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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH
MINISTRY OF COMMUNICATIONS
Roads and Road Transport Division

MVRT Section
NOTIFICATION

Dacca, the 5th October 1982

No. S.R.O. 347-L/82/MVRT/1F-1/82(Pt. II).—In exercise of the powers conferred by section 43 of the Motor Vehicles Act, 1939 (IV of 1939), the Government is pleased to make the following amendment in this Division's Notification No. S.R.O. 261-L/82-MVRT/1F-1/82-332, dated the 7th July, 1982, namely:—

In the aforesaid Notification, for item (IV), the following shall be substituted, namely:—

“(IV) Microbus or Minibus service

For Microbus or Minibus service

A Microbus or Minibus service may be introduced both in the city routes and in the inter-district routes.

31 (thirty-one) poisha for each mile or part thereof per passenger with a surcharge at the rate of 10 (ten) poisha per passenger for each ferry on the route.

(3639)

Price: Taka 1.00.

For this service, Microbuses or Minibuses with sitting capacity not exceeding 30 (thirty) shall be allowed and there shall be no provision for standing passengers."

By order of the
Chief Martial Law Administrator

W. AHMED

Deputy Secretary (RT).

MINISTRY OF FINANCE AND PLANNING

Internal Resources Division

NATIONAL BOARD OF REVENUE

(Customs)

NOTIFICATION

Dacca, the 5th October, 1982

No. S. R. O. 348-L/82/753/Cus.—In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), read with item 17 of the Third Schedule thereof, and in supersession of the Passengers (Non-tourists) Baggage (Import) Rules, 1981 and also in supersession of all other previous Notifications issued in this respect, the National Board of Revenue is pleased to make the following rules, namely:—

1. **Short title, application and commencement.**—(1) These rules may be called the Passengers (Non-tourists) Baggage (Import) Rules, 1982.

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

(3) They shall come into force on the 10th day of October, 1982.

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

- (a) "baggage" means used or personal wearing apparel and other personal and household effects of a passenger, provided that 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 for making gift, whether such articles are exempt from customs-duties or not;

- (b) "personal and household effects" means articles ordinarily required by a passenger for his personal and household use but does not include airconditioners, bathroom fittings, tiles, wall papers, other building materials or fixtures, photocopying machine, photo enlargers, cyclo-styling machine and other office equipments or machines other than type writer;
- (c) "professional effects" means instruments, apparatus, appliances and articles ordinarily required for the performance of the professional duty of doctors, engineers, architects and scientists but does not include the articles specifically excluded in clause (b); and
- (d) "Schedule" means the Schedule annexed to these rules.

3. **Free allowance.**—A passenger may be allowed to import on his person or in his baggage goods specified in the Schedule free of customs-duties.

4. **Entitlement.**—A passenger arriving from abroad after a continuous stay outside Bangladesh for any period specified in column (2) of the Table below, shall, in addition to the allowance specifically allowed under rule 3, be allowed to import personal and household effects up to the aggregate value shown in column (3) thereof:

TABLE

Sl. No.	Duration of stay abroad.	Aggregate value.
(1)	(2)	(3)
1	Exceeding fifteen days but not exceeding three months.	Taka four thousand only.
2	Exceeding three months but not exceeding six months.	Taka six thousand five hundred only (once in a calendar year).
3	Exceeding six months but not exceeding one year.	Taka ten thousand only.
4	Exceeding one year but not exceeding three years.	Taka twelve thousand five hundred only.
5	Exceeding three years	Taka fifteen thousand only.

Provided that—

- Free allowance.** (i) Subject to the value ceiling in column (3) of the Table, articles of *bona fide* baggage not specified in the List under clause (ii) shall be cleared without payment of customs-duties and taxes;

Duty and Tax
concession.

