

表1 2017/2018年度補足税一覧(製品別)

HSコード (4桁)	HSコード (詳細)	内容	補足税 (提案)	補足税 (最終決定)
3.02	All	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading	25	20
3.03	All	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.	25	20
3.04	All	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	25	20
3.05	0305.10.10	Flours Meals And Pellets Of Fish,Fit For Human Consuption,Wra./Can. Upto 2.5kg	25	20
	0305.31.90	Tilapias (Oreochromis spp), catfish and snakeheads (Channa spp), EXCL.Wrapping	25	20
	0305.32.90			
	0305.33.90			
0305.59.90	Other dry fish (whether it is salted or not) not smoked (Except 2.5 k.gs packet and canned)	25	20	
3.06	0306.16.00	Frozen Shrimp	25	20
	0306.17.00			
4.02	0402.10.10	Powder milk: Retail packing (Till 2.5 K.g)	25	20
	0402.21.10			
	0402.29.10			
4.05	All	Butter and others dairy fats and oil	25	20
7.02	All	Fresh and frozen tomatoes	25	20
7.09	All	Other vegetables, fresh or chilled.	25	20
8.02	0802.90.11	Fresh and dry supari (with or without peel).	25	30
	0802.90.12			
	0802.90.19			
8.04	0804.50.31	Fresh and dry mango.	25	20
	0804.50.39			
8.05	0805.10.10	Fresh and Dry Orange	25	20
	0805.10.90			
	0805.21.10	Fresh and dry citrus fruit	25	20
	0805.21.90			
	0805.22.10			
	0805.22.90			
	0805.29.10			
	0805.29.90	Fresh And Dry Grapes	25	20
	0805.40.10			
	0805.40.90	Fresh and Dry Lemon	25	20
	0805.50.10			
0805.50.90				
0805.90.11				
0805.90.19	Others Fresh and Dry Lemon Fruit	25	20	
0805.90.21				
0805.90.29				
8.06	All	Fresh and Dry Grapes	25	20
8.07	All	Melons (including watermel-ons) and papaws (papayas), fresh.	25	20
8.08	All	Fresh Apple and Pear	25	20
8.09	All	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	25	20
8.1	All	Other fresh fruits	25	20
9.02	0902.30.00	Black tea (farmented) and partly farmented tea, in imm-ediante packings of a content not exceeding 3kg	25	20
	0902.40.00	Other black tea (fermented) and other partly fermented tea	25	20
9.04	0904.11.10	Peppercorn whether it is crushed or tarnish.	50	20
	0904.11.90			
	0904.12.00			
9.06	All	Cinnamon and flower ofCinnamon.	50	20
9.07	All	Cloves (whole fruit, cloves and stems).	25	20
9.08	0908.31.10	Cardomam	50	20
	0908.31.90			
	0908.32.10			
	0908.32.90			
9.09	0909.31.10	Cumin	50	20
	0909.31.90			
	0909.32.10			
	0909.32.90			
15.13	1513.19.00	Refined coconut oil and its part, etc.	25	30
17.02	1702.30.20	Liquid glucose	25	20
	1702.30.90	Other glucose and glucose syrup	25	20
	1702.40.00	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	25	20
17.04	All	Cocoa free sugur confectionary (white chocolate).	25	20
18.06	1806.20.00	Cocoa chocolate and other food preparation.(Over 2 kgs block, shalb, bar and liquid, peast, powder).	25	20
	1806.31.00	Finished Chocolate	25	20
	1806.32.00			
	1806.90.00	Others	25	20
19.01	1901.10.00	Foods for 0-1 age child in retail packet (Heading no 04.01-04.04 products).	25	20
	1901.20.00	Mixes and dough's for the preparation of bakers' wares of heading 19.05	25	20
	1901.90.91	Malt extract/food preparations Imported in bulk by VAT registered food processing industries	25	20
	1901.90.99	Others food products	25	20
19.02	All	Pasta, whether or not cooked or stuffed or otherwise prepared; couscous	25	30
19.04	All	Prepared foods obtained by the swelling or roasting of cereals or cereal products; all types of cereals	25	30

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19.05	1905.31.00	Sweet biscuits	50	45
	1905.32.00	Waffles and wafers	50	45
	1905.40.00	Rusks, toasted bread and similar toasted products	50	45
	1905.90.00	others	50	45
20.05	2005.20.00	Potato chips	50	45
