

Bangladesh



Gazette

**Extraordinary**  
**Published by Authority**

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MONDAY, DECEMBER 10, 1984

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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH  
NATIONAL BOARD OF REVENUE  
(Customs)

NOTIFICATION

Dhaka, the 10th December, 1984

No. S.R.O. 540-L/84/884/Cus.—In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), and in supersession of Late Central Board of Revenue Notification No. S.R.O. 4(1)/70, dated the 1st January, 1970, the National Board of Revenue is pleased to make the following rules, namely:—

THE SEIZED CONVEYANCE (INTERIM RELEASE) RULES, 1984.

1. These rules may be called The Seized Conveyance (Interim Release) Rules, 1984.

2. An officer of Customs, not below the rank of a Deputy Collector of Customs, may release provisionally any conveyance seized for the offence of having been used in the removal of goods liable to confiscation and thereby rendered such conveyance liable to confiscation under section 157(2) of the Customs Act, 1969 (IV of 1969) pending adjudication of the case, subject to the following conditions, namely:—

- (i) the owner or his authorised agent furnishes a security in cash in an amount that may be fixed by the aforesaid officer of Customs or a guarantee of an equivalent amount from a scheduled bank in the Form specified hereunder on such terms as may be directed by the aforesaid officer of Customs for the due production of the conveyance, in the same conditions in which it is released, at any place and time as directed by such officer of Customs; and

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(13623)

Price : 75 Paise

- (ii) the release of the conveyance, pending adjudication, on the basis of cash security or bank guarantee, as the case may be, shall not be permitted by the aforesaid officer of Customs unless—
- the value of the offending goods is insignificantly small as compared to the value of the conveyance to be seized;
  - it is *prima facie* apparent that the owner or the person-in-charge had no knowledge of the smuggled goods being carried or placed in his conveyance;
  - the officer of Customs is satisfied that the conveyance has not been used previously for the carriage of smuggled goods and the owner or the person-in-charge of the conveyance was not found engaged in smuggling earlier; and
  - the officer of Customs is satisfied that there is no likelihood of any loss of evidence or any weakening of the case if the conveyance is so released.

3. If a case is pending in any Court in which a conveyance is likely to be confiscated, the officer of Customs, not below the rank of a Deputy Collector of Customs, may with the permission of that Court, release provisionally the conveyance subject to the conditions specified in rule 2.

#### Proforma of the Bank Guarantee

We..... hereby bind ourselves to stand as guarantee  
(Name of the Bank)

to the Government of Bangladesh through the Collector of Customs, on behalf of (name of owner of vehicle)..... for the amount of Taka.....  
(in words)

in consideration of the provisional release of the seized conveyance belonging to him under section 157(2) of the Customs Act, 1969, being allowed to him. This guarantee shall be binding on us till the case is finally adjudicated and the conveyance is produced to the Customs. We, the abovementioned Bank, agree and undertake to make unconditional payment of the sum of not more than Taka.....being the amount of security to the Government of  
(in words)

Bangladesh on demand without question and without reference to the owner of the conveyance. The particulars of the conveyance are as under:—

- Make .....
- Model .....
- Chasis No.....
- Engine No. ....
- Registration No.....

This guarantee shall remain in force until the final adjudication of the case and production of the conveyance to the Customs.

Place.....Signature.....

Date..... Designation

Bank Seal

M. S. I. CHOWDHURY  
First Secretary (Customs).

NOTIFICATION

Dhaka, the 10th December, 1984

No. S.R.O. 541-L/84/885/Cus.—In exercise of the powers conferred under section 219 of the Customs Act, 1969 (IV of 1969), read with item 11 of the Third Schedule thereof, the National Board of Revenue is pleased to make the following rules, namely:—

THE MANUFACTURE AND OTHER OPERATIONS IN RELATION TO  
GOODS IN A WAREHOUSE RULES, 1984.

