

Agribusiness: 2026 Budget Changes (1/3)

Sector / Sub-Vertical	Specific Item	Pre-2026 Position	Post-2026 Budget	Reference
Apiculture & Honey Processing	Bulk / industrial honey (H.S. 0409.00.90)	10% Supplementary Duty (SD) under Heading 04.09, set to protect local bee-farmers.	0% SD applied exclusively to bulk honey imported by manufacturing / processing industries.	SRO 151-Ain/2026/06 (Table-6)
Cashew Nut Processing	Raw / shelled cashew nuts (H.S. 0801.31.90, 0801.32.90)	25% CD on raw/shelled cashews generally; raw cashew separately carried at 15% CD under Table-5.	Raw cashew-in-shell CD cut to 5%, while shelled kernels retain a 10% RD, preserving the duty differential between raw and processed products.	SRO 151-Ain/2026/06 (Table-3) ; SRO 177-Ain/2026/32 (H.S. 0801.32.90)
Shrimp & Aquaculture — Hatchery Inputs	Feed additives, probiotics, water-treatment inputs	Concessionary input framework confined to poultry & dairy farms only.	Full input concession extended to shrimp hatcheries.	SRO 203-Ain/2025/Customs
Shrimp & Aquaculture — Hatchery Machinery	Aerators, geomembranes, hatchery/setter machines (H.S. 8436.29.00), winch/drive systems, sensors	Machinery concessions restricted to poultry/dairy farm equipment only.	Integrated into the Farm Machinery concession SRO; use subject to Department of Fisheries recommendation.	SRO 190-Ain/2024/Customs
Dairy / Poultry / Fish Feed	Feed-additive H.S. reclassification (Heading 23.09)	Broader, less granular H.S. lines — recurring classification disputes at import.	New eight-digit sub-headings (2309.90.11–2309.90.29) separately identifying vitamin/mineral/amino-acid premixes, probiotics, coccidiostats and stabilisers.	SRO 161-Ain/2026 (Customs), Heading 23.09
Rice Trade & Supply	Rice (import) tariff	Tariff set case-by-case for market-supply stabilization.	Tariff adjustment re-issued as a market-supply stabilization order — mechanism unchanged.	SRO 157-Ain/2026/12/Customs
Agro-Processing — Pesticides & Herbicides	Local Production Raw Materials	Applicable VAT and Advance Tax on imported chemical precursors.	0% VAT on 36 raw materials for local pesticide/herbicide production, plus 0% Advance Tax on imported pesticides.	SRO-156-Ain-2026/11/Customs

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Sector / Sub-Vertical	Specific Item	Pre-2026 Position	Post-2026 Budget	Reference
Fertilizer & Seed Distribution	Minimum-tax carve-out for govt / state-owned distribution	Subject to ordinary Special Business Income minimum-tax computation.	New exclusion — import/distribution/sale of fertilizer, seed & daily-essential consumables by govt/state-owned entities excluded from the minimum-tax regime.	Finance Act 2026 — Key Amendments
Veterinary & Livestock Healthcare	Veterinary medicines (all categories)	Concessional entry limited to specific named brands.	Expanded to all generic veterinary-medicine categories.	SRO-161-Ain-2026/10/Customs
Agro-Processing — Edible Oil	Rice bran oil (H.S. 1515.90.00) raw materials	No dedicated concessionary framework — sat under the general oils tariff line.	New SRO carves out a dedicated raw-material / incentive-rate import schedule for the local rice-bran-oil industry.	Bangladesh Customs Tariff & SRO-177 Ain-2026/32/Customs
Agro-Processing — Edible Oil	Manufacturer income-tax exemption (domestically-grown oilseed)	No phased income-tax holiday existed for edible-oil manufacturers.	New 10-year phased exemption: 100% (Yrs 1–5), 50% (Yrs 6–8), 25% (Yrs 9–10); effective July 2026; qualifying feedstock is domestically-grown oilseed only.	SRO No-212-AIN/AIKOR-3/2026, Date: 08 June, 2026
Agro-Processing — Starch	Finished maize (corn) starch (H.S. 1108.12.00)	15% Customs Duty (protective baseline).	Raised to 25% CD plus a new 20% Regulatory Duty — materially higher than the 10% RD on wheat/potato/other starches.	Customs Act 2023 (First Schedule); SRO 177-Ain/2026/32
Agro-Processing — Oilseed / Cotton Seed	Oilseed flour/meal & cottonseed crushing inputs (H.S. 1208.10.00 / 2306.10.00)	Not separately established in the pre-2026 baseline.	Low 5% Regulatory Duty confirmed, keeping crushing/processing inputs cheaper than finished oils.	SRO 177-Ain/2026/32
Agro-Processing — Fertilizer	Zinc Sulfate Fertilizer Production	Standard import duty on zinc ash raw material.	Import duty on zinc ash reduced to 0% to incentivize local manufacturing of zinc sulfate fertilizer, Ammonium Sulphate, Ammonium Nitrate, Sodium Nitrate, Urea, Superphosphates, Potassium Chloride, Chemical fertilizer.	SRO 151-Ain/2026/06 (Table-3)

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Spice & Dates Trade	Commercial spices & dates, bulk import (H.S. 0804.10.11–0804.10.29)	5% Regulatory Duty applicable on imported commercial spices & dates.	0% RD reported as part of general inflation-management measures.	SRO 177-Ain/2026/32/Customs
Horticulture / Fruit Packaging	Biodegradable composite (fruit-bagging) paper	10% CD on biodegradable composite paper inputs.	Reduced to 5% CD — supports rural micro-entrepreneur fruit growers.	SRO 151-Ain/2026/06 (Table-3)
Aquaculture — Pangas / Catfish Fish Processing	Imported Pangas / catfish fish fillets	No dedicated protective duty on imported fillets.	New 20% protective Supplementary Duty imposed to defend the local aquaculture/fillet-processing market. A "catfish fillet" line is confirmed in the amended schedule, but the specific SD % was not legible in the OCR-degraded gazette text.	Finance Act 2026 (Second Schedule)
Infant & Child Food Manufacturing	Industrial raw inputs (H.S. 1901.90.90)	15% CD on industrial raw inputs for infant-food preparation.	Reduced to 10% CD — targeted at consumer retail-price relief. H.S. line confirmed in the SRO schedule; the exact post-2026 rate could not be independently re-verified.	SRO 151-Ain/2026/06 (Table-2)
Agro-Processing — Coffee	Coffee Extracts & Processing	5% Regulatory Duty applied to coffee essences and preparations.	5% Regulatory Duty completely withdrawn (0% RD) to develop the domestic coffee processing industry.	SRO-151-Ain-2026/06/Customs
Livestock & Poultry Equipment	Local Farm Machinery Production	Standard duties on specialized automation components.	0% Import Duty on essential equipment (belt-type manure removal machines, hatcher/setter machines, humidity/temperature sensors) for local poultry and dairy machinery manufacturers.	SRO-171-Ain-2026/26/Customs