20.07	All	Cooking jam, fruit jelly, Marmalades, fruit and nuts pure, fruit and nuts paste, Sugar or other sweet products	25	20
20.09	All	Fruit juice (Grapes), vegetable juice, sugar and others sweet products.	25	20
21.03	All	sauce and similar goods mixed condiments, Mustard powder, and other goods.	25	20
21.05	2105.00.00	Ice cream and other edible ice, whether or not containing cocoa	25	20
21.06	2106.90.49	Other Stabilizer for milk	25	10
	2106.90.50	Creamer in bulk imported by VAT registered milk foodstuffs manufacturers	0	20
	2106.90.60	Food supplement	25	20
	2106.90.90	others	25	20
22.01	All	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	25	20
24.01	All	Unmanufactured Tobacco, Tobacco refuse	50	60
25.01	2501.00.20	Salt (other than pure sodium chloride) not in aqueous solution including salt boulder for crushing and salt in bulk	25	20
	2501.00.30	Rock salt, bhiti lobon	25	20
	2501.00.99	Others Salt	25	20
25.15	2515.11.00	Marble, Trevorin(Apparently 2.5% or more than that).	25	20
	2515.12.00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular(including square)	25	20
	2515.20.00	Eccussine and other calcareous monumental or building stone; alabaster	25	20
25.16	2516.11.00	Granite	25	20
	2516.12.00	Granite, Merely Cut Into Blocks On Slabs Of A Square Or Rectangular Shape	25	20
	2516.90.10	Boulder Stone	25	10
25.17	2517.10.90	Pebbles, gravel, broken or crushed stone (excl. imported by VAT registered ceramic products manufacturing industries)	25	30
25.21	2521.00.91	Boulder Lime stone	25	10
	2521.00.99	Other	25	30
25.23	2523.21.00	Portland Cement, White, whether it is artificially colored or not.	25	20
	2523.29.00	Other Portland Cement.	25	20
27.10	2710.12.39	Other Light Oil or Preparation Others	25	20
	2710.12.50	Others Oil and preparation	25	20
	2710.12.69	Gas Oil: Others	25	20
	2701.19.19	Fuel Oil: Others	25	20
	2710.19.33	Partly Paid Petroleum, Including Topcrude	25	20
	2710.19.39	Others Heavy oil and preparation:(Except Transformer Oil, and Heavy Normal parafin).	25	20
27.11	2711.21.00	Natural gas	0	100
28.07	2807.00.00	Sulfuric Acid, olium.	25	20
29.15	2915.70.32	Sodium salt of palmitic acid (soap noodle) imported by other	25	20
29.17	2917.32.10	Dioctyl orthophthalates pharmaceutical grade imported under block list by VAT registered pharmaceutical industry	25	20
	2917.33.00	Dinonyl or didecyl orthophthalates	25	20
	2917.34.00	Other esters of orthophthalic acid	25	20
	2917.39.00	Other plasticizer	25	20
32.08	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	25	20
	3208.10.90	Paints and varnishes (including enamels and lacquers) based on synthetic polymers chemically modified natural polymers... Others	25	20
	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	25	20
	3208.20.99	Other paints based on acrylic or vinyl polymers, in a nonaqueous medium	25	20
	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	25	20
	3208.90.90	Other Paints And Varnishes, In A Non-Aqueous Medium	25	20
32.09	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	25	20
	3209.10.90	Other Paints Based On Acrylic Or Vinyl Polymers, In An Aqueous Medium	25	20
	3209.90.10	Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government Department and VAT registered manufacturer as raw material for heir product	25	20
	3209.90.90	Paints & Varnishes Imp.by B. Biman,Flying Club,Concern Govt.Dept.& VAT	25	20
32.10	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	25	20
	3210.00.20	Prepared water pigments of a kind used for finishing leather, for cleaning footwear in tablet form	25	20
	3210.00.90	other paints, vernis (with anamel, laker, distemper)	25	20
33.03	3303.00.00	Fragrance and cosmetic water	25	30
