

রেজিস্টার্ড নং ডি এ-১ “জাতির পিতা বঙ্গবন্ধু শেখ মুজিবুর রহমানের
জন্মশতবার্ষিকী উদ্‌যাপন সফল হোক”

বাংলাদেশ



গেজেট



অতিরিক্ত সংখ্যা
কর্তৃপক্ষ কর্তৃক প্রকাশিত

বৃহস্পতিবার, জুলাই ২১, ২০২২

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
অর্থ মন্ত্রণালয়
অভ্যন্তরীণ সম্পদ বিভাগ
(কাস্টমস)

প্রজ্ঞাপন

তারিখ : ০৫ শ্রাবণ, ১৪২৯ বঙ্গাব্দ/ ২০ জুলাই ২০২২ খ্রিষ্টাব্দ।

এস.আর.ও. নং ২৫২-আইন/২০২২/১৩২/কাস্টমস।—যেহেতু পারস্পরিক বাণিজ্য সম্প্রসারণের
লক্ষ্যে D-8-ভুক্ত দেশসমূহের মধ্যে Preferential Trade Agreement Among D-8 Member
States শীর্ষক চুক্তি, অতঃপর উক্ত চুক্তি বলিয়া উল্লিখিত, ২৫ আগস্ট, ২০১১ তারিখে কার্যকর
হইয়াছে; এবং

যেহেতু উক্তি চুক্তির Article 2 এর clause (b) এর উদ্দেশ্যপূরণকল্পে, উহার Article 5 এর
clause (1) ও (2) এবং Article 6 এ বর্ণিত Concession List অনুযায়ী, চুক্তিভুক্ত দেশসমূহের
আমদানি শুল্ক হার হ্রাস করিবার বিধান রহিয়াছে; এবং

যেহেতু উক্ত চুক্তি অনুযায়ী বাংলাদেশ কর্তৃক Concession List অনুমোদন ও প্রেরণ করা
হইয়াছে;

সেহেতু সরকার, Customs Act, 1969 (Act No. IV of 1969), অতঃপর উক্ত Act
বলিয়া উল্লিখিত, এর section 19 এর sub-section (1)-এ প্রদত্ত ক্ষমতাবলে, জাতীয় রাজস্ব বোর্ডের
সহিত পরামর্শক্রমে, জনস্বার্থে, উক্ত Act এর FIRST SCHEDULE-ভুক্ত পণ্যসমূহের মধ্যে নিম্নের
TABLE এর কলাম (1) এ উল্লিখিত ক্রমিক নম্বর (Sl. No.) এর বিপরীতে কলাম (2) এ বর্ণিত
H.S Code-সমূহের আওতাভুক্ত কলাম (3) এ উল্লিখিত বর্ণনা (Description)-এর পণ্যের উপর
আরোপনীয় আমদানি শুল্কের যে পরিমাণ কলাম (5) এ বর্ণিত হারের অতিরিক্ত হয় সেই পরিমাণ
হইতে, উক্ত চুক্তিতে বর্ণিত মেয়াদের জন্য, Annex I এ বর্ণিত দেশসমূহে উৎপাদিত ও

(১২৪৪৭)

মূল্য : টাকা ৪০.০০

প্রক্রিয়াজাতকৃত পণ্যের ক্ষেত্রে Annex II এ বর্ণিত Rules of Origin for The Preferential Trade Agreement (PTA) among the D-8 Member States-তে বর্ণিত শর্তাবলি প্রতিপালন সাপেক্ষে, অব্যাহতি প্রদান করিল, যথা :—

TABLE

Sl. No.	HS Code	Description	Base Rate (FY 2007-2008)	Preferential rate under D-8 PTA	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
1	0502.10.00	Pigs', hogs', or boars' bristles or hair & waste there of	15	10	
2	0502.90.00	Badger and other brush making hair & waste there of	15	10	
3	0505.10.00	Raw feathers for stuffing; down	15	10	
4	0505.90.00	Skins and parts of birds (excl. Feathers for stuffing; down)	15	10	
5	0506.10.00	Ossein and bones treated with acid	15	10	
6	0510.00.90	Other animal products used in the preparation of pharmaceuticals products	15	10	
7	1008.10.10	Buckwheat, Wrapped/Canned upto 2.5 kg	15	10	
8	1008.10.90	Buckwheat, nes	15	10	
9	1008.29.10	Millet other than Seed, Wrapped/canned upto 2.5 Kg	15	10	
10	1008.29.90	Millet other than Seed, EXCL. Wrapped/canned upto 2.5 Kg	15	10	
11	1008.30.10	Canary Seed, Wrapped/Canned upto 2.5 kg	15	10	

(1)	(2)	(3)	(4)	(5)	(6)
12	1008.90.10	Other Cereal, Wrapped/Canned upto 2.5 kg	15	10	
13	1008.90.90	Other cereal, nes	15	10	
14	1202.41.10	Ground-nuts, not roasted or otherwise cooked, whether in Shell, Wrapped/canned upto 2.5 kg	15	10	
15	1202.42.10	Other Ground-nuts, Shelled whether or not broken Wrapped/canned upto 2.5 Kg	15	10	
16	1210.10.10	Hop Cones(Not Ground,Powdered Or Pellets) Fresh Or Dried, Wrapped/Canned upto 2.5 kg	15	10	
17	1210.10.90	Hop cones (not ground,powdered or pellets) fresh or dried, nes	15	10	
18	1210.20.00	Hop cones, ground, powdered or in pellets; lupulin	15	10	
19	1211.30.10	Coco leaf, wrapped/canned upto 2.5 kg	15	10	
20	1211.30.90	Coco leaf, nes	15	10	
21	1211.40.10	Poppy straw, wrapped/canned upto 2.5 kg	15	10	
22	1211.40.90	Poppy straw, nes	15	10	
23	1211.90.11	Plants or parts, used in perfume...,Nes, Wrapped/Canned upto 2.5 kg	15	10	

(1)	(2)	(3)	(4)	(5)	(6)
24	1212.21.11	Seaweeds and other algae: Fit for human consumption Wrapped/canned upto 2.5 Kg	15	10	
25	1212.29.11	Seaweeds and other algae: Other than Fit for human consumption Wrapped/canned upto 2.5 kg	15	10	
26	1212.91.10	Sugar Beet, Fresh, Dried, Chilled Or Frozen, Wrapped/Canned upto 2.5 kg	15	10	
27	1212.91.90	Sugar beet, fresh, dried, chilled or frozen, nes	15	10	
28	1212.93.10	Sugar cane Wrapped/canned upto 2.5 Kg	15	10	
29	1302.11.00	Opium vegetable sap for pharma	15	10	
30	1302.12.00	Liquorice sap and extract	15	10	
31	1302.13.00	Hop sap and extract	15	10	
32	1404.20.90	Cotton linters, nes	15	10	
33	1504.30.00	Marine mammal fats, oils and their fractions	15	10	
34	1506.00.00	Other animal fats and oils and their fractions	15	10	
35	1508.10.00	Crude ground-nut oil	15	10	
36	1512.11.00	Crude sunflower-seed oil and safflower oil	15	10	
37	1512.21.00	Crude cotton-seed oil, whether or not gossypol has been removed	15	10	
38	1514.11.00	Low erucic acid rape or colza oil and its fractions, crude oil	15	10	
39	1515.11.00	Crude linseed oil	15	10	
40	1515.21.00	Crude maize (corn) oil	15	10	
41	1522.00.00	Degras; residues of fatty substances or animal or vegetable waxes	15	10	