1. These rules may be called The Manufacture and Other Operations in Relation to Goods in a Warehouse Rules, 1984.

2. Any licensee desiring to carry out manufacture and other operations in relation to goods in a warehouse, shall clearly earmark space for carrying out such process within the warehouse, wherein machinery and equipment may be installed for that purpose; the raw materials shall be kept separated from the place of operation as well as from space for storage of waste, refuse and finished goods.

3. Such registers as may be prescribed by the Collector of Customs within whose jurisdiction the warehouse situate shall have to be maintained by the licensee with respect to raw materials, manufacture process, finished goods and waste.

4. Account of all incoming imported raw materials shall be maintained jointly by the Collector of Customs within whose jurisdiction the warehouse situate and the Collectorate of Customs through which such goods are imported.

5. Samples of goods to be manufactured in a warehouse along with formula showing correct requirement of raw materials shall be submitted by the licensee to the Collector of Customs concerned who shall cause it to be verified by such experts as he may deem necessary to verify the corrections of the formula to ascertain requirements of raw materials and set up an input/output ratio for assessment of duty on raw materials so imported on the basis of finished goods and wastage.

6. The licensee shall *inter alia* take out such licences as may be required by any other law and shall fulfil all legal obligations for carrying out such manufacturing process within the warehouse.

M. S. I. CHOWDHURY

*First Secretary (Customs).*

## (Customs and Sales Tax)

## NOTIFICATION

Dhaka, the 10th December, 1984

**No. S.R.O. 542-L/84/886/Cus.**—In exercise of the powers conferred by section 21(a) of the Customs Act, 1969 (IV of 1969), and section 5A of the Sales Tax Ordinance, 1982 (XVIII of 1982), the National Board of Revenue is pleased to direct that such of the goods specified in the Schedule as are temporarily imported into Bangladesh with a view to subsequent re-exportation be exempt from payment of whole of customs-duty and sales tax payable thereon under the said Act and Ordinance, subject to the following conditions, namely:—

- (1) Goods intended to be imported into Bangladesh shall be covered under necessary import entitlement, permit or licence issued by the competent authority, clearly indicating that the goods are imported for temporary period.
- (2) Bills of entry duly filled in along with all relevant particulars, proof of value, along with such other detail as may be required by the Collector of Customs of the jurisdiction shall be submitted, declaring on top of the bills of entry in bold letters, the word "Temporary Importation" inscribed thereon; and in case of any goods imported along with passengers, necessary recording may be made by the officer of Customs on the body of passport or other documents.
- (3) The bills of entry so submitted shall be assessed provisionally and recorded serially in appropriate registers, to be maintained customs-station wise, to facilitate audit.
- (4) A bank guarantee equivalent to the amount of customs-duty and sales tax or an undertaking secured for twice the amount of duties and taxes in such form as the Collector of Customs deems proper shall have to be furnished by the importer as security till the goods are exported.
- (5) The Collector of Customs shall, on being satisfied that necessary formalities have been complied with as stipulated in clauses (1) to (4), may allow temporary importation of the goods for a period not exceeding six months:

Provided that the Collector of Customs may extend the period for another three months on receiving written request before the expiry of the initial period subject to the condition that extension of validity of guarantee is also extended.

- (6) Only such of goods covered by items (1) and (2), in the Schedule as are capable of being identified at the time of their re-exportation shall be exempt from the aforesaid customs-duty and sales tax.
- (7) Packing materials covered by item (3) in the Schedule may be imported either filled or empty, and if imported empty, it may be re-exported filled subject to additional duty leviable on the contents on export.

- (8) The Collector of Customs may refuse entry of any goods without payment of customs-duty and sales tax if *prima facie* it appears to him that such goods would remain in Bangladesh for more than six months.
- (9) Re-exportation of temporarily imported goods shall be guided by usual export formalities and after completion of the export of the goods, the importer shall produce evidence to the Collector of Customs who shall cause cancellation of the guarantee or undertaking, as the case may be.

### The Schedule

- (1) All materials temporarily imported for processing, further manufacture, repair or refitting by an importer.
- (2) All materials temporarily imported for embellishing or decorating goods produced in Bangladesh.
- (3) All varieties of packing materials used or required to be used as external or internal covering of goods, or as holders on which goods are rolled, wound or attached provided that they do not change their original shape or form.

