

রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ



গেজেট

অতিরিক্ত সংখ্যা
কর্তৃপক্ষ কর্তৃক প্রকাশিত

সোমবার, মে ২২, ২০১৭

Government of the People's Republic of Bangladesh
Ministry of Finance
Internal Resource Division
National Board of Revenue

[Customs]

Notification

Dated: 02 May 2017

No. 42/2017/Customs/199—In exercise of the power conferred by Section 13 and Section 219(B) of the Customs Act, 1969 (IV of 1969), read with item 23 of the third schedule thereof, the National Board of Revenue is pleased to make the following procedures, namely:

The Customs (Economic Zones) Procedures, 2017

1. Short Title and Extent:

- (1) These procedures may be called the Customs (Economic Zones) Procedures, 2017.
- (2) They shall apply to all Zones specified by the government under section 4 of the Bangladesh Economic Zones Act, 2010 (Act No. 42 of 2010).

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2. Definitions:

In these procedures, unless there is anything repugnant in the subject or context—

- a) “Act” means the Customs Act, 1969 (IV of 1969);
- b) “Zone” means such area as is specified by the Government to be a Zone under section 4 of Bangladesh Economic Zone Act, 2010 (42 of 2010).
- c) “Authority” means the Bangladesh Economic Zones Authority (BEZA) established under section 17 of the Bangladesh Economic Zones Act, 2010 (Act no. 42 of 2010);
- d) “Board” means the National Board of Revenue constituted under the Presidential Order No 76 of 1972;
- e) “Commissioner of Customs (Bond)” in relation to a Zone means the Commissioner of Customs (Bond) or any other Commissioner of Customs authorized by the Board under whose jurisdiction such Zone is situated;
- f) “Import” in relation to Zone means import from outside Bangladesh and includes goods brought into a Zone from the Tariff Area or from any Export Processing Zone or from any other Zone;
- g) “Export” from a Zone means export to outside Bangladesh and includes goods supplied from a Zone to the Tariff Area or to Export Processing Zones or to any other Zone;
- h) “Tariff Area” means any area in Bangladesh outside the limit of a Zone;
- i) “Export Processing Area” means the area within the Zone established under Section 07 (a) of the Bangladesh Economic Zone Act, 2010 (Act no 42 of 2010) specified for export-oriented processing/manufacturing industries ;
- j) “Domestic Processing Area” means the area within the Zone established under Section 07(b) of the Bangladesh Economic Zone Act, 2010 (Act no 42 of 2010) specified for processing/manufacturing units to be established to meet the demand of the domestic market in the Tariff Area;
- k) “Commercial Area” means the area within the Zone established under Section 07(c) of the Bangladesh Economic Zone Act, 2010 (Act no 42 of 2010) specified for business organizations, banks, warehouses or any other organization;

- l) “Licence” means Bonded Warehouse Licence provided to any person, company or industry as per section-13 of the Customs Act, 1969 and rules made there under;
- m) “Licensee” means any person, company or industry in the Zone who has been provided with a Bond Licence as per the Act and the rules made there under;
- n) “Bonded Warehouse” means the warehouse where goods/semi processed goods/raw materials can be stored for export/re-processing/processing/sale in the domestic market of the country;
- o) “In-bond” means entry of imported raw materials or semi-finished materials in the bond register as well as in the bonded warehouse which are imported for licensed bonded warehouse industries without paying any duty or taxes in a manner determined by the Board or the Commissioner of Customs (Bond) or any other Commissioner of Customs authorized by the Board;
- p) “Ex-bond” means removal of finished materials or semi-finished materials from the bond register as well as in the bonded warehouse for export or domestic sale which is processed by the licensee from raw materials of semi-finished materials imported without paying any duty of taxes under bond in a manner determined by the Board or the Commissioner of Customs (Bond) or any other Commissioner of Customs authorized by the Board;
- q) “Wastage” means such materials which has been completely or partially damaged and has lost quality to be re-utilized after being used in the manufacturing process;
- r) “Defected goods not fit for export” includes processed or manufactured goods which could not qualify for export as per the criteria of the foreign buyer but may be sold to the domestic market.

