

Goods exempted from PSI

- 1) All Goods for which Customs Duty is mentioned zero against the respective H.S code in the First Schedule of the Customs Act, 1969
- 2) Specially exempted goods declared by the Government from time to time basis under the Customs Act, 1969 section 20.
- 3) Goods imported by the Government, Semi-government, Sector corporation or Autonomous Organisation;
- 4) Listed Perishable goods as determined by the National Board of Revenue. The listed Perishable goods are as follows:
 - Fresh fruit
 - Fresh flower
 - Fresh dates
 - Fresh vegetables
 - Potato seeds (all kinds)
 - Fresh turmeric
 - Boroi/kool (fresh prune)
 - Pan (Betel leaf)
 - Onion
 - Garlic
 - Ginger
 - Frozen fish
 - Processed meat
 - Live animal
 - Birds and animal (importable)
 - Chicken (age 1 day)
 - Hatching egg
 - Milk and milk product (not specially preserved)
 - Fresh fish and fish pona
 - Live malasker (all kinds)
 - Yeast (live)
 - Live plants
 - Mushroom
 - Tobacco (not processed)
 - Raw hides
 - Medicine with expiry date
 - Raw materials of medicine with expiry date
- 5) Goods imported for export oriented industries under bonded warehouse facilities
- 6) Capital Machinery and spare parts as per SRO No. 168-law/2008/2169/custos dated: 26/06/2008
- 7) Capital Machinery and spare parts and other goods against SRO No. 202-Law/95/1639/Cusotms, dated 28/11/95 imported for exploration and production of Oil and Gas survey.
- 8) Permanently imported plant and equipments by private sector to establish Power Generation Station under SRO no. 100-Law/2000/1832/customs dated 18/04/2008.
- 9) Machineries and spare parts imported under SRO No. 105-Law/99/1784/Cusotms, dated 23/05/99 for exploration, development, and production of Oil and Gas.

- 10) Permanently imported Plant and equipments and temporarily imported erection materials and machineries imported by private sector to establish Power Generation Plant under SRO no. 73-Law/97/1700/customs dated 19/03/97.
- 11) Machineries, Spare parts and others which are exempted from import duty as per SRO no. 117-law/2006/2129/customs dated: 08/06/2006.
- 12) Goods exempted from Customs duty as per SRO no. 168-law/2005/2083/customs dated: 09/06/2005.
- 13) Goods imported as relief materials as per notification no, SRO 61-law/92/1444/customs. Dated: 17/03/92
- 14) Machineries and spare parts imported to establish and running CNG filling station and conversion workshop.
- 15) Goods imported under Standing Order No.-3(84)NBR(Cus)11/74/1766-70, dated. 28.01.75.
- 16) Goods Imported for defence as described in the NBR memo No. 9(41)NBR/cus-IV/72/246 dated 10th April, 1981
- 17) Goods imported by a diplomat or under the coverage of diplomatic facility as per Vienna Convention, 1961 duly certified by the Ministry of Foreign Affairs, Government of the People's Republic of Bangladesh
- 18) Goods imported by privileged persons as or organizations as per "The Privileged Persons (Customs Procedures) Rules, 2003 section 2(b), 2(c) and 2(d).
- 19) Machinery and equipment imported for the rehabilitation of deaf, dumb, blind and physically and mentally handicapped persons;
- 20) Goods imported under existing Baggage Rules;
- 21) Imported goods as Post Parcels and Commercial Samples
- 22) Imported goods for Trade Fair permitted by the Government
- 23) Re-importation of the imported goods, which is exported for repair or warranty replacement
- 24) Goods imported temporarily under (board issued order under section 21(a) of The Customs Act, 1969 and Government notification no. SRO 542-L/84/886/cus; dated: 10th December 1984;
- 25) Life saving essential drug and medicine equipment of value not exceeding US \$ 500 (C&F)
- 26) Item for advertising or gift item of value not exceeding US \$ 100 (C&F)
- 27) Spare parts for industrial organisation of value not exceeding US \$ 750 (C&F)
- 28) Goods of Value not exceeding US \$ 500 (C&F) for each consignment on the basis of the release price in abroad. This exemption applies only when goods are paid for with funds not remitted from Bangladesh.

29) Goods included in the Table Below:-

Heading No.	H.S. Code	Description
1	2	3
10.01	1001.10.10 1001.10.20 1001.90.11 1001.90.12	Wheat
25.21	2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.
27.01	2701.19.00	Coal Other than anthracite

		and bituminous coal
27.10	2710.11.11 2710.11.19 2710.11.20 2710.11.31 2710.11.32 2710.11.41 2710.11.42 2710.11.43 2710.11.49 2710.11.61 2710.11.62 2710.19.11 2710.19.22 2710.19.39	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparation.
41.01, 41.02, 41.03	All HS Codes	Raw Hides and Skins
41.04, 41.05, 41.06	4104.11.00 4104.19.00 4105.10.00 4106.21.00 4106.31.00 4106.91.00	Wet Blue Hides and Skins
49.01	4901.99.20	Books (falling under this HS Code)
49.02	All H.S. Codes	Newspaper, journals and periodicals, whether or not illustrated or containing advertising material.
71.02	All HS Codes	Diamonds (Rough or Polished)
71.06	7106.91.00 7106.92.00	Silver Bullion
71.08	7108.12.00 7108.13.00	Gold Bullion
85.17	8517.12.10	Cellular / mobile telephone
87.01 87.02 87.03 87.04	All H.S. Code	Used and reconditioned motorcars and other motor vehicles principally designed for the transports of persons and goods, and tractors.
89.08	8908.00.10	Vessels and other floating structures for breaking up.

