

신흥교역국의 통관환경 연구  
**방글라데시**

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※ 본 보고서는 방글라데시 관세제도의 대부분을 담기 위해서 노력하였으나 지면의 부족 및 시간상의 제약으로 인해 부족한 부분이 있다.

또한 가급적 최신의 내용을 수록하기 위하여 노력하였지만, 사회·경제 상황에 따라 세제의 변화가 빈번하여, 가장 최신의 내용을 본 보고서에 반영하는 데에는 한계가 있었다.

따라서 본 보고서는 방글라데시의 관세에 대한 최소한의 길라잡이임을 밝히며, 보다 정확하고 구체적인 사항은 방글라데시 관세국과 조세청의 출판물 및 홈페이지와 관련 법령을 참조할 것을 권장한다. 특히 민감한 사안에 대하여는 반드시 관련 법령을 통해 확인할 필요가 있으며, 불명확한 부분에 대해서는 관련 관세전문가의 도움을 받을 것을 강조하고자 한다.

본 보고서의 내용은 저자들의 개인적인 의견이며, 한국조세연구원의 공식적인 견해와 무관함을 밝혀둔다.

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# I. 개 관

## 1. 일반 개황<sup>1)</sup>

- 방글라데시(People's Republic of Bangladesh)는 서남아시아에 위치한 국가로 동쪽으로는 인도와 미얀마, 북쪽과 서쪽으로는 인도, 그리고 남쪽으로는 벵갈만과 접하고 있음
  - 면적은 147,570km<sup>2</sup>로 한반도 전체의 약 3분의 2 정도의 크기이며, 수도는 다카(Dhaka)임
  - 아열대 몬순 기후로 겨울(11~2월), 여름(3~6월), 우기(7~10월)로 구분됨
  - 매년 홍수와 사이클론으로 전 국토의 3분의 1이 피해를 입고 있으나, 이에 대비한 인프라가 열악해 자연재해가 자주 발생하고 있음
- 1947년 인도(주로 힌두교)에서 분리 독립한 서파키스탄과 동벵갈(양 지역 모두 주로 이슬람교)이 함께 파키스탄을 건립함
  - 이후, 1955년 동벵갈이 동파키스탄으로 이름을 변경하였으나, 지리적으로 소외와 불만을 느꼈던 동파키스탄이 1971년 파키스탄에서 탈퇴하여 방글라데시로 국명을 변경하였음
- 정부 형태는 내각책임제로, 명목상 국가 수반은 대통령이며 행정부의 수반은 총리로서 거의 전권이 집중되며 내각구성은 대통령의 지명과 총리의 승인으로 구성됨
  - 여야 간 정쟁 격화로 군부가 2007년 1월 무혈 쿠데타로 과도정부를 수립하여 통치하였으나, 총선의 무기한 연기와 이로 인한 정국 불안으로 국민들의 불만이 커지자, 2008년 12월 총선을 실시하였음

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1) 한국수출입은행, 「방글라데시 국가신용도 평가리포트」, ‘일반개황’에서 요약·발췌, 2011

- 9대 총선을 통해 2007년 1월 비상사태 선포 이후 23개월간 지속되었던 임시 과도 정부 체제에서 정상적인 민선 정부로 복귀됨<sup>2)</sup>
  - 이 총선에서 셰이크 하시나(Sheikh Hasina) 전 총리가 이끄는 아와미연맹(AL)이 최대 의석을 확보하면서 10년 만에 재집권하게 됨
  - 하시나 정부는 경제 발전, 특히 부족한 인프라 개발을 위해 외국과의 적극적 통상 투자 협력과 석탄/가스 개발 및 원전 건설 등을 추진하겠다고 천명함
- 방글라데시는 비동맹주의 외교정책을 추구하고 있으며, 인도를 견제하기 위해 중국과의 우호관계를 추구함<sup>3)</sup>
- 비동맹회의 및 국제기구에서의 적극적으로 활동하면서 경제적 후진성을 외교적으로 극복하기 위해 노력함
  - 미국, 영국, 캐나다 등과의 우호관계를 통하여 경제원조를 받기 위해 노력하고 있으며, 미국과 유럽에서 상당한 군사적 원조를 받고 있음
  - 비동맹, 중립 외교 노선에 입각하여 남북한 등거리 외교 노선을 펴고 있으나, 한국과 경제관계가 심화됨에 따라 한국과 긴밀한 우호관계를 유지하고 있음
- 인구는 2010년 기준 1억 6,450만명이며, 세계 제1위의 인구밀도(2010년 약 1,096명/km<sup>2</sup>)를 기록하고 있음
- 벥골족이 전체 인구의 89.5%를 차지하며, 힌두계가 9.6%, 기타 인종이 0.9%를 차지함
  - 국민의 98%가량이 아리아 언어의 하나인 벥골어를 사용하며, 영어도 통용됨
  - 종교는 회교가 절대 다수인 89.7%를 차지하고 있으며, 힌두교 9.2%, 불교 0.6%, 기독교 0.3%, 기타 0.2%의 분포를 보임

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2) KOTRA, 국가정보(방글라데시), 2011

3) 한국무역협회, 국가정보(방글라데시), 2011



## 2. 경제개황

### 가. 방글라데시의 주요 경제지표

- 방글라데시의 2011년 GDP는 1,106억달러로, 전년 대비 6.66%의 경제성장을 이루었으며, 1인당 GDP는 735달러, 구매력 평가 기준으로는 1,700달러(2011년)로 전체 226개 조사 대상국 중 196위에 기록됨
- 방글라데시 경제는 2006년 말의 정치 불안과 2007년의 비상사태 선포, 2008년 말 임시 정부에 의한 총선을 거치면서도 지난 7~8년간 연평균 5~6%의 안정적인 성장을 이루어왔음
- 풍부한 저임금 노동력과 천연가스, 석탄 등의 자원이 경제발전의 잠재력으로 평가되고 있으나, 높은 문맹률, 기술 수준의 낙후, 잦은 홍수로 인한 농업 생산의 부진, 취약한 정치·사회적 기반, 소득의 극심한 불균형 등이 경제발전의 걸림돌로 지적됨
  - 1억 6,500만명에 달하는 인구 중 95%가 만 65세 이하(15~65세는 61%)로 노동력이 풍부하고, 임금 수준이 낮아 의류 및 신발 산업 등 노동집약적 산업에 유리함
  - 농업에 대한 높은 의존도에도 불구하고 농업생산이 기후에 따라 크게 좌우되는 등 불안정하며, 제조업 부문과 기술수준이 낙후되어 있음
  - 합리적 경제정책을 추진할 정치·사회적 기반이 취약하고, 국가 발전을 지속적으로 이끌어갈 지도력이 부족함
- 방글라데시는 낮은 세금 징수율(2009/2010년 기준 GDP의 11.5%), 취약한 세수기반, 복잡한 세제 등으로 인하여 세수 확대에 어려움을 겪고 있으며 열악한 인프라의 구축을 위한 정부지출 증가로 만성적인 재정적자에 시달리고 있음<sup>4)</sup>
  - 직접세 중 소득세가 정부 수입에서 차지하는 비중은 2010년 말 기준으로 22.1%에 불과하고, 세제가 복잡하고 예외조항이 존재하여 부패가 만연함에 따라 직접세

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4) 한국수출입은행(2011)

징수율이 세계 최하위임

- 방글라데시 정부는 소득세 환급절차를 단순화하고, 부가가치세 제도를 개혁하여 추가적인 세수 확보를 유도하고 있으나 아직까지 관세 등 무역세와 법인세에 크게 의존하고 있는 실정임

□ 방글라데시는 전체 인구의 1~3%에 해당하는 상류층이 국부의 95% 이상을 점유하고, 대다수 국민은 빈곤의 악순환에 머물고 있는 등 소득의 불균형이 심함<sup>5)</sup>

□ 방글라데시는 몬순기후에 속해 7월과 10월 사이에 집중적으로 많은 비가 내리고 사이클론이 자주 상륙하는데, 이에 대비한 인프라가 열악하여 빈번하게 발생하는 자연재해로 인해 농작물 피해 등 농업 분야에 자주 타격을 입게 됨<sup>6)</sup>

- 식료품 가격이 전체 소비자물가의 60%를 차지하는 등 농업에 대한 의존도가 높은 방글라데시 경제 구조상 잦은 자연재해는 국가 재정에 큰 부담이 됨

□ 2010년 소비자물가는 전년 대비 평균 8.13% 증가하였으며, 실업률은 5.1%를 기록하였으나, 전체 노동인구의 40% 정도가 낮은 수준의 단순 업무에 종사(underemployment)<sup>7)</sup>하는 저임금 노동자로 파악됨<sup>8)</sup>

□ 2010년 국가 외환보유액은 105.6억달러로, 전년 대비 3.4억달러 증가하였으며, 타카(방글라데시의 통화)화 대비달러 환율은 69.65타카로 전년 대비 약 1% 상승함

□ 방글라데시의 국가 신용등급은 한국수출입은행의 평가에 의하면 'D1'등급으로 이는 하상위 신용도로 외채상환 능력 및 정치·경제 구조의 취약함을 의미함

- 2011년 OECD의 신용평가에서는 전체 8개 등급 중 7번째, S&P의 신용평가에서는

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5) 한국무역협회(2011)

6) 한국수출입은행(2011)

7) Underemployment: 본인의 교육 정도에 비하여 낮은 수준의 직무를 행하는 상태의 하향취업을 의미

8) Central Intelligence Agency, CIA World Factbook(Bangladesh), 2011

전체 22개 등급 중 12번째, Moody's의 신용평가에서는 21개 등급 중 13번째 등급을 기록함

〈표 I-1〉 방글라데시의 주요 경제지표

구분	2007	2008	2009	2010	2011
경상 GDP(억달러)	684	796	894	1,004	1,106
1인당 GDP(달러)	475	547	608	675	735
경제성장률(%)	6.43	6.19	5.74	6.07	6.66
물가상승률(%)	9.11	8.90	5.42	8.13	10.71
실업률(%)	4.2	4.2	5.1	5.1	5.0
연말기준환율 (BDT/US달러)	68.87	68.60	69.04	69.65	74.15
수출(억달러)	135	162	174	185	251
수입(억달러)	183	229	237	251	345
FDI유입(억달러)	6.53	10.1	7.13	9.17	7.94
외환보유(억달러)	51.8	56.9	102.2	105.6	85.1

자료: World Bank Database, ILO, CIA factbook

〈표 I-2〉 방글라데시의 국가 신용등급 평가

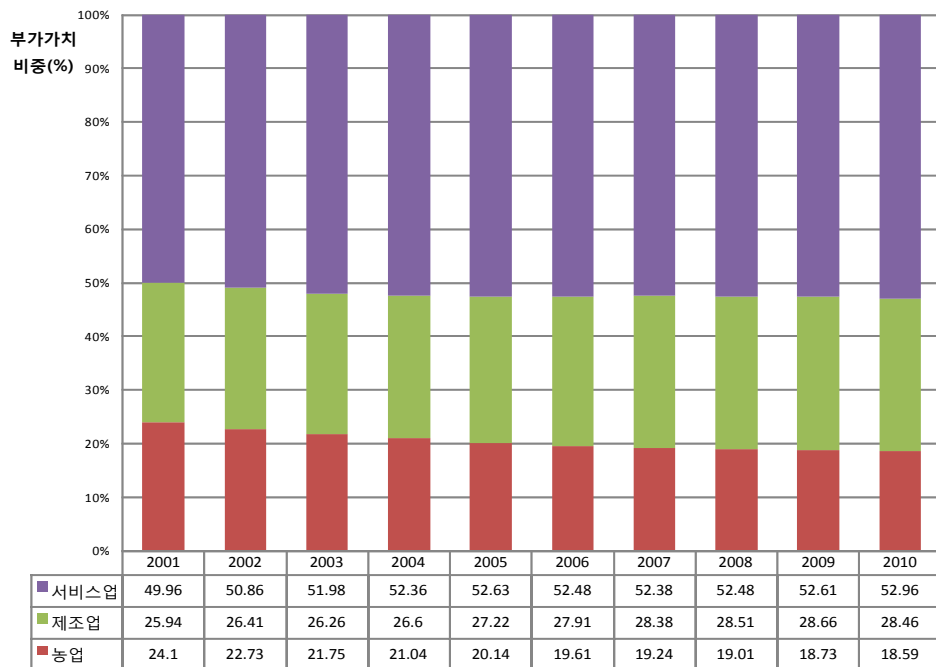
평가기관	2008	2009	2010	2011
한국수출입은행(A~E)	D1	D1	D1	D1
OECD(0~7)	6	6	6	6
S&P(AAA~D)	-	-	BB-	BB
Moody's(Aaa~C)	-	-	Ba3	Ba3

자료: 한국무역협회(2011)에서 재인용

□ 2010년 기준 각 산업이 GDP에서 차지하는 비중은 농업 18.59%, 제조업 28.46%, 서비스업 52.96%이며, 농업의 비중은 지속적으로 감소하고 서비스업의 비중이 지속적으로 증가하고 있음

- 방글라데시는 제조업 기반이 취약하여 대부분의 자본재와 원재료를 수입에 의존하고 있으며, GDP 대비 수입의 규모는 2010년 기준으로 약 26%로 추정됨<sup>9)</sup>
  - 높은 수입의존도로 인해 주요 산업이 국제 원자재 가격 변동에 취약하고, 만성적인 상품수지 적자를 기록하고 있음
  
- 방글라데시는 전체 노동인구의 약 45% 정도가 농업에 종사하고 있는 후진국형 경제 구조를 가지고 있으며, 제조업은 약 30%, 서비스업은 약 25%를 차지함
  - GDP의 약 20%를 차지하는 농업 부문에 전체 노동력의 45%가 종사하고 있으며, 농촌 인구가 72%에 달해 정부는 농업분야 개발 정책에 주안점을 두고 있음<sup>10)</sup>
  - 각 산업별 성장추세를 보면, 농업은 전년 대비 5.24%, 제조업은 6.49%, 서비스업은 6.47%의 성장률을 기록함

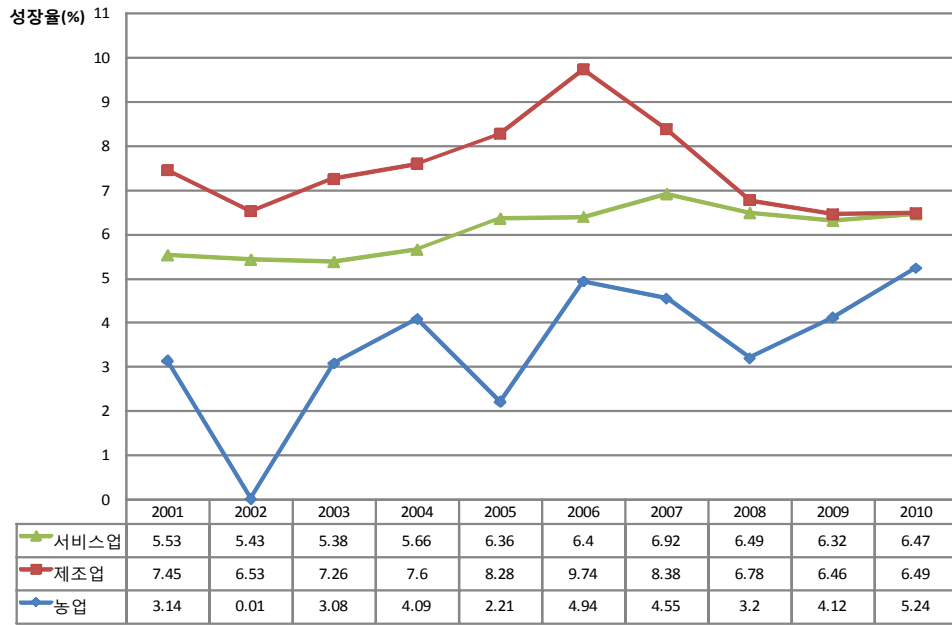
[그림 I -1] 방글라데시의 산업구조(GDP 비중)



9) 한국수출입은행(2011)

10) 한국수출입은행(2011)

[그림 I-2] 산업별 성장률



- GDP의 약 30%를 차지하는 제조업 중 의류 산업이 대부분을 차지(GDP의 17%, 총수출의 80%)하는 등 부가가치가 낮은 산업에 편중된 산업구조를 보이고 있음<sup>11)</sup>
- 복잡한 법과 국정은 개인의 제조업 등에 대한 투자에 방해요소로 지적되고 있으며, 공무원의 부정적 태도와 부정부패가 만연한 것으로 지적되고 있음<sup>12)</sup>
- 만성적인 무역수지 적자는 재정에 압박요인이 되고, 주로 해외원조(연간 약 20억달러 규모)와 해외 취업 노동자들의 송금에 의해 만성적인 무역수지 적자를 일부 보완하고 있으며, 재정의 약 60%를 이러한 자금에 의존하고 있음
- 주요 개발사업은 국외 자본을 주요 재원으로 하여 추진되어 독자적인 개발 사업의

11) 한국수출입은행(2011)

12) 한국무역협회(2011)

추진이 어렵고, 원조국의 영향력이 커지게 됨

- 방글라데시 시장 규모는 매년 높은 인구증가로 인하여 확대되고 있지만, 낮은 국민 소득으로 유효수요 및 구매력은 미미함
  - 다카, 치타공, 쿨라, 라샤리 등이 주요 상업도시로 알려져 있으나, 다카 및 치타공에 대부분의 상업활동이 집중되어 있음

## 나. 방글라데시의 수출입 동향

- 방글라데시는 타국에 대한 농업의존도가 높고, 쌀 생산량이 국가 경제에 큰 영향을 미치며, 세계 황마<sup>13)</sup>제품 생산의 40%를 차지함<sup>14)</sup>
  - 방글라데시의 주요 자원으로는 천연 가스가 있고, 주 수출품은 면직물, 차, 종이, 시멘트, 사탕수수임
  - 최근 방직산업이 급격히 발전하고 있고, 낮은 임금으로 매년 156억달러 상당의 방직물을 수출하고 있으며, 이는 방글라데시 전체 수출의 80%에 이룸
- 방글라데시의 수출은 2011년 205억달러로 전년도 대비 41.96%가 증가하였고, 전체 수출에서 미국이 18.5%, 독일이 13.42%, 영국이 7.86%의 비중을 차지함
  - 대부분의 수출은 섬유 및 섬유제품에 편중되어 있으며, 미국과 독일의 경우는 전체 수출의 95%, 영국은 90%의 비중을 차지함
- 방글라데시의 수입은 2010년도 기준 237억달러로 전년도 대비 5.47% 증가하였고, 전체 수입에서 중국이 17.57%, 인도가 13.56%, 말레이시아가 5.24%의 비중을 차지하고 있으며, 우리나라는 3.35%로 7위의 수입대상국임

13) 황마는 1.5~5m의 일년생 풀로 인피(韌皮, 공업적으로는 줄기의 주변부에서 채취되는 섬유)에서 섬유를 채취한다. 섬유는 크림색과 황갈색으로 가늘고 부드러워 방직하기 쉬운데 마찰에 약하다. 매우 굵은 실로서 마대와 카펫의 바탕천 등에 쓰이며, 튼튼한 경향이 있으므로 핸드백이나 벨트 등에도 사용된다. (출처: 패션전문자료사전)

14) 한국무역협회(2011)

- 수입품 품목별 비중을 살펴보면, 전체 수입에서 석유 및 기름이 10.11%, 원면(면화)가 8.53%, 섬유 및 의류 8.50%, 자본재 기계 7.38%의 비중을 차지하고 있으며, 제조업의 원료 및 재료가 주를 이루고 있음

〈표 I -3〉 방글라데시의 국가별 대외교역규모(2010~2011)

(단위: 백만달러, %)

순위	수출				수입			
	국가	금액	전체수출 대비 비중	전년 대비 성장률	국가	금액	전체수입 대비 비중	전년 대비 성장률
1	미국	3,801	18.50	36.36	중국	5,973	17.57	59.59
2	독일	2,756	13.42	56.75	인도	4,611	13.56	46.35
3	영국	1,614	7.86	36.25	말레이시아	1,781	5.24	47.49
4	프랑스	1,327	6.46	53.15	일본	1,324	3.89	29.00
5	네덜란드	995	4.85	25.22	싱가포르	1,305	3.84	-14.12
6	이탈리아	713	3.47	41.22	쿠웨이트	1,239	3.64	127.39
7	캐나다	707	3.44	46.56	한국	1,138	3.35	38.43
8	스페인	638	3.11	36.73	태국	1,042	3.07	67.91
9	터키	611	2.97	59.24	인도네시아	850	2.50	30.33
10	벨기에	479	2.33	59.23	홍콩	781	2.30	1.18
	수출총액	20,542	100	41.96	수입총액	34,003	100	46.14

자료: 방글라데시 재정부, 방글라데시 통계국(2012)<sup>15)</sup>

- 방글라데시의 주요 수출품은 의류, 섬유제품, 어패류, 신발류, 광물성 연료 등이고, 2010년 수출량 기준으로 의류제품이 80%가 넘는 비중을 보이고 있으며, 기타 섬유 제품까지 포함할 경우 90%가 넘는 등 섬유 산업에 편중된 수출 구조를 가지고 있음

15) 방글라데시 재정부, 방글라데시 통계국(2012)자료에 2010년달러 대 타카 기준 환율(1USD=70.59BDT)을 적용하여달러로 변환하여 계산

- 방글라데시의 주요 수입품은 면과 면사면직물, 기계류, 전기기기, 광물성 연료 및 에너지, 철강 등으로 기초 자원 및 제조업 원료가 수입의 주를 이루고 있음
  - 2010년 기준 각 상품별 수입 비중은 면과 면사면직물 13%, 기계류 11%, 전기기기 8%, 광물성 연료 및 에너지 7%, 철강 5% 등임
  
- 2010년에는 주요 수출국들의 경기 회복에 따라 수출이 증가세가 확대되었으나, 중국산 섬유제품에 적용되던 미국 및 EU의 세이프가드 해제로 중국과의 경쟁이 심화됨에 따라 의류 수출 성장이 둔화되어 상품 수출 증가폭도 작아짐<sup>16)</sup>
  - 총상품수출량은 2008년 168억달러, 2009년 172억달러, 2010년 202억달러를 기록함
  
- 주요 수입품인 석유를 비롯한 원자재와 수입상품 가격의 상승으로 상품 수입액은 경제위기로 인한 2009년 감소세에서 2010년 증가세로 회복하였으며, 총수입액은 약 258억달러를 기록하였음
  