(ii) Subject to the value ceiling in column (3) of the Table—

(a) A passenger may import one or more articles of the following List on payment of about one-half of the customs duty and sales tax normally leviable thereon. Accordingly rates of customs duty and sales tax applicable on the articles imported under these rules are shown as follows:—

LIST

	Rates.	
	Customs duty.	Sales tax.
1. Television set	25% <i>ad val.</i>	10%
2. Refrigerator	50% <i>ad val.</i>	10%
3. Deep Freezer	50% <i>ad val.</i>	10%
4. Washing Machine	60% <i>ad val.</i>	10%
5. Domestic cookers, all types excluding pressure cookers	75% <i>ad val.</i>	10%
6. Radiogram	75% <i>ad val.</i>	10%
7. Portable Three-in-One	75% <i>ad val.</i>	10%
8. Non-portable Cassette or Tape Recorder	50% <i>ad val.</i>	10%
9. Amplifier or Speaker	75% <i>ad val.</i>	10%
10. Knitting Machine	35% <i>ad val.</i>	10%
11. Type-writer	50% <i>ad val.</i>	10%

(b) A passenger may import one or more articles of the following List on payment of about three fourth of the customs duty and one-half of the sales tax normally leviable thereon. Accordingly rates of customs duty and sales tax applicable on the articles imported under these rules are shown as follows:—

LIST

	Rates.	
	Customs duty.	Sales tax.
1. Non-portable Three-in one	110% <i>ad val.</i>	10%
2. Music Centre	110% <i>ad val.</i>	10%
3. Movie Camera (8 millimetre only)	110% <i>ad val.</i>	10%
4. Movie Projector (8 millimetre only)	110% <i>ad val.</i>	10%
5. Dish Washer	110% <i>ad val.</i>	10%
6. Slide Projector	110% <i>ad val.</i>	10%
7. Water cooler	35% <i>ad val.</i>	10%
8. Vacuum cleaner	110% <i>ad val.</i>	10%

Concession on
V.C.R. and V.C.R.
Cassettes.

(c) (i) Notwithstanding anything contained in column (3) of the Table, a passenger returning after a stay abroad for a period exceeding six months may import, once in a year, a video cassette recorder, on payment of customs duty at the rate of hundred and ten percent and sales-tax at the rate of twenty percent on a tariff value of Taka 15,000.00 per set. The blank and printed video cassette tapes up to a reasonable number, may, however, be imported within the value ceiling of column (3) of the Table, on payment of customs-duty at the rate of hundred and ten percent and sales-tax at the rate of twenty percent on tariff value of Taka 170.00 and Taka 350.00 per piece respectively.

(ii) Notwithstanding anything contained in column (3) of the Table, a passenger returning after a stay abroad for a period exceeding six months may also import, once in a year, a two-in-one or three-in-one in which a video cassette recorder is a constituent unit, on payment of customs duty and sales-tax at normal rates.

(iii) Import of any of the items in the List under clause (ii) shall be allowed once in a year;

(iv) Not more than one unit of any of the articles specified in the List under clause (ii) shall be allowed and all other goods shall be in reasonable quantity for personal or family's use;

(v) A passenger arriving after a second visit of a duration exceeding fifteen days in the same calendar year shall be allowed to import goods worth Taka one thousand five hundred only. For any other subsequent visits in the same calendar year, no allowance will be admissible under this rule;

Counting of dura-
tion of stay.

(vi) For counting the duration of stay abroad, the date of departure and the date of arrival shall be counted as full days.

5. **Additional allowance.**—Notwithstanding anything contained in this rule, a passenger shall be allowed, in addition to his normal allowance specifically allowed to him under these rules, accompanied goods the value of which does not exceed Taka three thousand only on payment of sales-tax at the rate of twenty percent and customs-duties at the rate of 250% *ad valorem* on textile goods, spirituous beverages, perfumery, cosmetics and toilet preparations and at the rate of 150% *ad valorem* on other goods, provided that the import of such goods is not prohibited or restricted under any law for the time being in force.

6. **Concession on professional items.**—A passenger who is a doctor, engineer, architect or scientist by profession may import professional effects and other articles he is entitled to import under these rules within the value ceiling specified in rule 4.