NOTE.—The term packing material *inter alia* may include—bags, sacks, sachets, paper, plastic material, casks, tuns, barrels, hogheads, vats, tubes, buckets of wood; casks, drums, tanks, vats, cases, milk churn boxes, tins, basketstand and other container of base metal; tubular containers (cylinders) and other metal container for compressed or liquid gases; mercurry bottles, tubular and other metal containers for chemical and other products; special containers for radio active substances; bottles, flasks, phials, demijhon, carboys, jars and other tubular containers of glass; ceramic or plastic materials; packing cases, crates, trays, skips, boxes and similar articles of wood, paper board, cellulose pulp; drums for laying electric cables; lead piping; drums tubes, reels, caps, spools, bobbins and other supports for textile yarn; wire, metal foil; cages and special tanks and containers for the carriage of live animals, whether or not, fitted with air and water conditioning equipments; containers used in transport of goods by rail, sea or air, whether or not forming part of the transport equipment or of the carrier.

- (4) All machineries and equipments temporarily imported for repair and re-exportation thereafter.
- (5) All professional equipments temporarily imported by visiting technicians, doctors and other persons.
- (6) All equipments and materials temporarily imported by visiting television and broadcasting units, press photographers and film compaines.
- (7) All scientific and educational instruments, apparatus and appliances including simultaneous broadcasting equipments temporarily imported for scientific, educational or cultural seminars to be held in Bangladesh.
- (8) Goods temporarily imported by Government or bodies corporate created by statutes for demonstration in their display centres and re-export thereafter.

- (9) Goods temporarily imported for display at exhibitions organised by foreign Missions in Bangladesh.
- (10) All machineries temporarily imported by representatives of Foreign Commercial firms for demonstration purposes.

M. S. I. CHOWDHURY  
*First Secretary (Customs).*

[C. No. 4(9)F.S.(Cus. 1)/84]

(Customs)

NOTIFICATION

Dhaka, the 10th December, 1984

**No. S.R.O. 543-L/84/887/Cus.**—In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), and in supersession of Late Central Board of Revenue Notification No. S.R.O. 3(1)/70, dated the 2nd January, 1970, the National Board of Revenue is pleased to make the following rules, namely:—

THE FRUSTRATED CARGO EXPORT RULES, 1984.

1. These rules may be called The Frustrated Cargo Export Rules, 1984.
2. Frustrated Cargo will be such cargo as has been imported in any customs-station by reason of inadvertance or mis-direction or where the consignee is untraceable or has dishonoured his commitments and the consignor wishes to have it re-shipped to him.
3. The master of the vessel or his authorised agent or the consignor of the goods himself or through his authorised agent shall apply in writing to the Collector of Customs concerned for permission to re-export the frustrated cargo.
4. Every application made under rule 3 shall be accompanied by the following documents, namely:—
  - (a) an export permit from the Chief Controller of Imports and Exports or permission from the Ministry of Commerce for the re-export of the goods as frustrated cargo; and
  - (b) a no objection certificate for the goods granted by the Bangladesh Bank.
5. On receipt of an application under rule 3, together with the documents mentioned in rule 4, the Collector of Customs shall satisfy himself with reference to the relevant import manifest and other documents that the goods are frustrated cargo as provided in section 138 of the Customs Act, 1969 (IV of 1969).
6. If the Collector is so satisfied, he shall permit re-export of the frustrated cargo under Customs supervision without payment of duties (whether of import or export) chargeable thereon.

M. S. I. CHOWDHURY  
*First Secretary (Customs).*

[C. No. 5(5)Cus.I/84]

MINISTRY OF FINANCE

Internal Resources Division

(Customs and Sales Tax)

NOTIFICATION

Dhaka, the 10th December, 1984

No. S.R.O. 544-L/84/888/Cus.—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), and section 4(1) of the Sales Tax Ordinance, 1982 (XVIII of 1982), and in supersession of this Division's notification No. S. R. O. 125-L/81/634/Cus., dated the 21st April, 1981, the Government is pleased to exempt from the whole of customs-duties and sales tax leviable on all goods imported into and exported from a zone specified under section 10 of the Bangladesh Export Processing Zones Authority Act, 1980 (XXXVI of 1980).