33.04	All	Beauty & cosmetic item & skin care cosmetic item(except items used in medicine), Sunscreen or sun tan item; hand, nail and feet cosmetic item)	50	45
33.05	All	Hair care products	50	60
33.06	3306.10.00	Dentriffs	25	20
	3306.90.00	Item used for oral cavity and teeth	25	20
33.07	All (except 3307.90.00)	Items used before, after or during shaving; Deodorant, depilatory and other fragrance, cosmetics and toiletries which are not mentioned elsewhere; room smell remover (with or without fragrance, with or without germicidal property)	25	20
34.01	All	Soap and surface active and similar agent used as soap	25	20
34.02	3402.90.10	Detargent	25	20
34.05	3405.10.00	Polishes, creams and similar preparations for footwear or leather	25	20
36.01	3601.00.00	Explosive powder	25	30
36.02	3602.00.00	Explosives except explosive powder	25	30
36.04	All	Fireworks, Signalling flare, rain rocket, fog signal and other pyrotonic item	25	30
36.05	3605.00.00	Matches expect heading 36.04 pyrotonic items	25	30

38.08	3808.91.21	Mosquito coil; aerosol; mosquito repellent	25	20
39.17	3917.21.00	Tubes, pipes and hoses rigid of polymers of ethylene	25	30
	3917.22.00	Tubes, pipes and hoses rigid of polymers of propylene	25	30
	3917.23.90	Tubes, pipes, and hoses, rigid of polymers of vinyl chloride (excluding PVC shrinkable tube (plain))	25	30
	3917.29.91	Fibre glass imported by VAT registered electric fan manufacturers	25	30
	3917.29.99	Tubes, pipes and hoses, rigid of other plastics (excluding Silicone tubing for laboratory use; Hoses pipe for gas cylinder)	25	30
39.18	All	Floor covering, wall or ceiling covering made of plastic, may or may not be self-adhesive(roll or tile)	25	20
39.2	3920.89.21	Printed PVC sheet Imported by VAT registered SIM card or Smart card manufacturing industry	25	20
	3920.89.29	Printed PVC sheet.	25	20
	3920.62.10	Printed Poly Ethylene made with Tare falleft.	25	20
39.21	3921.19.90	Other celluler plate /sheet/film/foil of plastic	25	20
	3921.90.91	Other cellular plates, strips in printed form..., of plastics	25	30
	3921.90.99	Other cellular plates, strips ..., of plastics, nes	25	20
39.22	All	Baths, Shower-Baths And Wash-Basins, Of Plastics	25	20
39.23	3923.10.00	Boxes, Cases, Crates And Similar Articles Of Plastics	50	45
	3923.21.00	Sacks and bags (incl. cones) of polymers of ethylene	50	45
	3923.29.90	Sacks and bags (including cones) of others plastics	50	45
	3923.30.90	Other Carboys, Bottles, Flasks And Similar Articles Of Plastics.	50	45
	3923.40.90	Other Spools, caps, bobbins and similar supports	50	45
	3923.50.00	Stoppers, Lids, Caps And Other Closures Of Plastics	50	45
	3923.90.90	Articles for the packing of goods, of plastics, nes	50	45
39.24	3924.10.00	Tableware And Kitchenware Of Plastics	50	45
	3924.90.10	Feeding Bottles	25	20
	3924.90.90	Others	50	45
39.25	3925.20.00	Doors, Windows And Their Frames And Thresholds For Doors, Of Plastics	50	45
	3925.30.00	Shutters, Blinds And Similar Articles And Parts, Of Plastics	25	20
	3925.90.00	Builders' Ware Of Plastics, Nes	25	20
39.26	3926.10.00	Office Or School Supplies Of Plastics	25	20
	3926.40.00	Statuettes and other ornamental articles	25	20
	3926.90.99	PVC scrn.having intrnl.dia.from 4-8 Mulch and strct.thereof used in agri.& hoti..ne	25	30
40.11	4011.10.00	New Pneumatic Tyres, Of Rubber Of A Kind Used On Motor Cars, TV	25	20
40.16	4016.91.00	Floor coverings and mats	25	20
42.02	All	Trunks, suit-case, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, guncases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	25	20
42.03	4203.30.00	Belts and bandoliers	25	20