7. **Concession for children.**—Notwithstanding anything contained in these rules children up to 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 quantities of personal wearing apparel and clothing accessories.

8. **Concession for Aircrew.**—Aircrew of Bangladesh Biman coming from foreign airports after a continuous duty exceeding fortyeight hours shall be allowed to import free of duty articles of personal or household goods of the aggregate value not exceeding Taka two hundred fifty only.

9. **Concession for Ships' Crew.**—The crew and officers of vessels arriving from foreign ports shall be entitled to the concessions admissible under rule 4 if they are signed off, provided that in one calendar year the aggregate baggage concessions shall not exceed Taka seven thousand five hundred only.

10. **Declaration to be made in 'A' Form.**—In case a passenger has unaccompanied baggage to follow he should declare to this effect on arrival in 'A' Form. The unaccompanied baggage shall be shipped within sixty days of his arrival. On satisfactory grounds, however, this time limit may be extended to three months by the Assistant Collector of Customs or Deputy Collector of Customs, to six months by the Joint Collector of Customs, and beyond that period by the Additional Collector of Customs or the Collector of Customs concerned.

11. **Time limit for 'A' Form declaration.**—If a passenger has not declared his unaccompanied baggage in 'A' Form on arrival, on satisfactory grounds he may be allowed to make a declaration within fifteen days by the Assistant Collector of Customs or by the Deputy Collector of Customs.

12. **Declaration to be made.**—Where an officer of customs requires any passenger to make declaration in writing relating to the goods imported by him such passenger shall not be entitled to any baggage concession under these rules unless he makes such a declaration.

13. **Passport to be produced.**—No passenger shall be entitled to the exemption or concession admissible under these rules unless he makes his 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, and the documents are made available to show that goods have already been shipped or booked.

14. **Baggage to be detained till arrival of the passenger.**—If in any case the baggage of a passenger arrives in any customs-station before the arrival of the passenger, such goods shall be detained till the arrival of the passenger, and the case shall be disposed of after his arrival under the provisions of these rules.

THE SCHEDULE

(See rule 3)

- (1) The following articles for personal use only:—
- (i) articles of wearing apparel and clothing accessories;
 - (ii) hand bags and travel goods;
 - (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) prizes, medals and trophies earned for distinction in sports, arts, culture, literature and science;
 - (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 other physical aids in use;
 - (viii) one invalid chair;
 - (ix) one perambulator or go-cart and toys in reasonable quantities;
 - (x) one cigarette lighter, two fountain pens, one pen-knife and similar objects of personal use normally carried in the hand bag or on person;
 - (xi) one electric smoothing iron;
 - (xii) one electric hair dryer;
 - (xiii) 200 cigarettes or 50 cigars or $\frac{1}{2}$ pound of manufactured tobacco or assortment of cigarettes, cigars and manufactured tobacco not exceeding $\frac{1}{2}$ pound weight;
 - (xiv) $\frac{1}{2}$ pint of perfumed spirits and toilet waters of which not more than $\frac{1}{4}$ pint is to be perfumed spirits;
 - (xv) foodstuffs of a value not exceeding Taka five hundred only;
 - (xvi) one bottle or up to $\frac{1}{8}$ th gallon of spirituous beverages, that is, spirits, wines and beers (for a foreign national only);
 - (xvii) games and sports requisites in actual use excluding firearms but including an air gun;
 - (xviii) one portable camera for still photography and 12 plates or 5 rolls of films.

(2) **Goods taken out and brought back.**—Used articles including personal, household and 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) **Allowances on gift items.**—Reasonable quantities 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 one thousand five hundred only if the duration of stay abroad is less than three months, or Taka three thousand only if the duration of stay abroad exceeds three months.

[C. No. 2(1)NBR(Cus.III)/82/Pt]

No. S.R.O. 349-L/82/754/Cus.—In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), read with item 17 of the Third Schedule thereof, and in supersession of the Transfer of Residence (Baggage) Rules, 1980, the National Board of Revenue is pleased to make the following rules, namely:—

1. **Short title and commencement.**—(1) These rules may be called the Transfer of Residence (Baggage) Rules, 1982.

