

Government of the People's Republic of Bangladesh

National Board of Revenue

Dhaka

(Customs)

Notification

Dhaka, the 10th December, 1984

No. SRO 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) or as the case may be, declared by the Board under section 11 of the Bangladesh Private Export Processing zones Act, 1996 (XX of 1996).
- 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 of Processing Zones Authority established under section 3 of the Bangladesh Export Processing Zones Authority Act, 1980 (XXVI of 1980);
¹[(bb) “ Board” means the Board of Governors of the Bangladesh Export Processing Zones Authority constituted under section 5 of the Bangladesh Export Processing Zones Authority Act, 1980 (Act XXVI of 1980) and the Board of Governors constituted under section 3 of the Bangladesh Private Export Processing Zones Act, 1996 (Act XX of 1996);]
 - (c) “Commissioner of Customs”, in relation to a zone, means the Commissioner 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;

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²[(dd) “sponsor company” means a company registered under the Companies Act, 1994 (Act 18 of 1994), which has been granted a license under section 11 of the Bangladesh Private Export Processing Zones Act, 1996 (Act xx of 1996);]

- (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) as the case may be, under section 11 of the Bangladesh Private Export Processing Zones Act, 1996 (XX of 1996).

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 Commissioner 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 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 or, as the case may be, Board.

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 Value Added 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 Commissioner 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 authorized by the Authority or, as the case may be, Board.
- (2) Any goods permitted by the Authority or, as the case may be, Board 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 in 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 Commissioner of Customs in such manner as may be prescribed by the Commissioner of Customs.
- 8. Annual stock taking.**— The Commissioner 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 Commissioner 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 Commissioner 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 Commissioner of Customs.
- (2) The construction of the check posts shall be carried out by the Authority or, as the case may be, ³[sponsor company] in accordance with the layout plan approved by the Commissioner of Customs.
- (3) The Commissioner 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.

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