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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH
NATIONAL BOARD OF REVENUE

(Sales Tax)

ORDER

Dhaka, the 9th July 1986

No. S.R.O. 299-L/86/45/St.—In exercise of the powers conferred by section 5A of the Sales Tax Ordinance, 1982 (XVIII of 1982), and in supersession of the Notification No. S.R.O. 182-L/81/St. 8, dated the 6th June, 1981, the Board is pleased to allow repayment of the taxes paid under the said Ordinance on all such imported goods as are entitled to repayment of customs duty under the Repayment of Customs Duty on Locally Manufactured Goods Sold in Bangladesh through International Tender against Payment in Foreign Exchange Rules, 1986.

By order of the Board

MOBARAK A. MOLLA

First Secretary (Customs).

[C.No.1(10)Cus-IV/78/Pt.IV]

(Customs)

NOTIFICATION

Dhaka, the 9th July 1986

No. S.R.O. 300-L/86/1010/Cus.—In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), read with item 2 of the

(8365)

Price : 50 Paise

Third Schedule thereof, the National Board of Revenue is pleased to make the following rules, namely :—

1. These rules may be called the Repayment of Customs Duty on Locally Manufactured Goods Sold in Bangladesh through International Tender against Payment in Foreign Exchange Rules, 1986.

2. The extent to which repayment shall be allowed in respect of any imported goods used in the manufacture of any goods which are sold against foreign exchange in Bangladesh shall be the whole of the customs duties paid on importation of such imported goods.

3. (1) A manufacturer or producer who intends to sell any manufactured goods in Bangladesh through international tender against payment to be received in foreign exchange, upon his success in the tender bid, shall make an application in the form specified in the Schedule for the establishment of his claim for repayment of customs duty paid on the raw materials and used by him for the manufacture of the goods.

(2) The application under sub-rule (1) shall be accompanied by—

- (a) a statement describing the methods to be followed and the records to be kept for manufacturing the goods in Bangladesh by using imported materials and declaring that the applicant maintains records for identification of such imported goods in accordance with the provisions of these rules; and
- (b) copy of the tender documents, letter of acceptance of the tender bids and placement of work order.

(3) An application under sub-rule (1) shall be made to the National Board of Revenue and another copy thereof shall be forwarded to the Director of Inspection and Training (Customs and Excise) duly signed by the applicant or an agent or employee duly authorised by the applicant, complete in all respects and accompanied by all relevant documents.

4. If an applicant who has made an application under rule 3(1) fails to produce before the officer of the Directorate of Inspection and Training (Customs and Excise) on demand the relevant documents and records within fourteen days of his being required to do so or such extended time as may be allowed on reasonable grounds by the Director of Inspection and Training (Customs and Excise) or the Board the application shall not be proceeded with.

5. The Director of Inspection and Training (Customs and Excise) shall, upon receipt of the application under rule 3, undertake a detailed survey of the manufacturing industrial unit, verify the correctness of the statement furnished by the manufacturer or producer and ascertain the correct amount of customs duty paid on the imported goods used in the manufacture of the goods for which the repayment is claimed. The survey report, along with the recommendation of the Director of Inspection and Training, specifying the amount admissible for repayment shall be forwarded to the Board after the supply has been completed and proof of receipt of payment in foreign exchange has been furnished by the applicant.

6. The Board, after due examination of the application for repayment and the recommendation of the Directorate of Inspection and Training (Customs

and Excise), shall pass necessary orders in respect of the goods for which claim for repayment of the customs duty has been made.

7. The Collector of Customs having jurisdiction over the customs station through which the goods were cleared on payment of duty shall issue cheque or pay order to the applicant for the amount shown in the repayment order of the Board.

8. (1) The manufacturer or producer shall maintain the records in the appropriate registers or in card system so that the following particulars are available for inspection by an appropriate officer of customs as and when required, namely :—

A. Raw materials :

- (i) the description and quantity of the directly imported materials;
- (ii) the date of receipt of such materials;
- (iii) the number and date of bill of entry for home consumption or the *ex-bond* bill of entry as the case may be, related to such materials;
- (iv) the identity and quantity of the imported materials purchased from local market;
- (v) the identification and quantity of materials produced or manufactured locally;
- (vi) the description and the quantity of the imported materials issued for manufacture;
- (vii) quantities of the imported materials lost and wasted before manufacture or production;
- (viii) quantity and value of the imported materials sold to another manufacturer or producer against a proper sale note showing the date of delivery and the name and address of the person to whom these materials were sold;
- (ix) the loss and wastage, if any, of the imported materials occurred during the manufacture or production; and
- (x) disposal of wastage, if any, of the imported materials.