	4203.40.00	Other clothing accessories	25	20
44.20	4420.10.00	Wooden Beads	25	20
48.02	4802.58.00	Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres of weighing less than 40 g/m2 (Excl. imported by VAT registered manufacturing industries)	25	10
	4802.58.90			
48.18	All	Toilet Paper	25	30
48.21	4821.10.00	Printed Paper Or Paperboard Labels Of All Kinds	25	20
48.23	4823.90.93	Surface coloured or printed paper or paper boar.	25	20
	4823.90.94			
49.01	4901.10.00	Printed Books, Brochures, similar printed matter in single sheets, wheather or not folded	0	10
50.07	All	Woven fabrics of silk or of silk waste	50	45
52.08 to 52.12	All	Woven Fabrics	25	20
54.07 and 54.08	All (except 5407.10.10)	Woven Fabrics	25	20
55.12 and 55.15	All (except 5512.19.10)	Woven Fabrics	25	20
56.05	5605.00.10	Metalized round yarn	25	20
57.01 to 57.05	All	Carpets And Other Textile Floor Coverings, Of Wool..., Knotted	25	20
58.01	All	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.	25	20
58.04	All	Tulles and other net fabrics,not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings60.02 to 60.06	25	20
59.03	5903.10.90	Other textile fabrics impregnated, coated, covered or laminated with polyvinyl chloride	25	20
	5903.20.90	Other textile fabrics, impregnated, coated, covered or laminated with polyurethane	25	20
	5903.90.90	Other textile fabrics, with polyurethane	25	20
60.01	All	Pile fabrics, including Ölong pileÖ fabrics and terry fabrics, knitted or crocheted.	25	20
60.02	All	Knitted or crocheted fabrics of a width not exceeding 30 cm containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01	25	20
60.03	All	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other those of heading 60.01	25	20
60.05	All	Warp knit fabrics (including those made on galloon knitting machines), other than of headings 60.01 to 60.04	25	20
60.06	All	Other knitted or crocheted fabrics	25	20

61.01 and 61.02	All	Men'S Or Boys' Over/Car Coats, Etc, Of Cotton, Knitted Or Crocheted	50	45
61.03	All	Men's or boys' Suits, Excl. Sports out fit for sports shooting	50	45
61.04	All	Women's or girls' suits of synthetic fibres, knitted or crocheted	50	45
61.05	All	Men'S Or Boys' Shirts Of Cotton, Knitted Or Crocheted	50	45
61.06	All	Women'S Or Girls' Blouses, Etc, Of Cotton, Knitted Or Crocheted	50	45
61.07	All	Men'S Or Boys' Underpants And Briefs Of Cotton, Knitted Or Crocheted	50	45
61.08	All	Women'S Or Girls' Slips, Etc, Of Man-Made Fibres, Knitted Or Crocheted	50	45
61.09	All	T-Shirts, Singlets And Other Vests, Of Cotton, Knitted Or Crocheted	50	45
61.10	All	JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS & SIMILAR ART., KNITTED .	50	45
61.11	All	Babies' Garments, Etc, Of Cotton, Knitted Or Crochet	50	45
61.13	6113.00.00	GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF HEADING 5903,5906,5907	50	45
61.14	All	Garments Of Cotton, Knitted Or Crocheted, Nes	50	45
61.15	All	Graduated compression hosiery (for example, stockings for varicose veins)	50	45
61.16	All	IMPREGNATED, COATED OR COVERED WITH PLASTICS OR RUBBER	50	45
61.17	All (except 6117.80.90)	Other Clothing Accessories, Knitted Or Crocheted, Nes, Of Cotton	50	45
62.01 to 62.10	All	Men'S Or Boys' Car Overcoats,Capes,Cloaks Etc Of Wool Or Fine Animal Hair	50	45
62.11	6211.32.00	Track suit and other garments (except swimming suit).	25	20
	6211.33.00			
	6211.39.00			
	6211.42.00			
	6211.43.00			
62.12 to 62.17	All	Brassisres, Corsets, Braces, Garters, Suspenders And Similar Articles Shawls, Scarves, Mufflers, Mantillas, Veils,& The Like Of Silk Or Silk Waste	50	45
63.01	All	Blankets (Excl. Electric Blankets), Etc, Of Synthetic Fibres	25	20