3. Procedures in relation to Export Processing Area of the Zone

3.1 Import of Goods into the Export Processing Area of a Zone:-

- a) Subject to Sub-clause 3.1.g and 3.1.h, any goods may be imported into a Zone from outside Bangladesh or from the Tariff Area or from any Export Processing Zone or from another Zone.
- b) A separate bill of entry in respect to goods imported by any bonded warehouse in the Export Processing Area of a Zone along with other documents showing details of other goods as required under the Act and the rules made there under shall be presented to the Commissioner of Customs (Bond) for assessment and clearance.

- c) Goods imported into a Zone shall be assessed in accordance with the procedure laid down in the Act and the rules made there under.
- d) Goods which are entitled to exemption of Customs duties and Value Added Tax on exportation by the government under the Act shall qualify for such exemption when imported by any bonded warehouse in the Export Processing Area of a Zone.
- e) Goods imported and admitted into any bonded warehouse in the export processing area of a Zone shall be assessed as per Customs procedure but Customs Duty, Regulatory Duty, Supplementary Duty, Value Added Tax and Advanced Income Tax (if applicable) will be realized at the time of giving permission for domestic sale.
- f) All goods cleared shall be secured and forwarded to the Export Processing Area of a Zone under Customs supervision and a pass shall be sent with the goods specifying the name of the importer and clearing agent, if any, number of conveyance, description and quantity of goods with the marks and numbers and contents thereof and on receipt of the goods in the Zone, the officer of Customs allowing the goods to enter the Zone shall retain the pass.
- g) Admission of goods imported for a Zone shall not be refused except when the goods are liable to restrictions or prohibitions imposed on the grounds of public morality or order, public security, public hygiene or health of for veterinary or phyto-pathological consideration or relating to protections of patent, trade mark or copy-rights .
- h) Hazardous goods may be allowed to be admitted to a Zone only when an area specially designed for its storage is made available within the Zone.
- i) Goods admitted to a Zone may remain there for such period as per the provisions of the Act.

3.2 Introduction of Goods into the Export Processing Area of a Zone from Tariff Area:

- a) Goods from the Tariff Area required for further processing in the Export Processing Area of the Zone shall be admitted after completion of export formalities which are normally observed for export out of the country.

- b) Goods which are entitled to exemption or repayment of Customs duties and Value Added Tax on exportation shall qualify for such exemption of repayment immediately after these have been admitted into any bonded warehouse in the Export Processing Area of a Zone in accordance with the provisions of the Act and the rules made there under.

3.3 Export of Goods from the Export Processing Area of a Zone:

- a) Any person exporting goods from any bonded warehouse in the Export Processing Area of a Zone shall follow the export procedure as laid down in the Act and the Rules made there under.
- b) Goods cleared for export shall be secured and forwarded to the Customs station under Customs supervision, and a pass shall be sent with the goods, specifying the name of the importer and the clearing agent, if any, number of conveyance, description and quantity of goods with the marks and number and contents thereof, and on receipt of the goods at the Customs stations, the officer of Customs allowing the export of goods shall retain the pass.
- c) All Customs formalities regarding removal of goods from the Export Processing Area shall be completed at the Customs stations or at any place within the Zone approved for this purpose by the Commissioner of Customs (Bond).

3.4 Removal of goods from the Export Processing Area of a Zone to Tariff Area:

- a) Removal of goods from any bonded warehouse in the Export Processing Area of a Zone for home consumption may be restricted to only such goods as may be prescribed by the Authority and authorized by the Board. The quantity of the goods for removal will be determined by the Commissioner of Customs (Bond), but it shall not exceed more than 20% of the export volume of the concerned bonded warehouse in the previous fiscal year.
- b) Any goods permitted by the Board for entry into the domestic market of the Tariff Area under sub-clause 3.4.(a) may be taken out of the Zone after fulfilling all requirements prescribed under the Act and the rules made there under for import of goods from out of Bangladesh into the Tariff Area.
- c) For the purpose of determination of value and the rate of duties and other taxes applicable to goods removed for home consumption shall be determined in accordance with the provisions of the Act and the rules made there under.

