

বাংলাদেশ



গেজেট

অতিরিক্ত সংখ্যা

কর্তৃপক্ষ কর্তৃক প্রকটকৃত

রবিবার, জানুয়ারী ১৪, ১৯৯০

GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

NATIONAL BOARD OF REVENUE

(Customs)

NOTIFICATION

Dhaka, the 13th January, 1990/1st Magh, 1396

No. S. R. O. 9. L/90/1259/Cus.—In exercise of the powers conferred by section 219 of Customs Act, 1969 (IV of 1969) read with item 17 of the third Schedule thereof and in supersession of the Passengers (Non-tourists) Baggage (Import) Rules, 1986, the National Board of Revenue is pleased to make the following rules, namely:—

1. **Short title, application and commencement.**—(1) These rules may be called the Passengers (Non-tourists) Baggage (Import) Rules, 1990.

(2) They shall not apply to tourists and those passengers to whom the Privileged Persons Baggage Rules, 1986, and the pilgrims Baggage (Import) Rules, 1977, apply.

(3) They shall come into force on the 13th day of January, 1990.

2. **Definitions.**—In these rules unless there is anything repugnant in the subject or context—

- (a) “baggage” means used or new personal wearing apparel and other personal and household effects of a passenger, provided that such articles are imported for his/her personal use, or for the use of the members of his/her family, or for making gifts, and shall not be sold, advertised or offered for sale or displayed in a shop, whether such articles are exempt from customs duties or not;

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- (b) "personal and household effects" means articles required by a passenger for his/her personal and household use but does not include bathroom fittings, tiles, other building materials or fixtures, electric motors and pumps, photocopiers, photo enlargers, cyclostyling machines and other office equipments or machines (other than typewriter), arms and ammunitions and motor cycles and motor vehicles ;
- (c) "professional effects" means instruments, apparatus, appliances and articles of portable nature ordinarily required for the performance of the professional duty of doctors, dentists, engineers, architects and accountants, but does not include such articles as are specifically excluded in clause (b) and listed under rule 4.

3. **Duty free personal allowance.**—Irrespective of duration of stay abroad, a passenger is allowed to import on his/her person or in his/her accompanied baggage, the following items of personal use brought from a country visited by him/her :—

- (i) wearing apparel and clothing accessories in use ;
- (ii) a hand bag or briefcase and toilet requisites in reasonable quantity ;
- (iii) one watch on person and a traveller's lock ;
- (iv) a set of pens, one cigarette lighter and similar other objects ;
- (v) gold ornaments not exceeding 100 grams in weight provided the passenger's stay abroad is not less than six month ;
- (vi) imitation jewellery, on person not exceeding Tk. 2,000.00 in value, or such jewellery as had previously been taken out of Bangladesh under an export certificate issued by Bangladesh Bank, or under declaration to Customs ;
- (vii) one invalid chair and other physical aids in use ;
- (viii) prizes, medals and trophies earned abroad for distinction in sports, arts and culture, literature and science ;
- (ix) one electric iron, one micro cassette recorder, and one walkman in use ;
- (x) one electric hair dryer ;
- (xi) one portable camera for still photography and 12 plates or 5 rolls of films ;
- (xii) 200 cigarettes (for foreign nationals only) or 50 cigars, or 250 grams of manufactured tobacco or an assortment of manufactured tobacco and cigars not exceeding 250 grams in weight ;
- (xiii) food stuff of value not exceeding Taka 500.00 ;
- (xiv) one bottle or up to 1/6 gallon of spirituous beverages, that is spirits, wines and beer (for a foreign national only) ;
- (xv) games and sports requisites in use, including an air gun but excluding fire arms and ammunitions and ;
- (xvi) used articles previously taken out of Bangladesh under declaration to Customs.

4. **Dutiable allowance.**—(1) A passenger arriving from abroad after a continuous stay outside Bangladesh for a period specified in column (2) of the table below, shall in addition to the allowances admissible under Rule 3, be allowed to import in a calendar years, personal and household effects up to the aggregate value shown in column (3) of the Table:—

TABLE

| Sl. No. | Duration of stay abroad | Aggregate value. |
|---------|---|--------------------------------|
| 1 | 2 | 3 |
| 1. | Exceeding fifteen days but not exceeding three months | Taka ten thousand only |
| 2. | Exceeding three months but not exceeding six months | Taka fifteen thousand only |
| 3. | Exceeding six months but not exceeding one year | Taka twenty-five thousand only |
| 4. | Exceeding one year | Taka fifty thousand only |