(1)	(2)	(3)	(4)	(5)	(6)
42	1801.00.00	Cocoa beans, whole or broken, raw or roasted	15	10	
43	1802.00.00	Cocoa shells, husks, skins and other cocoa waste	15	10	
44	2511.20.00	Natural barium carbonate (whitherife)	15	10	
45	2525.30.00	Mica waste	15	10	
46	2530.20.00	Kieserite, epsomite (natural magnesium sulphates)	15	10	
47	2619.00.00	Slag,dross,etc,from the manufacture of iron/steel (excl.granulated slag)	15	10	
48	2621.90.10	Crude potassium saalts obtained from residues of beet molasses	15	10	
49	2701.20.00	Briquettes, ovoids and similar solid fuels manufactured from coal	15	10	
50	2702.10.00	Lignite, not agglomerated	15	10	
51	2702.20.00	Agglomerated lignite	15	10	
52	2703.00.00	Peat (incl. Peat litter), whetehr or not agglomerated.	15	10	
53	2706.00.90	Tar distilled from coal,lignite or peat,& other mineral tars nes(exc.crude)	15	10	
54	2707.10.00	Benzole	15	10	
55	2708.20.00	Pitch coke obtained from coal tar or from other mineral tars	15	10	
56	2713.11.00	Petroleum coke, not calcined	15	10	
57	2714.10.00	Bituminous or oil shale and tar sands	15	10	
58	2805.30.00	Rare-earth metals, scandium and yttrium	15	10	
59	2806.20.00	Chlorosulphuric acid	15	10	

(1)	(2)	(3)	(4)	(5)	(6)
60	2809.10.00	Diphosphorus pentaoxide	15	10	
61	2813.10.00	Carbon disulphide	15	10	
62	2813.90.00	Sulphides of non-metals(ex.carbon disulphide)comrcl,phosphorus trisulphide	15	10	
63	2821.20.00	Earth colours containing $\geq 70\%$ by weight of combined iron	15	10	
64	2824.10.00	Lead monoxide (litharge, massicot)	15	10	
65	2825.30.00	Vanadium oxides and hydroxides	15	10	
66	2825.40.00	Nickel oxides and hydroxides	15	10	
67	2825.60.00	Germanium oxides and zirconium dioxides	15	10	
68	2826.12.00	Fluorides of aluminium	15	10	
69	2826.30.00	Sodium hexafluoro aluminate (synthetic cryolite)	15	10	
70	2827.41.00	Chloride oxides and chloride hydroxides of copper	15	10	
71	2836.92.00	Strontium carbonate	15	10	
72	2840.11.00	Anhydrous disodium tetraborate (refined borax)	15	10	
73	2841.80.00	Tungstates (wolframates)	15	10	
74	2844.10.00	Natural uranium and its compounds; alloys, dispersions (incl. Cermets), ceramic product..	15	10	
75	2844.20.00	Uranium enriched in u235 and its compunds, plutonium and its compounds; alloys...	15	10	
76	2844.30.00	Uranium depleted in u235 and its compounds; thorium and its compounds; alloys...	15	10	
77	2849.90.00	Other carbides (excl. Of calcium and silicon)	15	10	

(1)	(2)	(3)	(4)	(5)	(6)
78	2901.21.00	Ethylene	15	10	
79	2901.22.00	Propene (propylene)	15	10	
80	2901.24.00	Buta-1,3-diene and isoprene	15	10	
81	2902.11.00	Cyclohexane	15	10	
82	2902.20.00	Benzene	15	10	
83	2902.60.00	Ethylbenzene	15	10	
84	2902.70.00	Cumene	15	10	
85	2903.11.00	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	15	10	
86	2903.14.00	Carbon tetrachloride	15	10	
87	2903.15.00	1,2-dichloroethane (ethylene dichloride)	15	10	
88	2903.62.00	Ethylene dibromide (ISO) (1,2dibromoethane)	15	10	
89	2903.76.00	Bromochlorodifluoromethane, bromotrifluoromethane and Dibromotetrafluoroethanes	15	10	
90	2903.77.30	Trichlorotrifluoroethanes	15	10	
91	2903.77.40	Dichlorotetrafluoroethanes and chloropentafluoroethane	15	10	
92	2903.77.50	Other derivatives perhalogenated only with fluorine and chlorine	15	10	
93	2903.78.00	Other perhalogenated derivatives	15	10	
94	2903.82.00	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	15	10	
95	2903.89.00	Other halogenated derivatives of.. .EXLC. 1-6 Hexa ., Aldin, chlordane (ISO) and heptachl	15	10	
96	2903.92.00	Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), .loro-2,2-bis(p-chlorophenyl)	15	10	
97	2904.20.00	Hydrocarbon derivatives containing only nitro/nitroso groups	15	10	

(1)	(2)	(3)	(4)	(5)	(6)
98	2905.29.00	Other unsaturated monohydric alcohols, nes	15	10	
99	2905.51.00	Ethchlorvynol(inn)	15	10	
100	2906.12.00	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	15	10	
101	2912.21.00	Benzaldehyde	15	10	
102	2912.49.00	Oth.aldehyde-ether,aldehyde-phenols,aldehydes,with oth.oxygen function,nes	15	10	
103	2912.50.00	Cyclic polymers of aldehydes	15	10	
104	2914.19.00	Other acyclic ketones, without oxygen function, nes	15	10	
105	2914.23.00	Ionones and methylionones	15	10	
106	2914.31.00	Phenylacetone (phenylpropan-2-one)	15	10	
107	2914.39.00	Other aromatic ketones without other oxygen function (excl. Phenylacetone)	15	10	
108	2915.13.00	Esters of formic acid	15	10	
109	2915.36.00	Dinoseb (ISO) acetate	15	10	
110	2915.40.00	Mono-, di- or trichloroacetic acids, their salts and esters	15	10	
111	2926.10.00	Acrylonitrile	15	10	
112	2926.30.00	Fenproporex (inn) & its salts; methadone (inn) inter. (4-cya.2 dim.-4, 4-diphenyl.	15	10	
113	2932.12.00	2-furaldehyde (furfuraldehyde)	15	10	
114	2932.91.00	Isosafrole	15	10	
115	2932.92.00	1-(1,3-benzodioxol-5-yl)propan-2-one	15	10	
116	2932.93.00	Piperonal	15	10	
117	2932.94.00	Safrole	15	10	

(1)	(2)	(3)	(4)	(5)	(6)
118	2932.95.00	Tetrahydrocannabinols (all isomers)	15	10	
119	2933.32.00	Piperidine and its salts	15	10	
120	2933.41.00	Levorphanol (inn) and its salts	15	10	
121	2939.20.90	Alkaloids of cinchona and their derivatives; salts thereof, Exlc. Quinine and i	15	10	
122	2939.41.00	Ephedrine and its salts excl.pseudoephedrine (inn) and its salts	15	10	
123	2939.42.00	Pseudoephedrine (inn) and its salts	15	10	
124	2939.43.00	Cathine (inn) and its salts	15	10	
125	2939.45.00	Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts	15	10	
126	2939.49.00	Other ephedrine and their salts nes	15	10	
127	2939.62.00	Ergotamine (inn) and its salts	15	10	
128	2939.63.00	Lysergic acid and its salts	15	10	
129	2939.72.00	Cocaine, ecgonine; salts, esters and other derivatives thereof	15	10	
130	3301.25.00	Essential oils of mints (incl. Concretes and absolutes), nes	15	10	
131	3501.10.00	Casein	15	10	
132	3502.19.00	Egg albumin(excluding dried egg albumin)	15	10	
133	3502.20.00	Milk albumin, including concentrates of two or more whey proteins	15	10	
134	3502.90.00	Albumins (excl. Egg albumin and milk albumin), albuminates and other derivatives	15	10	
135	3701.20.00	Instant print flat film, unexposed	15	10	
136	3702.31.00	Photographic for color photos film, in rolls, non-perforated,	15	10	