(2) They shall come into force on the 10th day of October, 1982.

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

- (a) “baggage” means at least one year old and used wearing apparel and other personal or household effects at least one year old and in use of a passenger, provided that 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;
- (b) “transfer of residence” means *bona fide* transfer of residence to Bangladesh from abroad after stay for a minimum period of three years outside Bangladesh;
- (c) “personal and household effects” means articles ordinarily required by a passenger for his personal and household use but does not include bathroom fittings, tiles, wall papers, sanitary fittings, and other building materials or fixtures, consumable stores, articles of stocks in trade photocopying machine, photo enlargers, cyclostyling machines and other office equipments other than typewriter, etc;
- (d) “professional effects” means instruments, apparatus, appliances and articles ordinarily required for the performance of the professional duty of doctors, engineers, architects and scientists but does not include the articles specifically excluded in clause (c).

3. Value of goods that may be imported.—On *bona fide* transfer of residence, professional, personal and household effects of a passenger not exceeding the aggregate purchase price of Taka 75,000·00 shall be allowed to be cleared under these rules :

Provided that—

- (i) Such person has been residing abroad for a minimum period of three years immediately preceding the date of his arrival in Bangladesh;
- (ii) Such person is transferring his residence to Bangladesh for a minimum stay of one year;
- (iii) Such person makes a true and correct declaration in the Form annexed hereto before an officer of the Customs not below the rank of a Superintendent of Customs that the goods have been in his or his family's possession and used for not less than one year and on examination of the goods and relevant documents thereof established this fact to the satisfaction of the concerned Assistant Collector of Customs;

Duty and tax concession.

(iv) Subject to the value ceiling provided in this rule,—

- (a) Articles specified in the List below shall be liable to half of the Customs duty and sales-tax normally leviable thereon. Accordingly rates of Customs duty and sales-tax applicable on the articles imported under these rules are shown as follows:—

LIST

	Rates.	
	Customs duty.	Sales-tax.
1. Television set	25% <i>ad val.</i>	10%
2. Refrigerator	50% <i>ad val.</i>	10%
3. Deep Freezer	50% <i>ad val.</i>	10%
4. Washing Machine	60% <i>ad val.</i>	10%
5. Domestic Cookers, all types (excluding Pressure Cooker) ..	75% <i>ad val.</i>	10%
6. Radiogram	75% <i>ad val.</i>	10%
7. Portable Three-in-one	75% <i>ad val.</i>	10%
8. Non-portable Cassette or Tape Recorder	50% <i>ad val.</i>	10%
9. Amplifier or Speaker	75% <i>ad val.</i>	10%
10. Knitting Machine	35% <i>ad val.</i>	10%
11. Type-writer	50% <i>ad val.</i>	10%

- (b) Articles specified in the List below shall be liable to three-fourths of the customs duty and half of the sales-tax normally leviable thereon. Accordingly rates of customs duty and sales-tax applicable on the articles imported under these rules are shown as follows:—

LIST

	Rates.	
	Customs duty.	Sales-tax.
1. Non-portable Three-in-one ..	110% <i>ad val.</i>	10%
2. Music Centre	110% <i>ad val.</i>	10%
3. Movie Camera (8 millimetre only)	110% <i>ad val.</i>	10%
4. Movie Projector (8 millimetre only)	110% <i>ad val.</i>	10%
5. Dish Washer	110% <i>ad val.</i>	10%
6. Slide Projector	110% <i>ad val.</i>	10%
7. Water Cooler	35% <i>ad val.</i>	10%
8. Vacuum Cleaner	110% <i>ad val.</i>	10%

Duty and tax
free concession.