(2) Subject to the value ceiling in column (3) of the table, a passenger may import articles specified in the list below on payment of customs duty at the rates indicated therein:

LIST:

| Sl. No. | Name of the commodity | Rates of Duty |
|---------|---|---------------------|
| 1. | Television set | |
| | (a) Black and White | 50 % <i>ad val.</i> |
| | (b) Colored | 50 % <i>ad val.</i> |
| 2. | Refrigerator | 50 % <i>ad val.</i> |
| 3. | Deep freezer | 50 % <i>ad val.</i> |
| 4. | Domestic cooker and oven | 50 % <i>ad val.</i> |
| 5. | Vaccum cleaner and floor polisher | 50 % <i>ad val.</i> |
| 6. | Washing machine | 50 % <i>ad val.</i> |
| 7. | Dryer | 50 % <i>ad val.</i> |
| 8. | Dish washer | 50 % <i>ad val.</i> |
| 9. | Cassette or tape recorder | 50 % <i>ad val.</i> |
| 10. | Radio with cassette recorder (two-in one) whether or not with detachable speakers | 50 % <i>ad val.</i> |
| 11. | Three-in one | 50 % <i>ad val.</i> |
| 12. | Sewing machine | 50 % <i>ad val.</i> |
| 13. | Knitting machine | 50 % <i>ad val.</i> |
| 14. | Dictaphone | 50 % <i>ad val.</i> |

| Sl. No. | Name of Commodity | Rates of Duty |
|---------|--|---------------|
| 15. | (a) Radio with turntable | 50 % ad val. |
| | (b) Radio with cassette deck | 50 % ad val. |
| | (c) Cassette deck with turntable | 50 % ad val. |
| | (d) Cassette deck | 50 % ad val. |
| | (e) Amplifier | 50 % ad val. |
| | (f) Tuner | 50 % ad val. |
| | (g) Speaker | 50 % ad val. |
| | (h) Equalizer | 50 % ad val. |
| | (i) Turntable | 50 % ad val. |
| | (j) Cabinet | 50 % ad val. |
| 16. | (a) Radiogram | 50 % ad val. |
| | (b) Compact disc player | 50 % ad val. |
| 17. | Movie Camera (8 millimeter only) | 50 % ad val. |
| 18. | Slide projector | 50 % ad val. |
| 19. | Movie projector (8 millimeter only) | 50 % ad val. |
| 20. | Telephone set | |
| | (a) Push button/digital type | 50 % ad val. |
| | (b) Short range cordless set with reception capacity within a radius of maximum 200 meters | 50 % ad val. |
| | (c) Telephone answering device/set | 50 % ad val. |
| 21. | Table or pedestal fan | 50 % ad val. |
| 22. | Air-conditioner or air cooler | 50 % ad val. |
| 23. | Video cassette player/recorder | 50 % ad val. |
| 24. | Blank or recorded video cassettes | 50 % ad val. |
| 25. | Video games and cassettes for children (not parlour video games) | 50 % ad val. |
| 26. | Crockeries | 50 % ad val. |
| 27. | Cutlerys | 50 % ad val. |
| 28. | Utensils | 50 % ad val. |
| 29. | Drapery linen (up to 50 meters) | 50 % ad val. |
| 30. | Wall paper (up to 50 sq meters) | 50 % ad val. |
| 31. | Other household articles each exceeding Tk. 1,000.00 | 50 % ad val. |
| 32. | (a) Type writer (Bangali) | Nil |
| | (b) Type writer (English) | 50 % ad val. |
| 33. | Micro-computer with maximum one mega byte initial Random Access Memory | 50 % ad val. |

(3) Notwithstanding the value ceiling set forth in column (3) of the table under sub-rule (1), a passenger returning after a continuous stay abroad of more than fifteen days, may import only in a year a micro-computer with maximum 1 MB initial Random Access Memory, the aggregate C & F value of computer being not more than Tk. one lac on payment of customs duty at the rate of 10 p. c. *ad val.* and when returning after a continuous stay abroad of over three months, he may in addition, import once in a year, a video camera (non-professional), on payment of customs duty at the rate of 50 p. c. on a value of Tk. 25,000.00 per set :

Provided that a passenger resident abroad and coming to Bangladesh on a visit and intends to return with the aforesaid micro-computer or video-camera within three months of his/her arrival in Bangladesh, will have the option of clearing the same on an endorsement in his/her passport and upon furnishing a personal guarantee to an officer of Customs not below the rank of Assistant Collector of Customs having jurisdiction.

