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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF FINANCE

NATIONAL BOARD OF REVENUE

(Customs)

NOTIFICATION

Dacca, the 27th January, 1978.

No. S.R.O. 15-L/78/396/D/Cus.—In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), read with item 17 of the First Schedule thereof, and in supersession of the Passengers (Non Tourist) Baggage (Import) Rules, 1972, issued under S.R.O. 34/D/Cus/72, dated the 24th July, 1972, the National Board of Revenue is pleased to make the following rules for the customs clearance of the baggage of passengers arriving from foreign countries, namely:—

1. (1) These rules may be called the Passengers (Non-tourists) Baggage (Import) Rules, 1978.

(2) They shall not apply to those passengers to whom the Tourists Baggage (Import) Rules, 1971, the Privileged Persons Baggage Rules, 1974, and the Pilgrims Baggage (Import) Rules, 1977, apply.

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

(a) "baggage" means used or new personal wearing apparel and other personal, professional or household effects of a passenger provided such articles are not for sale or exchange and are imported for his personal use or for the use of the members of his family or making gift, whether such articles are exempt from customs duty or not;

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- (b) "Bangladesh nationals" includes persons of Bangladesh origin holding passports of foreign countries other than India or Pakistan;
- (c) "household effects" does not include airconditioners, bathroom fittings, tiles, wall papers and such other building materials or fixtures;
- (d) "passenger" means any person arriving in Bangladesh from a foreign country and includes an officer or a member of the crew of a foreign going vessel or of a foreign going aircraft who is a Bangladesh national;
- (e) "professional effects" does not include photo copy machines, photo enlargers, cyclostyling machines and such other office equipments or machines;
- (f) "public official" means an official, whether elected or appointed, of the Government, a public Corporation, a semi-government body or a local authority of Bangladesh; and
- (g) "schedule" means the schedule appended to these rules.

3. For the purposes of these rules, passengers shall be divided into the following categories, namely:—

- (i) *Category I*—Bangladesh nationals living and earning foreign exchange abroad on a regular basis;
- (ii) *Category II*—Public officials posted on official duty abroad;
- (iii) *Category III*—Bangladesh nationals returning after stay outside Bangladesh for a minimum duration of 30 days for the purpose of participating in any officially sponsored training, seminar or conference or, in the case of a public official, for the purpose of performance of official duties;
- (iv) *Category IV*—Bangladesh nationals returning after stay outside Bangladesh for a period exceeding 7 days but less than 30 days for the purpose of participating in any officially sponsored training, seminar, conference or delegation and, in the case of a public official, for the purpose of performance of official duties;
- (v) *Category V*—(i) Officers and members of the crew of foreign going vessels who are Bangladesh nationals; and
(ii) Officers and members of the crew of foreign going aircraft who are Bangladesh nationals; and
- (vi) *Category VI*—All other passengers.

4. A passenger falling under Category I, II, III or IV may be allowed to import, on his person or in his baggage, goods specified in the schedule free of customs duty and sales tax.

5. (1) A passenger falling under Category I, II or III may, in addition to the allowance specified in the schedule be allowed to import free of duty articles of personal, professional or household effects the value of which does not exceed Taka five thousand five hundred only:

Provided that such a passenger may, in lieu of the allowance of Taka five thousand five hundred, be allowed to import free of duty any two of the following articles after making necessary entries by an appropriate officer on the back pages of the passenger's passport, namely:—

- (i) a refrigerator of a size not exceeding 9 cubic feet,
- (ii) a television receiver set of a screen-size not exceeding 20 inches,
- (iii) a deep-freezer of a size exceeding 6 cubic feet,
- (iv) a washing machine up to a capacity of 15 pounds,
- (v) an electric or gas cooker of not more than 4 burners:

Provided further that subject to the conditions specified in the first proviso—

- (i) a passenger falling under Category I may be allowed to import free of duty—
 - (a) the same article only once in two years,
 - (b) twice the allowance specified in item (3) of the schedule if he returns to Bangladesh after one year or more,
- (ii) a passenger falling under Category II or III may be allowed to import free of duty the same article only once in five years:

Provided further that, no passenger shall be allowed to import free of duty more than one unit each of television set, refrigerator, deep freezer, radiogram, washing machine, cooking range.