4. Procedures in relation to Domestic Processing Area of the Zone**4.1 Import of Goods into the Domestic Processing Area of a Zone:**

- a) Subject to Sub-clause 4.1 (g) and 4.1(h), any goods may be imported into a Zone from outside Bangladesh or from the Tariff Area or from any Export Processing Zone or from another Zone.
- b) A separate bill of entry in respect to goods imported into any bonded warehouse in the Domestic Processing Area of a Zone along with other documents showing details of other goods as required under the Act and the rules made there under shall be presented to the Commissioner of Customs (Bond) for assessment and clearance.
- c) Goods imported into any bonded warehouse in the Domestic Processing Area of a Zone shall be assessed in accordance with the procedure laid down in the Act and the rules made there under.
- d) Goods which are entitled to exemption of Customs duties and Value Added Tax on exportation by the government under the Act shall qualify for such exemption when imported by any bonded warehouse in the Domestic Processing Area of a Zone.
- e) Goods imported for any Bonded warehouse in the Domestic Processing Area of a Zone shall be admitted into the Zone with assessment as per Customs procedure but Customs duty, Regulatory Duty, Supplementary Duty, Value Added Tax and Advanced Income Tax (if applicable) will be realized at the time of giving permission for domestic sale.
- f) All goods cleared shall be secured and forwarded to the Zone under Customs supervision and a pass shall be sent with the goods specifying the name of the importer and clearing agent, if any, number of conveyance, description and quantity of goods with the marks and numbers and contents thereof and on receipt of the goods in the Zone, the officer of Customs allowing the goods to enter the Zone shall retain the pass.
- g) Admission of goods imported for a Zone shall not be refused except when the goods are liable to restrictions or prohibitions imposed on the grounds of public morality or order, public security, public hygiene or health of for veterinary or phyto-pathological consideration or relating to protections of patent, trade mark or copy rights .

- h) Hazardous goods may be allowed to be admitted to a Zone only when an area specially designed for its storage is made available within the Zone.
- i) Goods admitted to a Zone may remain there for such period as per the provisions of the Act.

4.2 Introduction of Goods into the Domestic Processing Area of a Zone from Tariff Area:

- a) Goods from the Tariff Area required for further processing in the Domestic Processing Area of the Zone shall be admitted after completion of export formalities which are normally observed for export out of the country.
- b) Goods which are entitled to exemption or repayment of Customs duties and Value Added Tax on exportation shall qualify for such exemption of repayment immediately after these have been admitted into a Zone in accordance with the provisions of the Act and the rules made there under.
- c) Goods admitted into any Bonded warehouse in the Domestic Processing Area of a Zone shall be assessed as per Customs procedure for record keeping purpose but no demand note will be issued for duty and taxes, if any, until goods are processed and released for sale in the domestic market.

4.3 Export of Goods from the Domestic Processing Area of a Zone:

- a) Any bonded warehouse in the Domestic Processing Area exporting goods from a Zone shall follow the export procedure as laid down in the Act and the Rules made there under.
- b) Goods cleared for export shall be secured and forwarded to the Customs station under Customs supervision, and a pass shall be sent with the goods, specifying the name of the importer and the clearing agent, if any, number of conveyance, description and quantity of goods with the marks and number and contents thereof, and on receipt of the goods at the Customs stations, the officer of Customs allowing the export of goods shall retain the pass.
- c) All Customs formalities regarding removal of goods from the Domestic Processing Area shall be completed at the Customs stations or at any place within the Zone approved for this purpose by the Commissioner of Customs (Bond).

4.4 Removal of goods from the Domestic Processing Area of a Zone to Tariff Area:

- a) Removal of goods from a Zone for home consumption may be restricted to only such goods as may be prescribed by the Authority and authorized by the Board.
- b) Any goods permitted by the Board for entry into the domestic market or Domestic Tariff Area under sub-clause 4.4(a) may be taken out of the Zone after fulfilling all requirements prescribed under the Act and the rules made there under for import of goods from out of Bangladesh into the Tariff Area.
- c) For the purpose of determination of value and the rate of duties and other taxes applicable to goods removed for home consumption shall be determined in accordance with the provisions of the Act and the rules made there under.

5. Procedures in relation to Commercial Area of the Zone

- a) The Commissioner of Customs (Bond) may provide bond licence to any export processing unit and domestic processing unit established in the commercial area of the Zone.
- b) The Commissioner of Customs (Bond) may also provide bond licence to warehouse operators established in the commercial area of the Zone who will import raw materials or semi-finished materials for storing and exporting thereof to bonded warehouses in the Zone, any Export Processing Zone and bonded warehouses in the Tariff Area. The bonding period of the materials admissible in such warehouse shall be determined as per the provisions of the Act in relation to the nature of the bonded warehouses the materials are finally destined to. But, the whole period of warehousing shall comprise the period of stay in such warehouse and the period of stay in the bonded warehouse of final user. The whole period of warehousing shall not exceed the bonding period as mentioned in the Act.
- c) Subject to sub-clause 5(a) and (b), the Commissioner of Customs (Bond) will not provide bond licence to any bank, financial institution or business office of any kind. But, they shall enjoy privileges in relation with duty and tax as applicable for them for establishing their office in the Zone.