- EU가 방글라데시의 수출의류 생산과정에 사용되는 수입 원료 허용비율을 기존의 30%에서 70%로 더욱 관대하게 적용함에 따라 EU 시장에 대한 의류 수출에 긍정적인 효과가 있을 것으로 예상됨<sup>17)</sup>

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16) 한국수출입은행(2011)

17) 한국수출입은행(2011)



〈표 I-4〉 방글라데시의 상품별 수출 규모

(단위: 천달러)

순위	HS코드	상품	2007	2008	2009	2010
1	61	의류(편물제)	4,734,698	7,485,846	7,795,721	9,242,461
2	62	의류(편물제 이외)	4,588,550	6,039,001	6,401,289	7,316,671
3	63	기타 섬유제품	402,229	648,002	691,350	740,341
4	53	마류의사와 직물	475,143	434,482	396,501	671,619
5	3	어패류	694,626	567,840	483,678	554,346
6	64	신발류	137,487	194,651	227,211	278,264
7	41	원피, 가죽	290,954	253,099	171,150	241,999
8	27	광물성 연료, 에너지	213,287	160,513	152,593	135,993
9	65	모자류	67,439	121,811	98,418	121,693
10	24	담배	23,696	30,885	49,929	76,104

자료: ITC, UN COMTRADE

〈표 I-5〉 방글라데시의 상품별 수입 규모

(단위: 천달러)

순위	HS코드	상품	2007	2008	2009	2010
1	52	면, 면사면직물	1,595,976	2,435,521	1,947,488	3,365,097
2	84	보일러, 기계류	1,885,997	2,094,813	1,833,655	2,816,877
3	85	전기기기	1,618,430	1,535,526	1,169,816	2,020,765
4	27	광물성 연료, 에너지	1,842,299	975,274	1,467,511	1,855,706
5	72	철강	771,259	815,412	957,407	1,180,658
6	15	동식물성 유지	1,553,912	1,020,102	931,594	1,084,969
7	10	곡물	1,015,857	870,210	762,836	1,073,857
8	87	일반차량	422,037	707,869	741,902	951,624
9	39	플라스틱과 그 제품	686,072	696,259	659,824	887,954
10	55	인조스테이플섬유	417,638	650,477	632,497	872,138

자료: ITC, UN COMTRADE

## 다. 방글라데시의 외국인 투자 동향<sup>18)</sup>

- 방글라데시는 자원과 자본이 부족한 국가로 경제 발전을 위해 외국인 직접투자(FDI) 유치에 적극 나서고 있으며, 1980년 「외국인 투자법(Foreign Private Investment Promotion & Protection Act)」 제정을 계기로 투자 유치가 본격 이루어지면서 섬유 분야를 중심으로 수출 목적의 외국인 투자가 이루어져 왔음
  - 1990년대 이후부터는 금융, 무선 통신, 에너지(가스 채굴) 등의 분야로 투자가 확산되었음
  - 그러나, 정치적 불안정, 만연한 부정부패, 열악한 기반시설 등이 복합된 투자환경은 더 많은 투자가 유입되는 데 장벽이 되고 있음
- 방글라데시의 외국인 직접투자 유입 속도는 빠르지는 않지만 꾸준한 성장세를 보여 왔으며, 2008년에는 사상 처음으로 10억달러를 돌파하였음
  - 2009년 세계경기의 침체로 외국인 직접투자의 유치는 7억달러 수준으로 하락하였으나 이후 빠르게 회복하여 2010년에는 9억달러를 넘어섰음
- 1972년 독립 이후 방글라데시의 약 30년간 외국인 직접투자 누계 총액은 60억달러를 넘어섰으며, 중국의 임금상승과 노동규정의 강화에 따라 향후 중국을 대체하는 투자 대상국으로서 방글라데시의 위상이 높아질 것을 전망됨
  - 저임금의 풍부한 노동력, 동남아와 서남아를 연결하는 전략적 위치, 영어 의사 소통이 가능한 점 등이 방글라데시의 투자 유치에 있어서의 강점으로 부각됨

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18) KOTRA(2012)

〈표 I -6〉 연도별 외국인 직접투자 유입 추이

(단위: 백만달러)

연도	EPZ <sup>1)</sup> 내	EPZ 외	합계
2001	56.1	298.4	354.5
2002	87.5	240.8	328.3
2003	59.3	290.9	350.2
2004	42.7	417.7	460.4
2005	110.8	734.4	845.2
2006	71.0	721.4	792.5
2007	105.4	560.9	666.3
2008	118.5	967.8	1,086.3
2009	141.9	558.3	700.2
2010	118.2	795.2	913.3

주: 1) EPZ: 수출가공공단, Export Processing Zone

자료: Bangladesh Bank, KOTRA(2011)에서 재인용

- 對방글라데시 주요 투자국은 영국, 미국, 일본, 네덜란드 등이며, 호주, 홍콩, 한국, 이집트, UAE, 노르웨이 등이 그 뒤를 잇고 있음<sup>19)</sup>
- 영국은 가스 탐사, 은행업 등에 진출해 있으며, Cairn Energy(석유·가스), Asia Energy(석탄 탐사), Standard Chatered(은행) 등이 주요 투자기업임
  - 미국은 가스(Chevron Corp.), 은행(City Bank), 발전(AES Corp.) 등에 진출해 있으며, 일본은 섬유·의류, 비료(KAFCO Japan), 통신 분야에, 홍콩상하이은행(HSBC)과 섬유·의류 부문에 투자하고 있음
  - 한국은 섬유·의류가 주력 업종이며, 은행, 농수산, 화학 등 총누계 3억 4천만달러 정도를 투자했는데, 네덜란드, 호주, 홍콩 등의 약진으로 투자 순위는 2009년 4위에서 2010년 7위로 하락하였음

19) KOTRA(2012)

〈표 I-7〉 2010년 국별 외국인 직접투자 유치 현황

(단위: 백만달러)

순위	국명	주요 투자분야	투자액(누계)
1	영국	가스, 은행, 섬유, 의류, 식품	1,074.0
2	미국	가스, 은행	741.9
3	일본	섬유, 의류, 비료, 통신	445.5
4	네덜란드	전력, 시멘트, 화학, 제약, 섬유, 의류	364.9
5	호주	가스	347.4
6	홍콩	은행, 섬유, 의류	346.0
7	한국	섬유, 의류, 가죽, 신발, 은행	340.1
8	이집트	통신	263.0
9	UAE	통신	242.4
10	노르웨이	통신	226.5
전체			6072.1

자료: Bangladesh Bank, KOTRA(2011)에서 재인용

- ☐ 외국기업의 투자가 가장 많이 이루어진 업종은 제조업이며, 2010년 말 누계기준 21억 4천만달러가 투자되어 전체의 35% 이상을 차지하였음<sup>20)</sup>
- 제조업 중에서 특히 섬유·의류 분야에 투자가 집중되었는데 이에 힘입어 방글라데시는 중국, 터키에 이어 세계 3위 의류 수출국으로 그 위상을 높이고 있음
- ☐ 가스 및 자원 탐사 분야도 외국인의 직접투자가 활발한 분야이며, 방글라데시 정부는 가스 개발을 장려하기 위해 1990년대 중반 가스산업에 외국인 투자를 허용하였고, 이후 영국, 미국 기업들의 투자 진출이 이루어져 왔음
- ☐ 은행을 비롯한 금융 부문에서는 영국, 홍콩, 미국 등 금융 선진국과 파키스탄, 스리랑카, 인도 등 주변국 자본의 진출이 활발히 이루어짐

20) KOTRA(2012)

- 최근 수년간 외국인 직접투자가 가장 많이 이루어진 업종은 통신(이동통신)분야이며, 현재 방글라데시의 5대 민간 이동통신업체 모두에 외국 자본이 들어가 있는데, 주요 외국 투자기업으로는 Orascom Telecom(이집트), Telenor AS(노르웨이), TM Int'l Telekom(말레이시아), SingTel(싱가포르) 등이 있음

〈표 I-8〉 업종별 외국인 직접투자 유치 현황

(단위: 백만달러, %)

업종	2009	2010	투자 누계	
			금액	비중
농수산	11.8	13.6	68.6	1.1
전력	30.9	38.5	309.9	5.1
가스 및 석유	20.3	53.6	1,249.60	20.6
제조업	211.3	238.8	2,140.50	35.3
－ 식품	24.5	12.8	230.2	3.8
－ 섬유·의류	134	145.2	1,284.30	21.2
－ 금속 및 기계	1.3	3.1	103.1	1.7
－ 비료	9.8	4.7	116.9	1.9
－ 시멘트	9.4	9.2	123.4	2
(이하 제조업 생략)				
은행업	142.6	163.1	1,023.70	16.9
통신	250.1	359.8	955.8	15.7
<b>총계</b>	<b>700.2</b>	<b>913.3</b>	<b>6,072.10</b>	<b>100</b>

자료: Bangladesh Bank, KOTRA(2011)에서 재인용

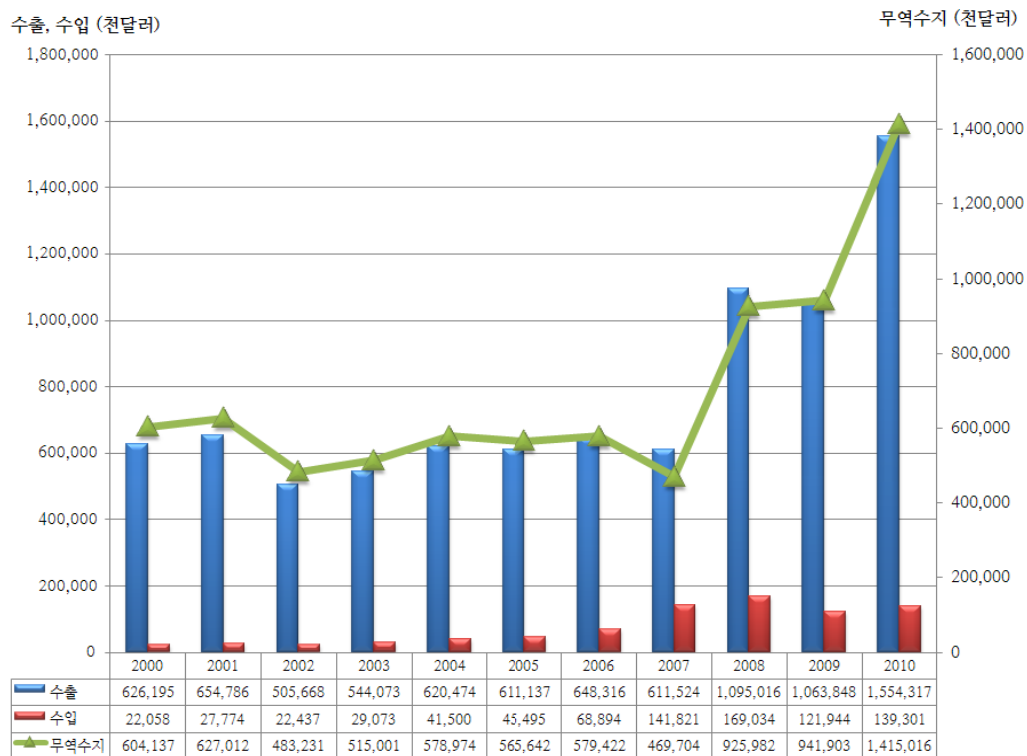
### 3. 우리나라와 방글라데시의 교역관계

- 2010년 말 기준으로 우리 나라와 방글라데시 간의 교역규모는 약 16억달러이며 이는 최근 10년간 약 3배가량 증가한 수치임
- 교역량의 90% 이상은 한국의 對방글라데시 수출이며, 방글라데시로부터의 수입

은 교역량의 10% 내외를 차지함

- 한국의 對방글라데시 무역수지 흑자 규모도 2008년 이후로 급증하여 2010년에는 약 14억달러의 흑자를 기록함

[그림 I -3] 우리나라의 對방글라데시 수출입 물량 및 무역수지



자료: 무역협회

- 우리나라는 방글라데시에 필요한 기초 원자재 및 제조용 원자재를 주로 수출하고 있으며, 의류 등 제조에 필요한 직물 등이 수입의 주를 이룸
  - 방글라데시의 내수시장이 협소하여 방글라데시로의 수출품목은 제한적임
- 과거에는 의류 제조에 필요한 원부자재 및 섬유 기계가 주력 수출상품이었으나 최근 석유제품, 종이제품, 금속제품, 철강관 등으로 수출품이 변화하고 있음
  - 면직물, 합성직물 등의 경우 방글라데시 내의 생산이 급증하고, 중국산으로 대체

되어 매년 수출이 감소하고 있음

- 2011년 우리나라의 對방글라데시 10대 수출품목은 수출금액 순으로 강반제품 및 기타 철강제품, 석유제품, 종이제품, 철강판, 합성수지, 아연제품, 시멘트, 섬유 및 화학기계, 동제품, 자동차임<sup>21)</sup>
- 강반제품 및 기타 철강제품의 수출이 전년도 대비 61.5% 급증하였으며, 아연제품과 동제품의 수출은 각각 전년도 대비 98.2%, 50.4% 증가하였음
- 2011년 우리나라의 對방글라데시 수입은 75.3%가 증가한 2억 4,400만달러를 기록하였으며, 주요 수입품목은 의류, 가죽, 동제품, 원유, 신발, 농산물, 기호식품, 기타 섬유제품, 천연섬유사 등임

〈표 I-9〉 최근 對방글라데시 10대 수출 품목

(단위: 천달러, %)

순위	2010년			2011년		
	품목명	금액	전년 대비 증가율	품목명	금액	전년 대비 증가율
	총 계	1,554,317	46.1	총 계	1,627,620	4.7
1	석유제품	336,235	130.4	강반제품 및 기타 철강제품	213,238	61.5
2	철강판	179,825	-8.7	석유제품	194,265	-42.2
3	종이제품	141,812	14.8	종이제품	146,901	3.6
4	강반제품 및 기타 철강제품	132,006	145.7	철강판	140,160	-22.1
5	합성수지	92,652	12.9	합성수지	108,598	17.2
6	회전(rotary electric)기기	56,298	15454.5	아연제품	91,761	98.2
7	시멘트	50,613	200.9	시멘트	70,579	39.5
8	아연제품	46,289	47.2	섬유 및 화학기계	48,836	27.8
9	섬유 및 화학기계	38,208	16.2	동제품	46,865	50.4
10	동제품	31,170	105.8	자동차	44,340	417.4

주: MTI 3단위 기준  
자료: 한국무역협회 무역통계

21) 한국무역협회(2012)

- 의류, 가죽, 신발, 기타 섬유제품 등의 주력 수입상품이 전년 대비 각각 110.3%, 50.5%, 105%, 88.7%의 높은 증가세를 보임

〈표 I-10〉 최근 對방글라데시 10대 수입 품목

(단위: 천달러, %)

순위	2010년			2011년		
	품목명	금액	전년 대비 증가율	품목명	금액	전년 대비 증가율
	총 계	139,301	14.2	총 계	244,205	75.3
1	의류	44,510	116.8	의류	93,590	110.3
2	가죽	43,116	55.2	가죽	64,877	50.5
3	동제품	16,436	189.9	동제품	33,008	100.8
4	섬유제품	9,703	-80.8	원유	17,383	-
5	기타농산물	6,378	160	신발	10,150	105
6	기호식품	5,027	59.2	기타농산물	5,817	-8.8
7	신발	4,953	17.8	기호식품	5,283	5.1
8	기타섬유제품	2,064	27.7	기타섬유제품	3,894	88.7
9	천연섬유사	1,546	65.4	천연섬유사	2,000	29.4
10	기타직물	1,446	44.5	기타직물	1,872	29.5

주: MTI 3단위 기준

자료: 한국무역협회 무역통계

#### 4. 방글라데시의 자유무역협정(FTA, Free Trade Agreement) 현황

##### 가. 양자간 협정

- 방글라데시와 양자간 협상을 체결한 국가는 없으나, 인도, 파키스탄, 말레이시아, 싱가포르, 중국과 FTA 체결을 위해 협상 중임
- 인도와의 FTA는 찬반 양론이 거센 가운데, 세계은행(WB) 등에서는 찬성하는 것으로 알려짐



- 파키스탄과의 FTA는 양국 경제단체에서 체결을 주장하고 있으나, 구체적인 협상 안 마련에는 실패함
- 말레이시아와의 FTA는 말레이시아에서 제안하였으나 구체적인 협상이 이루어지지 않고 있음
- 싱가포르와의 FTA는 싱가포르에서 제안하였으나 구체적인 협상이 이루어지지 않고 있음
- 중국과의 FTA는 현재 방글라데시산 섬유류에 대한 무관세 방안 등을 협의 중임

〈표 I-11〉 방글라데시의 FTA 현황

기체결된 FTA	협상중인 RTA
없음	방글라데시 · 인도 FTA 방글라데시 · 파키스탄 FTA 방글라데시 · 말레이시아 FTA 방글라데시 · 싱가포르 FTA 방글라데시 · 중국 FTA

자료: KOTRA(2012)

## 나. 다자간 지역 협정<sup>22)</sup>

- 남아시아 지역협력 연합(SAARC, South Asia Association for Regional Cooperation)은 1985년에 구성된 지역 연합체로 방글라데시, 부탄, 인도, 몰디브, 네팔, 스리랑카, 파키스탄 등이 참여하는 지역 안보 색채가 강함
  - 인도 · 방글라데시, 인도 · 파키스탄 등과의 국경 및 외교 분쟁, 네팔의 정치 불안 등으로 실질적인 지역 연합으로 발전하지 못하고 있음
  - 2007년 4월 뉴델리에서 열린 14차 회의에서 인도의 유연한 대처 및 지역 협력을 위한 양보로 방글라데시의 경우 2009년부터 인도로 수출되는 방글라데시산 의류 800만개에 대하여 무관세를 적용한다는 상호의향서(MOU)를 체결함

22) KOTRA(2012)

- 남아시아 자유무역협정(SAFTA, South Asia Free Trade Agreement)은 2006년 7월 1일 발효된 지역 자유무역협정으로 인도, 파키스탄, 방글라데시, 네팔, 부탄, 몰디브, 아프가니스탄 등이 참여하고 있음
  - 비최빈국(인도, 스리랑카, 파키스탄)은 2012년 내 0~5%로 관세를 인하하고, 최빈국(방글라데시, 네팔, 부탄, 몰디브)은 2015년 내 0~5%로 관세를 인하하며, 국별로 300~1,300개 예외 품목 인정함
  - 비최빈국은 자국 내 40% 이상의 부가가치 상품을 원산지로 인정하고, 최빈국은 자국 내 30% 이상의 부가가치 상품을 원산지로 인정함
    - 다만 역내 비중이 50%가 넘고 자국 내 부가가치가 20% 이상일 경우에도 해당 국가의 원산지로 인정함
  - 한국은 2006년 7월 옵저버(Observer)자격 신청하여 2007년 4월부터 정식으로 참가함
  
- 벵갈만 기술경제협력체(BIMSTEC, Bengal Initiative for Multi-sectoral Technical and Economic Cooperation)는 1995년 태국이 주창하여 ADB와 ESCAP의 후원으로 1997년 Forum으로 발족하였음
  - 참가국은 태국, 방글라데시, 인도, 미얀마, 스리랑카, 네팔, 부탄 등이며, 협정국의 투자, 산업, 기술, 인력 개발, 농어촌 및 인프라 개발 분야에 협력하며, 방글라데시는 여기서 최빈국에 대한 보상을 요구함
  - 5개국에서 출발한 이 협상은 2004년 2월 8일 방글라데시를 제외하고 부탄과 네팔이 포함되어 6개국이 태국에서 서명, 2017년까지 완전한 FTA를 체결하기로 합의함
  
- 아시아·태평양 무역협정(APTA, Asia-Pacific Trade Agreement)은 한국, 방글라데시, 인도, 라오스, 스리랑카 등이 참가하는 무역협정으로 기존의 방콕협정(ESCAP)이 아시아·태평양 무역협정으로 명칭 변경 및 확대·개정되었으며 중국이 2003년부터 가입하였음
  - 중국은 방글라데시에 대해 59개 품목은 무관세, 140개 품목은 10~80%의 양허 세율, 방글라데시는 중국에 대해 31개 품목에 걸쳐 10%의 양허 세율을 적용함

- 한국은 1차로 코코넛 및 커피, 홍차, 코코아, 흑연, 염료, 살충제, 천연고무 및 고무 제품, 가죽, 제지, 황마, 실크, 섬유사 및 일부 의류, 도자제품 등 총 197개 품목에 대해 관세 일부 감면 또는 면제 혜택을 받음
- 2005년 2차 협정을 통해 한국은 방글라데시에 291개 품목 양허, 방글라데시는 209개 품목의 한국산 제품을 양허하였으며, 2007년 발효됨
- 2005년 12월 세계무역기구(WTO) 홍콩각료회의 합의사항 및 2006년 3월 ‘대통령의 아프리카 개발을 위한 한국 이니셔티브’ 선언 이행을 위해 특혜관세 조치가 방글라데시를 포함 UN이 정한 최빈개도국 50개국에 대하여 2008년 1월부터 시행되고 있음
  - 주요 협력사항으로 최빈개도국에 대해 연차별 무관세 혜택범위를 확대하며, 2010년의 경우 과세대상 품목 기준(HS 6단위) 85%인 4,294개 품목이, 2012년까지 95%까지 무관세가 확대 적용될 계획임
  - 2011년에 들어 최빈국 무관세 품목이 253개가 추가되어 총 4,547개로서 우리나라 전체 관세 대상 품목의 90% 수준에 이름

〈표 I-12〉 우리나라의 무관세 확대 품목 추이

(단위: 개, %)

대상국	2007	2008	2009	2010	2011
무관세 적용품목 수	89	3,841	4,043	4,294	4,547
무관세 비율	1.8	75	80	85	90