63.02	All	Bed Linen, table linen, toilet linen and kitchen linen.	25	20
63.03	All	Curtains, Etc; Bed Valances Of Synthetic Fibres, Knitted Or Crocheted	25	20
63.04	All	Furnishing Articles, (Excl. Knitted Or Crocheted)	25	20
64.02	All	Other footwear with outer soles and uppers of rubber or plastics.	50	45
64.03	All	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	50	45
64.04	All	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	50	45
64.05	All	Other footwear.	50	45
64.06	6406.10.10	Upper and outer soles and heels	25	20
	6406.10.90			
	6406.20.10			
	6406.20.90			
67.02	All	Artificial flowers, foliage and fruit and parts thereof; articles make of artificial flowers,foliage or fruit	25	20
68.02	All	Granite, marble, travertine and alabaster and other stone	50	60
68.03	6803.00.00	Worked slate and articles of slate or of agglomerated slate	50	60
69.04	All	Ceramic building bricks, flooring blocks, support or filler tiles and the like.	25	20
69.05	All	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.	25	20
69.06	6906.00.00	Ceramic pipes, conduits, guttering and pipe fittings.	25	20
69.07	All	Unglazed Ceramic Tiles, Cubes And Similar Articles, For Mosaics	50	60
69.08	All	Unglazed Ceramic Flags And Paving, Hearth Or Wall Tiles, Etc, Nes	50	60
69.10	All	Ceramic Sinks, Wash Basins, Baths... And Other Sanitary Fixtures, Nes	50	60
69.11	All	Household And Toilet Articles Kitchenware, Of Porcelain Or China	50	60
69.12	6912.00.00	Ceramic Tableware... Other Household Articles (Excl. Porcelain Or China)	50	60
69.13	All	Statuettes and other ornamental ceramic articles.	50	60
69.14	All	others Ceramic goods	50	60
70.02	7002.39.90	Tubes Of Glass, Unworked, Nes	25	20
70.03	7003.12.00	Nonwired Unworked Sheets Cast/Rolled Glass,Coloured, Opacified,Flashed Or..	25	20
	7003.19.00			
	7003.20.00			
	7003.30.00			
70.04	All	Unworked Drawn/Blown Glass,Coloured,Opacified,Flashed/ With Absorbant Layer	25	20
70.05	All	Nonwired Unworked Sheets Of Float/Ground/Polished Glass,With Absorbnt Layer	50	45
70.06	7006.00.00	Edge-worked glass	25	20
70.07	7007.19.00	Other tempered safety glass	25	20
	7007.29.00			
70.09	7009.91.90	Framed Glass Mirrors (Excl.Spherical & Cylindrical Only For Lab Use)	25	20
	7009.92.90			
70.13	All	Table, Kitchen, toilet, office indoor decoration other glass products (Except 70.10 and	50	45
70.16	All	Paving blocks, slabs, bricks,squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or noton a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.	25	20
70.18	7018.10.00	Glass beads, imitation pearls, imitation precious or semiprecious stones and similar glass small wares	25	20

71.02	7102.10.00	Unsorted Diamonds	25	20
	7102.31.00			
	7102.39.00	Non-Industrial Diamonds, Not Mounted Or Set, Nes	50	60
71.17	All	Imitation Jewellery	25	20
72.13	All	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	50	45
72.14	All	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.	50	45
72.15	All	Other bars and rods of iron or non-alloy steel. Of free-cutting steel, not further worked than cold-formed or cold-finished	50	45
72.16	All	Angles, shapes and sections of iron or non-alloy steel.	25	20
73.03	7303.00.00	Tubes, Pipes And Hollow Profiles, Of Cast Iron	25	20
73.04	7304.11.20	Line pipe of a kind used for oil or gas pipelines : Of stainless steel, 8 inch	25	20
	7304.19.20			
	7304.90.00	Tubes, pipes and hollow profiles, seamless, of iron.. Others		
73.06	7306.11.20	Line pipe of a kind used for oil /gas pipelines:Welded, of stainless steel, 8 in	25	20
	7306.19.20			
	7306.21.20	Casing and tubing of a kind used in the drill for oil/gas,Welded,of stainless st	25	20
