

রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ



গেজেট

অতিরিক্ত সংখ্যা

কর্তৃপক্ষ কর্তৃক প্রকাশিত

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সোমবার, সেপ্টেম্বর ১৯, ২০১৬

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Government of the People's Republic of Bangladesh  
**Ministry of Finance**  
**Internal Resources Division**  
**(Customs)**

**NOTIFICATION**

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

**S. R. O. No. 211-Law/2015/48/Customs.**—In exercise of the powers conferred by sub-section (1) of section 219 of the Customs Act, 1969 (Act No. IV of 1969), hereinafter referred to as the said Act, read with section 13 and chapter IX of the said Act, for the purpose of conducting activities regarding the customs of importation and exportation of the industrial unit set up within the Economic Zone established by the Bangladesh Economic Zones Authority under the provision of section 4 of the Bangladesh Economic Zones Act, 2010 (Act No. XLII of 2010), hereinafter referred to as the said Act, the Government, in consultation with the National Board of Revenue, is pleased to make the following rules, namely:—

1. **Short title and application.**—(1) These rules may be called the Bangladesh Economic Zones Warehousing Station Rules, 2015.

(2) These rules shall apply to the Economic Zones established under section 4 of the Bangladesh Economic Zones Act, 2010.

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2. Each Economic Zone established under the provision of the said Act shall be treated as a warehousing station.

3. The industrial units established in the Economic Zones may import the raw materials and ingredients to be used for manufacturing products under bond system, without payment of any import duty, supplementary duty and value added tax chargeable thereon at the time of importation.

4. In case of sale or transfer of the products manufactured by an industrial unit for home consumption outside the Economic Zones within Bangladesh, it shall be treated as importation and all the customs duties and taxes applicable thereto shall be charged on it:

Provided that hundred percent export oriented industrial units shall not sell any product manufactured in excess to the quantity as prescribed by the National Board of Revenue within the country for home consumption.

By order of the President

**Md. Nojibur Rahman**  
Secretary.