- (c) Any articles not specified in the List under (a) and (b) above when imported as *bona fide* baggage on Transfer of Residence shall be cleared free of customs duties and sales-tax subject to other conditions ;

(v) Not more than one unit of any of the items listed under clause (iv) of the proviso shall be allowed per family;

(vi) All other goods shall be in reasonable quantity for personal use or for use of his family;

(vii) Any articles not covered under the provisions of these rules shall be cleared on payment of the customs duties and sales-tax leviable thereon and also be subject to import Trade Control and other Regulations;

Concession on
V. C. R. and
V. C. R. casset-
tes.

(viii) Notwithstanding the value limit in this rule, a video cassette recorder may be imported under these rules on payment of customs duty at the rate of hundred and ten percent and sales-tax at the rate of twenty percent on a tariff value of Taka 15,000.00 per set subject to other rules and regulations laid down by the Government;

(ix) Notwithstanding the value limit in this rules, blank and printed video cassette tapes in reasonable number may also be imported under these rules on payment of customs duty at the rate of hundred and ten percent and sales-tax at the rate of twenty percent on a tariff value of Taka 170-00 and Taka 350-00 per piece respectively.

4. **Restrictions.**—Notwithstanding anything contained in these rules, motor cars, motor cycles or other motor vehicles, watercrafts, firearms, ammunitions, cinematograph films of standard width, electric motors or pumps shall not be imported under these rules.

5. **Condonation of break of continuous stay abroad.**—For the purposes of clause (b) of rule 2, short visits, if any, paid by the person concerned to Bangladesh during the aforesaid period of three years shall be condoned by the Collector of Customs if the total duration of stay on these visits to Bangladesh does not exceed four months and on reasonable ground by the National Board of Revenue if the total duration of stay on these visits to Bangladesh exceeds four months, and the benefits under these rules have not been claimed or unclaimed of in any of the aforesaid visits.

6. **Unaccompanied baggage.**—If a passenger has unaccompanied baggage to follow concessions under these rules shall, subject to the provision of rule 3, also be admissible to his unaccompanied baggage:

Provided that such unaccompanied baggage shall be shipped within sixty days of his arrival. On satisfactory grounds, however, this time limit may be extended to three months by the Assistant Collector of Customs and four months by the Deputy Collector of Customs concerned and beyond that period, by the Collector of Customs.

7. **Entry of articles in passport at the time of exit.**—Notwithstanding the value limit in rule 3, articles taken out of the country by the passenger with appropriate entries in his passport made by the Customs at the time of departure may be brought back free of customs duty and taxes.

8. **Depreciation in value of used articles.**—For the purpose of value ceiling provided in rule 3, the value of old and used articles imported under these rules shall be fixed after allowing depreciation at the rate of 20% for the first year of use and 10% for use in each subsequent years. Use for more than six months will be considered to be used for one year. For use for less than six months there shall be no depreciation.

FORM OF DECLARATION

Declaration by the passenger in respect of professional, personal and household effects imported under the Transfer of Residence (Baggage) Rules, 1982.

Name of Customs Stations.....

I hereby declare that the undermentioned articles are my professional, personal and household effects and that—

(a) They have been in my possession and use for not less than one year;

- (b) They are intended solely for use by me and members of my family and are not intended to be given to any other person exchanged or sold;
- (c) I have resided continuously/with breaks (if any) outside Bangladesh since.....(give date).;
- (d) (i) I am transferring my residence to Bangladesh for following reasons:
.....
.....
- (ii) it is my intention to reside in Bangladesh for.....years.

(Cross out the words not required)

Sl. No.	Description of goods.	Numbers or quantity.	Date and place of purchase.	Purchase price of articles.
1	2	3	4	5

Declared before me this day of.....19..

Signature of the passenger.

Deputy Collector of Customs/Assistant
Collector of Customs/Superintendent of
Customs.

Full name and address:

.....

Passport No.....

Date.....

(SEAL)

Note.— Under section 156(1)(70), of the Customs Act, 1969 (IV of 1969) heavy penalties are involved for making false declaration or falsely answering questions.