자료: 기획재정부, KOTRA(2012)에서 재인용

## Ⅱ. 외국의 통관환경 보고서

### 1. World Bank의 「Doing Business 2013」

- ☐ 세계은행(The World Bank)은 2004년부터 매년 ‘사업하기 좋은 나라(Ease of doing business)’ 순위를 다양한 부문에 걸쳐 조사하여 「Doing Business」라는 보고서명으로 발표하고 있음
- ☐ 2012년에 발간된 「Doing Business 2013」는 2012년 한 해 동안 185개국에 대하여 부문별로 조사·평가한 내용이 수록됨
  - 「Doing Business 2013」 보고서상 순위를 결정짓기 위하여 조사된 분야는 사업 개시(Starting a business), 건설 허가(Dealing with construction permit), 전력 수신(Getting electricity), 부동산 취득(Registering property), 신용 취득(Getting credit), 투자자 보호(Protecting investors), 세금 납부(Paying taxes), 무역(Trading across borders), 계약 이행(Enforcing contract) 및 청산(Resolving insolvency) 등 10개의 지표임
  - 2013년 보고서에 따르면, 종합적인 ‘사업의 용이성(Ease of Doing Business)’ 순위에서 있어 싱가포르가 1위를 차지하였으며, 우리나라는 8위에 올랐음
- ☐ 당해 보고서의 무역 분야 순위는 수출입에 필요한 서류의 개수와 수출입 소요 일수 및 소요 비용 등을 산출하여 순위를 정하고 있으며, 필요서류가 적고 수출입 소요 기일이 짧을수록 더욱 높은 순위로 오르는 형식임
  - 무역 분야에서 2012년 보고서상 4위에 올랐던 우리나라는 2013년 보고서에서는 1계단 상승하여 3위에 오름

〈표 II-1〉 방글라데시 무역 분야 순위 비교

구분	방글라데시	South Asia	OECD	인도	파키스탄	한국
수출필요서류(개수)	6	8	4	9	8	3
수출소요시간(일)	25	32	10	16	21	7
수출소요비용(US달러/컨테이너)	1,025	1,603	1,028	1,120	660	665
수입필요서류(개수)	8	9	5	11	8	3
수입소요시간(일)	34	33	10	20	18	7
수입소요비용(US달러/컨테이너)	1,430	1,736	1,080	1,200	705	695
무역 분야 순위	119	-	-	127	85	3

자료: The World Bank, 「Doing Business 2013」

□ 「Doing Business 2013」에서 방글라데시는 전반적인 사업의 용이성(Ease of Doing Business)에 있어 전체 조사국인 185국 중 129위에 올랐으며, 부문별 주요 지표 중 무역 분야(Trading Across Borders)에서는 119위를 기록함

○ 지난해 보고서인 「Doing Business 2012」에서 종합적인 사업의 용이성 순위 124위, 무역 분야 순위 120위에 올랐던 방글라데시는 2012년 보고서상에서 대부분의 지표와 종합순위가 하락하였으나, 무역분야에서는 소폭 상승하였음

〈표 II-2〉 방글라데시 수출입 소요기간

(단위: 일, 달러)

구 분	수출		수입	
	소요기간	비용	소요기간	비용
서류준비	14	225	22	370
세관통관	3	150	3	150
항만(터미널)	5	450	7	650
내륙운송	3	200	2	260
합 계	25	1,025	34	1,430

자료: The World Bank, 「Doing Business 2013」

- 방글라데시에서는 해상 수출 비용은 컨테이너<sup>23)</sup>당 약 1,025달러의 금액이 소요되는 것으로 조사되었으며, 수출에 필요한 서류는 6가지이고, 서류 준비를 비롯하여 수출 통관 및 국내 운송, 항만에서의 업무를 포함, 수출에 총 25일이 소요됨
- 해상 수입에 있어서 컨테이너당 약 1,430달러의 금액이 소요되며, 수입에 필요한 서류는 8가지이고, 서류 준비를 포함한 수입통관 및 국내 운송, 항만 업무를 포함하여 총 34일이 소요됨

〈표 II-3〉 방글라데시의 수출입 시 필요한 서류

수출 시 필요한 서류	수입 시 필요한 서류
<ul style="list-style-type: none"> <li>○ Bill of lading(선하증권)</li> <li>○ Customs export declaration (수출신고서)</li> <li>○ Certificate of origin(원산지증명서)</li> <li>○ Commercial invoice(상업송장)</li> <li>○ Packing list(포장명세서)</li> <li>○ Pre-shipment inspection clean report of findings(선적 전 검사보고서)</li> </ul>	<ul style="list-style-type: none"> <li>○ Bill of lading(선하증권)</li> <li>○ Cargo release order</li> <li>○ Certificate of origin(원산지증명서)</li> <li>○ Commercial invoice(상업송장)</li> <li>○ Customs import declaration (수입신고서)</li> <li>○ Packing list(포장명세서)</li> <li>○ Technical standard/health certificate (기술표준증명서)</li> <li>○ Terminal handling receipts (터미널 화물처리 영수증)</li> </ul>

자료: The World Bank, 「Doing Business 2013, Economy Profile: Bangladesh」

23) 20피트 컨테이너(TEU) 만재 화물 기준이며, 위험물·군수품 등이 아니라는 가정하에 산정된 금액임

### Ⅲ. 방글라데시의 관세 및 통관 환경

#### 1. 관세제도

##### 가. 수출입 제도<sup>24)</sup>

- ☐ 방글라데시의 수출관리제도는 상무부가 2년마다 한 번씩 수출정책을 수립·시행하고 있는데, 빈약한 수출산업 기초개선을 위한 수출증대와 이를 통한 무역수지 적자 폭 축소를 주요 목표로 하고 있음
- ☐ 수출진흥기금(EPF, Export Promotion Fund) 신설, 수출절차 간소화, 세제·금융상의 혜택 부여 등으로 수출 지원을 강화해 나가고 있음
- ☐ 수출 금지 품목으로는 철 및 비철금속, 고철, 석유 및 석유화학제품(나프타 및 난방용 제외), 황마 종자, 양파, 우유 및 우유제품, 쇠고기, 양고기, 코코넛, 계란 및 가금류, 새우(Prawns and Shrimp, 단, 냉동 제외), 개구리, 개구리 다리 등이 있음
- ☐ 국내 산업에 부가가치 창출 효과가 있는 수출품목의 경우, L/C개설 시 중앙은행으로부터 사전승인을 면제하며, 수출 이행과 관련하여 거래은행은 수출업자의 외환쿼터 범위 내에서 수출업자에게 외화대출이 가능함
- ☐ 수입 관련 특별법규는 없으나, 재무부가 마련한 연간 외환운용계획서 및 지출용도별 외환재원 할당 내역을 근거로 상무부가 2년마다 수입정책(Import Policy Order)을 발표·시행해 나가고 있는데, 이는 수입 관련 법규와 동등한 효력을 지님

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24) 한국무역협회(2012), 「수출입 제도」에서 발췌

- 안보, 국민건강, 사회, 종교적 이유에서 93개 품목에 대한 수입제한 또는 금지 조치를 시행 중임
  - 주요 수입 금지 품목에는 방글라데시 정부발행 지도와 내용이 다른 지도, 지구본, 공포만화, 외설출판물, 회교윤리 손상 출판물·영화, 산돼지, 돼지기름, 어망, 나일론 밧줄, 이스라엘 원산 또는 이스라엘 국적 선박 운송물품 등이 있음
  - 수입제한 품목의 수입 시는 수입면허(import licenses)가 필요함
- 방글라데시의 수입관리정책은 산업용 원자재 수급의 원활화를 통한 국내산업 육성과 생활필수품의 원활한 조달을 통한 민생안정을 목표로 하고 있음

#### 나. 관세제도 개황<sup>25)</sup>

- 방글라데시는 전체 재정 수입의 절반을 차지할 정도로 관세 수입에 대한 의존도가 높으며, 지속적인 무역자유화 정책 추진을 통해 관세율을 꾸준히 인하하는 추세에 있으나 평균관세율은 약 20%로 전반적으로 높은 관세율을 유지하고 있음
- 현 관세제도는 1984년에 개정된 1969년 관세법을 기본으로 하고 있으며, 매년 6월 재무부가 국세청과 협의하여 결정한 세율을 금융법의 부칙으로 기재하고 있음
- 수입 의존이 불가피하면서도 국내 관련 산업의 경쟁력 강화 및 국가보건 등에 필요한 자본재, 의약품 원료, 가금류 약품, 사료, 가죽제품 및 가죽화학제품, 개인용 발전기, 원면, 섬유기계, 태양열 발전기구, 구호 물품, 장애인을 위한 제품, 대사관과 UN에 의해 수입되는 물품 등은 관세를 면제하고 있음<sup>26)</sup>

25) 국세청, 「방글라데시 진출기업을 위한 세무안내」, 2008, pp. 29~31

26) 방글라데시 국세청 (National Board of Revenue, Bangladesh) 홈페이지  
<http://www.nbr-bd.org/customs.html>



- 방글라데시는 2008년 7월부터 기업활동 촉진을 위해 기존 품목의 성격에 따른 10%, 15%, 25%의 3단계 구조에서 기초 원자재 및 중간재에 대한 수입관세를 인하함
- 기초 원자재는 10%에서 7%로, 중간재는 15%에서 12%로 각각 인하하며, 완제품에 대한 수입관세는 25%로 유지됨
  - 2009~2010년 회계연도에는 기초 원자재 수입관세를 7%에서 5%로 다시 인하함
  - 신 회계연도(2011년 7월~2012년 6월)에는 기업의 생산성 증대를 위해 자본재 기계 및 부품 수입 시 수입 관세를 기존 5%에서 3%로 인하함

〈표 Ⅲ-1〉 품목별 수입관세

(단위: %)

구분	관세율
자본재 기계 및 부품	3
기초 원자재	5
중간재	12
완제품	25

자료: 외교통상부(2012)

〈표 Ⅲ-2〉 방글라데시 양허관세율 빈도 분포표

양허관세율 내 포함비율(%)								
양허관세율	Duty-free	0 ≤ 5	5 ≤ 10	10 ≤ 15	15 ≤ 25	25 ≤ 50	50 ≤ 100	100% 이상
농산물	0	0	0	0.7	0.2	3.9	0	95.1
비농산물	0	7.7	0	3.8	30.8	53.8	0	3.8

자료: WTO

- 방글라데시의 평균 양허관세율은 169.3%이며 그 중 농산물의 양허관세율은 192%, 비농산물의 양허관세율은 34.4%임<sup>27)</sup>
- 총양허범위는 15.5%이고, 비농산물의 양허범위는 2.6%임

27) WTO(2012)

〈표 Ⅲ-3〉 방글라데시 품목별 양허관세율

(단위: %)

품목 분류	양허관세율		
	평균 (AVG)	상한 (MAX)	양허범위 (Binding Coverage)
동물성 식품	192.6	200	100
유제품	157.5	200	100
과일, 채소	193.2	200	100
커피, 차	187.5	200	100
곡물	196.3	200	100
지방종자, 기름	193.7	200	100
설탕, 과자	190.6	200	100
음료, 담배	200.0	200	100
면화	200.0	200	100
기타 농산물	190.2	200	100
어류, 수산물	43.3	50	2.8
광물, 금속	35.6	50	0.9
석유	-	-	0
화학품	34.3	125	2.1
목재, 종이	40.9	50	4.4
식물	37.5	50	0.7
의류	-	-	0
가죽, 신발	3.0	3	0.7
비전동 기계	48.6	125	5.7
전동 기계	26.5	50	0.8
교통수단	20.1	50	9.8
공산품	22.1	50	6.0

자료: WTO

#### 다. 과세 기준과 특혜관세<sup>28)</sup>

- 과세품목은 HS 품목분류 기준을 사용하고, 현재는 8단위까지 사용 중이며, 거의 대부분 종가세로 운영하나 일부 제품에 대해 종량세로 운영되고 있음
  - 관세 가격이 결정되지 않으면 수입업자가 정한 송장 가격에 따름
- 선적 전 검사제도가 2000년부터 의무화되어 선적 전 검사기관에 의해 확인된 거래가격에 대해 관세를 부과하게 되는데, 일부 품목에 대해서는 거래가격을 산정하지 않는 경우도 있으며, 기계류 등 선적 전 검사가 필요하지 않은 품목도 있음
- 최근 정부는 관세 포탈을 방지하고, 관세 수입을 증대시키기 위해 고관세 적용품목과 시멘트, 화학품, 종이류, 변압기, 자동차, 자전거 등 일부 품목에 대해 그동안 관세 기준으로 적용해오던 선적 전 검사제도를 선적 후 제도로 변경함<sup>29)</sup>
- 남아시아 지역협력연합(SAARC) 회원국인 네팔, 스리랑카, 부탄, 인도, 파키스탄, 몰디브 등 7개국에 대해서는 관세 기준을 송장 가격에서 5% 인하하는 우대 조치를 취하다가 2006년 7월부로 SAFTA 협정이 발효되어 2015년까지 평균 관세율이 5%로 인하됨
  - 방글라데시는 국별 민감 품목 리스트를 작성하여 효과가 크지는 않지만 현재 1단계 관세 인하 조치 중임
- 우리나라와 방글라데시는 개도국 간 특혜 관세 실시를 위한 방콕 협정 서명국으로 2001년부터 우리나라는 방글라데시에서 수입되는 197개 품목에 대해 20~35%의 관세 혜택을 주고 있으며, 2006년에는 2차 관세 인하 조치에 따라 291개 품목에 대해 20~100%의 관세를 인하하기로 합의하였음

28) 한국무역협회(2012)에서 발췌

29) 한국무역협회(2012)

## 라. 관세 이외의 수입관련 제세<sup>30)</sup>

- 높은 기본 관세율(Custom Duty: CD) 외에도 부가가치세(VAT), 규제관세(Regulatory Duty: RD) 특별관세(Supplementary Duty: SD), 사전 소득세(Advance Income Tax), 사전 부가가치세(Advance VAT) 등이 세수 확대 및 자국 산업 보호 차원에서 수입부과금이 과세되고 있음<sup>31)</sup>
  - 2010~2011년 신 회계연도의 경우 사전 소득세 및 사전 부가가치세가 세수 확대를 위해 각각 인상되었음

〈표 Ⅲ-4〉 수입 부과금

(단위: %)

구분	세율
특별관세(SD)	20~500
규제관세(RD)	5
부가가치세(VAT)	15
사전 소득세(AIT)	3 → 5
사전 부가가치세(AVAT)	1.5 → 3

자료: 외교통상부(2011)

- 최종 부과되는 세율은 관세와 기타 수입 부과금을 포함하는 일정한 공식에 의해 총과세 세율(TTI, Total Tax Incidence Rate)로 계산되며, 관세율 표에 각각의 세율과 함께 표시되어 있음<sup>32)</sup>
- 관세 이외 약 600여 개 품목에 대해 우리나라의 특별 소비세와 비슷한 특별관세(Supplementary Duty)를 담배, 자동차 등에 20~500%까지 부과함
  - 관세 인하에 따라 발생하는 국세 감소 및 국내 산업 보호 문제는 특별관세의 탄력

30) 국세청(2008)에서 발췌

31) 외교통상부(2011)

32) KOTRA 다카 무역관 Q&A

적 부과를 통해 조정함

- 2010~2011년 신 회계연도상에도 전 회계연도에 인상되었던 전자제품, 고급 조명 제품, 수입자동차에 대한 특별소비세를 변경 없이 유지하였음

〈표 Ⅲ-5〉 특별관세

(단위: %)

구분	세율
에어컨	20 → 60
냉장고	20 → 30
고급 조명제품	20 → 60
자동차	
- 1500cc 이하	20 → 45
- 1500~2000cc	60 → 100
- 2000~2500cc	100 → 250
- 2500~3000cc	350

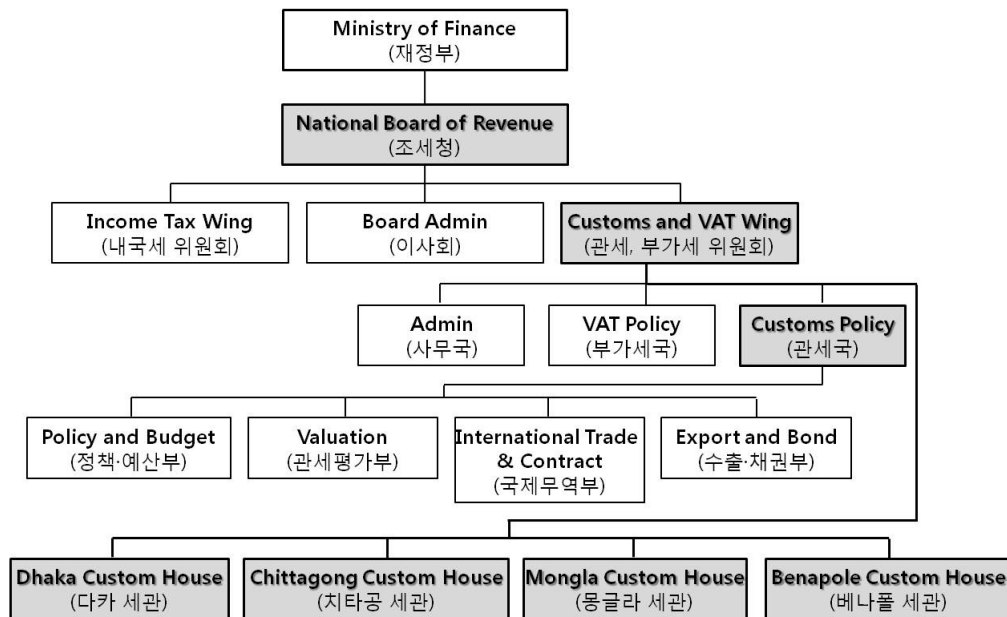
자료: 외교통상부(2011)

- ☐ 산업용 원부자재에 대해서는 사전 거래 부가세가 면제됨
- ☐ 관세는 CFR(C&F) 기준 가격에, 특별 관세는 관세가 포함된 가격에, 부가가치세는 관세 및 특별 관세가 포함된 가격에 각각 부과되며, 나머지 제세는 관세평가 기준액(CFR)에 부과됨
  - 수입자는 CFR 기준 가격으로 수입함에 따라 해상 보험료를 방글라데시 보험사에 강제 납부하여야 하며, 선적 전 검사료(수입자 부담으로 CFR 기준 1% 내외), 통관 및 운송료 등을 지불하여야 함

## 2. 통관 제도

### 가. 통관 행정조직<sup>33)</sup>

[그림 Ⅲ-1] 방글라데시 통관 행정 조직도



자료: 방글라데시 조세청, 다카 세관, 치타공 세관

- 방글라데시의 관세행정을 담당하는 관세국(Customs Policy)은 방글라데시의 직접·간접세를 총괄하는 조세청 아래 관세·부가세 위원회(Customs and VAT Wing)의 하부 기관으로 구성되어 있음
  - 관세위원회(Customs Wing) 아래 다카 세관, 치타공 세관, 몽글라 세관, 베나폴 세관 등 4개의 지역 세관이 포함됨
  - 관세국은 관세 정책, 규정, 관세의 부과 및 징수, HS 코드 및 관세율의 조정, 다자 및 양자 간 무역 협정, 기타 세관업무의 감독 등의 업무를 담당함

33) 문헌자료와 인터넷 자료를 토대로 작성한 것으로 실제 조직도와 다를 수 있음

## 나. 수입규제 제도

- 대부분의 소비재와 산업재를 수입에 의존하고 있지만 국내산업 보호 목적의 반덤핑 법이나 상계 관세법을 운영하지 않고 있음<sup>34)</sup>
  - 다만 자국 내 생산이 가능한 제품의 경우 관세율 조정을 통해 수입산에 높은 관세나 특별 관세를 부과하는 것이 일반적임
  - 의약품의 경우 등록을 까다롭게 하여 자국 산업을 보호하고 있으며, 종교상의 이유나 공익보호 명목으로 일부 상품을 수입 금지 품목으로 지정함
  
- 수입 금지 품목은 통상 3년 단위로 공표, 시행되고 있는 수입관리 정책(IPO: Import Policy Order)에 명시되어 있으며 연간 예산 계획에 의해 일부 수정되는 경우도 있으며 환경보호 등 특정 정책 목표의 달성을 위해 수시로 품목이 추가되는 경우도 있음<sup>35)</sup>
  - 현재 시행되고 있는 2009~2012년 수입관리 정책상에 수입금지 품목으로 규정된 제품은 HS 4단위를 기준으로 60개 품목군(일부 또는 전부)에 이룸
  - 현 수입정책상에 나타난 수입금지 품목은 다음과 같음
    - － 책, 영화, 사진, 팸플릿, 비디오 및 오디오 형태의 것으로 음란하거나 종교적인 신념에 위배되는 것
    - － 중고의 사무기기, 복사기, 전화기
    - － 돼지 및 돼지를 통해서 만들어진 것
    - － 방글라데시 지역이 포함되지 않은 지도
  - 현 수입정책에 나타난 품목별 수입제한 사항은 다음과 같음<sup>36)</sup>
    - － 우유, 유제품, 식용유 및 기타 식료품, 채소, 종자 등 식품 수입에는 선적서류에 방사성 검사(Test of Radioactivity Level) 여부가 포함되어야 함
    - － 세관당국이 샘플을 채취하여 방글라데시 원자력위원회(BAEC, Bangladesh Atomic Energy Commission)에 송부하면 24시간 내 결과를 세관에 통보하여

34) 외교통상부(2011)

35) 외교통상부(2011), pp. 99~100

36) 외교통상부(2011), pp. 102~103

허용된 기준치를 초과할 경우 통관이 불가함

- 등록된 철강업체는 고철(HS 7204) 수입이 가능하지만 상업용으로는 수입 불가함
- 알루미늄 스크랩(HS 9602)은 해당 당국에 의해 확정된 수입물량에 한해 알루미늄 용기/도구 제조업체에 한해 수입 가능하며 폐지/재생지(HS 4707) 경우도 산업용으로 수입이 가능함
- 중고 컴퓨터는 수출자의 2년의 품질보증을 조건으로 펜티엄3 이상 기종에 대해 Bangladesh Computer Council(BCC)의 사전 승인을 득해야 수입이 가능함
- 중고 기계는 수출업체에서 10년 이상 사용 가능하다는 보증서를 제출해야 함
- 자동차나 가전, 섬유, 직물 등 우리나라 주요 수출 품목의 수입관세율은 관세수입 확보, 또는 국내 관련산업 보호 목적으로 상당히 높은 수준이며 각종 수입 과징금이 부과되고 있으나 이는 모든 수입품에 공통적으로 적용되고 있어 특정 제품만을 겨냥한 장벽이라고 볼 수는 없음