5. **Professional allowance.**—Professional effects may be imported by a passenger returning after a continuous stay abroad exceeding six months, up to an aggregate value of Tk. 10,000.00 over and above the value ceiling prescribed under rule 4, on payment of 25 p.c. of the leviable customs duty.

6. **Concession for children.**—Notwithstanding anything contained in these rules, children up to eighteen years of age shall be treated as dependent upon their parents, whether travelling with them or independently, and shall not be entitled to import free of duty anything other than reasonable quantities of personal wearing apparel and clothing accessories and where appropriate, toys and games in reasonable quantity.

7. **Concession for air crew.**—Air crew of Bangladesh Biman coming from foreign airports after a continuous duty exceeding forty-eight hours may be allowed to import free of duty articles of personal or household use upto an aggregate value of Tk. 500.00.

8. **Concession for ship's crew.**—Crew and officers of vessels arriving from foreign ports may be allowed to clear dutiable items as shown in the list under rule 4(2) on payment of the applicable rate of duty, if they are signed off, provided that in one calendar year the aggregate value of such items shall not exceed Taka. 12,000.00

9. **Special Exemption for purchase from the duty free shop of Bangladesh Parjatan Corporation.**—Any passenger falling in any category of the foregoing rules and purchasing dutiable articles on payment in foreign currency from the duty free shop of Bangladesh Parjatan Corporation will be entitled to a further exemption of 20 p.c. in customs duty where the rate of duty applicable is 50 p.c.

10. **Conditions for availing concessions under these rules.**—

- (i) **Declaration to be made :** Where an officer of Customs requires a passenger to make a declaration in writing as to goods imported by him/her such passenger shall not be entitled to any baggage concession under these rules unless he/she makes such a declaration.

- (ii) Declaration in form "A" : In case a passenger has unaccompanied baggage to follow or intends to purchase goods from the duty free shop of Bangladesh Parjatan Corporation, he/she shall declare to be effect upon arrival in form "A" and present the form to a Customs Officer on duty for authentication :

Provided that a passenger may be allowed to declare in form "A" even after his/her arrival, if he/she fails to declare on arrival, by an officer of Customs not below the rank of Assistant Collector of Customs having jurisdiction in respect of the unaccompanied baggage already shipped or airfreighted by the passenger prior to his/her departure from abroad and if he/she applies within 30 days of his/her arrival to the aforesaid officer of Customs with relevant airway bill or bill of lading, passport, and other documentary evidence if any, up to the satisfaction of the concerned Customs officer.

- (iii) Time limit for arrival of unaccompanied goods : Concessions under these rules shall be admissible on unaccompanied baggage which, from the date of journey of the passenger, reach within 60 days in case of goods arriving by air and within 150 days in case of goods arriving by land or sea :

Provided that when the goods arrive within 60 days prior to the arrival of a passenger, the same shall be detained and may be admitted as baggage for disposal under these rules only upon arrival of the passenger in Bangladesh.

- (iv) Passport to be produced : No passenger shall be entitled to exemption or concessions admissible under these rules unless he/she makes his/her passport available to the appropriate officer of Customs for examination and for making appropriate entries therein at the time of customs clearance :

Provided that the authorised Assistant Collector of Customs may allow an advance entry of the intended imports in the passport of a passenger, if he is satisfied that the passenger will not be available in the country or his/her passport cannot be produced at the time of clearance of goods and that from documents made available to him, the goods have already been shipped or booked.

- (v) Use of green and red channel : A passenger carrying in his/her accompanied baggage only the goods covered under rule 3 may pass through the green channel of Zia International Airport (not applicable to a transit passenger). A passenger who has dutiable goods not being covered by rule 3 shall pass through the red channel of Zia International Airport. If any passenger passing through the green channel is subsequently found carrying goods which are subject to duties such goods shall be liable to outright confiscation and the appropriate adjudicating officer may, in addition, impose on the passenger, a penalty not exceeding three times the value of the goods.

11. General conditions :—

- (i) For counting the duration or stay abroad of a passenger the dates of departure and arrival will be counted as full days.

- (ii) Such items as gold or silver in bar or bullion form, obscene literature or recordings, or obscene films and pictures, and counterfeit currency shall not be allowed clearance under these rules.
- (iii) Notwithstanding anything contained in these rules, such articles as are not considered to be household, personal or professional items, if imported, shall be subject to Import Trade Control, and other existing regulations and to payment of duty and taxes.

DR RASHID UL AHSAN CHOWDHURY

First Secretary (Customs).