

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 5000.00 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 |

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| 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 |