- 업계에서는 인도, 중국산 수입품의 저가 공세로 인한 피해를 호소하면서 반덤핑, 상계관세 제도의 도입을 건의함

#### 다. 표준 및 인증 관련 제도

- 방글라데시 표준검사연구소(BSTI: Bangladesh Standard & Testing Institute)가 각종 품질 표준을 마련하여 관리하고 있음<sup>37)</sup>
  - BSTI에서 관리하는 약 3,000개의 제품에 대해서는 품질 및 규격 표준을 방글라데시에서 받아야 하며, 그 외 품목은 외국 표준기관이 인증하는 제품을 수용하고 있음
- 의약품의 표준은 보건복지부 산하 의약관리국(Dept. of Drug Administration)에서 관장하며 방글라데시 원자력위원회에서는 식품류 수입 시 방사선 표준규정이 준수되는지의 여부를 감독하고 있음

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37) 외교통상부(2011)



- ☐ 가스제품을 비롯, 화공약품 등을 수입할 경우 매번 방글라데시 정부로부터 승인을 받도록 되어 있어 애로를 겪기도 함
- ☐ 수입 상품과 포장 용기에는 방글라데시 국민들의 종교적인 감정이나 신앙을 저해할 수 있는 여하한 종교적 암시, 또는 문구나 형상의 표기가 금지되며 외설적인 사진, 그림, 문구, 시각적 표현 역시 금지됨
- ☐ 유제품은 캔, 또는 벌크 상태로 수입이 가능하나 포장용기에는 반드시 방글라데시어로 성분을 표시하고 제조일자와 유효기간을 방글라데시어 또는 영어로 표시하도록 되어 있음
  - 유아식에는 필히 포장용기에 계량스푼이 동봉되어야 하며 건조된 저지방 유제품은 반드시 진공포장이 요구됨
- ☐ 조제분유의 경우 수입산 제품의 브랜드 소유권을 방글라데시 내 판매자로 규정하고 있으나 실제로는 로열티를 내는 업체만이 이에 해당되어 일부 수입상들은 이를 악용하는 경우가 있음
- ☐ 전기제품의 경우에도 방글라데시 정부에 납품하고자 할 경우 전기 형식 승인과 테스트를 받아야 하나 절차가 까다롭고 경비가 많이 소요되어 중소기업들의 참가가 어려움
- ☐ 모든 식료품은 해당 수출국의 기관으로부터 인체 유해 여부 등에 대한 서류 제출의 무가 있어 통관 전 방글라데시 표준검사연구소(BSTI: Bangladesh Standard & Testing Institute) 또는 BCSIR의 실험으로 유해성 여부를 판단받아야 함

#### 라. 환경 관련 규제<sup>38)</sup>

- 환경에 대한 인식이 제대로 정립되지 않은 상태에서 환경을 이유로 한 무역 규제조치는 본격적으로 시행되지 않고 있으며, 세계은행의 자금지원으로 시행되고 있는 ‘다카 대기정화 프로젝트’에 따라 2기통 엔진은 수입금지 상태임
- 투자에 있어서도 환경과 관련된 규제조치는 없으며 환경 문제를 야기할 수 있는 일부 업종은 특정지역에 투자할 수 없도록 하는 조치를 시행하고 있는데 이는 환경 관련 규제라기보다는 지역 제한조치로 볼 수 있음
- 방글라데시 환경국에서는 다카 주변 주요 강과 하천 오염이 심각해지자 2007년부터 염색폐수처리에 대해 규제를 강화하고 있으며, 모든 염색업체에서 폐수처리 시설을 갖추고 물을 정화하도록 감독하고 있으나 실제 감독의 손길이 미치지 못하는 곳이 많음
- 1997년 제정된 환경보호법(Environment Conservation Rule 1997)에 따르면, 산업 생산 공장에서 폐수가 발생하는 공장들은 의무적으로 폐수처리 장치를 설치해야 하나 방글라데시 기업들은 통상 시설 투자비용의 30%에 해당하는 동 설비의 설치를 미뤄 오고 있음
  - 이와 관련 2010년 6월을 기한으로 폐수처리 장치 설치를 의무화하도록 하였고, 이를 위반 시 신규 영업허가를 내주지 않을 것이라고 밝힘

#### 마. 기타 비관세 장벽<sup>39)</sup>

- 식품류 수입 시 방글라데시 세관의 까다로운 검사로 통관이 신속하게 이루어지지 않는 경우가 많음

38) 외교통상부(2011), pp. 101~102

39) 외교통상부(2011), p. 103

- 선적 전 검사 제도로 수출 행정이 복잡하고 과도한 서류를 요구하며 해상 보험을 자국보험사에 강제 가입하도록 하고 있음
  - 개인 물품의 특사 배달 시 PSI(선적 전 검사) 서류를 제출하지 않았다고 벌금을 부과하거나, 서류나 카탈로그 등에 세금을 과도하게 부과하기도 함
  - 이삿짐에 과도한 세금을 부과하며, 선적 전 검사에도 불구하고 세관에서 수출 가격을 인상하여 관세를 부과하는 등 세관공무원의 자의적인 해석과 부패로 경영 환경이 열악한 편임<sup>40)</sup>
- 방글라데시는 주요 산업별로 수입 대체 산업 육성 목적으로 국영기업을 설립, 운영하면서 1989년까지 각종 보조금 정책을 추진해 왔으나 1991년부터 보조금 지급을 중단하고 민영화로 방향을 선회하고 있음
- 수출 지향형의 국내업체에 대해서는 광범위한 세제혜택을 부여하고 있는데 농산물 수출 시 30%의 수출보조금, 그 외 냉동어류 10%, 가죽 15%, 담배 10%, 감자 10%, 자전거 15%, 황마 7.5%, 경공업 10%, 방직 및 방직 분야 5% 등의 현금보조 정책을 유지하고 있음
- 2004년부터 수출기업에 대한 부가가치세 면제와 수출기업의 경우 가스요금 부가세의 80%, 수도 및 전기사용료의 60%가 감면되며 보세창고 내 물품의 통관 및 운송비용 전액이 면제되고 있음

#### 바. 통관 절차

- 방글라데시 세관은 화물의 도착 통지와 함께 보세창고에 입고되는 즉시 관세사나 통관 에이전트를 선정하여 통관을 대행하도록 하고 있음<sup>41)</sup>
  - 2007년 치타공 항만의 크레인 운영권을 민간업체에 이양하고 컨테이너에 대한 운

40) KOTRA(2012)

41) 국세청(2008)

반수수료를 인하하고, 하역노조를 해체시킴은 물론 수출과 수입을 이원화하는 등 일련의 조치로 통관 소요일을 단축시킴

○ 통관 소요일은 빠르면 3~4일, 늦으면 1~2주 정도로 앞당겨졌으며, 기계류는 1개월 정도로 다소 오래 걸림<sup>42)</sup>

□ 통관 절차는 관련 서류의 제출, 수입화물의 검사와 관세산정, 관세납부, 화물의 인도 순으로 진행됨

□ 선적 전 검사제도(PSI, Pre-Shipment Inspection)가 2000년부터 의무화되어 모든 수입품목에 대해 선적 전 검사기관에 의해 확인된 거래가격에 대해 관세를 부과하게 되는데, 일부 품목에 대해서는 거래가격을 산정하지 않는 경우도 있으며, 기계류 등 선적 전 검사가 필요하지 않은 품목도 있음<sup>43)</sup>

□ 통관 시 필요서류는 기본적으로 수출입 화물 명세신고서(Bill of Entry, 관세사나 통관 에이전트가 작성), 상업송장, 선하증권, 원산지 증명서, 화물검사 증명서 등으로 구성됨

□ 확립된 규정에 의한 통관 절차상의 장벽은 없으나 높은 관세 및 각종 수입 관련 세금, 과도한 서류의 요구 등 전반적으로 통관이 어려움

○ 선적 전 검사에 의해 가격이 정해졌음에도 불구하고 세관원의 자의적인 판단에 따라 관세 평가나 세번 분류를 재조정할 때도 있음

□ 절차상의 문제 외에도 각종 통관시설의 운영상의 난맥과 관련 인프라의 부족도 중요한 장애요인으로 지적됨

□ 유일한 국제 무역항인 치타공항은 수출입 물동량의 과다 유입에 정치 파업과 부두노

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42) 한국무역협회(2012)

43) 외교통상부(2011)

조의 파업으로 하역작업의 중단이 잦아 최악의 적체 상황이 지속되고 있음

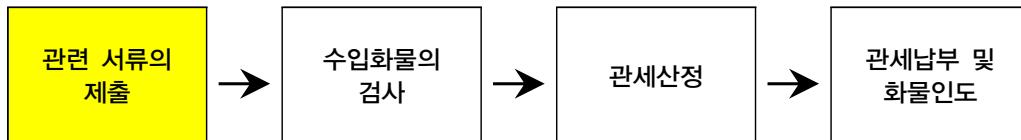
- 대형선박 진입이 불가하여 싱가포르 등을 경유하는 관계로 정확한 도착일자를 알 수 없는 경우가 종종 발생함

## IV. 통관 절차별 고려 사항

〈표 IV-1〉 방글라데시 통관 절차별 유의 사항

단계	유의 사항
1. 관련 서류의 제출	<ul style="list-style-type: none"> <li>○ 수출가공구역(EPZ)에있는 기업을 제외한 모든 민간 수입 업체는 상공 자원부 소속 수출입 수석조정관의 사무소에 등록해야 함</li> <li>○ 통관 지체료를 피하기 위해 입항 후 7일 이내에 통관을 마쳐야 하며, 관세는 입항 2개월 이내에 지불되어야 함</li> <li>○ 수입 상품과 포장 용기에는 방글라데시 국민들의 종교적인 감정이나 신앙을 저해할 수 있는 여하한 종교적 암시, 또는 문구나 형상의 표기가 금지되며 외설적인 사진, 그림, 문구, 시각적 표현 역시 금지됨</li> </ul>
2. 수입화물의 검사	<ul style="list-style-type: none"> <li>○ 선적 전 검사 업체에서 수입되는 제품의 품질 및 수량 등을 확인하고 관세 부과 기준 가격을 결정함에도 불구하고 조사한 내용을 다시 세관에서 검사하기도 함</li> <li>○ 같은 품목에 대해 국가간 평가 가격이 달라 일부 업체들은 한국산 제품에 대한 높은 가격 평가로 수입 업체의 관세 부담 가중됨</li> </ul>
3. 관세산정	<ul style="list-style-type: none"> <li>○ 방글라데시는 HS 코드 8단위를 사용하며, WTO의 회원으로서 모든 무역 상대국에 대하여 최혜국 대우를 제공함</li> <li>○ 관세는 종가세로 CFR가격에 부과되며, 금을 포함한 3가지 세번에만 종량세로 1톨라(tola, 11,644 grams)당 300다카의 세율이 적용됨</li> <li>○ 수입 의존이 불가피하면서 국내 관련 산업의 경쟁력 강화 및 국가 보건 등에 필요한 원면, 섬유 기계, 농업용 기계, 컴퓨터 및 컴퓨터 소프트웨어, 의약품과 의료 기계, 사료 등은 관세가 면제됨</li> </ul>
4. 관세납부 및 화물인도	<ul style="list-style-type: none"> <li>○ 세관을 통관하지 않은 화물의 반출의 경우에도 재수출로 규정하여 수출과 유사한 절차를 밟아야 반출이 가능하도록 되어있기 때문에 일명 반송(Shipback)이 다소 어려움</li> <li>○ 치타공 항만에 들어온 화물은 하역일로부터 일일 약 20달러 정도의 부두료를 납부하며, 일정 기간이 지난 경우 선사에 일일 9.5달러의 컨테이너 체선료(Demurrage Charge)는 물론 치타공 항만 부두 적체료 등을 각각 납부해야 함</li> </ul>

## 1. 관련 서류의 제출



### 가. 수입자 등록

- ☐ 수출가공구역(EPZ, Export Procession Zone)에있는 기업을 제외한 모든 민간 수입 업체는 상공 자원부 소속 수출입 수석조정관(CCI&E, Chief Controller of Imports and Exports)의 사무소에 등록해야 함<sup>44)</sup>
- ☐ 등록 후, 수입자가 수입 제한 목록에 있는 항목을 포함하여 매년 수입이 허용되는 최고액이 명시된 수입자 등록증명서(IRC, import registration certificate)를 수령함<sup>45)</sup>
  - 상업용 수입은 수량 제한 없이 비제한 항목을 수입할 수 있음
- ☐ 수입자 등록증명서(IRC)를 위한 등록비는 연간 수입의 가치에 따라 TK500~TK5,000 사이이며, 일반적인 수입에는 별도의 승인이 필요하지 않으나, 군비, 폭발물, 마약과 관련된 물품은 수입 허가가 필요함
- ☐ 현 2009~2012년 수입정책상에는 L/C를 개설할 필요 없이 다음 품목의 경우 수입허가(IP) 및 통관허가로 수입할 수 있음
  - 허용 가능한 Spec하에 신규 또는 10년이 넘지 않은 플랜트 및 기계
  - 신규 또는 5년이 넘지 않은 중고 자동차 수입
  - 신규 또는 15년이 넘지 않은 선박, 해양선의 경우 20년이 넘지 않은 선박(승객/화물)

44) IBP(International Business Publication), 「Traders and Investors Manual: Volume 1, Export - Import, Trade, Investments」, 2012

45) IBP(2012)

- 전량 수출을 위한 제품 생산(export oriented Industrial Unit)을 위해 수입되는 기계 또는 플랜트
  - 신규 또는 25년이 넘지 않은 어선(CCI&E의 Chief Control의 사전 허가 필요)
  - 여행자의 핸드캐리(Baggage Rule 범위 내) 및 샘플/선물용품/홍보물 등
  - 강제 판매 규정에 의한 의약품
  - 외국 업체와의 합작투자에 따른 자본금으로 수입되는 기계 및 부품
- 대부분의 수입활동은 신용장의 개설을 필요로 하나, 다음 품목의 수입에 대해서는 신용장의 개설 없이도 수입이 가능함<sup>46)</sup>
- 책, 저널, 잡지, 정기 간행물의 수입
  - 방글라데시에서 송금한 수입에 한하여 매년 2만 5천달러를 초과하지 않는 물품의 수입
  - 물품 원조, 보조금 또는 원조 대출하의 수입
  - 자사 제품의 품질 관리를 목적으로 의약품 당국에 의해 승인된 제약 업체의 기업 은행 어음을 통한 「국제 화학 참고 문헌」의 수입
- 최종 재수출을 위한 건당 5,000달러에서 7,500달러 사이의 부패할 수 있는 상품의 수입이나 수출 지향 산업의 기계나 원재료의 수입에 있어서도 신용장이 요구되지 않음
- 통관 지체료를 피하기 위해 입항 후 7일 이내에 통관을 마쳐야 하며, 관세는 입항 2개월 이내에 지불되어야 함
- 이 기간 내에 관세를 지불하지 않을 경우 상품은 몰수됨
- 기계 및 장비를 전시나 시연을 목적으로 수입하는 경우, 1년 이내에 재수출되어야 하고, 수입 채권이나 은행보증을 확보한 경우에 별도의 관세부과 없이 수입할 수 있음<sup>47)</sup>

46) IBP(International Business Publication), 'Customs, Trade Regulations and Procedures Handbook: Volume 1. Strategic and Practical Information,' 2012



- 수입자가 수입/수출 허가를 얻은 경우, 위와 같은 경우의 임시 수입은 관세를 면제하고 있음

#### 나. 통관 시 제출 서류

- ☐ 모든 수입자들은 신용장 신청서를 다음의 서류와 함께 지정 은행에 제출해야 함
  - 수입자가 서명한 신용장 지원 서류
  - 송장
  - 보험 서류
  
- ☐ 위의 서류와 함께 민간부문 수입자들(private sector importers)은 다음의 서류를 제출해야 함
  - 회원증명서(무역 산업 위원회)
  - 수입자 등록증명서(IRC) 갱신료 납부 증명
  - 소득세 납부증명서(3부)
  - 세금식별번호(TIN, tax identification number)
  - 수입정책에 의한 필요서류
  
- ☐ 민간부문 수입자들은 신용장 개설을 위하여 유효하고 합법적으로 갱신된 수입자 등록증명서(IRC)가 필요함
  - 그러나, 새로운 산업 단위를 시작하기 위해 기계 및 장비의 수입하는 경우에는 신용장 개설에 수입자 등록증명서(IRC)나 수출입 수석조정관의 면세 증명서가 필요 없음

〈표 IV-2〉 수입 시 필요서류

서류	부수	관련기관
수입신고서	7	세관
선하증권	1	운송회사
원산지 증명서	1	공급자
일반분류 등록증명서 (General index register (GIR) certificate)	1	소득세 당국
보건/위생 증명서	1	방글라데시 원자력위원회 약품 당국
수입허가/통관허가	1	수출입 수석조정관 (Chief Controller of Imports and Exports)
수입자 등록증명서 (IRC, import registration certificate)	1	수출입 수석조정관
위탁/견적 송장	1	위탁자 또는 공급자
검사 증명서	1	공인 국제 검사기관
보험서류	1	보험회사
신용장	1	상업은행
신용장(500만달리 이상)	1	중앙은행
신용장 인증(LCA)	1	상업은행
사전 허가	1	수출입 수석조정관 (Chief Controller of Imports and Exports)
세금 식별 번호 (TIN, tax identification number)	1	소득세 관련 부서
회원증명서	1	무역 산업 위원회

자료: IBP(2012)

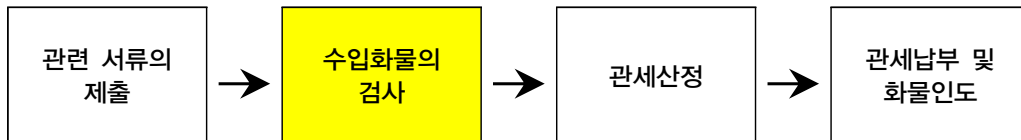
#### 다. 포장 및 라벨링 규정

- ☐ 수입 상품과 포장 용기에는 방글라데시 국민들의 종교적인 감정이나 신앙을 저해할 수 있는 여하한 종교적 암시, 또는 문구나 형상의 표기가 금지되며 외설적인 사진, 그림, 문구, 시각적 표현 역시 금지됨
- ☐ 유제품은 캔 또는 벌크 상태로 수입이 가능하나 포장용기에는 반드시 방글라데시어로

성분을 표시하고 제조일자와 유효기간을 방글라데시어 또는 영어로 표시하도록 되어 있음

- ☐ 유아식에는 필히 포장용기에 계량스푼이 동봉되어야 하며 건조된 저지방 유제품은 반드시 진공포장이 요구됨
- ☐ 유아식 포장용기에는 ‘모유 수유보다 더 좋은 것은 없습니다(There is no alternative for breast feeding)’라고 방글라데시어로 표기해야 하며, 담배 포장용기에는 ‘담배는 건강에 해롭습니다’라고 표기해야 함
- ☐ 승인된 농약과 살충제의 용기는 해상운송의 충격을 견딜 수 있어야 하며, 제품의 용기는 상품의 기술적/화학적 명칭, 순중량, 제조업자의 이름과 주소, 제조일자, 시험일자, 정상적인 저장 안정성과 저장 가능 시간, 활성 성분과 그 비율, ‘위험’, ‘어린이의 손에 닿지 않는 곳에 보관’ 등의 경고 문구를 명확하게 표기해야 함
- ☐ 모든 수입물품은 열, 습기, 과도한 취급에도 견딜 수 있도록 포장되어야 하며, 모든 포장과 상자에 위탁자 이름, 목적지, 선적 중량, 상품의 수량, 원산지가 대문자로 표기되어야 함
- ☐ 모든 수입식품은 방글라데시 기준 및 시험 연구소(BSTI, Bangladesh Standards and Testing Institution)와 방글라데시 과학 정보 연구 협의회(the Bangladesh Council for Science and Information Research)의 허가를 얻어야 함
- ☐ 모든 수입상품의 포장에는 수입자의 이름, 주소, 세금식별번호(TIN)가 표기되어 있어야 함

## 2. 수입화물의 검사



### 가. 선적 전 검사제도(PSI, Pre-Shipment Inspection)<sup>48)</sup>

- 방글라데시는 2000년 2월 15일부터 선적 전 검사(PSI, Pre-Shipment Inspection) 제도를 운용 중임
  - 선적 전 검사는 외국의 정부나 기관이 계약 당사자를 위하여 수출되는 상품의 품질과 수량을 조사하고 상품의 거래 가치가 상품 원산지에서 일반적으로 통용되는 수출 시장가격과 일치하는지 여부를 평가하는 활동을 말함
- 이 제도는 외화 도피 방지와 함께 수입 절차를 간소화하고, 사전에 수입 상품의 수량, 품질, 가격을 검증하여 불필요한 행정 낭비를 제거함으로써 정부 세수 징수를 용이하게 하자는 데 의미를 두고 있음
  - 이는 수입업체 입장에서도 수입 통관 절차가 간소화됨으로써 불합리한 통관 관련 제비용을 줄일 수 있어 환영함
  - 반면, 선적 전 검사에 대해서 불필요한 행정에 불과하다고 주장하는 수출업체들도 있는데, 선적 전 검사 업체에서 수입되는 제품의 품질 및 수량 등을 확인하고 관세 부과 기준 가격을 결정함에도 불구하고 조사한 내용을 다시 세관에서 검사하는 등 번거로운 부분이 있기 때문임
- 같은 품목에 대해 중국에서의 평가 가격과 한국에서의 평가 가격이 달라 일부 업체들은 한국산 제품에 대한 높은 가격 평가로 수입 업체의 관세 부담이 가중됨