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

Internal Resources Division

(Customs)

NOTIFICATIONS

Dacca, the 5th October 1982

No. S.R.O. 350-L/82/755/Cus.—In exercise of the powers conferred by sub-section (7) of section 25 of the Customs Act, 1969 (IV of 1969), the Government is pleased to fix the tariff values as shown in column (3) of the Table below for the goods specified in column (2) of the said Table. These values will be applicable only when goods are imported under Baggage or Transfer of Residence (Baggage) Rules:

TABLE

Sl. No.	Description of goods.	Tariff value per set/piece.
(1)	(2)	(3)
		Taka
1	Video Cassette Recorder ..	15,000·00
2	Video Cassette Tape:	
	(a) Blank	170·00
	(b) Printed (Recorded)	350·00

[C. No. 2(18)NBR(Cus.III)/82]

No. S.R.O. 351-L/82/756/Cus.—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), and in supersession of all other notifications in this respect, the Government is pleased to exempt the goods specified in column (2) of the Table below and falling within the Tariff Heading Nos. of the First Schedule to the said Act as specified in column (1) of the Table from so much of the customs-duties leviable thereon as is in excess of the rate specified in the corresponding entries in column (3) of the Table:

TABLE

Tariff Heading No.	Description	Rate of duty
(1)	(2)	(3)
92·11	Video Cassette Recorder ..	110% <i>ad val.</i>
92·12	Video Cassette Tape .. (blank and printed)	110% <i>ad val.</i>

By order of the
Chief Martial Law Administrator

A. K. M. WALIUL ISLAM
Additional Secretary.

[C. No. 2 (18) NBR (Cus.III)/82]

MINISTRY OF HOME AFFAIRS

Security Section III

NOTIFICATION

Dacca, the 6th October 1982

No. S.R.O. 352-L/82.—In exercise of the powers conferred by section 7 of the Foreign Donations (Voluntary Activities) Regulation Ordinance, 1978 (XLVI of 1978), the Government is pleased to make the following amendments in the Foreign Donations (Voluntary Activities) Regulation Rules, 1978, namely:—

In the aforesaid Rules,—

(a) in rule 4, for sub-rule (3) the following shall be *substituted*, namely:—

“(3) No approval or permission for receiving or operating any foreign donation for undertaking or carrying on voluntary activity shall be accorded without prior approval of the Ministry of Home Affairs”;

(b) in rule 4, the following new sub-rules shall be *added*, namely:—

“(4) Every person or organization registered under sub-rule (3) of rule 3 shall receive all funds in foreign exchange through an account specified by the Bangladesh Bank;

(5) The Bangladesh Bank shall submit statements of the funds so received for each person or organization separately to the External Resources Division in June and December every year”; and

(c) *after* rule 5, the following new rules shall be *inserted*, namely:—

“5A. Submission of schemes, etc.—(1) Every person or organization shall, on or before 31st March each year, submit to the External Resources Division and the Department of Social Welfare his or its scheme on voluntary activity for the next financial year showing the estimated cost, expected receipts, source of receipts, purpose and objects of the scheme, etc.

(2) Each person engaged in voluntary activity shall submit his particulars with reference to nationality, period of stay in Bangladesh, remuneration, the agency under whose supervision he is undertaking or carrying on voluntary activity, etc., to the Ministry of Home Affairs and the Department of Social Welfare.

(3) Each organization shall, once in every six months, submit to the Ministry of Home Affairs and the Department of Social Welfare a statement showing all relevant particulars relating to age, qualification, nationality, period of service with the organization, remuneration, etc., of persons engaged in different schemes undertaken or carried on by it.

(4) Each organization shall obtain prior clearance of the Ministry of Home Affairs and the Department of Social Welfare for employment of any staff for its voluntary activity.

5B. **Submission of report on activities.**—Every person or organization shall submit half-yearly reports on his or its activities to the External Resources Division with copies to the administrative Ministry, the Ministry of Home Affairs and the Department of Social Welfare.”

By order of the
Chief Martial Law Administrator

M. S. ALAM
Deputy Secretary.