(1)	(2)	(3)	(4)	(5)	(6)
137	3702.32.00	Photo Film, In Rolls, Non-Perforated, With Silver... Emulsion, Width =<105mm	15	10	
138	3702.41.00	Color Photo Film, In Rolls, Non-Perforated, Width >610mm And Length >200mm	15	10	
139	3702.42.00	Photo Film, In Rolls, Non-Perforated, Width >610mm Length >200m(Excl. Colour)	15	10	
140	3702.52.00	Oth. Film, for colour..., of a width not exceeding 16mm	15	10	
141	3702.53.00	Color Photo Slide Film, In Rolls, Width >16mm But =<35mm, Length =<30m	15	10	
142	3702.54.00	Oth. Film, for colour..., of a width exce. 16mm but not exce. 35mm and of..not exce. 30m..	15	10	
143	3702.55.00	Oth. Film, for colour..., of a width exce. 16mm but not exce. 35mm and of.. Exce. 30m	15	10	
144	3702.56.00	Oth. Film, for colour..., of a width exceeding 35mm	15	10	
145	3702.96.00	Other Photographic film of a width not exceeding 35 mm and of a length not exceeding 30	15	10	
146	3702.97.00	Other Photographic film of a width not exceeding 35 mm and of a length exceeding 30 m	15	10	
147	3702.98.00	Other Photographic film of a width exceeding 35 mm	15	10	
148	3705.00.00	Photographic plates and film, exposed and developed, other than cinematographic film	15	10	
149	3801.20.00	Colloidal graphite or semi-colloidal graphite	15	10	
150	3803.00.00	Tall oil, whether or not refined	15	10	

(1)	(2)	(3)	(4)	(5)	(6)
151	3807.00.00	Wood tar; wood tar oils; wood creosote; wood naphtha..., etc	15	10	Ex
152	38.16.00.90	Agglomerated dolomite (incl. Tarred dolomite)	15	10	
153	3823.13.00	Tall oil fatty acids	15	10	
154	3824.81.00	Containing oxirane (ethylene oxide)	15	10	
155	3824.82.00	Containing polychlorinated biphenyls (pcbs), ?.(pcts) or polybrominated biphen	15	10	
156	3824.83.00	Containing tris(2,3dibromopropyl) phosphate	15	10	
157	3827.11.00	Mixtures cont.acyclic hydrocarbons perhalogenated only with fluorine & chlorine	15	10	Ex
158	3827.12.00	Containing hydrobromofluorocarbons (hbfcfs)	15	10	
159	3827.13.00	Containing carbon tetrachloride	15	10	
160	3827.14.00	Containing 1,1,1trichloroethane (methyl chloroform)	15	10	
161	3827.31.00	Containing substances of subheadings 2903.41 to 2903.48	15	10	
162	3827.32.00	Other, containing substances of subheadings 2903.71 to 2903.75	15	10	
163	3827.39.00	Other, containing hydrochlorofluorocarbons (hcfcs), whether or not containing perfluorocarbons (pfcs) or...	15	10	
164	3827.40.00	Containing bromomethane (methyl bromide) or bromochloromethane	15	10	
165	4001.30.00	Balata, gutta-percha... And similar gums, in primary forms or in plates	15	10	
166	4006.10.00	Camel-back strips for retreading rubber tyres	15	10	
167	4206.00.10	Catgut	15	10	

(1)	(2)	(3)	(4)	(5)	(6)
168	4206.00.90	Articles of gut (excl. Silk-worm), goldbeater's skin, bladders, nes	15	10	
169	4302.11.00	Tanned or dressed whole skins of mink, not assembled	15	10	
170	4302.19.00	Tanned or dressed whole furskins, nes, not assembled	15	10	
171	4302.20.00	Tanned Or Dressed Heads, Tails, Paws & Oth. Pieces, of Furskins Not Assembled	15	10	
172	4302.30.00	Tanned or dressed whole furskins & other pieces thereof or cuttings, assemble	15	10	
173	4403.12.00	Treated with paint, stains, creosote or othe preservatives:Non-coniferous	15	10	
174	4408.10.00	Coniferous Veneer Sheets And Sheets For Plywood, Etc, =<6mm Thick	15	10	
175	4408.31.00	Dark red meranti,light red meranti & meranti bakau	15	10	
176	4413.00.10	Wooden ribs of 25.4 cm x 0.29 cm x 0.32 cm size	15	10	
177	4413.00.29	Treated wood,nes	15	10	
178	4416.00.00	Casks, barrets, vats, tubs, etc, and parts thereof, of wood	15	10	
179	4503.90.00	Articles of natural cork, nes	15	10	
180	4601.22.00	Mats, matting and screens of vegetable materials of rattan	15	10	
181	4601.93.00	Mats, matting and screens of vegetable materials, NES of rattan	15	10	
182	4601.94.00	Mats, matting and screens of vegetable materials NES of other vegetable materi	15	10	
183	4602.12.00	Basketwork, wickerwork and other articles?Of vegetable materials of rattan	15	10	

(1)	(2)	(3)	(4)	(5)	(6)
184	5205.13.00	Uncom.Sin.Cot.Yarn,With \geq 85% Cot.,Nprs,<232.56(>43mn)But(\geq 192.31de)(\leq 52mn	15	10	
185	5205.14.00	Uncombed Sin.Cot.Yarn,With \geq 85%Cot.Npr s,<192.31de(>52mn)But \geq 125de(\leq 80mn)	15	10	
186	5205.22.00	Combed Sin.Cot.Yarn,With \geq 85%Cot.,Npr s,<714.29(>14mn)But \geq 232.56de. (\leq 43mn	15	10	
187	5205.23.00	Com.Sin.Cot.Yarn,With \geq 85% Cot.,Nprs,<232.56deci(>43mm)B ut \geq 192.31de(\leq 52mn	15	10	
188	5205.27.00	Com.Sin.Cot.Yarn,With \geq 85% Cot.Nprs,<106.38de But \geq 83.33de>94mn But \leq 120mn	15	10	
189	5205.28.00	Combed Single Cotton Yarn, With \geq 85% Cotton, Nprs,<83.33 >120mn	15	10	
190	5205.31.00	Mul.Unco.Cabled Cotton Yarn,With \geq 85% Cot.,Nprs, \leq 14mn Per Single Yarn	15	10	
191	5205.32.00	Mul. Unco.Cabled Cotton Yarn, \geq 85%Cot.,Nprs,>14mn But \leq 43mn P.Single Yarn	15	10	
192	5205.34.00	Uncombed Cabled Cotton Yarn, \geq 85%Cotton,Nprs,>52mn But \leq 80mn P.Single Yarn	15	10	
193	5205.35.00	Uncombed Cabled Cotton Yarn, With \geq 85% Cotton, Nprs, >80mn Per Single Yarn	15	10	
194	5205.43.00	Combed Cabled Cotton Yarn,With \geq 85%Cotton,Nprs,>43 mn But \leq 52mn P.Sing.Yarn	15	10	

(1)	(2)	(3)	(4)	(5)	(6)
195	5205.46.00	Combed Cabled Cotton Yarn, >=85% Cotton, Nprs, >80mn But <=94mn Pr. Single Yarn	15	10	
196	5301.10.00	Flax, raw or retted	15	10	
197	5301.30.00	Flax tow and waste (incl. Yarn waste and garnetted stock)	15	10	
198	5308.10.00	Coir yarn	15	10	
199	5308.20.00	True hemp yarn	15	10	
200	5308.90.00	Yarn of vegetable textile fibres, nes	15	10	
201	5402.11.00	Synthetic filament yarn? High tenacity of nylon or other polyamides Of aramids	15	10	
202	5402.51.00	Single Yarn Of Nylon Or Other Polyamides, With >50turns/M, Nprs	15	10	
203	5402.61.00	Multiple or cabled yarn of nylon or other polyamides, nprs	15	10	
204	5403.10.00	High tenacity yarn of viscose rayon, nprs excl. Sewing thread	15	10	
205	5404.11.00	Monofilament elastomeric	15	10	
206	5404.12.00	Monofilament Other, of polypropylene	15	10	
207	5406.00.00	Manmade filament yarn (other than sewing thread), put up for retail sale.	15	10	
208	5508.20.00	Sewing thread of artificial staple fibres	15	10	
209	5509.41.00	Single yarn, with >=85% synthetic staple fibres, nes, nprs	15	10	
210	5509.52.00	Yarn, <85% polyester staple fibres, mixed with wool or fine animal hair, nprs	15	10	