48) KOTRA(2012), 외교통상부(2011)에서 발췌

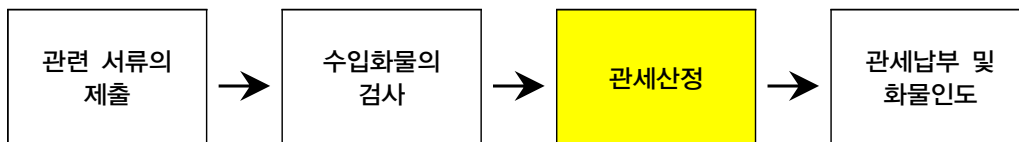
- 같은 품목에 대해 국가별로 다른 세번(HS Code)를 적용하여 수입자의 관세 부담이 달라지기도 하여 수출입 업체들이 불평하기도 하며, 일부 검사 요원들의 강압적인 자세로 수출 업체들과 마찰을 일으키기도 함
- 방글라데시 국세청(NBR)은 2011년 1월부터 선적 전 검사업체를 전격 변경, ITS, BIVAC, SGS, OMIC 등 4개사를 새로 지정하였으며, B블록에 해당하는 한국은 기존 뷰로 베리타스에서 SGS<sup>49)</sup>로 변경되었음
- 선적 전 검사비용은 CFR 금액을 기준으로 3만달러 이상인 경우에는 수입금액의 1%를 수입상이 수수료로 납부하며, 3만달러 이하인 경우 수입상이 검사기관에 컨테이너 Sealing을 요구할 시 275달러, 요구하지 않을 시 250달러를 각각 부담함
- 방글라데시 정부는 선적 전 검사제도의 근본취지상 사전 검사가 필요하지 않은 수출 품목에 대해서도 동 제도가 획일적으로 적용됨에 따라 선적 전 검사제도가 필요하지 않은 품목 1,800개에 대해서 사전검사 제도의 폐지를 검토 중에 있으며, 폐지 대상 품목은 다음과 같음
  - 5% 미만의 관세로 수입되는 1,000개 품목에 해당되는 산업용 자본재
  - 700개의 산업용 원부자재
  - 1천달러 미만으로 수입되는 품목
  - 설탕과 같이 종량세로 수입되는 수출품목(설탕의 경우 1KG당 58달러 상당의 관세 부과)
- 다음 물품은 선적 전 검사가 면제됨
  - 면세품과 정부, 반정부(semi-government) 또는 자치 단체에게 의해 수입되는 물품
  - 특정 지정된 자본 기계
  - 보세창고 시설하에서 수출 지향 산업의 수입된 물품
  - 책, 정기 간행물, 신문

49) 한국 SGS: <http://www.sgsgroup.kr/> 02-709-4500 / 서울시 용산구 갈월동 98-38 청룡빌딩 4/11/12층

○ 상업용 샘플

- 한편, 선적 전 검사제도에 대해서는 수입상 및 수출국의 지속적인 불만이 제기되어 왔는데, 방글라데시 정부는 2012/2013년 예산안 발표를 통해 2012년 12월 동 제도를 폐지할 예정이라고 밝힘

### 3. 관세산정<sup>50)</sup>



- 2000년부터 방글라데시는 HS 코드 8단위를 사용하며, WTO의 회원으로서 비WTO 회원국을 포함한 모든 무역 상대국에 대하여 최혜국 대우를 제공함
- 관세는 법정 관세, 일반 면세, 특혜 관세의 3종류로 구분되며, 특혜 관세는 농업에 사용될 물품, 교육을 위한 물품, 원조 물품과 원자재 및 제약 업계에서 사용되는 포장에 적용되며, 법정 관세나 실행관세는 면제가 아닌 모든 수입품에 적용됨
- 관세는 종가세로 CFR(C&F) 가격에 부과되며, 금을 포함한 3가지 세번에만 종량세로 1톨라(tola, 11.644 grams)당 300다카의 세율이 적용됨<sup>51)</sup>
- 관련 대부계약이나 프로젝트 계약서상 CIF기준으로 수입하고자 하는 특정 조항이 없으면, 상무부의 허가 없이는 CIF기준으로 수입할 수 없음<sup>52)</sup>

50) IBP(2012)에서 발췌

51) IBP(2012), KOTRA(2011), Ministry of Commerce(2012)

52) Ministry of Commerce, 「Import Policy Order 2009-2012」, 5.5, b

- MFN 양허관세율로 92%의 농산물은 200%, 나머지 농산물은 50%의 세율이 양허되며, 50가지의 산업 세번에도 50%의 양허세율이 적용됨
- 방글라데시는 0%에서 15%까지 이르는 20가지 종류의 특혜관세가 있으며, 수출 지향산업에 대해서는 수입관세가 부과되지 않음
- 수입 의존이 불가피하면서도 국내 관련 산업의 경쟁력 강화 및 국가 보건 등에 필요한 원면, 섬유 기계, 농업용 기계, 컴퓨터 및 컴퓨터 소프트웨어, 의약품과 의료 기계, 사료 등은 관세가 면제됨<sup>53)</sup>

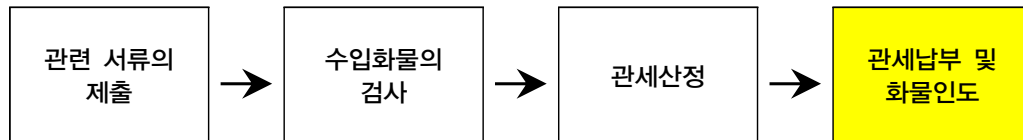
〈표 IV-3〉 무역협정에 의한 특혜관세

협정	참여국	방글라데시 포함 범위	특혜관세율
방콕협정	방글라데시, 중국, 인도, 한국, 스리랑카	129가지 세번	최혜국대우(MFN)의 10~60%
남아시아지역 협력 연합 (SAARC)	방글라데시, 부탄, 인도, 몰디브, 네팔, 파키스탄, 스리랑카	237가지 세번 (최빈국을 위한 13가지 추가 세번)	최혜국대우(MFN)의 10~15%
개도국 간 무역특혜제도 (GSTP)	48개국		
부탄	방글라데시, 부탄	58가지 세번	최혜국대우(MFN)의 50%

자료: IBP(2012)

53) KOTRA(2012)

#### 4. 관세납부 및 화물 인도



- 세관을 통관하지 않은 화물의 반출의 경우에도 재수출로 규정하여 수출과 유사한 절차를 밟아야 반출이 가능하도록 되어 있기 때문에 일명 반송(Shipback)이 다소 어려움
  - 선사를 통해 IGM(수입상) 변경을 추진해야 하며, 신용장으로 수입한 경우 수입상과 신용장 개설은행으로부터 화물 포기 각서를 받아 중앙은행의 승인을 받아야 함
  - 또한, 위의 승인에 대해 Chief Controller of Export & Import 및 세관의 허가를 또 다시 받아야 하는데 일반적으로 수입상과 은행도 비협조적일 뿐만 아니라 이러한 일이 거의 발생하지 않아 담당자를 일일이 설득하는 과정에서 시간과 경비가 많이 소요됨
- 치타공 항만에 들어온 화물은 하역일로부터 일일 약 20달러 정도의 부두료를 납부하며, 일정 기간이 지난 경우 선사에 일일 9.5달러의 컨테이너 체선료(Demurrage Charge)는 물론 치타공 항만 부두 적체료 등을 각각 납부해야 함<sup>54)</sup>
  - 항만에 도착한 지 25일이 지나도 컨테이너를 찾지 않을 경우 항만 이용료가 2배로 인상되고 50일 경과 후에는 3배로 인상됨
  - 50일이 지나 수출입 업체나 선사로부터 아무런 연락이 없을 경우 화물은 경매 처분함
  - 바이어의 인수 거부 등으로 반송이 필요한 경우 경매 연기 등 즉시 필요한 조치를 취해야 하며, 무엇보다 사전적인 대응이 필요함
- 반송이 자유롭지 못하고 방글라데시 세관의 복잡한 행정 및 일부 악덕 수입업체와의 결탁 등으로 헐값으로 매각된 제품이 시중에 흘러 들어오기도 함<sup>55)</sup>

54) KOTRA(2012)



- 수출 제조용으로 수입된 원자재, 중간재 및 기계류, 플랜트 등 자본재 수입 시, 개발 지역의 수출산업에 대해 CIF가격의 5%, 수출 외 산업의 경우 7.5%까지, 미개발 지역의 경우 수출산업에 대해 CIF가격의 2.5%, 수출 외 산업의 경우 5%까지 관세가 환급됨<sup>56)</sup>

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55) 외교통상부(2011)

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## 부록 I. 비즈니스 팁<sup>57)</sup>

### 1. 상관습

- ☐ 시장 규모가 협소하여 외국의 업체들이 직접 법인을 설립하여 판매하는 경우가 드물고 대부분 에이전트를 지정하여 판매하고 있음에 따라 방글라데시 비즈니스맨들은 외국의 유명 브랜드나 제조업체의 판매 독점권을 가지기 위하여 노력함
- ☐ 첫 상담부터 독점 에이전트권을 요구하는 경우도 있으나, 시장 조사 후 어떤 방식의 진출 전략이 좋을지, 어떤 업체가 가장 유력한 에이전트가 될 수 있을지 생각해 볼 시간을 가질 필요가 있으므로 현장에서 거절하기보다는 먼저 주문을 하면 그때 고려하겠다는 식으로 응대하는 것이 바람직함
- ☐ 중국산 저가 제품이 방글라데시 시장에 많이 진출해 있지만 한국산은 일본산과 비슷한 품질임에 비해 10% 이상 가격 경쟁력이 있는 것으로 이해하고 있으므로 중국 및 인도산 가격에 너무 민감할 필요는 없음
- ☐ 대부분의 에이전트들은 여러 가지 제품과 여러 나라 제품을 동시에 취급하고 있으므로 과연 상대방이 동 분야의 전문가로 활동할 수 있는지 파악해야 하고, 되도록 바이어로부터 현지 시장 설명을 듣고 필요 시 함께 현장을 방문하여 어떤 정도의 품질이 요구되는지 정확하게 알아두는 것이 바람직함
- ☐ 거래가 일종의 무역 대리점인 인덴터(Indenter)를 통하여 이루어지는 경우가 많은데 이들은 거래를 성사시키고 커미션을 받는 수출입 대행업체, 즉 에이전트임

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57) KOTRA(2012)에서 발췌

- 수수료는 통상 3~5%이지만 품목과 상황에 따라 15~20%를 요구하는 경우도 있음
- 일부 인텐터의 경우 실수요자를 많이 확보하고 있어 시장 진출을 위해 꼭 필요한 존재이므로 해당 분야의 유력한 인텐터 확보가 중요함
- 수요자는 관련 분야 인텐터에게 주문을 하면 인텐터가 공급업자를 물색하여 거래를 성사시키는 방식으로, 수입 업체가 직접 수출 업체를 접촉하는 일은 드물고 가격 조정 등 거의 모든 업무가 인텐터를 통해 이루어짐
- 어떤 인텐터는 소개만 하고 협상에서 빠진 후 거래가 성사되면 소개료를 요구하는 경우가 있는데, 이때는 정상적인 수수료를 지급할 필요 없음

□ 대부분의 바이어는 영어가 가능하나, 일부 제조업체 사장의 경우 영어가 통하지 않을 경우도 있음

- 통역은 대부분 한국에서 일한 경험이 있는 사람들로 일부 통역자는 자신이 사업하기 위해 통역을 꼭해하는 경우도 있으므로 통역자를 신중하게 구하는 것이 좋음
- 중동의 한국 기업이나 한국에서 근무한 방글라데시 근로자들이 많아 사업상 한국 말을 하는 방글라데시인을 구할 수도 있으나 완벽한 한국어 구사는 힘들고 또한 한국인의 특성을 잘 알고 있으므로 너무 믿지 말아야 함

□ 샘플을 과도하게 요구하거나 선적 전 기술자를 파견하여 제품 검사 또는 시험 가동 등을 요구하는 경우 불법 인력 송출일 수도 있으므로 꼭 필요한 것인지 따져보고 지원해야 함

□ 역사적으로 오랫동안 외국의 지배 및 수탈을 당해온 나라로서 상대를 잘 믿지 않으며, 설령 오랫동안 인간 관계를 맺어 왔다 할지라도 이해 관계가 대두되면 태도가 변하는 경우가 많음

- 에이전트라 할지라도 수입 업체와의 인간적인 관계를 우선함에 따라 문제가 발생할 경우 수출 업체의 편을 들지 않는 경우가 많으므로 에이전트 거래 시 유의해야 함
- 처음에는 관심을 보이다가 꼬리를 내리는 경우가 많은데, 이는 무조건 외국 업체와 독점 에이전트부터 맺고자 하는 습성이 강하기 때문임

- 시장 규모가 작고 가족 등 혈연 관계 위주로 회사를 운영하며, 원활하고 안정적인 사업 운영을 위해 대학교수, 정치인 등과 친분을 내세우는 경향이 많지만 대부분 도움이 되지 않음
- 대체로 방글라데시 사업가의 신용도는 높지 않으며, 영국의 영향을 받아 서류가 많고, 관청의 행정 처리 지연과 이면적인 금전 요구가 많아 거래를 성사시키는 데 다소 시간이 소요되므로 조급한 마음으로 상담을 진행하지 않도록 해야 함
  - 업체의 규모 등의 자료를 대외비로 취급하는 경우도 많아 실제 해당 업체의 신용 조사는 방문 및 탐방이 이루어져야 함

## 2. 대금 결제

- 수입 거래는 CFR(C&F) 가격 조건의 L/C로 이루어지며, 계약 당시나 L/C를 받게 되면 계약 조건을 꼼꼼하게 따지는 것이 중요함
  - 해상 보험은 수입자가 방글라데시 국적 보험사에 가입해야 함
  - 하역항은 일반적으로 Chittagong 항구이나 일부 업체들은 Dhaka ICD를 요구하기도 함
  - P/I와 L/C상 다른 점은 없는지, L/C에 나열된 내용 중 잘 알지 못하는 내용이 나오는 서류를 요구하지는 않는지 등에 대해 검토가 필요함
- 수출용 의류 제조를 위한 봉제 원·부자재 등 수입 시 원신용장(Master L/C)을 담보로 동시개설신용장(Back to Back L/C)을 개설하는 경우 이행 조건이 있는지 유의해야 함
  - 외국으로부터 봉제 의류 오더를 받은 업체는 원신용장 금액의 70% 한도 내 원·부자재를 무관세로 수입할 수 있는데, 봉제 원단 수입을 위한 동시개설신용장을 개설 시 봉제 완제품 수출 대금이 결제되어야 원·부자재 수입 대금을 지급하도록 하는 이른바 이행 조건(Realization Clause)이 붙은 동시개설신용장을 개설하는 경우가 있음

○ 이러한 신용장은 수입 업체가 수입 원·부자재로 의류 완제품을 제조하였으나 제품 품질상의 하자, 선적 기일 미준수 등으로 구매자의 주문이 취소되는 경우, 동시개설신용장을 받고 수출한 원·부자재 수출 대금의 회수가 어려우므로 동시개설신용장이라도 이행 조건이 없는 것으로 요구해야 함

- 동시개설신용장(Back to Back L/C)은 일람출급여음(at Sight)이 아닌 최소 120일 기한부 어음(120 Days Usance)<sup>58)</sup>으로 개설하는 경우가 대부분이며, 어떤 바이어는 유럽식 Deferred L/C를 오퍼하기도 하나, 환어음을 발행할 수 없어 수출업체에서는 할인 등을 할 수 없기 때문에 기한부 신용장(Usance L/C)로 변경하는 것이 좋음
- 주로 기계 구입 시 무관세 통관이 가능하기 때문에 견적을 overvalue하여 운영비 또는 비자금으로 활용하는 경우가 많음. 적게는 10% 많게는 50% 이상 요구하기도 하나, 100% 자금 확보 후 차액 지불이 바람직함
- 원자재 및 일반 제품 수입 시 높은 관세를 회피하기 위하여 undervalue를 요구하는 경우가 많으며, 차액은 현금으로 지불하도록 하나, 대부분 선적 전 검사에서 가격을 인상하거나 세관에서 가격을 인상하여 세금을 부과하기도 하므로 이에 대한 책임 소재를 명확히 할 필요가 있음
- 방글라데시 에이전트를 통해 수출할 경우 커미션을 요구하며, 수출 대금에 이를 포함 하여 견적하고 수출 대금 회수 후 지불하도록 하기도 함
- 방글라데시의 은행, 특히 국영 은행은 아무런 하자가 없는 경우에도 고의적으로 신용장 대금 지급을 회피 또는 지연하는 사례가 있음
  - 제3국 은행이 보증하는 확인신용장(Confirmed L/C)의 경우 대부분의 수수료가 수출상에게 부담되고 실제 제3국 은행 보증은 지연보다는 최종 결제에 초점이 맞추어져 있으므로 우리나라의 수출 보험이 가장 현명한 결제 보장 방법임

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58) 유산스: 어음의 지급기한

- 특별한 하자가 없는 경우에도 대금 지급이 늦어지는 경우, 통지 은행을 통해 대금 결제를 독촉함은 물론 방글라데시 중앙은행에 독촉 공문을 보내 지연 사례를 신고하는 등의 대금 결제 촉구 노력이 필요함
- 방글라데시 수입상들은 충분한 자금력을 바탕으로 시장을 지배하는 경우가 드물고, 대부분 은행 용자를 통해 신용장(L/C)을 개설하고 운영비를 충당하고 있어 장기적인 거래로 발전시킨다는 생각보다는 당장의 현실적인 이익을 챙기려는 경향을 보이는 경우가 많음
  - 좋은 바이어들은 신용장(L/C)개설 시 100% 은행에 Deposit하는 경우도 있으며, 이때는 계약 조건에 따라 신용장이 정상적으로 개설됨
  - 하지만 80% 이상의 수입 대금을 은행 대출로 L/C가 개설될 경우, 은행 심사 등에 많은 시간이 소요되어 신용장 개설이 지연되는 경우가 많음

### 3. 비즈니스 에티켓

- 한국을 대표하는 조그만 선물을 가지고 다니면서 필요 시 감사의 표시를 하는 것이 좋으나 남발하는 것은 좋지 않음
- 높은 사람일수록 정장을 입고 예의를 차리나, 손님 앞에서 부하 직원들을 탓하는 경우가 있어도 손님은 개의치 말아야 함
- 사무실 또는 공장 등을 방문할 경우 많은 사람들을 소개받고 만나기 때문에 사실 나중에 누가 누군지 기억하기 힘드므로 꼭 필요한 사람이라고 여겨질 경우 별도로 명함 등에 메모를 해두는 것이 좋음
- 방글라데시 비즈니스맨들은 아직도 디지털 및 노트북 문화가 약하므로 상담 시 노트북을 지참하여 정확하게 설명하는 것이 좋으며, 장황하게 설명할 필요는 없지만 한



국 업체와의 상담 시 뭔가 새로운 정보를 얻으려고 하는 업체도 있음

- ☐ 업체 및 공장 방문 시 차나 음료를 대접받는 경우가 있지만 비위생적이라고 판단될 경우 마시지 않아도 무방함

#### 4. 문화적 특성

- ☐ 회교국으로 여성에 대해 매우 보수적이므로 유심히 바라보거나 말을 거는 것은 조심해야 함
- ☐ 신발을 신지 않거나 슬리퍼를 주로 신고 다니기 때문에 타인과 발을 부딪히는 것도 조심해야 하며, 남의 발을 밟았거나 부딪혔을 때는 먼저 사과를 하는 것이 좋음
- ☐ 대부분이 수저를 사용치 않고 오른손으로 식사를 하기 때문에 현지인과 식사 시 가급적 왼손은 사용치 않는 것이 좋으며, 왼손으로 물건을 잡는 것은 무방하나 머리를 쓰다듬는 것은 유의해야 함
- ☐ 신실한 회교도들은 상담 중 기도를 하는 경우도 있으며(하루 5번), 일반적으로 늦은 저녁(9시 이후)을 먹고 아침을 늦게 시작하는 경우가 많음
- ☐ 돼지고기를 먹지 않고 신성한 음식만 먹는 경우도 있으므로 함께 식사를 할 경우 상대방의 의견을 물어 장소와 음식을 결정해야 함
  - 일부 젊은 층들은 구두를 신고, 술을 마시기도 하지만 다른 사람의 눈치를 봄

## 5. 불법 인력 송출 유의

- 비즈니스를 가장한 불법 인력 송출을 목적으로 다음과 같은 이유로 국내 업체에 접근하기도 함
  - 모르는 업체에서 급하게 수입하고자 하는 경우
  - 제품의 품질 검사 또는 샘플 검사 목적, 공장 방문 및 계약서 등을 이유로 초청장 요청
  - Undervalue/Overvalue로 인한 현금 전달을 위한 초청장 요청
  - 상당량의 물건을 수입하는 조건 등

## 부록 II. 주요 유관 기관 정보

■ 주 방글라데시 대한민국 대사관	
웹페이지	<a href="http://bgd.mofat.go.kr/korean/as/bgd/main/index.jsp">http://bgd.mofat.go.kr/korean/as/bgd/main/index.jsp</a>
주소	Embassy of the Republic of Korea 4 Madani Avenue, Baridhara, Dhaka-1212, Bangladesh
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이메일	embdhaka@mofat.go.kr
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■ 방글라데시 투자청 (Board of Investment)	
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웹페이지	<a href="http://boi.gov.bd/">http://boi.gov.bd/</a>
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<b>■ 방글라데시 상공회의소연합</b> (The Federation of Bangladesh Chambers of Commerce and Industry)	
주소	60, Motijheel C/A, Dhaka, Bangladesh
웹페이지	<a href="http://www.fbcci-bd.org">http://www.fbcci-bd.org</a>
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<b>■ 방글라데시 외국인 투자자 상공회의소</b> (Foreign Investors Chamber of Commerce and Industry)	
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## 부록 Ⅲ. Bangladesh Import Policy Order

IMPORT POLICY ORDER 2009-2012

Ministry of Commerce, Government of the People's Republic of Bangladesh

### CHAPTER ONE

#### Beginning

1.0 Short Title and Duration. -

1.1 This Order may be called the Import Policy Order, 2009-2012.

1.2 Unless otherwise specified, this Order shall apply to all imports into Bangladesh.

1.3 It shall remain in force up to the 30th June, 2012. However, if required, Government may review this Order once in every year and may take decision as deemed fit.

1.4 Notwithstanding anything contained in sub-para 1.3 it will remain in force after the expiry of the validity mentioned in sub-para 1.3 until the new import policy order is issued.

1.5 Whatever be there in the proposed Import Policy, if any specific decision is announced in the government budget or in any government order regarding import which is contradictory to this import policy, the budget/ government order will get priority.

2.0 Definitions. - In this order, unless there is anything repugnant to the subject or context;

2.1 'Entre-pot Trade' means export of any imported goods into a third country

with minimum 5% value addition (in addition to import value). In this case no change in shape, quality, quantity or otherwise of the item is required. Under entre-pot, goods shall not be allowed to come out side of the port area. However, such goods can be brought out side of the port area with special permission.

