

## Chapter 32

### Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks

#### Notes.

- 1.- This Chapter does not cover :
  - (a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);
  - (b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
  - (c) Mastics of asphalt or other bituminous mastics (heading 27.15).
- 2.- Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
- 3.- Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of headings 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.
- 4.- Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution.
- 5.- The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
- 6.- The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of :
  - (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
  - (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>32.01</b>		<b>Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.</b>			
	3201.10.00	- Quebracho extract	kg	5%	Free
	3201.20.00	- Wattle extract	kg	5%	Free
	3201.90.00	- Other	kg	5%	Free
<b>32.02</b>		<b>Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.</b>			
	3202.10.00	- Synthetic organic tanning substances	kg	5%	Free
	3202.90.00	- Other	kg	5%	Free
<b>32.03</b>	3203.00.00	<b>Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.</b>	kg	5%	Free
<b>32.04</b>		<b>Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.</b>			
		- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter.			

	3204.11.00	-- Disperse dyes and preparations based thereon	kg	5%	Free
	3204.12.00	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	kg	5%	Free
		-- Basic dyes and preparations based thereon			
	3204.13.10	--- Azo dyes	kg	25%	Free
	3204.13.90	--- Other	kg	5%	Free
	3204.14.00	-- Direct dyes and preparations based thereon	kg	5%	Free
	3204.15.00	-- Vat dyes (including those usable in that state as pigments) and preparation based thereon	kg	5%	Free
	3204.16.00	-- Reactive dyes and preparations based thereon	kg	5%	Free
	3204.17.00	-- Pigments and preparations based thereon	kg	5%	Free
	3204.19.00	-- Other, including mixtures of colouring matter of two or more of the sub-heading Nos. 3204.11 to 3204.19	kg	5%	Free
	3204.20.00	- Synthetic organic products of a kind used as fluorescent brightening agents	kg	5%	Free
	3204.90.00	- Other	kg	5%	Free
<b>32.05</b>	3205.00.00	<b>Colour lakes; Preparations as specified in Note 3 to this Chapter based on colour lakes.</b>	kg	5%	Free
<b>32.06</b>		<b>Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of Heading Nos. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.</b>			
		- Pigments and preparations based on titanium dioxide :			
	3206.11.00	-- Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	kg	5%	Free
		-- Other			
	3206.19.10	--- Filler master batch	kg	15%	Free
	3206.19.20	--- Color master batch	kg	15%	Free
	3206.19.90	--- Other	kg	15%	Free
	3206.20.00	- Pigments and preparations based on chromium compounds	kg	5%	Free
		- Other colouring matter and other preparations:			
	3206.41.00	-- Ultramarine and preparations based thereon	kg	5%	Free
	3206.42.00	-- Lithopone and other pigments and preparations based on zinc sulphide	kg	5%	Free
	3206.49.00	-- Other	kg	5%	Free
	3206.50.00	- Inorganic products of a kind used as luminophores	kg	5%	Free
<b>32.07</b>		<b>Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.</b>			
	3207.10.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	kg	5%	Free
	3207.20.00	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	kg	5%	Free
	3207.30.00	- Liquid lustres and similar preparations	kg	5%	Free
	3207.40.00	- Glass frit and other glass, in the form of granules or flakes	kg	5%	Free
<b>32.08</b>		<b>Paints and varnishes (including enamels and lacquers) based on synthetic polymers chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.</b>			
		- Based on polyesters:			
	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	kg	25%	Free
	3208.10.20	--- Insulating varnish for copper wire	kg	25%	Free
	3208.10.90	--- Other	kg	25%	Free
		- Based on acrylic or vinyl polymers:			
	3208.20.10	--- Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government Department and VAT registered manufacturer as raw material for their product	kg	25%	Free
		--- Other			
	3208.20.91	---- Cover coat/medium imported by VAT registered ceramic ware manufacturers	kg	25%	Free
	3208.20.99	---- Other	kg	25%	Free
		- Other			
	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	kg	25%	Free

	3208.90.20	--- Heat sealable lacquers	kg	25%	Free
	3208.90.30	--- Coating materials imported by VAT registered cookingware manufacturers	kg	25%	Free
	3208.90.90	--- Other	kg	25%	Free
<b>32.09</b>		<b>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.</b>			
		- Based on acrylic or vinyl polymers:			
	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	kg	25%	Free
	3209.10.90	--- Other	kg	25%	Free
		- Other			
	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	kg	25%	Free
	3209.90.20	--- Heat sealable lacquers	kg	25%	Free
	3209.90.30	--- Coating materials imported by VAT registered cookingware manufacturers	kg	25%	Free
	3209.90.90	--- Other	kg	25%	Free
<b>32.10</b>		<b>Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.</b>			
	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	kg	25%	Free
	3210.00.20	--- Prepared water pigments of a kind used for finishing leather, for cleaning footwear in tablet form	kg	25%	Free
	3210.00.90	--- Other	kg	25%	Free
<b>32.11</b>	3211.00.00	<b>Prepared driers.</b>	kg	10%	Free
<b>32.12</b>		<b>Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.</b>			
	3212.10.00	- Stamping foils	kg	10%	Free
	3212.90.00	- Other	kg	10%	Free
<b>32.13</b>		<b>Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.</b>			
	3213.10.00	- Colours in sets	kg	10%	
	3213.90.00	- Other	kg	10%	Free
<b>32.14</b>		<b>Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparation for facades, indoor walls, floors, ceilings or the like.</b>			
	3214.10.00	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters fillings	kg	25%	Free
	3214.90.00	- Other	kg	25%	Free
<b>32.15</b>		<b>Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.</b>			
		- Printing ink:			
		-- Black			
	3215.11.10	--- Flexo/Gravure in liquid form imported by VAT registered manufacturers	kg	25%	Free
	3215.11.90	--- Other	kg	25%	Free
		-- Other			
	3215.19.10	--- Flexo/Gravure in liquid form imported by VAT registered manufacturers	kg	25%	Free
	3215.19.90	--- Other	kg	25%	Free
		- Other			
	3215.90.10	--- Inkjet refill in injectable form	kg	5%	Free
	3215.90.20	--- Ink for ball point pen imported by VAT registered ball point pen manufacturing industries	kg	25%	Free
	3215.90.90	--- Other	kg	25%	Free