(1)	(2)	(3)	(4)	(5)	(6)
211	5509.61.00	Yarn, <85% acrylic or modacrylic staple fibres, mixed with wool..., nprs	15	10	
212	5509.62.00	Yarn, <85% acrylic or modacrylic staple fibres, mixed with cotton, nprs	15	10	
213	5509.91.00	Yarn, synthetic staple fibres, nes, mixed with wool..., nprs	15	10	
214	5510.11.00	Single yarn, with >=85% artificial staple fibres, nprs	15	10	
215	5510.12.90	Yarn of artificial staple fibres, .. Excl. Water blocking yarn imp by vat reg. Optical f	15	10	
216	5511.20.00	Yarn, <85% synthetic staple fibres, put up for retail sale	15	10	
217	5607.21.00	Binder or baler twine of sisal, etc, of the genus agave	15	10	
218	6112.12.00	Track-suits of synthetic fibres, knitted or crocheted	15	10	
219	6112.31.00	Men's or boys' swimwear of synthetic fibres, knitted or crocheted	15	10	
220	6112.41.00	Women's or girls' swimwear of synthetic fibres, knitted or crocheted	15	10	
221	6112.49.00	Women's or girls swimwear of other textile material	15	10	
222	6211.12.00	Women's or girls' swimwear	15	10	
223	6806.20.00	Exfoliated vermiculite, expanded clays, etc (incl. Intermixtures)	15	10	
224	6807.90.00	Articles of asphalt or of similar material (excl. In rolls)	15	10	
225	7002.32.00	Tubes Of Oth.Glass With A Lce =<5x10-6/K,Unworked,Temp. Range 0 Dgc To 300	15	10	

(1)	(2)	(3)	(4)	(5)	(6)
226	7014.00.00	Signalling glassware and optical elements of glass, not optically worked	15	10	
227	7105.10.00	Dust and powder of diamonds	15	10	
228	7105.90.00	Dust... Of natural or synthetic precious or semi-precious stones, nes	15	10	
229	7107.00.00	Base metals clad with silver, not further worked than semi-manufactured	15	10	
230	7108.11.00	Powder of gold, non-monetary	15	10	
231	7108.20.00	Monetary gold	15	10	
232	7109.00.00	Base metals or silver, clad with gold, up to semi-manufactured	15	10	
233	7110.11.00	Platinum unwrought or in powder form	15	10	
234	7110.19.00	Platinum in semi-manufactured forms	15	10	
235	7110.21.00	Palladium, unwrought or in powder form	15	10	
236	7110.29.00	Palladium in semi-manufactured forms	15	10	
237	7110.31.00	Rhodium, unwrought or in powder form	15	10	
238	7110.39.00	Rhodium in semi-manufactured forms	15	10	
239	7110.41.00	Iridium, osmium and ruthenium, unwrought or in powder form	15	10	
240	7110.49.00	Iridium, osmium and ruthenium, in semi-manufactured forms	15	10	
241	7111.00.00	Base metals, silver or gold, clad with platinum, up to semi-manufactured	15	10	

(1)	(2)	(3)	(4)	(5)	(6)
242	7211.13.00	Hotrolled Iron/Steel, On 4 Faces, Wid>150mm But<600mm, >=4mm Thick, Not Coils	15	10	
243	7225.92.00	Flat-Rolled Alloy Steel, >=600mm Wide, Zinc Plated/Coated (Excl. Electroplated)	15	10	
244	7226.20.00	Flat-Rolled High Speed Steel, <600mm Wide	15	10	
245	7226.91.00	Flatrolled Prods Alloy Steel, Not Furthr Workd Than Hotrolld, <600mmwide Nes	15	10	
246	7227.20.00	Bars and rods, hot-rolled, in coils, of silico-manganese steel	15	10	
247	7409.40.00	Plates, Sheets And Strip, of Cupro-Nickel/Nickel Silver, >0.15mm Thick	15	10	
248	7409.90.00	Plates, Sheets And Strip, of Copper Alloys, Nes, >0.15mm Thick	15	10	
249	7410.22.00	Foil, Backed With Paper... of Copper Alloys, =<0.15mm Thick	15	10	
250	7415.21.00	Washers of copper (including spring washers)	15	10	
251	7804.20.00	Powders and flakes of lead	15	10	
252	7901.12.11	Zinc, not alloyed, <99,99% pure	15	10	
253	7903.90.00	Powders and flakes of zinc	15	10	
254	7905.00.00	Zinc plates, sheets, strip and foil	15	10	
255	7907.00.10	Parts of machinery	15	10	
256	8007.00.10	Other articles of tin, nes, castings and forgings not further worked	15	10	
257	8101.10.00	Powders of tungsten	15	10	
258	8101.94.00	Unwrought tungsten, including bars and rods obtained simply by sintering	15	10	
259	8101.97.00	Waste and scrap	15	10	
260	8102.10.00	Powders of molybdenum	15	10	

(1)	(2)	(3)	(4)	(5)	(6)
261	8102.94.00	Unwrought molybdenum,incl. Bars and rods obtained simply by sintering	15	10	
262	8102.97.00	Waste and scrap	15	10	
263	8102.99.00	Other articles of molybdenum, nes	15	10	
264	8103.20.00	Unwrought tantalum,incl.bars & rods obtained simply by sintering;powders	15	10	
265	8103.30.00	Waste and scrap	15	10	
266	8103.91.00	Articles of Tantalum: Crucibles	15	10	
267	8103.99.00	Other articles of tantalum, nes	15	10	
268	8104.20.00	Waste and scrap of magnesium	15	10	
269	8105.20.00	Cobalt mattes & oth.intermediate prod.of cobalt metallurgy;unwrought cobal	15	10	
270	8105.30.00	Waste and scrap	15	10	
271	8105.90.00	Articles of cobalt, nes	15	10	
272	8106.10.00	Bismuth And Articles Thereof (Incl. Waste And Scrap) containing more than 99.99% of bismuth, by weight	15	10	
273	8106.90.00	Other bismuth and articles thereof, Nes.	15	10	
274	8108.20.00	Unwrought titanium; powders	15	10	
275	8108.30.00	Waste and scrap	15	10	
276	8109.21.00	Unwrought zirconium; powders containing less than 1 part hafnium to 500 parts zirconium by weight	15	10	
277	8109.29.00	Unwrought zirconium; powders, nes.	15	10	
278	8109.31.00	Waste And Scrap containing less than 1 part hafnium to 500 parts zirconium by weight	15	10	
279	8109.39.00	Waste and scrap of Zirconium, Nes	15	10	
280	8109.91.00	Articles of Zirconium containing less than 1 part hafnium to 500 parts zirconium by weight	15	10	

(1)	(2)	(3)	(4)	(5)	(6)
281	8109.99.00	Other articles of zirconium	15	10	
282	8110.20.00	Waste and scrap	15	10	
283	8111.00.00	Manganese and articles thereof (incl. Waste and scrap)	15	10	
284	8112.12.00	Beryllium-unwrought; powders	15	10	
285	8112.13.00	Beryllium- waste and scrap	15	10	
286	8112.19.00	Articles of beryllium, nes	15	10	
287	8112.21.00	Chromium-unwrought powders	15	10	
288	8112.22.00	Chromium-waste and scrap	15	10	
289	8112.29.00	Chromium, excluding powders, waste and scrap	15	10	
290	8112.51.00	Thallium-unwrought; powders	15	10	
291	8112.52.00	Thallium-waste and scrap	15	10	
292	8112.59.00	Articles of other metals; nes	15	10	
293	8112.61.00	Waste and scrap	15	10	
294	8112.92.00	Other metals-unwrought;waste and scrap; powders	15	10	
295	8112.99.00	Articles of other metals, nes	15	10	
296	8113.00.00	Cermets and articles thereof (incl. Waste and scrap)	15	10	
297	8205.60.00	Blow lamps	15	10	
298	8470.21.00	Electronic calculating machines, nes, with a printing device	15	10	
299	8476.81.00	Automatic vending machines with heatng/refrigertng devices(exc.bev.machines	15	10	
300	8476.89.00	Automatic vending machines without heating/refrigerating devices, nes	15	10	
301	8476.90.00	Parts for automatic goods-vending machines	15	10	
302	8510.90.00	Parts of shavers and hair clippers etc with self-contained electric motor	15	10	