- 2.2 Act means the Importers and Exporters (control) Act, 1950(xxxix of 1950)
- 2.3 Importer : means Importers defined in article 2 (f) of Importers, Exporters and Indentors (Registration) order, 1981
- 2.4 “Import control Authority” means the Chief Controller of Imports and Exports and includes any other officer authorized to issue licences, permits or registration certificates as per the relevant provisions of various Orders issued under Imports and Exports (Control) Act, 1950 (XXXIX of 1950);
- 2.5 “Basis of Imports” means percentage, rate or formula adopted for determining the share of registered importer;
- 2.6 ‘Import value’ means C&F or CFR value of the item at the port of Bangladesh, in case of entre-pot or re-export trade.
- 2.7 “Indentor” means a person or group of persons, institution, body or organization registered as an indentor under as defined in article 2(g) of the Importers, Exporters and Indentors (Registration) Order,1981;
- 2.8 H.S. Code Number, means the H.S. Code comprising eight or more digits as mentioned in the First Schedule of the Customs Act pertaining to the classification of commodities.
- 2.9 “L/C” means letter of credit opened for the purpose of import under this Order;
- 2.10 “L/C Authorization (LCA) Form” means the form prescribed for authorization of opening of L/C.
- 2.11 “Clearing and Forwarding Agent (C&F Agent)” “Freight Forwarder (FF)” means a person or organization acting as C&F agent or as F.F. They must

possess TIN Number and be computerized within 5 (five) years.

- 2.12 “Food Products” means both types of food products consumed by man directly or after processing.
- 2.13 Registered Importer: means any Importer registered under Importers, Exporters and Indentors (Registration) Order, 1981
- 2.14 “Control List” means the list of items, whose import is controlled and given in the table at annexure-1;
- 2.15 Product: means products mentioned in first schedule of customs Act, 1969 (Act No. iv of 1969)
- 2.16 “Annex” means an annex appended to this Order;
- 2.17 “Permit” means an authorization for import or export, and includes import permit, clearance permit, import permit of returnable basis, export permit or export-cum-import permit as the case may be issued by Import Control Authority.
- 2.18 The “sponsor” means Investment Board /BEPZA/BSCIC or Handloom Board in case of handloom industries run by Weavers’ Associations.
- 2.19 ‘Re-export’ means export of any imported item within specific period with at least 10% value addition, after reprocessing of the imported item locally by changing either its qualitative standard or shape or both.
- 2.20 “Actual user” means a person, group of persons, institution, body or organization, other than registered importers who may import a permissible item (not being an industrial raw material requiring further processing before being used or consumed) in limited quantity for his or its own use or consumption and not for sale or transfer.
- 2.21 “Chief Controller” shall have the same meaning as given in Section 2(a) of the Imports and Exports (Control) Act, 1950 (XXXIX of 1950);
- 2.22 “Bangladesh national abroad” means foreign exchange earning Bangladeshi citizens working/living abroad;



- 2.23 “Commercial importer” means an importer registered under the Importers, Exporters and Indentors (Registration) Order, 1981 who imports goods for sale without further processing ;
- 2.24 Fish/Livestock/Bird’s feed means both kinds of feeds taken by Fish/Livestock/Bird directly or after processing. Provisions of the Import Policy Order shall also apply in case of import of those food items which will be used as Fish/Livestock/Bird’s feeds after processing.
- 2.25 “Importer for lease financing” means an importer registered, as special case, under the Importers, Exporters and Indentors (Registration) Order, 1981 approved by the Government for provision of lease financing to the industrial, energy, mining, agricultural, construction, transport and professional service sector;
- 2.26 “Industrial consumer” means a recognised industrial unit registered as an Industrial importer under the Importers, Exporters and Indentors (Registration) Order, 1981 and Foreign Investors registered under concerned sponsor Authority
- 2.27 “Public sector importer” means importers being government organizations, statutory bodies, corporations, universities, research institutions and industrial enterprises in the public sector;

## CHAPTER TWO

### General Provisions for Import

- 3.0 Regulation of Import- Import of goods under this Order shall be regulated as follows:
- a) List of restricted items- Unless otherwise specified the items banned for import in this list shall not be importable. But those items which are

importable on fulfillment of certain conditions specified in the list shall be importable on fulfillment of those conditions.

The list of items controlled for import has been attached at Annexure-1

Foot note- Items mentioned in the foot note given after the restricted list shall be treated as banned items.

- b) Freely Importable Items : Unless otherwise specified, any item, which does not appear either in the restricted list or which has been mentioned as importable subject to certain condition shall be freely importable;
  - c) If, while determining the import status of an item mentioned in the 'Control List', the description of goods does not conform to the H. S. Code mentioned against the item or any discrepancy arises between the H.S. Code and the description of goods, in that case the description of goods shall prevail;
- 4.0 Conditions of Prohibition and Restrictions- If the import of an item was restricted before coming into effect of this Order or if such restriction has been made effective due to the inclusion of the item in the Control List annexed to this Order or for imposition of any other condition such restriction shall be subject to the following conditions:
- a) In case any restriction is imposed on import of a particular commodity with a view to protecting the interest of a local industry the concerned sponsoring authority/Tariff Commission shall strictly monitor production of that industrial unit regularly.
  - b) Such protected industry which are specially engaged in "assembling type" activities shall have to move towards progressive manufacture actively and expeditiously
  - c) The Tariff Commission and the sponsoring authority concerned shall continuously monitor the prices of the items covered by such ban to guard against undue increase of price. If the price of any item is increased except for factors like rise in the price of raw materials or decline in the rate of exchange

or if the increase in the price of the item is disproportionately higher compared to the rise in the price of the raw materials in the international market the ban may be revoked on the recommendation of Tariff Commission/sponsoring authority.

- d) Restriction regarding source of procurement and shipment of goods. Goods from Israel or originating from that country shall not be Importable. Goods shall also not be importable in the flag vessels of that country.
- e) However, if any one feel aggrieved by any decision regarding ban or restriction on import of any item he can refer his representation to the Tariff Commission. The Tariff Commission will duly examine such a representation and furnish its recommendation(s) to the Ministry of Commerce for consideration.

#### 5.0 General Conditions of Import of goods-

5.1 H,S Code Numbers- For import purpose, use of H,S. Code with at least eight digits corresponding to the classification of goods as given in the First Schedule of the Customs Act.,1969 (Act. No. iv of 1969) based on the Harmonized Commodity Description and Coding System, shall be mandatory. But in case where a particular item has been classified under an H,S. Code Number with more than eight digits, that specific Code Number (having more than eight digits) has to be used. No bank shall issue L.C. Authorisation form or open L/C without properly mentioning H,S. Code number for the item(s) correctly.

#### 5.2 NOC On the basis of ROR (Right of Refusal)-

- a) No Objection Certificate on the basis of Right of Refusal (ROR) from any authority shall not be required for import of any freely importable item by any Public Sector agency. However, in cases where a public sector agency is required to import banned/restricted items included in the Control List prior permission of the Ministry of Commerce shall have to be obtained on the basis of ROR issued by the Ministry of Industries or by the Sponsoring

Ministry/Division, or by both as the case may be.

- b) In case of import of banned/restricted items for approved projects financed under foreign aid the concerned Government Department/Agency will approach the Ministry of Commerce directly for decision in case of such import furnishing a list of items duly certified giving detailed description and provisions of contract of the aided project and other necessary information along with quantity/number, price and H.S. Code Number against each item required to be imported.

5.3 Pre-shipment inspection- In this order where provisions for pre-shipment inspection of imported goods have been made, shall be obligatory. Unless otherwise specified, in case of Export-Import of product, pre-shipment inspection has been made according to the “Bangladesh Flag Vessels (Protection) Ordinance, 1982(ord. No. XIV of 1982)

5.4 Import at competitive rate

- a) Import shall be made at the most competitive rate and the importers may be required, at any time, to submit documents to Import Control Authority regarding the price paid or to be paid by them.
- b) In case of import under Untied Commodity Aid in the private sector, goods shall be imported at the most competitive rate by obtaining quotations from a minimum three suppliers/indentors representing at least two countries abroad. This condition shall, however, not apply for opening of L/C up to Tk. One lac. For import at the most competitive rate by the Public Sector importers the conditions mentioned at para 27.7.1 of this Order shall apply.

5.5 Import on C&F, CFR, CPT, CIF, CIP, DAF, DES, DEQ, DDU and FOB basis-  
Import of items can be made on

- a. water, land and airways on C&F, CFR, CPT CIP, DAF, DES, DEQ, DDU and FOB basis. However, in case of import on FOB basis the concerned importer shall have to properly comply with the circular issued by Bangladesh Bank in

this regard. Before opening of L/C necessary insurance cover note shall have to be purchased from the Sadharan Bima Corporation or any other Bangladeshi insurance company.

- b. Unless there is specific provision in the relevant loan agreement/project agreement concluded with the foreign donors for import on CIF basis, no import shall be allowed on CIF basis without prior approval from the Ministry of Commerce.
- c. However, Bangladesh nationals, living abroad, for sending goods against their earned foreign exchange and foreign investors, for sending capital machineries & raw-materials against their equity share portion shall be allowed on CIF basis.

5.6 Import by mentioning “Country of Origin”- In all cases of import, “country of Origin” shall be mentioned clearly on goods, package/container. A certificate regarding “country of origin” issued by the concerned Government agency/approved authority/organisation of the exporting country must be submitted, along with import documents to the Customs Authority at the time of release of goods. However, the provisions of “country of origin” shall not be applicable to coal and export oriented garments industries. In case of cotton import it shall not be required to mention country of origin on each bale. But “country of origin” shall be mentioned in the phytosanitary certificate. Besides, 100% export oriented industries, which are recognised by the Customs Authority along with the industries requiring import of raw-materials shall be waived from the restriction of “country of origin” subject to the conditions imposed by the Foreign Exchange Regulation Act., Bangladesh Bank and Commercial Banks. In case of aluminum Ingot including non-ferrous and ferrous metals import it shall not be required to mention country of origin

In case of import of Limestone, in different consignments/lot by the rope-way

or by river, as raw-materials for Chhattak Cement Factory, “Country of Origin” certificate from the exporting country’s Government/approved authority/organisation shall be submitted once to the Customs authority at the time of release of goods, instead of each consignment/lot for the quantity mentioned in L/C in case of river-way and as per supplied carrying list in case of rope-way.

5.7 Inscription of Name, Address and TIN Number of Importer- Except in the case of following imports, the name, address and TIN Number shall be inscribed or printed in indelible ink on, at least two percent of the largest packet/cover/Tinned package/sack pack/wooden box/other packets containing the imported goods

- a) for the products imported uncovered and in bulk;
- b) for products valued up to US\$ 5000(Five thousand) in each challan;
- c) for imports in government sector;
- d) for import of approved foreign aid-based projects;
- e) for import of free sample, advertisement materials and gift items valued US\$ 1000 (one thousand) or less as per provisions of the Import Policy Order;
- f) for imports under the Transfer of Residence Baggage Rules;
- g) for goods imported by the actual user;
- h) for Import by the Diplomatic Missions;
- i) for Import by the 100% export oriented Industrial units under Bonded Ware house;
- j) for goods imported on returnable basis;
- k) for export-cum-import goods;
- l) for goods imported on entre-pot basis;
- m) for import by various educational institutions/charitable organizations/hospitals;
- n) for goods sent by Bangladeshi nationals living abroad; 5.0 Source of finance-

5.1 import may be allowed under the following sources of finance:

5.1.1 Cash --

5.1.1.1 Cash foreign exchange (balance of the foreign exchange reserve of Bangladesh Bank);

5.1.1.2 Foreign currency accounts maintained by Bangladeshi Nationals working/living abroad;

5.1.2 External economic aid (Commodity Aid, Loan, Grant);

5.1.3 Commodity exchange: Barter and Special Trading Arrangement (STA);

5.2 Commercial importers and industrial consumers may utilise their respective shares under Barter/STA as per basis notified.

5.3 Import under the Special Trading Arrangements (STA) which are or were concluded with prior approval/permission of the government, shall be subject to the specific procedures laid down by the government in this respect.

5.4 The provision of sub-para 5.1.3 of this para will remain effective only upto the time of completion of on-going agreements.

6.0 Fund provision for financing import- Unless otherwise specified, the importers shall import primarily against cash foreign exchange.

7.0 Import procedure- Import shall be made as per the following procedure:-

7.1 Import Licence not required- Unless otherwise specified, No import Licence will be necessary for import of any item.

7.2 Import against LCA Form- Unless otherwise specified, all import transactions through a Bank (L/Cs. bank drafts, remittances etc.) shall require LCA forms irrespective of the source of finance.

7.3 Import through L/C- Unless otherwise directed import will be affected only through opening of irrevocable L/C. However L/C is not required for each consignment via Teknaf custom station of quickly perishable items from ten thousand to fifteen thousand incase of other land port five thousand to seven thousand USD and for import of capital machinery and raw materials for

industrial use without any price limit. Existing conditions regarding import on deferred payment under L/C shall be applicable in this case also and importers shall be required to register with authorized dealer Bank for importation without L/C.

7.4 Import against LCA Form but without opening of Letter of Credit (L/C)- Import against LCA Form may be allowed without opening of Letters of Credit in the following cases:

7.4.1 Import of books, journals, magazines and periodicals on sight draft or usance bill basis;

7.4.2 Import of any permissible item for an amount not exceeding US Dollar 50,000/- (Fifty thousand) only during each financial year against remittance made from Bangladesh.

a) However, rice, corn, wheat, pumoil, soyabin oil, onion and fish items valued up to US Dollar Twenty thousand and incase of other products valued up to USD Ten Thousand in a single consignment from Myanmar shall be importable without opening L/C and

b) in case of rice import through Govt. up to 2 million USD in a single consignment shall be importable without opening L/C. in these case ceiling of USD 50,000 (Fifty Thousand) in a year is not applicable

7.4.3 Import under commodity aid, grant or such other loan for which there are specific procurement procedures for import of goods without opening any L/C: and

7.4.4 Import of “international chemical references” through Bank drafts by recognised pharmaceutical (Allopathic) industry on the approval of Director, Drugs Administration for the purpose of quality control of their products.

7.5 Import against Import Permits and in special cases against Clearance Permit (for clearance of goods on payment of fine)- In the following cases, neither



LCA Form nor opening of L/C will be necessary; but Import Permit (IP) or Clearance Permit (CP) will have to be obtained by the importer.

7.5.1 Import of books, magazines, journals, periodicals and scientific and laboratory equipment against surrender of UNESCO Coupons;

7.5.2 Import under Pay-As-You-Earn-Scheme in the following cases only on the basis of clearance of the Bangladesh Bank:

7.5.2.1 New or not exceeding ten years old plant and machinery of permissible specification;

7.5.2.2 New or not exceeding five year old motor cars;

7.5.2.3 Cargo or passenger vessel of steel or wooden bodies, including refrigerated vessel of any capacity either new or not exceeding fifteen years old; but in case of ocean going old ships, not exceeding twenty five years old shall be importable;

7.5.2.4 Import of plant and machinery for export-oriented Industrial units with the clearance of the competent sanctioning authority, wherever necessary; and

7.5.2.5 Trawlers and other fishing vessels, either new or not exceeding twenty five years old: For import under this scheme the sanctioning authority of such import shall forward a copy of sanction letter to the Chief Controller and the importer shall apply to the CCI&E along with necessary papers for prior permission.

7.5.3 Import of item(s) by passenger coming from abroad in excess of the permissible limits of quantity/value as per the relevant baggage rules, provided the import of the item(s) concerned is permissible under the relevant baggage rules;

7.5.4 Import of free samples, advertising materials and gift items above the ceiling prescribed as per paragraph 12.0 of this Order;

7.5.5 Import of only drugs and medicines (allopathic) under product bonus

system subject to the condition that it shall be obligatory on the part of the importers concerned to pass on the benefit to the consumers. The Director, Drugs Administration shall devise appropriate mechanism in this behalf;

7.5.6 Import of capital machinery and spare parts, as share of capital of the foreign share-holder for an approved joint venture industrial unit already set up or to be set up;

7.5.7 Import of any other goods, not specifically exempted from permit, 7.6 Import on Deferred Payment Basis or Against Supplier's Credit- Subject to restriction and prohibitions contained in this order, import on deferred payment basis or against Suppliers Credit may be allowed on the basis of procedure laid down by the Bangladesh Bank in this behalf.

7.7 Import against direct payment abroad- Only Bangladeshi nationals living abroad may send any importable item irrespective of value ceiling against direct payment abroad in the name of any Bangladeshi living in Bangladesh. The name and address of the consignee shall be mentioned in the import documents. For such import, no permission or import permit from the Import Control Authority shall be necessary. In this case a certificate from the Bangladesh embassy in that country as an earner of foreign exchange has to be submitted. Senders passport No., occupation, annual income, period of stay abroad etc. shall have to be mentioned in that certificate and the payment receipt of the goods shall be certified by the Embassy.

7.8 Time limit for opening of L/C- Unless otherwise specified, for import under cash foreign exchange, letter of credit shall be opened by all importers within one hundred and fifty days from the date of its issue or from the date of its registration. The above time limit may be extended upto such time is deemed fit by the Chief Controller. For import under foreign aid/grant and barter/STA, L/C shall be opened within the time limit as may be notified by the Chief Controller.

7.9 Validity of LCA for shipment

7.9.1 Unless, otherwise specified, shipment of goods shall be made within seventeen months in the case of machinery and spare parts and nine months in the case of all other items from the date of issuance of LCA Form by Bank or registration of L/C Authorisation Form with Bangladesh Bank Registration unit, as the case may be. Shipment of goods under commodity aid/grant, and account trade arrangement/counter trade arrangement shall be effected within the time limits as may be notified by the Chief Controller;

7.9.2 In case, where shipment could not be made within the validity period due to circumstances beyond control of the importer, the Chief Controller may extend the time limit for shipment of goods on the merit of each case;

7.10 Restriction on L/C after imposition of ban/restriction- No extension of the date of shipment in any Letter of Credit or amendment to Letter of Credit or enhancement of the value or quantity of goods shall be allowed by the nominated Bank or by the Import Control Authority after the import of the item or items has been banned or restricted.

7.11 Document required to be submitted alongwith LCA Form- Importer in both public sector and private sector shall submit to their nominated Banks the following documents along with the L/C Authorisation Form for opening Letter of Credit:

7.11.1 L/C Application Form duly signed by the importer;

7.11.2 Indents for goods issued by Indentor or a Proforma Invoice obtained from the foreign supplier, as the case may be; and

7.11.3 Insurance Cover Note.

7.12 Additional documents to be furnished by public sector importers- In addition to the documents mentioned in sub-paragraph 7.11 above, public sector importers shall submit the attested photocopy of sanction letter from the

Administrative Ministry or Division or Authority, wherever applicable;

- 7.13 Additional documents to be furnished by private sector importers- In addition to the documents mentioned in sub-paragraph 7.11 above private sector importers will be required to submit the following documents:
- 7.13.1 Valid Membership certificate from the registered local Chamber of Commerce and Industry or any Trade Association established on all Bangladesh basis, representing any special trade/business;
  - 7.13.2 Renewal Import Registration Certificate for the concerned financial year;
  - 7.13.3 A declaration, in triplicate, that the importer has paid income-tax or submitted income tax return for the preceding year;
  - 7.13.4 Proof of having Tax Identification Number(TIN) in all cases of imports, excepting personal use;
  - 7.13.5 Any such document as may be required as per this Order or Public Notice, or instruction issued by Chief Controller, from time to time under this Order;
  - 7.13.6 Insurance Cover Note either from Shadaran Bima Corporation or from any Bangladeshi Insurance Company and duly stamped insurance policy against this cover-note.
- 7.14 Violation of the requirement of LCA/LC- Shipment effected before issuance of the L/C Authorisation Form by the nominated Bank and registration with the authorized dealer bank, wherever necessary, and before opening of L/C or after expiry of the validity of the L/C Authorisation Form or L/C shall be treated as import in contravention of this Order. L/C Authorisation Form obtained on the basis of false or incorrect particulars or by adopting any fraudulent means shall be treated as invalid and void abinitio.
- 7.15 Import against indent and pro-forma Invoice- L/C may be opened against an indent issued by a local registered Indentor or against a pro-forma invoice issued by a foreign manufacturer/seller/supplier.

8.0 Procedure to be followed by banks for acceptance/issuance of LCA Forms-  
Banks will follow the following procedures in the case of accepting or issuing of LCA Form:

8.1 Acceptance of LCA Forms by the nominated banks-

8.1.1 LCA Forms and other relevant papers shall be submitted by recognised industrial units in the private sector and registered commercial importers to their respective nominated bank for the purpose of import by opening L/C.

8.1.2 While accepting LCA Forms from a private sector importer the nominated banks shall ensure that the concerned importer has a valid Import Registration Certificate (IRC), the requisite renewal fees for IRC for the relevant financial year has been paid and particulars of the treasury chalan showing payment of renewal fees have been duly recorded in the IRC of the said importer. Unless a private sector importer is specifically exempted from IRC, LCA Forms shall not be accepted from him/her, or L/C shall not be opened in his/her favor without valid and legally renewed IRC.

8.1.3 In case of import through land route, name of the land port of destination in Bangladesh will be clearly stated in concerned L/C;

8.1.4 L/C for import of capital machinery and initial spares for setting up of a new industrial unit may, however, be opened without any Import Registration Certificate (IRC) and without obtaining exemption certificate from the Chief Controller. No formal sanction shall be necessary from the sponsoring authority for such import against cash foreign exchange in respect of industrial units in the free sector;

8.2 Compulsory recording of H.S. Code Number- Banks shall not process any LCA Form or open L/C without properly recording the appropriate H.S. Code Number on the LCA Form or L/C. Bangladesh Bank shall monitor the compliance by the banks of the above requirements.

8.3 Registration of LCA Form- In case of import by opening L/C or without L/C,

the authorised dealer bank shall get the LCA Form registered and submit the Bangladesh Bank's copy to Bangladesh Bank alongwith monthly statement after payment is made. Out of the rest copies, 2 (two) copies to the office of the Chief Controller of Imports and Exports, 1 (one) copy to the importer, 1 (one) copy to Customs Authority are to be sent and the other copy will be preserved with the bank. The dealer Bank shall send all the information of registration to the concerned office of Bangladesh Bank in a statement on monthly basis.