	7306.29.20			
	7306.30.00	Other, welded, of circular crosssection of iron or non-alloy steel	25	20
	7306.40.00	Other, welded, of circular crosssection of stainless steel	25	20
	7306.50.00	Other, welded, of circular crosssection of other alloy steel	25	20
	7306.61.00	Other, welded, of non-circular cross-section of square or rectangular cross-section	25	20
	7306.69.00	Other, welded, of non-circular cross-section of other noncircular cross-section	25	20
7306.90.00	Other, welded, of non-circular cross-section: Other	25	20	
73.20	7320.10.00	Leaf-springs and leaves therefore	20	20
73.21	7321.11.00	Cooking Appliances, Plate Warmers, For Gas Fuel... Of Iron Or Steel	25	20
73.23	7323.93.00	Table/kitchenware of stainless steel	25	20
	7323.94.00			
	7323.99.00			
73.24	All	Sinks And Wash Basins, Of Stainless Steel	25	20
74.18	7418.20.00	Sanitary Ware And Parts Thereof Of Copper	25	20
76.07	7607.20.10	Aluminium Foil, Backed By Paper/Paperboard	25	20
76.15	7615.20.00	Sanitary Ware And Parts Thereof Of Aluminium	25	20
82.12	8212.10.00	Razors (Non-Electric)	25	20
	8212.20.19	Stainless Steel Blade	25	20
	8212.20.90	Safety Razor Blades (Incl. Razor Blades Blanks In Strips) Nes.	25	20
	8212.90.00	Parts Of Razors, Nes	25	20
83.01	All	Padlocks and locks (key,combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of basemetal; keys for any of the foregoing articles, of base metal.	25	20
84.07 to 84.08	8407.31.10	Two stroke engine for 3 wheeler/auto rickshaw	25	20
	8407.32.10			
	8407.33.10			
	8408.20.10	Four Stroke engine for 3 Wheeler/Auto Rickshaw	25	20
	8407.31.20			
	8407.32.20			
8407.33.20				
8408.20.20				
84.14	8414.51.00	Table, floor, wall, window, ceiling or roof fans, with a....output not exceeding 125	50	45
	8414.90.10	Parts Of Fan	50	45
84.15	8415.90.91	PARTS OF AIR CONDITIONING MACHINES IMP.BY VAT REG. AIR CON. MFG. INDUS	25	60
	8415.90.99	PARTS OF AIR CONDITIONING MACHINES EXCLUDING IMP. BY VAT REG. AIR CON.	50	60
84.18	All (Except 8418.61.10)	Combined refrigerator-freezers, Heat Pumps, refrige reting furniture.	25	20
	8418.69.10			
	8418.69.93			
	8418.69.95			
84.21	8421.23.00	Filters	25	20
	8421.29.90			
85.04	8504.32.00	Other transformer having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	25	20
	8504.33.00	Other transformer having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	25	20
85.06	8506.10.00	Primary cells & primary Battery of Manganese dioxide,	25	20
	8506.30.00	Mercuric oxide battery	25	20
	8506.40.00	Silver oxide battery	25	20
	8506.50.00	Lithium battery	25	20
	8506.60.00	Air-zinc battery	25	20
	8506.80.00	Other primary cells and primary batteries	25	20
85.07	8507.10.00	Lead-Acid Accumulators For Starting Piston Engines	25	20
	8507.20.90	Other lead acid accumulators	25	20
85.1	8510.10.00	Shavers	25	20
85.19	8519.20.00	Apparatus operated by coins, banknotes, bank cards, tokens other means of pay	25	20
	8519.30.00	Turntables (record-decks) :	25	20
	8519.81.20	Other apparatus, Using magnetic, optical or semiconductor media, In CBU condit	25	20
	8519.89.20	Other Sound recording or reproducing apparatus, In CBU condition, nes	25	20
85.21	All	Video Recording..Appa.,With/Without Video Tuner, Magnetic Tape-Type In Ckd	25	20
85.22	8522.90.20	Loaded printed circuit box.	25	20
85.27	8527.12.00	Pocket-size radio cassette- players	25	20
85.28	8528.72.00	Other Reception apparatus for television,..,Colour, CKD	25	20

85.29	8529.90.21	Parts of apparatus of 85.25 to 85.28 Imp. By VAT reg. TV Mfg. Ind.	25	20
	8529.90.29			
	8529.90.31	LOADED PRINTED CIRCUIT BOARD OF HEADING 85.27 AND 85.28, IMPORTED BY	25	30