(2) A passenger falling under Category I or II may, in addition to his allowance specified in the schedule and sub-rule (1), be allowed to import on payment of duty, articles of personal, professional or household effects the value of which does not exceed Taka two thousand five hundred only.

6. A passenger falling under Category IV may, in addition to his allowance specified in the schedule, be allowed to import free of duty articles of personal, professional or household effects the value of which does not exceed Taka one thousand five hundred only:

Provided that such a passenger may, in lieu of the allowance of Taka one thousand five hundred, be allowed to import free of duty any one of the following articles, namely:—

- (i) a refrigerator of a size not exceeding 7 cubic feet,
- (ii) a television receiver set of a screen-size not exceeding 17 inches,
- (iii) an electric or gas cooker with not more than two burners;

Provided that the above concession shall not be allowed more than once in a calendar year and at the time of clearance of such articles appropriate entries shall be made by the appropriate officer on the back pages of passenger's passport.

7. A passenger falling under Category V(i) may be allowed to import articles specified in the schedule once in a calendar year. Such a passenger may, however, be allowed the concession admissible under rule 5(I) subject to the conditions and limitations specified therein, provided he returns to Bangladesh after continuous stay abroad for a minimum period of two years.

8. A passenger falling under Category V(ii) returning after more than 48 hours of duty outside Bangladesh may be allowed to import free of duty articles for personal or household use of a value not exceeding Taka one hundred only.

9. A passenger falling under Category VI may be allowed to import free of duty articles of personal, professional and household effects the value of which does not exceed Taka seven hundred and fifty only in addition to the articles specified in the schedule excluding those specified in sub-item (iii) and sub-items (xv) to (xxii), both inclusive, of item (I) thereof. If such a passenger is a foreign national, he may also import free of duty one bottle or up to one-sixth gallon of spirituous beverages, that is, spirits, wines and beers :

Provided that the Collector may, on being satisfied from evidence furnished that such a passenger had sufficient net earnings to cover the cost of articles purchased during a stay abroad of not less than 30 days, direct that his case be governed by the provisions of rule 6 in lieu of allowances under this Rule. If such a passenger is a foreign national, he may be allowed in addition to the allowances admissible under rule 6, to import free of duty one bottle of up to one-sixth gallon of spirituous beverages, that is, spirits, wines and beers.

10. Notwithstanding anything contained in these rules, children upto eighteen years of age shall be treated as dependent upon their parents, whether travelling with them or independently, and shall not be entitled to import free of duty anything other than reasonable articles of personal apparel and clothing accessories.

11. For the purpose of granting exemption under these Rules, where the aggregate value of goods exceeds the limits prescribed in the relevant rule, the goods shall be so selected for the purpose of exemption as to give the maximum benefit to the passenger.

12. Where an officer of Customs requires any passenger to make a declaration in writing relating to the goods imported by him, such passenger shall not be entitled to the exemption allowed by these Rules unless he makes such a declaration.

13. (I) Where a passenger on his arrival in Bangladesh makes a declaration in Form 'A' obtainable from an officer of Customs at the port of entry that he has unaccompanied baggage to follow, the exemptions and concession in the foregoing rules admissible to the accompanying baggage of a passenger shall also apply to such goods in the said unaccompanied baggage if they are booked before his arrival in Bangladesh and if they are despatched within sixty days of passenger's arrival in Bangladesh :

Provided that if the concerned Assistant Collector of Customs or the Collector of Customs or the Board, as the case may be, is satisfied that the passenger could not ship or despatch his unaccompanied baggage within the

aforesaid period inspite of his having taken all reasonable steps for that purpose, the Assistant Collector of Customs may extend the time-limit to four months, the Collector of Customs, to six months and the Board, to one year.