- d) For use in any area of the Zone other than raw materials or semi-finished materials, the Board may, from time to time, as prescribed by the Authority, specify the list of goods to be imported without paying any duty or tax by notification in the official gazette as per the provisions of the Act.

6. Inter-bond Transfer:

- a) Inter-bond transfer of imported raw materials or semi-finished materials, both temporary and permanent, may be allowed by the Commissioner of Customs (Bond) or any other officer of Customs authorized by the Commissioner of Customs (Bond) in such manner as may be prescribed by the Commissioner of Customs (Bond).
- b) Subject to sub-clause 6(a), each inter-bond transfer of imported raw materials or semi-finished materials which are permitted for by the Commissioner of Customs (Bond) or any other officer of Customs authorized by the Commissioner of Customs (Bond) shall be entered in the Customs passbooks or bond registers of both the transferer and the transferee which are preserved either in the importing Customs House/Customs station or in the Customs Bond Commissionerate.
- c) Proceed realization certificate (PRC) shall be submitted by the exporter to the Commissioner of Customs (Bond) or any other officer of Customs authorized by the Commissioner of Customs (Bond) within 03 (three) months after export has been completed utilizing the materials collected through inter-bond transfer.
- d) The bonded warehouse who is receiving the imported raw materials or semi-finished materials through inter-bond transfer shall submit a permission from the concerned Commissioner of Customs or any other officer authorized by the Commissioner of Customs under whose jurisdiction the receiving bonded warehouse is to the Commissioner of Customs (Bond) or any other officer of Customs authorized by the Commissioner of Customs (Bond) under whose jurisdiction the Zone is.

7. Import Permit and Export Permit :

- a) The Authority, on receiving written application in a prescribe manner, may provide Import Permit (IP) to the manufacturing/processing units to import raw materials or semi-finished materials without paying any duty or tax against valid bond licence for further processing and export or domestic sale thereof. The Authority shall determine the quantity to be approved in an IP on the basis of approved list of raw materials or semi-finished materials with

corresponding H.S Code and tariff description and at a time import entitlement as annexed with the bond licence of the concerned unit. Number of copies shall be submitted to the concerned officer of Customs as required. On receiving the copy of IP, the concerned officer shall conduct Customs procedures as prescribed in Clause-3 and 4, in accordance with the provisions of the Act and rules made there under, for the materials imported by the manufacturing/processing units established in the Zone.

- b) The Authority, on receiving written application in a prescribe manner, may provide Export Permit (EP) to the manufacturing/processing units to export finished or semi-finished goods outside Bangladesh without paying any duty or tax against valid bond licence. In case of finished or semi-finished goods supply for home consumption to the domestic market, EP may be issued in the same manner. Number of copies shall be submitted to the concerned officer of Customs. On receiving the copy of EP, the concerned officer shall conduct Customs procedures as prescribed in Clause-3 and 4, in accordance with the provisions of the Act and rules made there under, for the goods to be exported outside Bangladesh or to be supplied for home consumption in the domestic market.

8. Disposal of used machineries, scraps and defected goods not fit for export :

- a) Machineries imported by manufacturing/processing units established in any area of the Zone which after setting up and consequential use have become old and/or scrap, having commercial value, may be sold to the Tariff Area, as prescribed by the Authority and permitted by the Commissioner of Customs (Bond).
- b) Subject to sub-clause 8(a), the Commissioner of Customs (Bond) or any other Commissioner of Customs authorized by the Board shall assess the Customs value as per Section-95 of the Act, for selling the used machineries, scraps and defected goods not fit for export to the Tariff Area.
- c) Subject to sub-clause 8(a) and (b), used machineries and/or scraps shall be disposed off in the following manner :
- i. The concerned unit shall obtain permission of the Ministry of Commerce or as the case may be, Chief Comptroller of Imports and Exports (CCIE) through the One Stop Service Center of the Zone to sell the used machineries and/or scraps in the Tariff Area.