B. Finished goods :

- (i) the description of the articles manufactured or produced;
- (ii) the quantity manufactured or produced; and
- (iii) disposal of articles manufactured or produced showing the date of delivery or shipment with reference to the number of the sale note.

(2) Particulars of the manufactured goods shall be entered in the relevant records immediately upon such manufacture.

(3) The manufacturer or producer shall preserve and maintain in proper file all the bills of entry with copies of relevant invoices, letters of credit, bill of lading and other relevant shipping documents for production to an appropriate officer of customs on demand.

9. The manufacturer or producer shall obtain from the person in Bangladesh from whom he purchases any imported materials a proper delivery certificate showing :—

- (i) the description, quantity and c. and f. value of such materials;
- (ii) the number and date of bill of entry under which the materials were imported;
- (iii) particulars of customs duties and sales tax paid;
- (iv) name and address of the importer.

10. The manufacturer or producer shall preserve the records and accounts maintained by him under these rules for a period of three years from the date on which he is informed by the seller who has sold the goods manufactured or produced in Bangladesh against payment received in foreign exchange and claimed repayment of customs duties paid on the imported materials used in the manufacture of the goods sold against foreign exchange or international tender.

The Schedule.

APPLICATION FOR THE ESTABLISHMENT OF A CLAIM FOR REPAYMENT OF CUSTOMS DUTY PAID ON IMPORTED GOODS USED IN THE MANUFACTURE OF GOODS WHICH ARE SOLD IN BANGLADESH THROUGH INTERNATIONAL TENDER AGAINST PAYMENT IN FOREIGN EXCHANGE.

1. Name of the manufacturer/producer:
2. Address and telephone number, if any :
 - (i) Office:
 - (ii) Factory:
3. Status of the manufacturer/producer (the following question have to be answered) :—
 - (i) Do you import raw materials used for the manufacture of goods?
 - (ii) Do you purchase materials from other importers for manufacturing the goods?
 - (iii) Do you sell goods manufactured by you?
 - (iv) Do you sell goods manufactured by a manufacturer other than yourself?
 - (v) Do you sell raw materials imported by yourself?
4. What have been your annual sale over the last three years?
5. What is your annual entitlement for the import of the materials required for the manufacture of the goods? Describe the materials together with the ceiling, if any :
6. Name and address of the manufacturer of the goods (if other than the applicant):

7. Description of the manufactured goods :
8. Mode of packing :
9. Raw materials used in the manufacture of goods—
 - (i) **Materials imported directly :**
 - (a) quantity :
 - (b) c. and f. value in taka per unit :
 - (c) amount of :
customs duty paid per unit :
other taxes paid per unit :
 - (ii) **imported materials purchased locally :**
 - (a) quantity :
 - (b) c. and f. value in taka per unit :
 - (c) amount of :
customs duty paid per unit :
other taxes paid per unit :
 - (iii) percentage of wastage (item-wise):
 - (iv) **particulars of indigenous raw materials procured and used—**
 - (i) quantity of raw materials :
 - (ii) value in taka per unit :
 - (iii) percentage of wastage :
10. (i) Total amount of customs duty paid on the materials used per unit of the manufactured goods :
(ii) Total amount of repayment of customs duty claimed per unit of the manufactured goods :
11. Cost of production per unit of the manufactured goods :
12. Actual price received in foreign exchange per unit :
13. Proportion of the value of the imported materials to the total cost of manufactured goods :
14. Excise Licence No., if any :

DECLARATION

1. I/We hereby declare that the information furnished by me/us is true to the best of my/our knowledge and belief.
2. I/We undertake—
 - (i) to abide by the provision of the Notification No. S.R.O.....-L/86/.....
Cus., dated the.... 1986;

- (ii) to render such assistance as the appropriate officer of customs and excise may require in checking particulars of claims for repayment; and
- (iii) to repay on demand any amount of repayment which the Collector of Customs finds to have been over-paid.
3. I/We enclose the invoices and the bills of entry for the materials imported by me/us the purchase vouchers for the imported/indigenous materials purchased locally and the agreements/deeds/contract and other connected documents for which the value in foreign exchange has been received for the supply of the goods in Bangladesh against international tender.

Date

Signature of the applicant.

By order of the Board
MOBARAK A. MOLLAH
First Secretary (Customs).

[C.No.1(10)Cus-IV/78/Pt.IV.]