(1)	(2)	(3)	(4)	(5)	(6)
303	8532.21.00	Fixed electrical capacitors of tantalum	15	10	
304	8532.23.00	Fixed electrical capacitors of ceramic dielectric, single layer	15	10	
305	8532.24.00	Fixed electrical capacitors of ceramic dielectric, multilayer	15	10	
306	8533.21.00	Fixed Resistors For A Power Handling Capacity =<20w	15	10	
307	8533.31.00	Wirewound Variable Resistors For A Power Handling Capacity =<20w	15	10	
308	8540.40.00	Data/Graphic Display Tubes, monochrome;data/graphic display...dot screen pitch <0.4mm	15	10	
309	8540.60.00	Other cathode-ray tubes nes	15	10	
310	8540.79.00	Microwave tubes (excl. Magnetrons, klystrons and grid-controlled tubes)	15	10	
311	8540.81.00	Receiver or amplifier valves and tubes	15	10	
312	8540.91.00	Parts of cathode-ray tubes	15	10	
313	8601.10.00	Rail locomotives powered from an external source of electricity	15	10	
314	8601.20.00	Rail locomotives powered by electric accumulators	15	10	
315	8602.90.00	Rail locomotives, nes; locomotive tenders	15	10	
316	8603.10.00	Self-propelled railway coaches..powered from exter. Sources of electricity	15	10	
317	8603.90.00	Self-propelled railway or tramway coaches, vans and trucks, nes	15	10	
318	8604.00.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled	15	10	
319	8605.00.00	Railway/tramway passenger coaches, not self-propelled; luggage vans...	15	10	

(1)	(2)	(3)	(4)	(5)	(6)
320	8606.30.00	Self-discharging vans and wagons, nes	15	10	
321	8606.91.00	Railway or tramway goods vans and wagons, covered and closed	15	10	
322	8606.92.00	Railway or tramway goods vans and wagons, open, with sides	15	10	
323	8606.99.00	Railway or tramway goods vans and wagons, not self-propelled, nes	15	10	
324	8801.00.00	Balloons and dirigibles; gliders, hang gliders and other nonpowered aircraft.	15	10	
325	8901.30.90	Refrigerated vessels, nes	15	10	
326	9001.20.00	Sheets and plates of polarising material, unmounted	15	10	
327	9002.20.00	Mounted filters, of any material	15	10	
328	9006.53.00	Cameras, Nes, Taking 35mm Roll Film	15	10	
329	9006.59.00	Cameras, nes (not cine-)	15	10	
330	9006.61.00	Discharge lamp (electronic) flashlight apparatus	15	10	
331	9007.10.10	Cameras For film of less than 16 mm width or for double-8 mm film:	15	10	
332	9007.20.10	Other Of Film Less Than 16mm	15	10	
333	9007.91.00	Parts and accessories for cinematographic cameras	15	10	
334	9101.21.90	Other wrist watches, with automatic winding(excl.use for blind,ckd conditio	15	10	
335	9101.99.90	Other pocket watches, etc(excl. Wrist), nes, of precious metal	15	10	
336	9108.11.00	Electrically operated watch movements, with mechanical display only	15	10	
337	9108.12.00	Electrically operated watch movements, with opto-electronic display only	15	10	

(1)	(2)	(3)	(4)	(5)	(6)
338	9108.19.00	Other electrically operated watch movements, nes	15	10	
339	9108.20.00	Watch movements, complete and assembled, with automatic winding	15	10	
340	9109.10.00	Electrically operated	15	10	
341	9110.12.00	Incomplete watch movements, assembled	15	10	
342	9110.19.00	Rough watch movements	15	10	
343	9110.90.00	Complete (unassembled), incomplete and rough clock movements	15	10	
344	9111.10.00	Watch cases of precious metal or of metal clad with precious metal	15	10	
345	9112.20.00	Cases	15	10	
346	9113.10.00	Watch straps, bands and bracelets, and parts thereof, of precious metal	15	10	
347	9114.30.00	Dials for clocks and watches	15	10	
348	9114.40.00	Plates and bridges for clocks and watches	15	10	
349	9114.90.00	Clock or watch springs, including hair-springs	15	10	Ex
350	9303.30.20	Match weapons for sports shooting	15	10	
351	9304.00.10	Match weapons used for sports shooting	15	10	
352	9306.29.10	Ammunition for sports shooting	15	10	
353	9506.11.00	Snow-skis	15	10	
354	9506.12.00	Ski-fastenings (ski-bindings)	15	10	
355	9506.21.00	Sailboards	15	10	
356	9506.31.00	Golf clubs, complete	15	10	

ব্যাখ্যা।—কলাম (6) এ বর্ণিত Ex বা Exclusively Applicable অর্থ হইলো উল্লিখিত পণ্যের HS Code এ একাধিক পণ্য অন্তর্ভুক্ত থাকিলেও কেবল Table-1 এর কলাম (3) এ বর্ণিত বর্ণনা (Description)-তে উল্লিখিত পণ্যটির ক্ষেত্রেই কলাম (5) এ বর্ণিত Customs Duty (CD) হার প্রযোজ্য হইবে।

২। এই প্রজ্ঞাপন অবিলম্বে কার্যকর হইবে।

Annex I**List of Participating Countries**

Serial No.	Name of Countries
1.	Egypt
2.	Indonesia
3.	Iran
4.	Malaysia
5.	Nigeria
6.	Pakistan
7.	Turkey

Annex II**RULES OF ORIGIN FOR THE PREFERENTIAL TRADE AGREEMENT
(PTA) AMONG THE D-8 MEMBER STATES**

These Rules may be called the Rules of Origin under the Preferential Trade Agreement among D-8 Member States (hereinafter referred to as “D-8 PTA”), pursuant to Article 12 of D-8 PTA. These Rules shall be annexed to the D-8 PTA and form an integral part thereof.

Rule 1**Definitions**

For the purposes of these Rules:

- (a) “CIF value” means the price actually paid or payable to the exporter for the goods when the goods are unloaded from the carrier, at the port of importation. The value includes the cost of the goods, insurance and freight necessary to deliver the goods to the named port of destination;
- (b) “Consignment” means goods which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a documents, by a single invoice;
- (c) “Customs Value” means the transaction value of imported goods, which is the price actually paid or payable for the goods when sold for export to the country of importation, including other leviable charges and adjustment. In cases where the Customs value cannot be determined on the basis of transaction value, it will be determined using one of the following methods:
 - i. The transaction value of identical goods;
 - ii. The transaction value of similar goods;
 - iii. The deductive value method;
 - iv. The computed value method; or
 - v. The fall-back method.
- (d) “Ex-Works Price” means the price paid or payable for the good to the manufacturer in the Contracting Member’s territory in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used, excluding any internal taxes which are, or may be repaid when the good obtained is exported;

- (e) “Indirect Material” means a good used in the production, testing or inspection of a good but not physically incorporated into the goods, or a good used in the maintenance of buildings or the operation of equipment associated with the production of a good, including:
- i. fuel and energy;
 - ii. tools, dies, and moulds;
 - iii. parts and materials used in the maintenance of equipment and buildings;
 - iv. lubricants, greases, compounding materials, and other materials used in production or used to operate equipment and buildings;
 - v. gloves, glasses; footwear, clothing, safety equipment, and supplies;
 - vi. equipment, devices, and supplies used for testing or inspecting the goods;
 - vii. catalysts and solvents; and
 - viii. any other goods that are not incorporated into the goods but whose use in the production of the goods can reasonably be demonstrated to be part of that production;
- (f) “Materials” means ingredients, parts, components, subassembly and/or goods that were physically incorporated into other goods or were subject to a process in the production of other goods;
- (g) “Non-originating Material” used in production means any material whose country of origin is other than that of Contracting Members and any material whose origin cannot be determined;
- (h) “Originating Goods” means goods that qualify as originating in accordance with the provisions of Rules of Origin of D-8 PTA;
- (i) “Production” means methods of obtaining goods including manufacturing, producing, assembling, processing, raising, growing, breeding, mining, extracting, harvesting, fishing, trapping, gathering, collecting, hunting and capturing; and
- (j) “Territories” means territories of Contracting Members including territorial waters.