- 8.4 Case where LCA Forms under Government allocation are not required to be registered- In case of import under Loan, Credit, Grant or Barter or STA where registration with the Bangladesh Bank is not necessary, the nominated bank, after endorsing the particulars mentioned in the L/C Authorisation Form shall forward the L/C Authorisation Form along with L/C application Form and other required documents to the designated bank with the request to open L/C. The designated bank after opening L/C, shall forward the third and fourth copies of L/C Authorisation Form to the concerned Import Control Authority within fifteen days.
- 8.5 Transmission of the copy of L/C for record of the Import Control Authority- In all cases, the L/C opening banks shall forward a legible copy of the L/C and copy of amendment thereto, if any, to the concerned Import Control Authority for their record within fifteen days.
- 8.6 Despatch of Income Tax declarations submitted by private sector importers- The nominated bank of the concerned private sector imports shall retain one copy of the Income Tax declaration furnished by the private sector importers and forward the other copies to the Director,(Research and Statistics) National Board of Revenue, Segunbagicha, Dhaka.
- 8.7 Change of Nominated Bank- Within the jurisdiction of any particular Regional office of Controller of Imports and Exports, change of nominated Bank can be

done if no objection is provided by both the Banks and the matter has been informed to the concerned Regional Office of Controller of Imports & Exports.

## CHAPTER THREE FEES REGARDING IMPORTS

### 9.0 Registration Certificate:

#### 9.1 Fees for registration and renewal-

9.1.1 Registered commercial importers and industrial consumers have been classified into six categories on the basis of their value ceiling of overall annual import for the year 2009-10 to 2011-12. Their Registration (IRC) and renewal fees have been re-fixed as under:

Category	Value Ceiling of annual import	Initial Registration fees	Annual renewal fees
1st	Tk. 1,00,000.00	Tk. 1,800.00	Tk. 1,700.00
2nd	Tk. 5,00,000.00	Tk. 3,000.00	Tk. 2,300.00
3rd	Tk. 15,00,000.00	Tk. 4,800.00	Tk. 3,500.00
4th	Tk. 50,00,000.00	Tk. 9,500.00	Tk. 6,700.00
5th	Tk. 1,00,00,000.00	Tk. 17,500.00	Tk. 11,000.00
6th	Above Tk.1,00,00,000.00	Tk. 23,000.00	Tk. 17,000.00

9.1.2 An importer shall apply in writing to the concerned Import Control Authority for registration in any of the six categories mentioned above alongwith necessary papers and original copy of the Treasury Chalan as evidence of payment of the prescribed registration fees. Import Control Authority shall make an endorsement under seal and signature on the IRC of each importer indicating the value ceiling of annual import and the rate of renewal fees applicable in each case.

9.1.3 Importers already registered shall submit two copies of application in writing to their nominated banks indicating the category in which they intend to be classified and shall pay renewal fees in cash to their nominated banks against proper receipt at the rate prescribed for the said category. The banks shall, in turn, deposit the received amount separately with Bangladesh Bank or with Sonali Bank, where there is no branch of Bangladesh Bank, under the Head of Account “1/1731/0001/1801”. The Bank shall make an endorsement under seal and signature on the IRC of the importer indicating the value ceiling of annual import and the rate of renewal fee applicable in his case and return the original IRC to the importer concerned. The nominated bank shall keep with it one copy of the importer’s application and send the other copy to the concerned Import Control Authority alongwith original copy of treasury chalan regarding payment of renewal fees. The Bank shall also furnish separate lists of importers where Registration Certificates have been renewed by it under each of the six categories mentioned above.

9.1.4 Renewal Fees for the concerned financial year shall be paid within 30th September of that year without any surcharge. Any importer intending to open L/C for the purpose of import before the aforementioned dates shall however be required to first pay renewal fees properly for the financial year concerned at the prescribed rate. Importers failing to pay renewal fees within the above time limit shall have to pay, in addition to arear renewal fees, surcharge at the following rates:-

Surcharge for delay for a period not exceeding one year	Surcharge for delay for a period exceeding one year but not exceeding two years	Surcharge for delay for a period exceeding two years but not exceeding three years
Tk. 200.00	Tk. 300.00	Tk. 1000.00



9.1.5 In case an importer already registered in one category intends to be classified into a higher category, he/she shall submit two copies of application for this purpose to his nominated bank and pay renewal fees for the balance amount as per the rate applicable for the relevant higher category in accordance with the procedure mentioned above. The bank shall make necessary amendments on the IRC of the importers concerned and send to the concerned Import Control Authority one copy of the importer's application along with original treasury chalan showing payment of additional amount of renewal fees. No importer shall be allowed to open L/C in excess of the value ceiling of annual import applicable for him. The importer concerned and the bank shall be equally responsible for any violation of this condition.

9.1.6 The sponsoring authority (Board of Investment/BSCIC/BEPZA) while sending recommendation to the Chief Controller of Imports and Exports for issuance of IRC in favour of a new industrial unit shall clearly mention the category under which the concerned industrial unit is to be registered.

9.1.7 Indentors and exporters shall pay registration and renewal fees at the following rates:-

	Initial registration fees	Renewal fees
Indentor	Tk. 27,500.00	Tk. 13,500.00
Exporter	Tk. 3,500.00	Tk. 2,500.00

Indentors shall pay renewal fees in cash to their respective nominated Banks, against appropriate receipt. The Banks shall, in turn, deposit the received amount separately with the Bangladesh Bank or Sonali Bank, where there is no branch of Bangladesh Bank, under the Head of Accounts mentioned at sub-para 9.1.3 above and send the original copies of the Treasury Chalan to the concerned Regional Import Control Office

for record and verification. Exporters shall deposit renewal fees with the Bangladesh Bank or Sonali Bank, where there is no branch of Bangladesh Bank, under the aforementioned Head of Account and send the original copy of the Treasury Chalan along with original export Registration Certificate to the respective Import Control Authority in the first week of every month for endorsement of renewal fees.

9.1.8 Indentors and Exporter shall pay renewal fees for the concerned financial year within 30th September of that year without any surcharge. Those who fail to pay renewal fees within the above time limit shall pay surcharge, in addition to arear renewal fees at the following rate:-

	Surcharge for delay for a period of one year or less	Surcharge for delay for a period exceeding one year but not exceeding two years	Surcharge for delay for a period exceeding two years, but not exceeding three years
Indentor	Tk 600.00	Tk. 1250.00	Tk. 1,800.00
Exporters	Tk. 200.00	Tk. 400.00	Tk. 600.00

All concerned Banks shall send a list of those indentors who have paid renewal fees to the concerned Import Control Authority within 1st week of the month.

9.1.9 Importers, Exporters and Indentors who fail to pay renewal fees for a period exceeding three years may submit applications to the Chief Controller of Imports and Exports for regularization of their Registration Certificate for renewal the same. The Chief Controller of Imports and Exports will dispose of such applications on the merit of each case.

9.2 Registration Certificate Renewal Book- All registered Importers, Exporters and Indentors must obtain a Registration Certificate Renewal Book for endorsement of information relating to the renewal. An amount of Tk. 300 (three hundred) as fees for each renewal book shall be deposited through

Chalan under head of account no. “1731/0001/1801”. The Renewal Book shall be obtained together with the Registration Certificate in case of new Registration Certificate is issued. Importers, Exporters and Indentors who have already received Registration Certificates will have to obtain Renewal Books from their respective licensing office on submission of Chalan showing payment of fees.

## CHAPTER FOUR

### Miscellaneous Provisions

- 10.0 Import on Joint Basis-- Importers all over Bangladesh may form one or more groups for import on joint basis according to their convenience on condition that the industrial consumers shall form group or groups with other industrial consumers only and the commercial importers may form group or groups with other commercial importers. The procedure for import on joint basis is given at Annex-3.
- 11.0 Import by Actual User- Individuals or institutions not being registered importers, may import permissible items valued up to US Dollar Five thousand for their own use under cash foreign exchange without any permission from the import Control Authority. Prior permission from the Chief Controller shall be necessary in case of such imports exceeding US Dollar five thousand. The above provision shall also apply to the government servants and employees of bodies-corporate set up by or under any statute for the time being in force. Such applicants shall produce a certificate from their respective Head of Department or Organisation to the effect that the items(s) to be imported are for their actual use and not for sale. Goods imported by actual users shall not be sold within one year of their import except with the permission of the

concerned Import Control Authority.

12.0 Import by Bangladeshi professional's abroad- Bangladeshi professionals living abroad (Doctors, Engineers, Scientists etc.) may import their own professional and scientific equipment out of their own foreign exchange earnings abroad without any value ceiling. In such case, permission or permit from Import Control Authority shall not be required.

13.0 Import of Samples, Advertising Materials and Gifts-

13.1 Bonafide items of gift, advertising materials and samples may be imported free of charge without any prior permission or permit from the Chief Controller in the following cases during each financial year.

Types of Importers	Items	Quantity/C&F value of the item up to which import will be allowed without import permit/prior permission
Importers/Indentors/Agents of allopathic medicine	Drugs & medicines (allopathic)	Tk.1,00,000.00 (one lac) only
All Importers, Indentors and Agents	Other samples and advertising materials	Tk.1,25,000.00 (one lac twenty five thousand) only
Agents of foreign manufacturers, appointed in Bangladesh	New brand of item for sale with a view to introducing them to the consumers	Tk.1,00,000.00 (one lac ) only
Individuals/Organizations	Bonafide items of gifts	Tk.75,000.00 (seventy five thousand) only

Advertising materials shall include, among others, diaries, brochures, posters, calendars, pamphlets and technical literature related to the trade of the concerned importers as well as ball-point pen, key ring and lighters with company-name engraved/printed thereon.

13.2 With a view to facilitating manufacture of products of new design(s) for the purpose of export or production of goods locally according to the choice of

the foreign buyer(s) the following samples may be imported by the concerned exporters without any prior permission from the Chief Controller and without any permit during each financial year, such as-

Sl. No.	Types of exporters	Yearly value ceiling/ maximum numbers of samples to be imported	Remarks
13.2.1	Export oriented readymade garments industry	<p>13.2.1.1 Maximum 500 (five hundred) samples with not more than 10 (ten) in each category</p> <p>13.2.1.2 In case of old garments manufacturer and exporter, import facility for 0.5% of the cloth used in making garments in the preceding year shall be available</p> <p>13.2.1.3 In case of new industrial units import facility for 0.5% of the cloth/fabric/yarn/wool/acrylic required by them for utilizing half of their approved capacity shall be available</p>	
13.2.2	Export oriented mechanized shoe industry	Maximum 100(one hundred) pairs of sample	
13.2.3	Export oriented tannery industry	Maximum 100(one hundred) pairs of tanned leather sample	
13.2.4.	Other Exporters/ Manufacturers	US\$ 10,000.00 (ten thousand only)	Subject to the production of necessary certificate recommendation from E.P.B

If import of samples is required for execution of export-orders and the concerned foreign supplier does not agree to supply the sample free of charge, the concerned exporter/manufacturer may import, on the basis of recommendation of Export Promotion Bureau and with prior permission of Chief Controller, such samples within their respective value/quantity limit noted above, under cash foreign exchange, on payment of price for the items under the normal Banking Rules. For the purpose of manufacture of item for

export, banned or restricted items(s), if required, may also be imported as samples within their respective value/quantitative limit mentioned above. In case of import of samples, if required, in excess of the value ceiling mentioned in sub-paragraphs 13.1 and this sub-paragraph, prior permission of the Chief Controller and Import Permit must be obtained.

13.3 If import of banned items In finished form are required for the purpose of local production/assembling of the same, recognised industrial units under the respective sector may import free of charge such banned items as free samples not exceeding 2 Nos. of each model, subject to the prior permission of the Chief Controller. Local agents of the foreign supplier will also get similar facility for import of such items as samples, if required, for participation in tenders.

13.4 There shall be no value ceiling for import of samples and advertising materials of new brand free of cost by importers, indentors and foreign manufacturers' agents without import permit/prior permission.

14.0 Temporary importation with conditions for re-export-

14.1 Agents and representatives of the foreign manufacturers shall be allowed to import on temporary basis machinery and equipment of their Principal or parent company for arranging demonstration and exhibition in Bangladesh subject to the conditions stated below:

14.1.1 the goods brought into Bangladesh for such exhibition or demonstration will be re-exported within a period of one year;

14.1.2 the importer shall execute a bond and furnish a Bank Guarantee or undertaking or a legal instrument to the satisfaction of the Customs Authority at the time of clearance of the goods regarding their timely re-export;

14.2 If any banned or restricted item is included in the equipment/ material needed to be imported on temporary basis for the implementation of any

development project or for any other specific purpose, prior permission of the Chief Controller must be obtained for their import.

14.2.1 Equipment/material (excluding banned or restricted item(s) imported on re-export basis under sub-para 14.2.1 above may be transferred with the prior permission of Chief Controller to any local contracting firm at a concessionary rate of duty/duties.

14.3 Import for 'entre-pot' trade: goods can be imported for 'entre-port' trade against back-to- bank L/C of the buyer through Import Permit on returnable basis issued by the office of the Chief Controller of Imports and Exports. Such goods will not be allowed to bring out side of the port area, if the port of entry and port of export is the same, if not, goods can be shifted to the port of export with the permission of Customs Authority on payment of 100% duty & taxes under Duty Draw Bank system or against 100% Bank Guarantee and it is to be exported within the specified time limit. It is to be mentioned in the import declaration that it is 'entrepot' or Temporary import.

14.4 Import for Re-export: Any goods can be imported for 100% export against export L/C of the buyer on payment of Duty & Taxes under Duty Draw back system/against 100% Bank Guarantee/under Bonded Warehouse with Import Permit on returnable basis issued by the Chief Controller of Imports & Exports. In this case, re-export is to be done by observing all the procedures and formalities of the Government. 'Processed in Bangladesh' is to be mentioned in the packet of the re-exported goods. Besides, date of expiry and packing of the goods, description of goods are to be written/printed on each container/package of the goods.

14.5 For sending of machinery / equipment / cylinder for repair / re-filling / maintenance etc. to another country, Export-Cum-Import Permit/Permission is to be taken from the Import Controlling Authority on submission of Bank guarantee of equivalent value of the goods. However, NOC from Bangladesh

Bank is to be taken before export of such goods.

15.0 Import into and Export from the Export Processing Zone(EPZ)-

- 15.1 Import into and export from the EPZ shall remain outside the purview of this Order. The banking and customs procedure relating to export from or import into the Export Processing Zone to or from any country outside Bangladesh shall be regulated in accordance with the instructions issued in that behalf by the Bangladesh Bank and the National Board of Revenue respectively from time to time;
- 15.2 All statistics regarding import into and export from Export Processing Zone shall be maintained by the Customs Authority concerned;
- 15.3 Subject to the provisions of sub-paragraphs 15.4 and 15.5 below all movement of goods between the Export Processing Zone and any other area in Bangladesh outside the Zone shall be regulated in accordance with the existing Imports and Exports Control regulations;
- 15.4 EPZ Authority shall prepare a list of items (on the basis of N,O,C. from the NBR) required to be bought from the Bangladesh Customs area for use in the EPZ area and get the same approved by the Ministry of Commerce. Any correction in, or amendment to the said list may be made in accordance with the same procedure. Industrial units situated in the EPZ area shall pay in convertible currency, out of their own foreign currency accounts, the cost of goods bought from the Bangladesh Customs area as per the said list. EPZ Authority shall issue Pass Books in favor of industrial units situated in the EPZ area indicating therein the amount in Taka upto which goods can be procured locally on a yearly, half yearly or quarterly basis. The EPZ Authority shall determine the proforma of the aforesaid Pass Book and the requisite Accounting System in consultation with the Customs Authority. When the value ceiling mentioned in the Pass Book will be exhausted the EPZ Authority may endorse a fresh value ceiling in the same Pass Book or issue a



new Pass Book.

15.5 EPZ Authority shall issue necessary “In-Pass” and “Out-Pass” for machinery and equipment which are required to be brought out of EPZ area for the purpose of repair. On the basis of such passes the Customs Authority, after making necessary entries in appropriate register, shall allow movement of machinery and equipment out of the EPZ area for the purpose of repair and into the EPZ area after repair. However the documentation and accounting procedure for such outward and inward movement of machinery and equipment shall be determined by the EPZ Authority in consultation with the Customs Authority.

16.0 Additional conditions for import of food for human consumption-

16.1 In case of import of milk, milk food, milk products, edible oil and other food items produced in any country, test of radioactivity levels present in those items is mandatory. It is to be noted that test of radioactivity levels of vegetables and seeds, which may be used as food directly is also mandatory.

16.2 In case of import of food items from any country, the shipping documents must be accompanied by radioactivity-test reports from the concerned authority of the exporting country indicating the level of CS 137 found in such radioactivity-test in each kilogram of food items shipped. In addition, a certificate to the effect that the items are fit for human consumption shall also be required;

16.3 Collection of representative samples of such food item from on board the ship at the port of loading and despatch thereof shall not be necessary;

16.4 The following procedure shall be applicable in the matters of radioactivity-test of food items to be imported from any country:

16.4.1 Prior to shipment of the aforesaid item(s) the inspection agent of the supplier or buyer/consignee shall make necessary arrangement for the test of radioactivity levels for such items. Prior to the arrival of a ship

carrying such items at a Bangladeshi port, the buyer or consignee or his inspection agent shall make necessary arrangement for sending by courier the certificate regarding radioactivity-test to the concerned Customs Authority. No goods, the radioactivity level of which is above the acceptable limit shall be shipped. However, in case of import of food items, which were, produced neither in any European country nor packed/ tinned in or shipped from the third country submission of the aforesaid certificate about radioactivity-test to the Customs Authority shall not be required. But a report on radioactivity-test indicating the level of CS 137 found per kilogram of the item concerned and a general certificate to the effect that the items are fit for human consumption must be enclosed with the Bill of Lading.

- 16.4.2 Only after satisfactory fulfillment of the conditions laid down in sub-para 16.2 and clause 16.4.1 above the Customs and the Port Authority shall allow the unloading of the concerned goods from the ship to the jetty.
- 16.4.3 On arrival of a ship carrying the aforesaid items at a Bangladesh Port the Customs Authority shall collect the required number of samples of the items carried by the ship in presence of the importer's representative and the port authority (samples are to be collected from the port area) or the master of the ship (in case special appraisalment is to be made while the ship is still at the outer anchorage or mooring) and shall properly pack the samples and attach to it a tag made of hardboard as per proforma given by the Bangladesh Atomic Energy Commission. The tag so attached shall bear the signature of all those who were involved in the collection of the sample i.e. the representative of the customs authority, the importer's representative and the representative of port authority or the master of the ship, as the case may be. After packing and tagging the samples as mentioned above, the Customs Officer concerned shall send it to the

customs samples room. The samples room shall keep proper record of the samples and hand over the same to the Officer/ Staff of Bangladesh Atomic Energy Commission against appropriate record and signature. After receipt of the samples in the Laboratory Bangladesh Atomic Energy Commission shall within twenty-four hours, send to the Customs Sample Room their report on the result of examination of the samples. In case of collection of samples after office hours the customs officer concerned shall keep the same in his own custody and hand it over to the samples room the next day immediately after the opening of office. The representative of Bangladesh Atomic Energy Commission, shall on receipt of information, collect such sample from the Sample Room on the same morning and shall make arrangement for sending reports to the Sample Room after proper examination of the samples. The representative of Bangladesh Atomic Energy Commission shall collect samples from the sample room twice a day i.e. once in the morning and again in the afternoon.

- 16.5 If on test of sample(s) of the consignment by the Bangladesh Atomic Energy Commission, it is found that the consignment contains radioactivity level above the acceptable limit, the consignment shall not be released and the concerned exporter/supplier shall be bound to take it back at his own expense.
- 16.6 The testing procedures described at clause 16.4.1, 16.4.2 and 16.4.3 of subparagraph
- 16.4 above shall also be applicable in case of import of milk, milk food, milk products, fish feed, edible oil and other food items, even when these have been produced in any country and packed/ tinned in or shipped from another country.
- 16.7 The condition laid down in sub-paragraph 16.2, 16.4.1, 16.4.2 and 16.5 shall

be mentioned in the concerned Letters of Credit/ Purchase Orders.

- 16.8 The Customs Authority shall, in the usual course, release the goods, only after getting the Clearance Certificate(s) from the Bangladesh Atomic Energy Commission certifying that the radioactivity level found in the imported food-stuff is within the acceptable limit.
- 16.9 Radioactivity-test for palm olein and RBD palm stearine produced in Malaysia or Indonesia and imported or to be imported from Malaysia, Indonesia or Singapore shall not be required. However, Bangladesh Atomic Energy Commission (BAEC) shall collect samples, for radioactivity-test of these item(s) from the market from time to time and this policy shall be liable to change if, on test of such sample(s) by the BAEC it is found at any stage that the items contain harmful levels of radioactivity.
- 16.10 Test for determination of purity of the imported RBD palm stearine, by the Bangladesh Standard and Testing Institution (BSTI)/Bangladesh Council of Scientific and Industrial Research (BCSIR) is obligatory. For this purpose, the Customs Authority shall collect the required number of samples of the items carried by a ship in presence of the nominated officer(s) of the Port Authority and the importer or his representative. The Customs Authority shall seal the sample in their presence and send the same to the authorized officer of the Bangladesh Standard and Testing Institution/Bangladesh Council of Scientific and Industrial Research, Dhaka for conducting necessary test. The authorized officer of the BCSIR shall duly test the samples of such items promptly and furnish expert report as to whether those samples of palm oil, palm olein or RBD palm stearine are in conformity with the description of the items given in the import documents. BSTI/BCSIR will then send such report to the concerned Customs Authority.
- 16.11 The concerned importer(s) shall bear all expenses incurred for the radioactivitytest of the above food items imported or to be imported. The

importers shall also bear the expenses relating to the test conducted by the Bangladesh Standard and Testing Institution/Bangladesh Council of Scientific and Industrial Research, of such RBD palm stearine.