	8529.90.39	LOADED PRINTED CIRCUIT BOARD OF HEADING 85.27 AND 85.28, EXC.IMP.	25	20
85.36	8536.50.00	Other switches	25	20
	8536.69.00	Plugs and sockets	25	20
85.39	8539.22.90	Filament lamps of a power =100v, nes	25	20
	8539.29.90			
	8539.31.90	Discharge Lamp other than Ultra-Violet Lamps,Fluorescent, Hot Cathode	50	45
85.42	8542.39.10	Sim Crad	25	20
85.44	8544.19.90	Other Winding Wire (Excl Wire Of Copper & Cotton Braided Electric Cables)	25	20
	8544.20.00	Co-Axial Cable And Other Co-Axial Electric Conductors	25	20
	8544.42.00	Other electric conductors for a voltage not exceeding 1,000 V fitted with connectors	25	10
85.45	8545.90.90	Articles Of Graphite Or Other Carbon, Nes, For Electrical Purposes, Nes	20	10
87.02	8702.10.41	Motor vchiles built-up, having a seating capacity not exceeding 15, including the driver	25	30
	8702.10.49			
	8702.90.40	Motor vchiles built-up, having a seating capacity not exceedin 15, including the driver	25	30
87.03	All	Recond. Motor cars & oth. vehicles; incl.stn.wagons	25	20
		1)Three wheeled vehicles	25	20
		2)Battery Auto Rickshaw/Three wheels	25	20
		3)Battery Motor cars	25	20
		a)Cylinder Capacity 1600 CC	25	45
		b)Cylinder Capacity 1601-2000 CC	60	100
c)Cylinder Capacity 2001-3000 Cc	150	200		
87.03	All	Hybrid motor cars, Other vehicles, Stn wagon	25	20
		a)Cylinder Capacity 1600 CC	25	20
		f)Cylinder Capacity more than 1800 CC	25	20
87.04	All	Cylinder capacity 2001-3000 CC	100	60
87.06	All	1)Chassis Fitted With Eng.For The Motor Vehicles Of 87.02, Double Decker	25	20
		2) Chassis Fitted With Eng. Heading No.87.02 Buses For Having Seating Cap.>=40	25	20
		3)Cylinder Capacity 1800 CC	25	20
		4)Cylinder Capacity 1801-2000 CC	50	45
		a)Cylinder capacity 1600 CC	25	20
87.06	All	Chassis fitted with engines, for the double cabin pick-up of headings 87.04	25	20
		a)Cylinder capacity 1600 CC		
87.07	8707.10.00	Bodies for the vehicles of heading 87.03	50	45
87.11	All	Motorcycles in CKD with fourstroke engine	45	20
87.12	8712.00.00	Bicycles And Other Cycles, Not Motorized	25	20
87.14	8714.10.20	FUEL TANK OF MOTORCYCLE	25	20
	8714.92.10	Wheel Rims & Spokes Of Bicycles & Other Cycles, Not Motorised	25	20
94.01	9401.20.10	Seats of a kind used for motorcycle	25	20
	9401.30.00	Swivel seats with variable height adjustment	50	45
	9401.61.00	Other seats with wooden frames	50	45
	9401.69.00			
	9401.71.00	Other seats with metal frames	50	45
	9401.79.00			
94.03	All (Except 9403.20.10)	Wooden Furniture and machine	25	20
	9403.20.20			
	9403.20.30			
	9403.60.10			
	9403.60.20			
94.04	9404.21.00	mattresses of cellular rubber or plastics, whether or not coverd	25	20
94.05	All (Except 9405.40.10)	Lamps, and lighting fittings including scarchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere speified or included.	50	45
	9405.40.20			
	9405.40.30			
	9405.50.10			
	9405.60.00			
95.03	All	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not	25	20
95.04	9504.40.00	Playing cards	20	10
96.03	9603.21.00	Tooth Brushes Including Dental-Plate Brushes	25	20
96.19	9619.00.00	Sanitary towels (pads) and tampons, napping and napkin liners for babies and similar articles, of any material	50	45

サービスにかかる補足税

	サービスコード	内容	補足税 (提案)	補足税 (最終決定)
	S012.20	Sim Card users: Cellular (Mobile/ Fixed Wireless) Telephone's Sim (Subscriber's Identity Module-SIM) card or Rim (Removable User Identification Module-RUIM) card or similar card served and using Code Division Multiple Access (CDMA) method or others methods.	1個当たり 100タカ	35

(出所) 国家歳入庁 (<http://nbr.gov.bd/budget/budget/eng>)

表2 2017年7月29日発表の予算案で示された関税の変更

HSコード	内容	関税 (提案)	関税 (最終決定)