Rule 2

Origin Criteria

Products covered by the D-8 PTA imported into a Contracting Member’s territory from another Contracting Member’s territory which are consigned directly within the meaning of Rule 7 , shall be eligible for preferential treatment

if they conform to the origin requirements under any one of the following conditions:

- (a) Products which are wholly obtained or produced as set out and defined in Rule 3; or
- (b) Products not wholly obtained or produced provided that the said products are eligible under Rule 4.

Rule 3

Wholly Obtained or Produced Products

1. Within the meaning of Rule 2 (a), the following shall be considered as wholly produced or obtained in a Contracting Member's territory:
 - (a) Plant and plant products harvested, picked or gathered there;
 - (b) Live animals born and raised there;
 - (c) Products obtained from live animals referred to in paragraph (b) above;
 - (d) Products obtained from hunting, trapping, fishing, aquaculture, gathering or capturing conducted there;
 - (e) Minerals and other naturally occurring substances, not included in paragraphs (a) to (d) above, extracted or taken from its soil, waters, seabed or beneath their seabed;
 - (f) Goods taken from the waters, seabed or beneath the seabed outside the territorial waters of that Contracting Member; provided that Contracting Member has the rights to exploit such waters, seabed and beneath the seabed in accordance with international law;
 - (g) Goods of sea fishing and other marine products taken from the high seas by vessels registered with a Contracting Member or entitled to fly the flag of that Contracting Member;
 - (h) Goods processed and/or made on board factory ships registered with a Contracting Member or entitled to fly the flag of that Contracting Member, exclusively from products referred to in paragraph (g) above;
 - (i) Used articles which no longer can perform their original purpose and are not capable of being restored or repaired and are fit only for disposal or recovery of parts of raw materials, or for recycling purposes;

- (j) Waste and scrap resulting from manufacturing operations conducted there; and
 - (k) Goods obtained or produced in a Contracting Member's territory solely from products referred to in paragraphs (a) to (j) above.
2. The terms "their vessels" and "their factory ships" in paragraph 1(g) and (h) shall apply only to vessels and factory ships:
- (a) Which are registered or recorded in a Contracting Member's territory; or
 - (b) Which sail under the flag of a Contracting Member; or
 - (c) Which are owned to an extent of at least 50 per cent by nationals of a Contracting Member or by a company with its head office in one of Contracting Members territories, of which the manager or managers, Chairman of the Board of Directors or the Supervisory Board, and the majority of the members of such boards are nationals of a Contracting Member and of which, in addition to that, in the case of partnerships or limited companies, at least half of the capital belongs to that Contracting Member or to public bodies or nationals of the said Contracting Member.

Rule 4

Not Wholly Produced or Obtained Products

1. For the purposes of Rule 2(b), a product shall be deemed to be originating if not less than '40' % of ex works price of its content originates from a Contracting Member.
2. For the purposes of calculating local value added content the following method shall apply:

$$\frac{\text{Ex Works Price} - \text{Value of non Originating Materials}}{\text{Ex Works Price}} \times 100 \geq 40\%$$

3. The value of the non-originating materials shall be:—
 - (i) the CIF value at the time of importation of the materials; or
 - (ii) the earliest ascertained price paid for the materials of undetermined origin in the territory of the Contracting Member where the working or processing takes place.

Rule 5**Cumulative Rule of Origin**

Unless otherwise provided for, products which comply with origin requirements provided for in Rule 2 and which are used in the territory of a Contracting Member as materials for a finished product eligible for preferential treatment under the D-8 PTA shall be considered as products originating in the territory of a Contracting Member where working or processing of the finished product has taken place provided that the aggregate D-8 Contracting Members originating content on the final product is not less than 40%.

Rule 6**Minimal Operations and Processes**

The following shall in any event be considered as insufficient working or processing to confer the status of origin, whether or not they comply with the requirements of Rules 3, 4 or 5:

- (a) operations to ensure the preservation of products in good condition during transport and storage (such as drying, freezing, keeping in brine, ventilation, spreading out, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting;
- (c) changes of packing and breaking up and assembly of consignments;
- (d) simple cutting and slicing;
- (e) affixing of marks, labels or other like distinguishing signs on products or their packaging;
- (f) repacking or placing in bottles, flasks, bags, boxes, fixing on cards or boards and all other packing operations;
- (g) simple mixing of products whether or not of different kinds;
- (h) simple assembly of parts of products to constitute a complete product;
- (i) disassembly;
- (j) slaughter of animals;
- (k) mere dilution with water or another substance that does not materially alter the characteristics of the goods;

- (l) ironing or pressing of textiles;
- (m) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (n) operations to colour sugar or form sugar lumps; and
- (o) peeling, stoning and shelling, of fruits, nuts and vegetables.

Rule 7

Direct Consignment

The preferential treatment provided for under the D-8 PTA applies only to products, satisfying the requirements of these Rules which are transported directly among the Contracting Members. However, the products whose transport involves transit through one or more intermediate non-Contracting Member's territory with or without transshipment or temporary storage shall also be eligible for preferential treatment provided that:

- (a) the transit entry is justified for geographical reasons or by consideration related exclusively to transport requirements;
- (b) the products have not entered into trade or consumption there;
- (c) the products have not undergone any operation there other than unloading and reloading or any operation required keeping them in good condition; and
- (d) evidence that the conditions set out in (a), (b) and (c) above have been complied with, such as Bill of Lading or a single transport document covering the passage from the exporting country through the country of transit.

Rule 8

Treatment of Packing

1. Where for purposes of assessing customs duties, a Contracting Member treats products separately from their packing; it may also, in respect of its imports consigned from another Contracting Member, determine separately the origin of such packing.
2. Where paragraph (1) above is not applied, packing shall not be taken into account in determining the origin of the product.
3. Packing material and containers exclusively used for the transportation of a product shall not be taken into account in determining the origin of the product.

Rule 9**Accessories, Spare Parts and Tools**

The origin of accessories, spare parts, tools and instructional or other information materials presented with the goods therewith shall not be taken into account in determining the origin of the goods, provided that such accessories, spare parts, tools and information materials are classified and customs duties collected with the goods by the importing Contracting Member.¹

Rule 10**Treatment of Indirect Materials**

Unless otherwise provided, for the purpose of determining the origin of goods, the origin of indirect materials, or the materials used in its manufacture which do not remain in the goods or form part of the goods, shall not be taken into account.

Rule 11**Classification of Goods**

For the purposes of these Rules, goods, materials and products shall be classified in accordance with the General Rules of Interpretation of Harmonized System.

Rule 12**Re-importation of Exported Goods**

If originating goods exported from a Contracting Member are re-imported, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

- (a) the returning goods are the same as those exported; and
- (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

¹ Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

Rule 13**Exhibitions**

1. Originating products, sent for exhibition outside a Contracting Member's territory and sold after the exhibition for importation into a Contracting Member's territory shall enjoy the preferential treatment under the D-8 PTA provided it is shown to the satisfaction of the Customs authorities that:
 - (a) an exporter has consigned these products from a Contracting Member's territory to the country in which the exhibition is held and has exhibited them there;
 - (b) the products have been sold or otherwise disposed of by that exporter to a person in a Contracting Member's territory;
 - (c) the products have been consigned during the exhibition or immediately thereafter in the country in which they were sent for exhibition; and
 - (d) the products have not, since they were consigned for exhibition, been used for any purpose other than for demonstration at the exhibition.
2. A D-8 Certificate of Origin must be issued or made out in accordance with the provisions of D-8 PTA and submitted to the Customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.
3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

Rule 14**Prohibition**

Any Contracting Member may, subject to notification to the D-8 Secretariat, prohibit importation of products containing any inputs originating from any non-Contracting Member's territory with which it does not want to have economic and commercial relations.