By order of the President

A. S. RASHEED

*Joint Secretary.*

[C. No. 5(4)Cus.I/84]

NATIONAL BOARD OF REVENUE

(Customs)

NOTIFICATION

Dhaka, the 10th December, 1984

No. S.R.O. 545-L/84/889/Cus.—In exercise of the powers conferred by section 219 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 rules, namely:—

THE CUSTOMS (EXPORT PROCESSING ZONES) RULES, 1984.

1. **Short title and extent.**—(1) These rules may be called The Customs (Export Processing Zones) Rules, 1984.

(2) They shall apply to all zones specified by the Government under section 10 of the Bangladesh Export Processing Zones Authority Act, 1980 (XXXVI of 1980).

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

- (a) "Act" means the Customs Act, 1969 (IV of 1969);
- (b) "Authority" means the Bangladesh Export Processing Zones Authority established under section 3 of the Bangladesh Export Processing Zones Authority Act, 1980 (XXXVI of 1980);
- (c) "Collector of Customs", in relation to a zone, means the Collector of Customs in whose jurisdiction such Zone is situated;

- (d) "import", in relation to a zone, means import from outside Bangladesh and includes goods brought into a zone from the Tariff Area or from another zone;
- (e) "Tariff Area" means any area in Bangladesh outside the limits of a zone; and
- (f) "zone" means such area as is specified by the Government to be a zone under section 10 of the Bangladesh Export Processing Zone Authority Act, 1980 (XXXVI of 1980).

**3. Import of goods into a zone.**—(1) Subject to sub-rules (6) and (7), any goods may be imported into a zone from outside Bangladesh or from the Tariff Area or from another zone.

(2) A separate bill of entry in respect of goods imported into a zone along with other documents showing details of the goods as required under the Act and the rules made thereunder shall be presented to the Collector of Customs for assessment and clearance.

(3) Goods imported into a zone shall be assessed in accordance with the procedure laid down in the Act and the rules made thereunder.

(4) Any goods for which exemption has been granted by the Government under the Act shall be used exclusively within the limits of a zone.

(5) 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 the 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.

(6) 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 or for veterinary or phyto-pathological consideration, or relating to the protections of patent, trade marks or copy rights.

(7) 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.

(8) Goods admitted to a zone may remain there for such period as may be prescribed by the Authority.

**4. Introduction of goods into a zone from Tariff Area.**—(1) Goods from the Tariff Area required for further processing in a zone shall be admitted after completion of export formalities which are normally observed for export out of the country.

(2) Goods which are entitled to exemption or repayment of customs-duties and sales tax on exportation shall qualify for such exemption or repayment immediately after these have been admitted into a zone in accordance with the provisions of the Act and the rules made thereunder.



5. **Export of goods from a zone.**—(1) Any person exporting goods from a zone shall follow the export procedure as laid down in the Act and the rules made thereunder.

(2) 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-station, the officer of customs allowing the export of goods shall retain the pass.

(3) All customs formalities regarding removal of goods from the Tariff Area shall be completed at the customs-station or at any place within the zone approved for this purpose by the Collector of Customs.

6. **Removal of goods from a zone to Tariff Area.**—(1) Removal of goods from a zone for home consumption may be restricted to only such goods as may be authorised by the Authority.

(2) Any goods permitted by the Authority for entry into the Tariff Area under sub-rule (1) may be taken out of the zone after fulfilling all requirements prescribed under the Act and the rules made thereunder for import of goods from out of Bangladesh into the Tariff Area.

(3) 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 thereunder.

7. **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 Deputy Collector of Customs in such manner as may be prescribed by the Collector of Customs.