Table according to clause 6 above:

Capital Machinery and spare parts as per SRO No. 168-law/2008/2196/customs date: 26/06/2008

TABLE	
Heading No (1)	H. S. Code (2)
39.23	3923.40.10; 3923.40.30
40.10	4010.11.00; 4010.12.00; 4010.19.00; 4010.35.00; 4010.36.00; 4010.39.90

TABLE	
Heading No (1)	H. S. Code (2)
40.16	4016.93.00; 4016.94.00; 4016.99.10
42.05	4205.00.10
42.06	4206.00.91
44.15	4415.20.10
44.17	4417.00.10
44.21	4421.90.20
48.12	4812.00.00
48.22	4822.10.00; 4822.90.00
56.07	5607.49.10
56.08	5608.11.10
56.09	5609.00.10
59.10	5910.00.00
59.11	5911.10.90; 5911.20.00; 5911.31.00; 5911.32.00; 5911.40.00; 5911.90.00
68.04	6804.21.10; 6804.21.90; 6804.22.10; 6804.22.90; 6804.23.10; 6804.23.90
68.05	6805.30.00
69.01	6901.00.00
69.02	All H.S. Codes.
69.03	6903.10.10; 6903.20.10
69.09	All H.S. Codes.
73.11	7311.00.10
73.14	7314.12.00; 7314.14.00
73.15	7315.11.90; 7315.12.00;
73.18	7318.21.00
74.11	All H.S. Codes.
74.12	All H.S. Codes.
74.15	7415.21.00; 7415.29.00; 7415.33.90; 7415.39.00
74.19	7419.91.91; 7419.99.20; 7419.99.30
75.07	All H.S. Codes.
75.08	7508.90.91
76.08	All H.S. Codes.
76.09	7609.00.00
76.13	7613.00.00
78.06	7806.00.30
79.07	7907.00.20
80.07	8007.00.20
81.04	8104.90.10
82.02	8202.20.00; 8202.31.00; 8202.39.00; 8202.40.00; 8202.91.00; 8202.99.00
82.03	8203.30.00; 8203.40.00
82.04	8204.20.00
82.05	8205.10.00
82.07	All H.S. Codes.
82.08	All H.S. Codes.

TABLE	
Heading No (1)	H. S. Code (2)
82.09	8209.00.00
84.01	All HS Codes
84.02	All HS Codes
84.03	All HS Codes
84.04	All HS Codes
84.05	All HS Codes
84.06	All HS Codes
84.07	8407.29.00; 8407.90.10
84.08	8408.10.10; 8408.10.90; 8408.90.10; 8408.90.20; 8408.90.30
84.09	8409.91.10; 8409.99.10
84.10	All HS Codes
84.11	All HS Codes
84.12	8412.10.90; 8412.21.00; 8412.29.00; 8412.31.00; 8412.39.00; 8412.80.10; 8412.80.20; 8412.90.20; 8412.90.90;
84.13	8413.11.00; 8413.19.00; 8413.40.00; 8413.50.00; 8413.60.00; 8413.70.00; 8413.81.00; 8413.91.00:
84.14	8414.10.00; 8414.30.10; 8414.40.00; 8414.59.20; 8414.80.10; 8414.80.20; 8414.80.30; 8414.80.50
84.15	8415.10.91; 8415.81.91; 8415.82.91; 8415.83.91
84.16	All HS Codes
84.17	All HS Codes
84.18	8418.61.10; 8418.69.10
84.19	8419.20.00; 8419.31.00; 8419.32.00; 8419.39.00; 8419.40.20; 8419.50.00; 8419.60.00; 8419.81.00; 8419.89.00; 8419.90.00
84.20	All HS Codes
84.21	8421.11.00; 8421.12.00; 8421.19.10; 8421.19.91; 8421.21.10; 8421.21.92; 8421.21.93; 8421.21.94; 8421.91.00; 8421.99.00
84.22	8422.19.00; 8422.20.00; 8422.30.00; 8422.40.00; 8422.90.00
84.23	8423.20.00; 8423.30.00; 8423.82.10; 8423.89.00; 8423.90.00
84.24	8424.20.10; 8424.30.00; 8424.81.90; 8424.89.00; 8424.90.00
84.25	8425.11.00; 8425.19.00; 8425.31.00; 8425.39.00;

