

রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ



গেজেট

অতিরিক্ত সংখ্যা
কর্তৃপক্ষ কর্তৃক প্রকাশিত

বৃহস্পতিবার, জানুয়ারি ৪, ২০১৮

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
জাতীয় রাজস্ব বোর্ড
[কাস্টমস]

সংশোধনী আদেশ

তারিখ : ২১ ডিসেম্বর ২০১৭ খ্রিঃ

বিষয় : জাতীয় রাজস্ব বোর্ডের স্থায়ী আদেশ নং-৪২/২০১৭/কাস্টমস/১৯৯, তারিখ-০২-০৫-১৭
অধিকতর সংশোধন।

নং ২৮৮/২০১৭/কাস্টমস/৫২৯—এতদ্বারা সংশ্লিষ্ট সকলের অবগতির জন্য অবহিত করা যাইতেছে যে, The Customs Act, 1969 এর Section-13 ও এর সাথে পঠিতব্য Section-219(B) এ প্রদত্ত ক্ষমতাবলে, জাতীয় রাজস্ব বোর্ড হতে গত ০২-০৫-১৭ তারিখে স্থায়ী আদেশ নং-৪২/২০১৭/কাস্টমস/১৯৯ এর মাধ্যমে জারীকৃত (স্থায়ী আদেশ নং-৫৫/২০১৭/কাস্টমস/২৭৬, তারিখ : ০৫-০৬-২০১৭ এর মাধ্যমে সংশোধিত) ‘The Customs (Economic Zones) Procedures, 2017’ এর নিম্নরূপ অধিকতর সংশোধন করা হইল :

- (ক) বিদ্যমান নীতিমালার Preamble এ “read with item 23 of the third schedule thereof,” প্রতিস্থাপনপূর্বক “read with section-3 of the Value Added Tax, 1991 and item 23 of the third schedule of the Act thereof,” সংযোজিত হইবে;
- (খ) নীতিমালার Clause-3.1 এর Sub-clause-(a) প্রতিস্থাপনপূর্বক “Subject to Sub-clause 3.1.g and 3.1.h, any goods may be imported into a Zone from outside Bangladesh or from any Export Processing Zone or from Export Processing Area of another Zone” সংযোজিত হইবে;

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মূল্য : টাকা ৮.০০

- (গ) নীতিমালার Clause-3.2 এর Sub-clause-(a) প্রতিস্থাপনপূর্বক “Goods from the Tariff Area required for further processing in the Export Processing Area of the Zone shall be admitted after completion of in-bond formalities which are normally observed for bonded warehouses in the Domestic Tariff Area of the country” সংযোজিত হইবে;
- (ঘ) নীতিমালার Clause-3.4 এর Sub-clause-(c) প্রতিস্থাপনপূর্বক “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 thereunder for ex-bond of goods from bonded warehouses in the Domestic Tariff Area of Bangladesh” সংযোজিত হইবে;
- (ঙ) নীতিমালার Clause-4.1 এর Sub-clause-(a) প্রতিস্থাপনপূর্বক “Subject to Sub-clause 4.1 (g) and 4.1(h), any goods may be imported into a Zone from outside Bangladesh or from any Export Processing Zone or from Export Processing Area of another Zone” সংযোজিত হইবে;
- (চ) নীতিমালার Clause-4.2 এর Sub-clause-(a) প্রতিস্থাপনপূর্বক “Goods from the Tariff Area required for further processing in the Domestic Processing Area of the Zone shall be admitted after completion of in-bond formalities which are normally observed for bonded warehouses in the Domestic Tariff Area of the country” সংযোজিত হইবে;
- (ছ) নীতিমালার Clause-4.2 এর Sub-clause-(b) বিলুপ্ত হইবে;
- (জ) নীতিমালার Clause-4.4 এর Sub-clause-(b) প্রতিস্থাপনপূর্বক “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 thereunder for ex-bond of goods from bonded warehouses in the Domestic Tariff Area of Bangladesh” সংযোজিত হইবে;
- (ঝ) নীতিমালার Clause-5.0 এর Sub-clause-(b) প্রতিস্থাপনপূর্বক “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 or procure raw materials or semi-finished materials from Domestic Tariff Area with bond privilege for storing and exporting or make interbond transfer thereof to bonded warehouses in the Zone, any Export Processing Zone and bonded warehouses in the Tariff Area” সংযোজিত হইবে;

- (এ) নীতিমালার Clause-7.0 এ Heading প্রতিস্থাপনপূর্বক **“Import Permit (IP), Export Permit (EP), Local Procurement Permit (LPP) and Local Sales Permit (LSP)”** সংযোজিত হইবে;
- (ট) নীতিমালার Clause-7.0 এর Sub-clause-(b) প্রতিস্থাপনপূর্বক “The Authority, on receiving written application in a prescribed 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. 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 thereunder, for the goods to be exported outside Bangladesh” সংযোজিত হইবে;
- (ঠ) নীতিমালার Clause-7.0 এ Sub-clause-(b) এর পর Sub-clause-(c) “The Authority, on receiving written application in a prescribed manner, may provide Local Procurement Permit (LPP) to the manufacturing/processing units to procure raw materials or semi-finished materials from the Tariff Area 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 LPP 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 LPP, 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 thereunder, for the materials procured from the Tariff Area by the manufacturing/processing units established in the Zone.” সংযোজিত হইবে;
- (ড) নীতিমালার Clause-7.0 এ Sub-clause-(c) এর পর Sub-clause-(d) “The Authority, on receiving written application in a prescribed manner, may provide Local Sales Permit (LSP) to the manufacturing/processing units for finished or semi-finished goods supply for home consumption to the domestic tariff area. Number of copies shall be submitted to the concerned officer of Customs. On receiving the copy of LSP, 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 thereunder, for the goods to be supplied for home consumption in the domestic market.” সংযোজিত হইবে;

- (ঢ) নীতিমালার Clause-11.0 এর Sub-clause-(a) প্রতিস্থাপনপূর্বক “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. In case of raw materials of semi-finished materials procured from the Tariff Area, procurement document such as L/C, Master L/C, Back-to-back L/C, Sales Contract, Bill of Entry, Invoice, Packing List, VAT chalan and attested VAT Form from the concerned VAT circle as annexed with this procedure (whatever may be applicable according to existing rules and regulations) etc” সংযোজিত হইবে।

জাতীয় রাজস্ব বোর্ডের আদেশক্রমে

মহিববুর রহমান ভূঞা
দ্বিতীয় সচিব (শুল্ক)।