

রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ



গেজেট

অতিরিক্ত সংখ্যা
কর্তৃপক্ষ কর্তৃক প্রকাশিত

সোমবার, সেপ্টেম্বর ১৯, ২০১৬

Government of the People's Republic of Bangladesh
Ministry of Finance
Internal Resources Division
(Customs & Value Added Tax)

NOTIFICATION

Date: the 17th Ashar, 1422 BE/1st July, 2015 AD

S. R. O. No. 210-Law/2015/47/Customs.—In exercise of the powers conferred by sub-section (1) of section 19 of the Customs Act, 1969 (Act No. IV of 1969), read with sub-section (1) of section 14 of the Value Added Tax Act, 1991 (Act No. XXII of 1991), the Government, in consultation with the National Board of Revenue, is pleased to exempt from payment of all import duties, regulatory duties, supplementary duties and value-added tax chargeable on vehicles imported in the Economic Zone established under section 4 and declared as Economic Zone under section 5 of the Bangladesh Economic Zones Act, 2010 (Act No. XLII of 2010) by the industrial unit of the Economic Zone mentioned in section 11 of the said Act, subject to the following conditions, namely:—

Conditions

- (1) The industrial unit shall have to invest at least 10 million US dollar or equivalent amount of money or a manpower amounting at least 500 shall be working in the concerned industrial unit.

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- (2) At the time of assessment of duties and clearance of the imported vehicles, the approval letter and certificate issued in this regard by the Bangladesh Economic Zones Authority shall have to be submitted to the customs authority.
- (3) One sedan car with engine capacity of not more than 2000 CC and one microbus/pickup van/double cabin pickup may be imported.
- (4) The imported vehicle shall not be handed over or sold within 5 (five) years:

Provided that in the case of handover or sale within 5 (five) years, the provisions of Standing Order (Customs), No. 100/2000/Shulka, Dated 25 July, 2000 issued by the National Board of Revenue shall be applicable.

- (5) An industrial unit of the Economic Zone may import the vehicles only once under this notification.
- (6) The word “**BEZA**” shall be inscribed before the serial number on the number plate of the vehicles imported under this notification.
- (7) The vehicle imported under this notification shall not be used for any other activity or for any commercial purpose other than production purpose and related activities of the industrial unit importing the vehicle.

By order of the President

Md. Nojibur Rahman
Secretary.