TABLE	
Heading No (1)	H. S. Code (2)
	8425.41.00.
84.26	8426.11.00; 8426.12.00; 8426.19.00; 8426.20.00; 8426.30.00; 8426.41.90; 8426.49.00; 8426.91.00; 8426.99.00.
84.27	8427.10.00; 8427.20.00
84.28	All HS Codes
84.29	All HS Codes
84.30	All HS Codes
84.31	All H.S. Codes.
84.32	All HS Codes
84.33	8433.20.00; 8433.30.00; 8433.40.10; 8433.40.90; 8433.51.00; 8433.52.00; 8433.53.00; 8433.59.00; 8433.60.00; 8433.90.00
84.34	All HS Codes
84.35	All HS Codes
84.36	All HS Codes
84.37	8437.10.00; 8437.80.20; 8437.90.90.
84.38	All HS Codes
84.39	All HS Codes
84.40	All HS Codes
84.41	All HS Codes
84.42	8442.30.00; 8442.40.00; 8442.50.90
84.43	8443.11.00; 8443.12.00; 8443.13.00; 8443.14.00; 8443.15.00; 8443.16.00; 8443.17.00; 8443.19.00; 8443.39.10; 8443.91.00.
84.44	8444.00.00
84.45	All HS Codes
84.46	All HS Codes
84.47	All HS Codes
84.48	All HS Codes (Except HS Code 8448.42.10)
84.49	8449.00.00
84.50	8450.20.00; 8450.90.00
84.51	All HS Codes (Except HS Code 8451.21.00)
84.52	8452.21.00; 8452.29.90; 8452.30.00; 8452.90.00
84.53	All HS Codes
84.54	All HS Codes
84.55	All HS Codes
84.56	All HS Codes
84.57	All HS Codes
84.58	All HS Codes
84.59	All HS Codes
84.60	All HS Codes
84.61	All HS Codes

TABLE	
Heading No (1)	H. S. Code (2)
84.62	All HS Codes
84.63	All HS Codes
84.64	All HS Codes
84.65	All HS Codes
84.66	All HS Codes.
84.67	8467.21.00; 8467.22.00; 8467.29.00; 8467.89.10; 8467.89.20; 8467.89.90; 8467.91.00; 8467.99.00
84.68	All HS Codes
84.70	8470.50.00
84.74	All HS Codes
84.75	All HS Codes
84.77	All HS Codes
84.78	All HS Codes
84.79	All HS Codes
84.80	8480.10.00; 8480.20.00; 8480.41.00; 8480.49.00; 8480.50.00; 8480.60.00; 8480.71.00; 8480.79.00;
84.81	8481.10.00; 8481.20.00; 8481.30.00; 8481.40.00; 8481.80.99; 8481.90.00
84.83	8483.20.10; 8483.20.90; 8483.30.00; 8483.40.10; 8483.40.20; 8483.50.00; 8483.60.00; 8483.90.00
84.84	All HS Codes.
84.86	8486.10.00; 8486.20.00; 8486.30.00; 8486.90.00
85.01	All HS Codes
85.02	All HS Codes
85.03	All HS Codes
85.04	8504.40.90; 8504.50.00; 8504.90.90;
85.05	All H.S. Codes.
85.14	All HS Codes
85.15	All HS Codes
85.16	8516.40.10
85.25	8525.50.10; 8525.60.10
85.26	All HS Codes
85.28	8528.41.00; 8528.51.00
85.31	8531.10.00
85.37	8537.10.00; 8537.10.90
85.38	8538.10.00
85.41	8541.40.10
85.43	8543.10.00; 8543.20.00; 8543.30.00; 8543.90.00.
85.46	8546.90.00
85.47	8547.90.00
87.01	8701.20.11; 8701.20.19; 8701.90.10; 8701.90.20
87.04	8704.90.11

TABLE	
Heading No (1)	H. S. Code (2)
87.16	8716.20.00; 8716.31.00; 8716.39.00; 8716.80.00
89.02	8902.00.00
89.05	8905.10.00
90.07	9007.19.00; 9007.20.90
90.08	All HS Codes
90.10	All HS Codes
90.11	All HS Codes
90.12	All HS Codes
90.14	All HS Codes
90.15	All HS Codes
90.18	9018.11.00; 9018.12.00; 9018.13.00; 9018.14.00; 9018.19.00; 9018.20.00; 9018.41.00; 9018.49.00; 9018.50.00; 9018.90.20; 9018.90.30
90.19	9019.10.10; 9019.10.90; 9019.20.10; 9019.20.90
90.20	9020.00.00
90.21	9021.31.00; 9021.39.00; 9021.40.00; 9021.50.00; 9021.90.10; 9021.90.90.
90.22	All HS Codes
90.24	All HS Codes
90.25	9025.90.00
90.26	All HS Codes
90.27	All HS Codes
90.28	9028.10.00; 9028.20.00; 9028.30.90; 9028.90.00
90.29	9029.10.90
90.30	All HS Codes
90.31	All HS Codes
90.32	All HS Codes
91.06	9106.10.00