0904.11.90	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum .. Others	5	25
0906.11.90	Cinnamon and cinnamon-tree flowers... Others	5	25
0908.31.90	Nutmeg, mace and cardamoms... Others	5	25
0909.31.90	Seeds of anise, badian, fennel, coriander, cumin... Others	5	25
2521.00.90	Limestone flux; limestone and other calcareous stones... Others	5	0
2521.0091	Boulder Limstone	5	0
2521.00.99	Limestone flux; limestone and other	5	0
2836.50.00	Calcium Carbonate	10	0
3824.40.00	Prepared additives for cements, mortars or concretes	10	5
3824.99.50	Coated calcium carbonate imported by calcium carbonate filler manufacturers.	25	0
3926.40.00	Statuettes and other ornamental articles	5	25
4001.10.00	Natural rubber latex, whether or not pre-vulcanised, Natural rubber in other forms, Smoked sheets	5	10
4001.21.10	Imported by VAT registered tyre and tube manufacturers of a rim size 16" and above	5	10
4001.21.90	Natural rubber, balata, gutta-percha, guayule chicle... Others	5	10
4001.22.00	Technically specified natural rubber (TSNR)	5	10
4001.29.00	Natural rubber, balata, gutta-percha, guayule chicle and similar natural gums, in primary forms or in plates, sheets or strip... Others	5	10
4001.30.00	Balata, gutta-percha, guayule, chicle and similar natural gums	5	10
4402.10.00	Of bamboo	5	25
7011.90.00	Glass envelopes (including bulbs and tubes), open and glass parts thereof, without fittings... Others	10	15
7018.10.00	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass small wares	5	25
7201.10.00	Non-alloy pig iron containing by weight 0.5% or less of phosphorus	BDT 1000 per MT	0
7201.20.00	Non-alloy pig iron containing by weight more than 0.5% of phosphorus	BDT 1000 per MT	0
7201.50.00	Alloy pig iron; spiegeleisen.	BDT 1000 per MT	0
7203.10.00	Ferrous products obtained by direct reduction of iron ore	BDT 1000 per MT	0
7203.90.00	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets..Others	BDT 1000 per MT	0
7204.10.00	Waste and scrap of cast iron, Waste and scrap of alloy steel	BDT 1500 per MT	0
7204.21.00	Of stainless steel	BDT 1500 per MT	0
7204.29.00	Ferrous waste and scrap; remelting scrap ingots of iron or steel... Others	BDT 1500 per MT	0
7204.30.00	Waste and scrap of tinned iron or steel, Other waste and scrap	BDT 1500 per MT	0
7204.41.00	Turning, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	BDT 1500 per MT	0

7204.49.00	Ferrous waste and scrap; remelting scrap ingots of iron or steel...Others	BDT 1500 per MT	0
7204.50.00	Remelting scrap ingots	BDT 1500 per MT	0
7606.12.10	imported by VAT registered electric fan manufacturers	10	0
7606.12.90	Aluminium plates, sheets and strip... Others	10	0
7606.91.10	Aluminium slug	10	0
7606.91.90	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm... Others	10	0
7607.19.10	Aluminium foil lacquered imported by VAT registered manufacturers	15	0
7607.19.90	Aluminium foil whether or not printed or backed with paper, paperboard, plastics... Others	15	0
8504.90.10	Tap changer	10	5
8517.62.50	Wi-Fi/Wimax LAN card and access point; Firewall (security hardware)	15	10
8517.62.60	Antena for u base station	10	0
8528.71.10	Set-top box	25	10
8535.10.00	Fuses, Automatic circuit breakers, For a voltage of less than 72.5 kV	10	25
8535.21.90	switches, fuses, lightning arresters, voltage limiters, surge suppressors.. Others	5	10
8535.29.00	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits ... Others	5	10
8539.50.00	Light-emitting diode (LED) lamps, Parts	10	15
8541.40.20	Solar modules or panels	10	0
8908.00.00	Vessels and other floating structures for breaking up.	0	BDT 1500 per MT

(出所) 国家歳入庁