- ii. The person or unit in the Tariff Area also shall obtain permission of the Ministry of Commerce or as the case may be, Chief Comptroller of Imports and Exports (CCIE) to purchase the used machineries and/or scraps from the unit concerned in the Zone.
- iii. The used machineries and/or scraps, as described by the Ministry of Commerce or as the case may be, Chief Comptroller of Imports and Exports (CCIE), will be assessed as per the provisions of the Act and rules made there under.
- iv. Subject to sub-Clause 8(c)(iii), used machineries and/or scraps, may be taken out of the Zone after fulfilling all requirements prescribed under the Act and the rules made there under for import of such goods from out of Bangladesh into the Tariff Area.
- v. In case of disposal of used machineries, the residual life of the machineries must be declared in writing not less than 10 (Ten) years by an internationally recognized Surveyor.
- vi. The value and the rate of duties and other taxes applicable to used machineries and/or scrap, as described by the Ministry of Commerce or as the case may be, Chief Comptroller of Imports and Exports (CCIE) for sale from the Zone to the Tariff Area, shall be determined on the basis of depreciation. In such cases, the base year for determining the Customs value shall be clearly marked and year-wise depreciation shall not be more than 20% (Twenty Percent). The overall depreciated value shall not be more than 80% (Eighty Percent) of the original import value.
- vii. For the purpose of determination of value and the rate of duties and other taxes applicable to used machineries and/or scrap, fraction of 6 (six) months or more than 6 (six) months in a year shall be considered as a full year while calculating depreciation. Fraction of time less than 6 (six) months shall not be taken into account.

9. Warehousing Bond:

Every bonded warehouse licence holder shall execute a warehousing bond as per Section-86 of the Act, read with Rule-12 of the Bonded Warehouse Licensing Rules, 2008.

10. Disposal of Wastage:

- a) Upon application of the concerned unit and approval of the Authority, waste materials which have been completely or partially damaged and has lost quality to be re-utilized after being used in the manufacturing process and have no commercial value, shall be completely destroyed according to the provisions of the Bangladesh Environmental Conservation Act, 1995 (1 of 1995) in a place outside the production area of the concerned unit on presence of an officer of Customs authorized by the Commissioner of Customs (Bond).
- b) A detailed report of the destroyed materials shall be sent to the Commissioner of Customs (Bond) by the concerned unit within 07 (seven) days of the destruction. The Concerned unit shall preserve all documents in relation the destruction process as per the provision of the Act.
- c) Upon application of the concerned unit and approval of the Authority, waste materials which have commercial value shall be assessed through physical examination by the officer authorized by the Commissioner of Customs (Bond) and disposed off in the manner prescribed in Clause-8.

11. In-bond and Ex-bond procedure:

- a) Verifying the imported raw materials of semi-finished materials with import document such as L/C, Master L/C, Back-to-back L/C, Sales Contract, Bill of Entry, Invoice, Packing List (whatever may be applicable according to existing rules and regulations) etc., the bond officer will make in-bond in the bond register as well as the bonded warehouse with joint signature of the licensee or any person authorized by the licensee in the prescribed manner.
- b) The bond officer shall make ex-bond from the bond register as well as the bonded warehouse of finished or semi-finished materials processed or manufactured by the concerned bonded unit utilizing materials under in-bond with joint signature of the licensee or any person authorized by the licensee in the prescribed manner.

12. Destruction:

Any goods brought into a Zone having been rendered unfit for consumption may be allowed to be destroyed or rendered commercially valueless by an officer of Customs not below the rank of a Assistant Commissioner of Customs (Bond) in such manner as may be prescribed by the Commissioner of Customs (Bond).

13. Bond licence:

- a) The Commissioner of Customs (Bond) shall issue license to all persons/industries involved in warehousing, processing, manufacturing, exporting and/or domestic selling of goods in the Zone as per the provisions of the Act and the rules made there under.
- b) All manufacturing/processing units established in any area of the Zone shall set machineries according to the project proposal approved by the Authority. The Commissioner of Customs (Bond) or any other officer of Customs authorized by the Commissioner of Customs (Bond) shall conduct a physical examination of the production capacity of the machineries set by the manufacturing/processing units within any area of the Zone according to the project proposal approved by the Authority and measure the warehousing capacity of the bonded unit to determine at a time import entitlement.
- c) Subject to sub-clause 13(b), list/lists of to be imported by bonded manufacturing/processing units describing corresponding H.S Code and tariff description as per the FIRST SCHEDULE of the Act and at a time import entitlement will be attached with the bond licence as annex. A copy of the bond licence for each unit in any area of the Zone will be forwarded to be Authority.