(2) A passenger's baggage landed at any customs station within two months prior to his arrival in Bangladesh may be accorded the allowances under these Rules by the concerned Assistant Collector of Customs subject to the conditions and limitations laid down in these Rules :

Provided that the concerned Collector of Customs may extend the time-limit for the arrival of the passenger to four months and the Board to one year, if the said Assistant Collector or the Collector of the Board, as the case may be is satisfied that the passenger was prevented by sufficient cause from arriving in Bangladesh within the aforesaid period.

(3) Subject to such limitations and conditions as may be stated in writing, the Assistant Collector of Customs of the port of entry may allow a passenger to make a declaration in the Form 'A', if he failed to do so at the time of his arrival in Bangladesh, within 7 days of his arrival :

Provided that the Collector of Customs of the port of entry may extend the time-limit to thirty days and the Board to ninety days if the said Collector or the Board, as the case may be, is satisfied that the passenger was unable to make such a declaration owing to sufficient reasons.

14. No passenger shall be entitled to the exemptions or concessions admissible under these Rules unless he makes his or her passport available to the appropriate officer for examination and for making appropriate entries as required under these Rules at the time of Customs clearance :

Provided that the authorised Assistant Collector of Customs may allow prior examination of, and entry on, the passport if he is satisfied that the passenger's passport cannot be made available for sufficient reasons, at the time of actual clearance of the goods.

Schedule

[See rules 4, 5, 6, 7 and 9]

(1) The following articles for personal use only :—

- (i) articles of apparel and clothing accessories;
- (ii) hand bags and travel goods in use;
- (iii) personal jewellery and imitation jewellery of value not exceeding Taka five thousand provided such jewellery is reasonable and commensurate with the circumstances in each case;

- (iv) articles of metal (including medals, trophies and prizes) bestowed upon him as honorary distinction or for achievement in the field of science, art, literature, culture or sports by foreign countries, non-profit organisations, associations or bodies of citizens of foreign countries or by a recognised International Organisation;
- (v) other articles of personal adornment, toilet requisites and one electric shaver, in use;
- (vi) one watch and one traveller's clock;
- (vii) spectacles and/or other physical aids, in use;
- (viii) one invalid chair in use;
- (ix) one parambulator or go-cart and toys in reasonable quantities if in the use of an accompanying child;
- (x) one cigarette lighter, two fountain pens, one penknife and similar objects of personal use normally carried in the hand bag or on the person;
- (xi) one electric hair dryer in use;
- (xii) 200 cigarettes or 50 cigars or $\frac{1}{2}$ pound of manufactured tobacco or an assortment of cigarettes, cigars and manufactured tobacco not exceeding $\frac{1}{2}$ pound in weight;
- (xiii) $\frac{1}{2}$ pint of perfumed spirits and toilet waters, of which not more than $\frac{1}{2}$ pint is to be perfumed spirits;
- (xiv) foodstuffs including confectionary and non-spirituous beverages of a value not exceeding Taka one hundred only;
- (xv) one electric smoothing iron;
- (xvi) one portable electric hot plate;
- (xvii) games and sports requisites in actual use excluding firearms but including an air gun;
- (xviii) one portable type-writer;
- (xix) one portable camera for still photography and 12 plates or 5 rolls of films;
- (xx) one portable record player with ten records or one portable tape-recorder;
- (xxi) one portable musical instrument or one portable radio receiver; and
- (xxii) such used instruments, apparatus or appliance the value of which does not exceed Taka one thousand five hundred only as are specially designed for use in the profession or calling followed by a passenger and which any person following the same profession or calling would ordinarily carry with him in his professional tours;

- (2) used articles including personal or professional effects which were previously taken out of Bangladesh by the passenger with the intention of bringing them back to Bangladesh and in respect of which he obtained an export certificate from the appropriate officer of Customs at the time of his departure;
- (3) reasonable quantity of articles for making gifts or to give as souvenirs subject to the limit that the aggregate value of such goods does not exceed Taka seven hundred fifty only.

KHWAJA SARWAR

First Secretary.

[C. No. 6(4)NBR(Cus)III/75]