8. **Annual stock taking.**—The Collector of Customs shall carry out annual stock taking of each industrial unit set up in a zone in such manner as he deems fit.

9. **Unaccounted goods.**—If any importer fails to give proper account of the imported goods to the satisfaction of an officer of Customs not below the rank of an Assistant Collector of Customs, the importer shall pay on 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 thereunder.

10. **Restriction on removal of goods from zones.**—No goods shall be taken out from a zone except as provided in rules 5 and 6 or for transfer to another zone, or for being used in the production, manufacture, processing, repair or refitting in the Tariff Area with the prior permission of the Collector of Customs on such conditions, restrictions and limitations as he may prescribe.

11. **Security of a zone.**—(1) Each zone shall be bounded with secured boundary fencing and suitable check posts may be established after approval of the Collector of Customs.

(2) The construction of the check posts shall be carried out by the Authority in accordance with the layout plan approved by the Collector of Customs.

(3) The Collector of Customs 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 the rules made thereunder.

M. S. I. CHOWDHURY  
*First Secretary (Customs).*

[C. No. 5(4)Cus.I/84].

(Customs and Sales Tax)

NOTIFICATION

Dhaka, the 10th December, 1984

**No. S.R.O. 546-L/84/890/Cus.**—In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), read with item 2 of the Third Schedule thereof, the National Board of Revenue is pleased to make the following rules, namely:—

**THE REPAYMENT OF CUSTOMS DUTY ON LOCALLY MANUFACTURED GOODS SOLD AGAINST FOREIGN EXCHANGE OR SUPPLIED TO EXPORT ORIENTED INDUSTRY AGAINST BACK TO BACK LETTER OF CREDIT RULES, 1984.**

1. These rules may be called The Repayment of Customs Duty on Locally Manufactured Goods Sold Against Foreign Exchange or Supplied to Export Oriented Industry Against Back to Back Letter of Credit Rules, 1984.

2. The extent to which repayment shall be allowed in respect of any imported materials used in the manufacture of any goods which are sold against foreign exchange in Bangladesh or supplied to export oriented industries against back to back letter of credit shall be whole of the customs-duties paid on the importation of such imported goods.

3. On being successful in obtaining supply order against a tender the payment of which shall be received against foreign exchange to the satisfaction and certification of a scheduled bank or upon receiving a back to back letter of credit, a supplier or manufacturer-cum-supplier shall, immediately make an application to the Director, Inspection and Training, Customs and Excise along with particulars in Form XD-I annexed hereto of the items so supplied giving quantum of import duty paid on importation of raw materials required for manufacture of such items along with three samples of each for verification of the claim.

4. The Directorate of Inspection and Training shall, upon receipt of the application under rule 3, undertake a detail survey of the manufacturing industrial unit, verify the correction of the statement furnished by the supplier or manufacturer-cum-supplier to ascertain the amount of customs-duties involved in each unit of items to be supplied.

5. A supplier, other than a manufacturer-cum-supplier, shall make arrangement with the manufacturer of the items so supplied by him to furnish such details as may be required by the officers of the Directorate of Inspection and Training to verify the particulars of the statement.

6. The Director of Inspection and Training shall forward the survey report to the Board along with its recommendation specifying the amount of duty admissible for repayment.

7. The supplier or manufacturer-cum-supplier shall apply to the Board along with certificate or copy of bill of export in support of delivery of the goods either to the tenderer or exporter-cum-manufacturer showing receipt in full of the quantity so delivered.

8. The Board, after examining the claim for repayment, shall pass necessary order for repayment in respect of the goods for which repayment claim has been lodged, asking the Collector of Customs of the jurisdiction through which initial payment of customs-duties was made.

9. The Collector of Customs, on receipt of the order of the Board under rule 8, shall make repayment of duty in cheque to the claimant.

10. The supplier, manufacturer-cum-supplier and exporter of the goods shall maintain all records for at least two years from the date of repayment.

M. S. I. CHOWDHURY  
*First Secretary (Customs).*

[C. No. 5(4)Cus.I/84]