14. Annual Audit:

The Commissioner of Customs (Bond) shall carry out annual audit of each person/industry set up in a Zone in such manner as he deems fit.

15. Unaccounted Goods:

If any importer fails to give proper accounts of the imported goods to the satisfaction of an officer Customs not below the rank of an Assistant Commissioner of Customs, the importer shall pay demand an amount equal to the duties and taxes leviable thereon and shall also be liable to pay penalties imposed for such violation under the Act and the rules made there under.

16. Restriction on Removal of Goods from Zones:

No goods shall be taken out of Zone except as provided in rules 5 and 6 or for transfer to another Zone or Export Processing Zone or for being used in the production, manufacture, processing, repair, or refitting in the Tariff Area with the prior permission of Commissioner of Customs (Bond) on such conditions, restrictions and limitations as he may prescribed.

17. Security of a Zone:

- a) Each Zone shall be bounded with security walls not less than 12 (twelve) feet. The security wall will be constructed with permanent secured boundary fencing not less than 03 (three) feet. Suitable check posts may be established after approval of the Commissioner of Customs (Bond).
- b) The Construction of Check posts shall be carried out by the Authority in accordance with layout plan approved by the Commissioner of Customs (Bond).
- c) The Commissioner of Customs (Bond) may impose restrictions on means of access to a Zone and regulate the hours of business, and may keep the means of access to a Zone under supervision and make spot checks on the goods brought into or taken out of the Zone to ensure that these have complied with the provisions of the Act and rules made there under.

18. Placement of Customs Officers:

- a) The Commissioner of Customs (Bond) or any other Commissioner of Customs under whose jurisdiction the Zone is, Shall depot an officer of Customs not below the rank of an Assistant Commissioner to be in charge of conducting Customs procedures in relation to the Zone as authorized by the Commissioner.
- b) In addition, necessary number of Revenue Officers, Assistant Revenue Officers and ministerial staff shall be posted in the Zone by the Commissioner of Customs (Bond) to assist the officer in charge of Customs procedures as authorized by the Commissioner.
- c) The officer in charge Customs procedures in the Zone shall assign Assistant Revenue Officers who are posted in the Zone by the Commissioner of Customs (Bond) as Bond Officers to supervise warehousing activities of bonded units.

19. Transport, Residence, Office Space, Logistics and Merchant Overtime (MOT) of Customs Officers:

- a) Office space, logistics, residence and transportation for the officers of Customs shall be provided by the Authority as may be prescribed by the Board or the Commissioner of Customs (Bond).
- b) Merchant Overtime (MOT) for the officers of Customs shall be paid by the concerned unit in any area of the Zone as per existing rules and regulations.

20. Re-export and Ship Back:

Procedures in relation with re-export and ship back will be laid in such manner, as prescribed by the Commissioner of Customs (Bond) or any other Commissioner of Customs authorized by the Board under whose jurisdiction the Zone is, on such conditions, restrictions or limitations as he may deem fit.

21. Connectivity with Customs Computer System:

The Authority shall provide all necessary support to the officer of Customs to establish connection with the Customs computerized entry processing system established by the Board for the purposes of the Act.

22. Deposition of Duty and Taxes:

For the purposes of deposition of duty and taxes, the Authority will communicate with Bangladesh Bank and Sonali Bank. Bangladesh Bank and Sonali Bank will established a branch of Sonali Bank authorized with the capacity to deposit duty and taxes against Treasury Challan (TR Challan). The treasury code of the Commissioner of Customs (Bond) or any other Commissioner of Customs, under whose jurisdiction the Zone is, will be used as the treasury code in the Treasury Challan (TR Challan).

23. Commissariat management:

Commissariat established in the Zone shall operate under bond licence to import foodstuff, cigars and cigarettes, liquor and beverage and sale then to the foreign investor in the Zone and their foreign technicians or employees working in the Zone as per the notification of the Board.

24. Offences and Penalties:

Any violation of the Act and the rules, regulations, orders and notifications made there under shall be penalized as per the provision of the Act.

25. Application of other rules and regulations:

Any other rules, regulations, orders and notifications by the Board in relation with bonded warehouse management shall Act as complimentary with this standing order.

By the order of the Board

Muhammad Imtiaz Hassan

Second Secretary (Customs: Export & Bond).