Rule 15**D-8 Certificate of Origin and Operational Certification Procedures**

1. A claim that products shall be accepted as eligible for preferential treatment shall be supported by a D-8 Certificate of Origin issued by the Customs or the relevant competent authorities designated by the respective Governments of the exporting Contracting Members and notified to the other Contracting Members in accordance with the Operational Certification Procedures, as set out in the Attachment.
2. The Attachment and its Appendix shall form an integral part of the D-8 Rules of Origin.

Rule 16**Dispute Settlement**

1. Any dispute that may arise among the Contracting Members regarding the implementation or interpretation of the provisions of the D-8 Rules of Origin shall be dealt in accordance with Article 26 of the D-8 PTA.
2. In all cases, the settlement of disputes between the importer and the customs authorities of the importing country shall be under the legislation of the said country.

Rule 17**Penalties**

In accordance with national legislation, penalties shall be imposed on any person who draws up, or causes to be drawn up, a document which contains incorrect information for the purpose of obtaining a preferential treatment for products.

Rule 18**Free Zones**

1. Contracting Members shall take all necessary steps to ensure that products traded under cover of a D-8 Certificate of Origin, which in the course of transport, use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.
2. By means of an exemption to the provisions contained in paragraph 1, when products originating in a Contracting Member's territory are imported into a free zone under cover of a D-8 Certificate of Origin and undergo treatment or processing, the authorities concerned shall issue a new D-8 Certificate of Origin at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Attachment and the D-8 Rules of Origin.

Rule 19**Goods in Transit and Storage**

Goods which conform to the provisions of D-8 Rules of Origin and which on the date of entry into force of the D-8 PTA are either being transported or are being held in a Contracting Member's territory in temporary storage, in bonded warehouses or in free zones, may be accepted as originating products subject to the submission, within four months from the date of entry into force of the D-8 PTA, to the customs authorities of the importing country of D-8 Certificate of Origin, drawn up retrospectively, and of any documents that provide supporting evidence of the conditions of transport.

Rule 20**Review and Modification**

1. The D-8 Rules of Origin may be reviewed and modified as and when necessary upon request of a Contracting Member as per procedure under Article 30 of the D-8 PTA.
2. Notwithstanding paragraph 1 of this Rule, the Attachment and its Appendix shall be modified and reviewed in accordance with the provision of Article 14 of the Attachment.

ATTACHMENT**OPERATIONAL CERTIFICATION PROCEDURES****PART I****ISSUANCE OF D-8 CERTIFICATE OF ORIGIN****Article 1****General Requirements**

Products originating in a Contracting Member's territory shall, on importation into the other Contracting Member's territory benefit from the D-8 Preferential Trade Agreement (PTA) upon submission of a D-8 Certificate of Origin, a specimen of which is attached herewith.

Article 2**Procedure for the Issuance of a D-8 Certificate of Origin**

1. A D-8 Certificate of Origin shall be issued by the Customs or the relevant competent authorities designated by the government of the exporting country, herein after referred to as issuing authority, on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative.
2. For this purpose, the exporter or his authorized representative shall fill out both the D-8 Certificate of Origin and the application form, specimens of which are attached herewith. The said form shall be completed in English language and in accordance with the provisions of the domestic law of the exporting country. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the **Box 7** of the attached forms, which is reserved for this purpose without leaving any blank lines. Where the said box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.
3. The exporter applying for the issuance of a D-8 Certificate of Origin shall be prepared to submit at any time, at the request of the Customs or the competent authorities of the exporting country where the D-8 Certificate of Origin is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Attachment and D-8 Rules of Origin.

4. A D-8 Certificate of Origin shall be issued by the Customs or the competent authorities of a Contracting Member if the products concerned can be considered as products originating in that Contracting Member's territory and fulfil the other requirements of this Attachment and D-8 Rules of Origin. The origin state of the goods shall be indicated in **Box 3** of the certificate.
5. The authorities issuing the D-8 Certificate of Origin shall take the necessary steps to verify the originating status of the products and the fulfilment of the other requirements of this Attachment and D-8 Rules of Origin. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products in **Box 7** has been completed in such a manner as to exclude all possibility of fraudulent additions.
6. A D-8 Certificate of Origin shall be issued and made available to the exporter as soon as actual exportation has been effected or ensured.

Article 3

D-8 Certificate of Origin Issued Retrospectively

1. A D-8 Certificate of Origin may exceptionally be issued after exportation but not later than six months from the date of shipment of the products to which it relates if:
 - (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
 - (b) it is demonstrated to the satisfaction of the Customs or the competent authorities that a D-8 Certificate of Origin was issued but was not accepted at importation for technical reasons.
2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the D-8 Certificate of Origin relates, and state the reasons for his request.
3. A D-8 Certificate of Origin may be issued retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.
4. A D-8 Certificate of Origin issued retrospectively must be endorsed with the phrase "*ISSUED RETROSPECTIVELY*".
5. The endorsement referred to in paragraph 4 shall be inserted in the **Box 6** (Remarks) of the D-8 Certificate of Origin.

Article 4**Issuance of a Duplicate D-8 Certificate of Origin**

1. In the event of theft, loss or destruction of a D-8 Certificate of Origin, the exporter may apply to the Customs or the competent authorities which issued it for a duplicate made out on the basis of the export documents in their possession.
2. The duplicate issued in this way must be endorsed with the word “*DUPLICATE*”.
3. The endorsement referred to in paragraph 2 shall be inserted in the **Box 6** (Remarks) of the duplicate D-8 Certificate of Origin.
4. The duplicate, which must bear the date of issue of the original D-8 Certificate of Origin, shall take effect as from that date.

Article 5**Issuance of D-8 Certificate of Origin on the Basis of a D-8 Certificate of Origin Issued or Made out Previously**

1. When originating products are placed under the control of a customs office in a Contracting Member's territory, it shall be possible to replace the original D-8 Certificate of Origin by one or more D-8 Certificates of Origin for the purpose of sending all or some of these products elsewhere within that Contracting Member's territory for the customs clearance of the products. In this case, the replacement D-8 Certificate of Origin(s) shall be issued by the customs or the competent authorities under whose control the products are placed.
2. In case that all or part of the products originating in one of the Contracting Members' territory which are imported or placed into the Customs Warehouses under the control of a customs office in a Contracting Member's territory are sent to another Contracting Member's territory, a new D-8 Certificate of Origin must be issued by the customs or the competent authorities under whose control the products are placed. In this case, the origin state shall be indicated in **Box 3** of the D-8 Certificate of Origin.

Article 6**Validity of D-8 Certificate of Origin**

1. A D-8 Certificate of Origin shall be valid for six months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.

2. A D-8 Certificate of Origin which is submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances which are beyond the control of the exporter.
3. In other cases of belated presentation, the customs authorities of the importing country may accept the D-8 Certificate of Origin where the products have been submitted before the said final date.

Article 7

Submission of D-8 Certificate of Origin

A D-8 Certificate of Origin shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. The said authorities may require the relevant document to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of the D-8 PTA.

Article 8

Importation by Instalments

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, dismantled or non-assembled products within the meaning of General Rule 2(a) of the Harmonized System falling within Sections XVI and XVII or heading Nos. 7308 and 9406 of the Harmonized System are imported by instalments, a single D-8 Certificate of Origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

Article 9

Supporting Documents

The documents referred to in Article 2(3) of this Attachment used for the purpose of proving that products covered by a D-8 Certificate of Origin can be considered as products originating in one of the Contracting Members' territory and fulfil the other requirements of this Attachment and D-8 Rules of Origin may consist *inter alia* of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;

- (b) documents proving the originating status of materials used, issued or made out in one of the Contracting Members' territory where these documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in one of the Contracting Member's territory, issued or made out in that Contracting Member's territory, where these documents are used in accordance with domestic law;
- (d) D-8 Certificate of Origin proving the originating status of materials used, issued or made out in a Contracting Member's territory in accordance with this Attachment and D-8 Rules of Origin.

