BTU	u	BDT 20000.00 per unit	Free
	9801.00.34	---- Refrigeratores or freezers	u	BDT 5000.00 per unit	Free
	9801.00.39	---- Dish washer/washing machine/cloth dryer	u	BDT 3000.00 per unit	Free
		--- Music centre (with 4 to 8 speaker)/Home theater/CD/VCD/DVD/LD/MD/Blue redisk set; HD cam, DV cam, BETA cam, DSLR, Mirrorless, Interchangeable lens and professional camera; Dish antenna :			
	9801.00.41	---- Music centre (with 4 to 8 speaker)/Home theater/CD/VCD/DVD/LD/MD/Blue redisk set	u	BDT 8000.00 per unit	Free
	9801.00.42	---- HD cam, DV cam, BETA cam, DSLR, Mirrorless, Interchangeable lens and professional camera	u	BDT 15000.00 per unit	Free
	9801.00.49	---- Dish antenna	u	BDT 15000.00 per unit	Free
		--- Plasma, LCD, TFT, LED and similar technologis TV :			
	9801.00.52	---- 30 inch to 36 inch (measured diagonally)	u	BDT 10000.00 per unit	Free
	9801.00.53	---- 37 inch to 42 inch (measured diagonally)	u	BDT 20000.00 per unit	Free

9801.00.54	---- 43 inch to 46 inch (measured diagonally)		BDT 30000.00	
		u	per unit	Free
9801.00.55	---- 47 inch to 52 inch (measured diagonally)		BDT 50000.00	
		u	per unit	Free
9801.00.56	---- 53 inch to 65 inch (measured diagonally)		BDT 70000.00	
		u	per unit	Free
9801.00.59	---- 66 inch to above (measured diagonally)		BDT 90000.00	
		u	per unit	Free
9801.00.60	--- Air gun/air rifles		BDT 5000.00	
		u	per unit	Free
	--- Cellular Smartphone :			
9801.00.71	---- Value not exceeding 30,000.00 Taka		BDT 5000.00	
		u	per unit	Free
9801.00.72	---- Value exceeding 30,000.00 Taka but not exceeding 60,000.00 Taka		BDT 10000.00	
		u	per unit	Free
9801.00.79	---- Value exceeding 60,000.00 Taka		BDT 25000.00	
		u	per unit	Free
9801.00.90	--- Chandeliers (Jharbatti)		BDT 300.00	
		u	per point	Free