Article 10

Preservation of D-8 Certificate of Origin and Supporting Documents

1. The exporter applying for the issue of a D-8 Certificate of Origin shall keep for at least three years the documents referred to in Article 2(3) of this Attachment.
2. The Customs or the competent authorities of the exporting country issuing a D-8 Certificate of Origin shall keep for at least three years the application form referred to in Article 2(2).
3. The customs authorities of the importing country shall keep for at least three years the D-8 Certificate of Origin submitted to them.

Article 11

Discrepancies and Formal Errors

1. The discovery of slight discrepancies between the statements made in the D-8 Certificate of Origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the D-8 Certificate of Origin null and void if it is duly established by the customs authority of the importing country that this document does correspond to the products submitted.
2. Obvious formal errors such as typing errors on a D-8 Certificate of Origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.
3. In case that products, which are not eligible for the preferential regime under the D-8 PTA, are listed in the D-8 Certificate of Origin, it shall not affect or delay the products which fulfil the conditions of this Attachment and D-8 Rules of Origin for granting preferential treatment and are listed in the same D-8 Certificate of Origin.

PART II**ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION****Article 12****Mutual Assistance**

1. Contracting Members shall provide each other with specimen signature(s) and impressions of stamps used by their Customs or the competent authorities for the issuance of D-8 Certificate of Origin and with the addresses and specimen of stamps of the Customs or competent authorities responsible for verifying those certificates.
2. In order to ensure the proper application of this Attachment and D-8 Rules of Origin, the Contracting Members shall assist each other, through the competent Customs administrations and competent and duly authorized bodies, in checking the authenticity of the D-8 Certificate of Origin issued and the correctness of the information given in these documents.

Article 13**Verification of D-8 Certificate of Origin**

1. Subsequent verifications of the issued D-8 Certificate of Origin shall be carried out at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Attachment and D-8 Rules of Origin.
2. For the purposes of implementing the provisions of paragraph 1, the Customs or the competent authorities of the importing country shall return the D-8 Certificate of Origin and the invoice or a copy of these documents, to the Customs or the competent authorities of the exporting country giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the D-8 Certificate of Origin is incorrect shall be forwarded in support of the request for verification.
3. The verification shall be carried out by the Customs or the competent authorities of the exporting country. For this purpose, the Customs or the competent authorities shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.
4. If the Customs authorities of the importing country decided to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

5. The Customs or the competent authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in one of the Contracting Members' territory and fulfil the other requirements of this Attachment and D-8 Rules of Origin.
6. Where the cumulation provisions in accordance with Rule 5 of the D-8 Rules of Origin were applied and in connection with Article 2(4) of this Attachment, the reply shall include a copy (copies) of the certificate(s) relied upon.
7. If, in cases of reasonable doubt, there is no reply within ten months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting Customs or the competent authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

Article 14

Amendments

1. The provisions of this Attachment may be amended, as and when necessary, upon a request of any Contracting Members.
2. The Supervisory Committee may amend the provisions of this Attachment by consensus. In case consensus is not possible, the Supervisory Committee may amend the provisions of this Attachment by a two third majority.

Article 15

Appendix

Appendix to this Attachment shall form an integral part thereof.

APPENDIX

SPECIMENS OF D-8 CERTIFICATE OF ORIGIN AND APPLICATION FOR A D-8 CERTIFICATE OF ORIGIN

Printing instructions

1. Each form shall measure 210 x 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

2. The Customs or the competent authorities of the Contracting Members may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference number bearing initials of name (e.g TR for Turkey) of Contracting Members to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

D-8 CERTIFICATE OF ORIGIN

1. Exporter (Name, full address, country)	D-8 Certificate of Origin No A000.000- TR	
	See notes overleaf before completing this form.	
2. Consignee (Name, full address, country of destination) 4. Origin Criteria <input type="checkbox"/> (a) Wholly Obtained/Produced (Rule 3) <input type="checkbox"/> (b) Non-wholly produced/obtained (Rule 4) (*) (insert X in the appropriate box).	3. Contracting Member in which the products are considered as originating	
5. Transport details	6. Remarks (*) <input type="checkbox"/> Cumulation applied with..... (name of the country/countries) <input type="checkbox"/> No cumulation applied. (*) (insert X in the appropriate box).	
7. Item number, HS code, description of goods; Marks and numbers; Number and kind of packages⁽¹⁾	8. Gross weight (kg) or other measure (litres, m³, etc.)	9. Invoices number and date
10. Declaration by the Exporter I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date (Signature)	11. Endorsement of the Customs or the Competent Authorities <i>Declaration certified</i> Export document ⁽²⁾ Office of the Customs or the Competent Authority Issuing Contracting Member Place and date.....Stamp (Signature)	

(1) *If goods are not packed indicate number of articles or state "in bulk " as appropriate.*

(2) *Complete only where the regulations of the exporting country or territory require.*

VERIFICATION REGARDING D-8 CERTIFICATE OF ORIGIN

Request for Verification, to	Result of Verification
<p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>(Place and date)</p> <p>(Stamp)</p> <p>(Signature)</p>	<p>Verification carried out shows that this certificate ⁽¹⁾</p> <p><input type="checkbox"/> was issued by the customs or competent authorities indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>(Place and date)</p> <p>(Stamp)</p> <p>(Signature)</p> <p>(*) <i>Insert X in the appropriate box</i></p>

NOTES

1. Certificate must not contain erasures or words written over one another. Any alterations *must* be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialed by the person who completed the certificate and endorsed by the Customs Administration or the competent authorities of the issuing Contracting Member.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.

3. Goods must be described in accordance with commercial practice and with sufficient details to enable them to be identified.

(1) *Verification in accordance with Article 13 of the Operational Certification Procedures.*

APPLICATION FOR A D-8 CERTIFICATE OF ORIGIN

1. Exporter (Name, full address, country)	See notes overleaf before completing this form.	
	3. Contracting Member in which the products are considered as originating	
2. Consignee (Name, full address, country)		
4. Origin Criteria <input type="checkbox"/> (a) Wholly Obtained/Produced (Rule 3) <input type="checkbox"/> (b) Non-wholly produced/obtained (Rule 4) (*) (insert X in the appropriate box).		
5. Transport details	6. Remarks (*) <input type="checkbox"/> Cumulation applied with..... (name of the country/countries) <input type="checkbox"/> No cumulation applied. (*) (insert X in the appropriate box).	
7. Item number, HS code, description of goods; Marks and numbers; Number and kind of packages (1)	8. Gross weight (kg) or other measure (litres, m ³ , etc.)	9. Invoices number and date

(1) *If goods are not packed, indicate number of articles or state " in bulk " as appropriate.*

DECLARATION BY THE EXPORTER

I, the undersigned, exporter of the goods described overleaf,

DECLARE that the goods meet the conditions required for the issue of the attached certificate;

SPECIFY as follows the circumstances which have enabled these goods to meet the above conditions :.....
.....
.....
.....

SUBMIT the following supporting documents⁽¹⁾:

.....
.....
.....

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods carried out by the said authorities;

REQUEST for the issuance of the D-8 Certificate of Origin in respect of these goods.

(Place and date) (Signature)

(1) For example: import documents, D-8 Certificates, invoices, manufacturer's declarations, etc., referring to the products used in manufacture or to the goods re-exported in the same state.

রাষ্ট্রপতির আদেশক্রমে,

আবু হেনা মোঃ রহমাতুল মুনিম
সিনিয়র সচিব।

মোহাম্মদ ইসমাইল হোসেন, উপপরিচালক (উপসচিব), বাংলাদেশ সরকারী মুদ্রণালয়, তেজগাঁও, ঢাকা কর্তৃক মুদ্রিত।
হাছিনা বেগম, উপপরিচালক (উপসচিব), বাংলাদেশ ফরম ও প্রকাশনা অফিস, তেজগাঁও,
ঢাকা কর্তৃক প্রকাশিত। website: www.bgpress.gov.bd