- 16.12 Radioactivity-test shall not be necessary In case of import of cigarette, cigarette paper, pipe tobacco, whiskey, beer and other alcoholic beverages, concentrated essence, spices and medicine.
- 16.13 These procedures shall not apply to the food items imported or to be imported by the Ministry of food, for which separate procedure has been prescribed by the Ministry of Food for testing radioactivity level. In these cases, the procedure prescribed by Ministry of Food shall be followed.
- 16.14 Acceptable limits of radioactivity for milk powder, milk food and milk products is 95bq of CS-137 per kilogram and that for other food items is 50bq of CS-137 per kilogram. The level of CS-137 in an item shall be calculated in the state it reaches the port without being liquefied concentrated or processed. In case of local items, the level of CS-137 in an item shall be calculated in the state it is marketed. The highest acceptable limit of radioactivity levels may be revised by the government from time to time.
- 16.15 In case of import of rice, wheat, other cereals and food stuff from SAARC and South-East Asian Countries, the provision of the above mentioned radioactivitytest shall be relaxable on fulfillment of the conditions mentioned below:
- 16.15.1 Imported rice, wheat other food cereals and food stuff must be produced in SAARC or South-East Asian Countries and a certificate of origin, issued by the related Government/ approved Agency of the exporting country, shall be submitted, along with import documents to the Customs Authority.
- 16.15.2 A certificate, issued by the Government/ Approved Agency of the

exporting country, declaring that the standard & quality of the imported rice, wheat, other cereals and foodstuff are fit for human consumption and free from all harmful germs, shall be submitted to the Customs Authority.

16.15.3 In case of import of easily perishable foodstuff such as, fresh fruits, fishes, vegetables etc. from SAARC countries, a certificate regarding radioactivity issued by that Government Agency of the exporting country shall be acceptable.

16.16 Milk food: All kinds of milk food products including baby food with fat contents covered under H.S. Heading 04.02 or 19.01 and all H.S. Code classifiable thereunder shall be importable subject to the following conditions

16.16.1 Milk food and baby food with fat content shall be imported in retailed pack up to 2.5 kg in tin or Bag in Box containers. Milk food and baby food with fat content shall be imported with Hermetic container for the purpose of locally packing or caning by the industry recognized by Bangladesh small & cottage Industry Corporation or Investment Board or director Public Health Nutrition Organisation(IPHN.)

16.16.2 The words: “গরু ও পশুর দুগ্ধ থেকে তৈরি (There is no alternative to breastfeeding) shall be printed clearly in relatively larger letters in Bangla in a visible space on each tin or Bag in Box of baby food with cream.

16.16.3 Composition and percentage of various ingredients shall be printed in Bangla on the tin container / Hermetic container/ Bag in Box of milk food.

16.16.4 The date of manufacture and the date of expiry (for human consumption) shall be embossed or shall be computer printed in permanent ink either in Bangla or in English on each tin container of milk food. Apart from this, the net weight of milk food shall be clearly

indicated on each container either in Bangla or in English. In case of imported milk, milk baby food, a registration number given by Director public Health Nutrition Organization (IPHN) shall be clearly indicated on each tin/Hermatic container/ Bag in box.

- 16.16.5 The condition mentioned at clauses (16.16.2), (16.16.3) and (16.16.4) above must be embossed on the tin container. Separate printed labels shall, in no way, be pasted on the tin container.
- 16.16.6 Measuring spoon shall be supplied in tin containers of baby food i.e. milk food having fat contents up to 19%.
- 16.17 Import of non-fat dried milk shall be made subject to the following conditions:
- 16.17.1 Import of non-fat dried milk, packed in bag/ tin, shall be allowed.
- 16.17.2 The importer shall produce an analysis certificate duly authenticated by the competent authority of the exporting country. The certificate shall contain a declaration to the effect that the milk food is fit for human consumption.
- 16.17.3 The date of manufacture and date of expiry of fitness of the contents for human consumption shall be printed on each container/ bag.
- 16.17.4 In case of import of milk food products and powder milk pre-shipment inspection shall be mandatory for determination of radioactivity level and the goods may be shipped only if in such test the radioactivity level is found within the acceptable limits approved by the Government. Such test report shall be sent to all concerned authorities as one of the shipping documents. On arrival of milk food and dried milk in the country, the consignment shall be subject to radioactivity test for the second time before release of the goods and the goods shall be released only if the radioactivity level is found within the acceptable as well as approved limits. The existing procedure of testing the radioactivity level

of imported milk food and dried milk on arrival in the country shall continue as usual.

- 16.18 The date of manufacture and the date of expiry for import of Food and beverage: For import of all kinds of food and beverages, the date of manufacture and the date of expiry shall clearly be embossed on each container/package. Printed label shall not be pasted on the container/package separately. No food items will be allowed to import after the expiry date. In case of wine/liquor, date of expiry need not to be mentioned. Preservative and color if used in food, quantity and details of it must be mentioned and Printed label shall not be pasted separately. In this case embossed is mandatory. Date of manufacture and date of expiry shall have to be written/printed on the container/package of those raw materials which are used in preparation of food and beverages.
- 16.19 For import of all food products, (directly consumed/drank or consumed/drank after processing) the importer shall require to submit along with other shipping documents a cautionary certificate from the government of the exporting country or from appropriate approved agency to the effect that the item is “fit for human consumption”, “that it does not contain harmful ingredients”, or that “it is free from all kinds of harmful germs.” Such a certificate shall mention the age group for which the item is eligible for consumption.
- 16.20 All foodstuff/edible substances imported into Bangladesh must undergo mandatory tests of BSTI and BCSIR. On arrival of the consignment in Bangladesh the importers shall submit samples of the items to the BSTI/BCSIR for testing and obtain clearance certificate from them. If food stuff/edible substance does not conform to their standard, the consignment will not be eligible for release and the importer will be subject to legal action.



17.0 Additional condition for Import of fish feed, poultry feed and animal feed items In case of import of fish feed, poultry feed and animal feed items, the shipping documents must be accompanied by radioactivity-test reports from the competent authority of the exporting country and a certificate to the effect that the items are fit for consumption by fish, poultry or animal as the case may be. The radioactivity-test report must clearly indicate the level of CS-137 found in such radioactivity-test in each kilogram of the items. Imported fish feed. Such items shall be released only when their radioactivity levels are found within the acceptable limits in accordance with the above reports, otherwise shall be free from chloromphenicol and Nitrofurantoin, the supplier shall be under obligation to take back the consignment at his own expense. In case of import of Bone and Meat Meal, name of the source animal is to be mentioned. Import of Bone and Meat Meal of swine is banned. In case of import of Bone and Meat Meal prepared from the source of other animal, a certificate issued by the competent authority of the exporting country be submitted to the effect that it is free from Bovine Spongiform Encephalopathy (BSE). Registered Vaccines and diagnostic reagent used in fish and poultry industry will be importable subject to permission issued by the Ministry of Fisheries and Livestock. The above conditions shall be mentioned in the letter of credit to be opened for import of fish feed, poultry feed and animal feed items. There is no need for further testing of radioactivity level of fish feed, animal and poultry feed items after their arrival at the Bangladesh port.

In case of import, poultry and bird shall be free from Avian Influenza; a certificate issued by the government recognized concerned authority of the exporting country to be submitted to the customs authority.

17.1 In case of import of canned fish, the date of manufacture, the date of expiry and net weight shall be clearly embossed or computer printed in permanent ink in Bangla or in English on its container. Printed label shall not be pasted

on the container separately.

- 17.2 In case of import of fish, a certificate issued by the Government/Government recognized concerned authority of the exporting country to the effect that the fish is free from Formalin, to be submitted to the Customs Authority. It is to be examined by the Government recognized agency at the port of entry that no Formalin is used in the imported fish and it will be released subject to certification that there is no Formalin in it.
- 17.3 In case of import of beef, mutton or chicken or other consumable meat of animal, the date of manufacture and date of expiry of the exporting country is to be embossed/printed on the container. Preservation process is to be mentioned on it. Separately printed label shall not be pasted on the container. A certificate from the competent authority of the exporting country to the effect that the imported goods are free from Bovine Spongiform Encephalopathy (BSE) and Avian Influenza, is required. Besides, in case of import of meat from the countries under European Union, a certificate issued by the competent authority of the exporting country to the effect that the meat is free from 'mad cow disease', to be submitted to the customs authority.
- 17.4 In case of import of Protein concentrate prepared from Bone Meal, Meat Meal and Meat & Bone Meal from USA, Europe and other countries, a certificate to the effect that prepared items is by no means infected with Transmissible Spongiform Encephalopathy, must be submitted alongwith shipping documents.
- 18.0 Release of Goods detained by the Customs- If a consignment of imported goods is detained by the Customs Authority, the concerned importer may apply to the Chief Controller of Imports and Exports with a prayer to issue instruction to the Customs Authority for clearance of the consignment. Such an application shall be submitted to the Chief Controller within Ninety days from

the date of objection given in writing by the Customs Authority. Applications submitted after expiry of the above time limit will not be considered with exception to special case(s). Such applications must be accompanied by written objection(s) of the Customs Authority or detention memo showing the ground(s) for detention of the consignment(s). The Chief Controller, in all such cases except those involving issuance of IP/CP for items in the control list or of the Import Policy Order, shall take into consideration all the relevant aspects of the cases for their proper assessment and expeditious disposal at his level. The Chief Controller shall, however, forward to the Ministry of Commerce with his opinion such other cases that involve import of items in the control list or items otherwise restricted for import as per any other provision of the Import Policy Order for decision regarding relaxation of the relevant provisions.

- 19.0 Claim for import facility in cases accepted in Review, Appeal and Revision- No claim for import shall be entertained in cases accepted under Review, Appeal and Revision Order, 1997, if the item is no longer permissible for import. Import Authorization in such cases may be issued in accordance with the Import Policy Order in force.
- 20.0 Import in contravention of the Act.- Goods imported in violation of any provision of this Order or of any notification issued thereunder by the Chief Controller shall be treated to have been imported in contravention of the provision of the Act.
- 21.0 Amendment or alteration of this Order.- The Government may at any time amend, alter or relax the provision of this Order.
- 22.0 Provisions regarding export.- All provisions regarding export as mentioned in this Order shall apply in case of export of goods.

## CHAPTER FIVE

### General Provision for Industrial Import

#### 23.0 General rules for Import in the Industrial sector-

- 23.1 Unless otherwise specified in this order, industrial units approved on regular basis will be allowed to import upto 300% of their regular import entitlement of the items, import of which is banned for commercial purpose and which are importable by industrial consumers only.
- 23.2 Industrial units approved on adhoc basis will be allowed to import upto the maximum value limit not exceeding 100% of their half-yearly import entitlement.
- 23.3 After receiving the 1st adhoc share the concerned industrial units shall apply through the concerned sponsoring authority to the Chief Controller of Imports & Exports for regularisation of their import entitlement. Import entitlement and IRC of the concerned industrial unit will be regularised on the basis of recommendation of the sponsoring authority, if 80% of the first adhoc share had been utilised. Otherwise, clearance will be issued for the 2nd adhoc share.
- 23.4 Adhoc IRC of the concerned industrial unit shall not be renewed until the Chief Controller of Imports and Exports issues clearance for the 2nd adhoc share or regularises its import entitlement on the basis of recommendation of the sponsoring authority.
- 23.5 If, after utilisation of the 1st adhoc share, an industrial unit is allowed to utilise their 2nd adhoc share as per recommendation of the sponsoring authority instead of regularising their import entitlement, the industrial unit, after utilisation of the 2nd adhoc share, will be able to apply to the sponsoring authority for regularisation of their import entitlement. The adhoc entitlement and the adhoc IRC will be regularised as per recommendation of

the sponsoring authority.

- 23.6 In case of import by those sectors of industries for which entitlement has been fixed on the basis of more than one shift, units accepted on a regular basis under such a sector shall not be eligible to import more than 100% of the annual entitlement for such restricted items and the industrial units accepted on an adhoc basis, under such a sector shall not be eligible to import more than 100% of the half-yearly amount for such restricted items.
- 23.7 Government sector industrial units will obtain approval of the Ministry of Commerce through their administrative Ministry the total annual requirement of the restricted items at the beginning of the financial year.
- 23.8 Regular industrial units which have been provided with special financial benefit along with payment of advance income tax with respect to import of industrial raw materials/packing materials/spare parts will not import those items three times more than the import criteria even if those items are freely importable.
- 23.9 Amount of approved import entitlement (sum and word in taka) will be clearly quoted in the IRC at the time of its issue by the office of the Controller of Imports and Exports. Besides the regional office of the Chief Controller of Imports & Exports will deliver a copy of the entitlement paper approved by responding authority duly countersigned by the concerned regional office of Imports & Exports. A copy of the entitlement paper duly endorsed, shall be provided to the sponsoring authority.
- 23.10 The provisions at sub-para 23.1 , 23.2, 23.6 above shall not apply in case of import by the readymade garments, hosiery and special textile industries operating under bonded warehouse system and the pharmaceutical (allopathic) industries. The provisions of paragraph 24.4 and 24.7 respectively shall apply in these cases.
- 23.11 Import under cash foreign exchange- Subject to the provision of sub-para

23.1, 23.2, 23.6, industrial sectors for which no fund under Government allocation has been provided may import their essential raw materials, packing materials and spares (excluding restricted items in the control list) under cash foreign items without any value limit.

24.0 Prescribed condition for import of industrial items-

24.1 Items of import by the Foreign Exchange Earning Hotels- Foreign exchange earning hotels may import, by purchasing cash foreign exchange, all items under H.S Heading No. 22.03, 22.06, 22.08 and all H.S. Code classifiable under it and all items including sausages of meat of swine under H.S. Heading No. 16.01 and H.S. Code No. 1601.00. In addition to importing from abroad, the foreign exchange earning hotels may also purchase their prescribed items from the duty free shops of the Bangladesh Parjatan Corporation subject to payment of customs duties and other dues at usual rate. For such import (including items purchased locally) they shall observe the following conditions and procedure.

24.1.1 Import of the restricted items shall be limited to twenty percent of the foreign exchange earned by the hotel during the preceding financial year;

24.1.2 Import of alcoholic beverages and spares shall be limited to a maximum of seven and a half percent of the total foreign exchange earning and the remaining twelve and a half percent may be utilized for import of other restricted item(s). Total import of restricted item shall not exceed twenty percent of the total earnings of foreign exchange referred to at above para 24.1.1;

24.1.3 Foreign exchange earnings of a hotel shall be recorded by the bank to which the foreign exchange is sold, Utilization of foreign exchange will be recorded in the Pass Book by the nominated bank while opening L/C for these restricted items; and

24.1.4 Before submitting LCA From and opening of L/C for any restricted item

the foreign exchange earning hotel shall obtain necessary endorsement in the IRC from the concerned Import Control Authority.

24.2 Beer & wine of all category (H.S. Heading No. 22.03 to 22.06 and all H.S. Code classifiable under this heading)- Beer & wine of all category shall be importable only by foreign exchange earning hotels as per conditions at para 24.1 of this Order. In special cases, such items may be imported with approval of Ministry of Commerce & prior permission from Chief Controller subject to specified conditions. However, in all cases, concerned importer shall firstly obtain licence/permission from the Director General, Narcotics Control Department. The conditions mentioned above shall be equally applicable for import of alcoholic and nonalcoholic beer.

24.3 M.S. Sheet and Plate (hot rolled), G.P. Sheet, B.P. Sheet, Stainless Steel, CRCA Sheet, Tin plate, M.S. Sheet and Silicon Sheet-

24.3.1 Recognized industrial units having entitlement for M.S. Sheet, Stainless Steel Sheet, C. R. C. A. Sheet, Silicon Sheet, B.P. Sheet or Tin Plate (misprint), may import these items of secondary quality also. These items of prime quality as well as secondary quality shall also be importable on commercial basis;

24.3.2 G.P. Sheet shall be freely importable, both by commercial importers and industrial consumers, without any value-limit and irrespective of its size, gauge or quantum of zinc coating, Secondary quality of G.P. Sheet shall also be freely importable.

24.4 Raw materials & packing materials for pharmaceutical industry:

24.4.1 Government approved and recognized pharmaceutical industries shall get the Block List duly approved by the Director, Drug Administration specifying the description of raw and packing materials, value, quantity, according to their annual production programme.

24.4.2 The Block List shall be used in case of import for pharmaceutical

industries. Raw and packing materials mentioned in the Block List shall be importable, irrespective of the restricted list, up to the quantity and value as mentioned in the Block List. Item which does not appear in the Block List shall not be importable by the concerned pharmaceutical industry even if such item is otherwise freely importable.

24.4.3 In case of import of raw and packing materials for pharmaceutical industries for which prior permission from any other authority other than the approval of the Director, Drug Administration, is required to be obtained as per the provisions of this Order, such prior permission from the concerned authority shall be duly obtained for import of such raw and packing materials. Director, Drug Administration shall furnish copies of the approved Block List to the Customs Authority and the Office of the Chief Controller, Imports and exports.

24.4.4 Imported raw and packing materials shall be released by the Customs Authority on the basis of import-invoice and analysis report of the raw materials, certified by the Director, Drug Administration or Govt. approved internationally reputed Pre-shipment Inspection Agent regarding the quantity, value and quality of each item.

#### 24.5 RBD Palm Stearine and Tello-

24.5.1 Recognised industrial units under soap industry may be allowed to import this item as per the entitlement for the item only on the basis of specific recommendation of the sponsoring authority.

24.5.2 Commercial import of RBD Stearine and Tello shall not be permissible under any source of finance.

24.6 Import on adhoc basis by the IWT Operators, Poultry and Dairy Farms and Fish Catching unit- Inland Water Transport Operators, fish catching units and poultry and dairy farms which are not recognised as industrial units may import permissible items as per their requirement without any



recommendation or permission from any authority. They shall, however, be required to comply with the conditions and procedures of imports as per this Order.

#### 24.7 Import by Export-Oriented Industries-

24.7.1 Recognised readymade garment industries operating under the bonded warehouse system shall be permitted to import raw and packing materials (including banned & restricted items), the approved quantity as per Utilization Declaration (U.D) issued by the Garments Manufacturers and Exporters Association (BGMEA) in accordance with the policy formulated by the National Board of Revenue on the basis of confirmed and irrevocable Letter of Credit for export of readymade garments against back to back letter of credit. They will have to import fabrics, excepting gray fabrics, in regular and continuous length of 18.29 metre or above in “thaan” or standard pieces or size. These industrial units shall not be allowed to import cloth in pieces or cloth cut into pieces. Staple pins shall also not be importable against back to back L/C. For import of gray fabrics the provisions at para 24.8.2 of this order shall apply. Duplex board of four hundred gm(gray back) shall be importable under back to back L/C through entry in the Pass Book. Duplex board of lesser thickness(determined by EPB) for use as collar and back board may be imported against back to back L/C through entry in the Pass Book. Import of raw and packing materials against back to back L/C by such units may also be made through submission of LCA forms, duly filled in, to the concerned nominated Bank. Under this arrangement, such units will not be required to obtain IP/CP from the concerned Import Control Authority for clearance of their raw and packing materials imported against back to back L/C. Such units under readymade garments industry shall, however, be permitted to import raw materials on ‘No Cost Basis’ for execution of

export orders of the following conditions;

- 24.7.1.1 Each case will be realized on consignment basis against U.D issued by the BGMEA and for this no foreign currency will be remitted from Bangladesh.
- 24.7.1.2 Pre-shipment inspection certificate regarding finished products, if required, will have to be produced at buyer's expense during execution of export and no rejection of readymade garments made for export will be allowed;
- 24.7.1.3 The entire value added amount in respect of readymade garments shall be repatriated to Bangladesh. The lowest percentage of value addition shall be as under:
  - 24.7.1.3.1 Value addition from knit garments shall not be less than twenty percent;
  - 24.7.1.3.2 Value addition for non-quota category woven garments shall not be less than twenty percent;
  - 24.7.1.3.3 Value addition for quota category woven garments up to US\$ 40 (F.O.B) per dozen shall not be less than twenty percent.
  - 24.7.1.3.4 Value addition for quota category woven garments above US\$ forty (F.O.B.) per dozen shall not be less than twenty percent. However, in no case the value addition per dozen shall be less than US\$ twelve;
  - 24.7.1.3.5 In case of export of higher price garments, value addition for quota category & non-quota category shall not be less than fifteen percent and ten percent respectively. However, in this case the value of per dozen shall be US\$ sixty (F.O.B) or more;
  - 24.7.1.3.6 Value addition for all types of sweater shall not be less than twenty; and
  - 24.7.1.3.7 Value addition for all types of baby garments shall not be less than

fifteen percent.

- 24.7.1.4 Quantity, price and description of the materials imported on consignment basis must be mentioned in the invoice. Raw and packing materials, gray fabrics and white fabrics imported against back to back L/C by the export oriented readymade garments units operating under bonded warehouse system shall not be transferable for dyeing and printing through inter-bond transfer. The export oriented readymade garment units operating under bonded warehouse system shall be allowed to import knitted fabrics in roll or “thaan” form only.
- 24.7.2 The rate of local value addition for other export items and establishment of back-to-back L/C for import of raw and packing materials of those items against net F.O.B. value of export L.C. shall be upto the maximum percentage notified by Export Promotion Bureau.
- 24.7.3 Recognised units under specialized textile industry operating under the bonded warehouse system shall be permitted to import raw & packing materials (including banned/restricted items) as determined by customs authority on the basis of confirmed and irrevocable letter of credit for export of the items of specialised textile against back to back L/C. For this purpose no prior permission from the Chief Controller shall be required.
- 24.7.4 Recognised export-oriented hosiery industry under bonded warehouse system will be allowed to import raw and packing materials (including banned & restricted items) to an amount fixed by the customs authority against back-to-back L/C by establishing confirmed and irrevocable letter of credit. For this, prior permission from the Chief Controller will not be necessary. But recognized Garment Industries will be allowed to import yarn and knitted fabrics in “thaan” or roll form for production of hosiery and knitted garments . But import of fabrics in cut pieces and import of

knitted fabrics other than in 'thaan' or roll form will not be allowed. Recognised Garments Industries in sweater sector will not be allowed to import sweater, jamper, pullover, maflar, hand sock and sock in form of piece, panel or roll or in 'thaan' or in the form of cut pieces. Only import of all yarn of all sorts will be allowed as raw materials for these items.

- 24.7.5 All other export-oriented industries export-oriented readymade garment/hosiery and specialised textile industries may be allowed to import any banned or restricted raw and packing materials and spares required for the execution of specific export order with prior permission from the Chief Controller on the basis of recommendation of the sponsoring authority. In such instance, the concerned industrial units shall submit bank guarantee covering hundred percent of the value of the banned or restricted item(s) imported. However, such bank guarantee shall not be required in case of export-oriented industries operating under bonded warehouse licence.
- 24.7.6 Recognised manufacturing and exporting units in all other sectors operating under the bonded warehouse system may import their raw and packing materials under back to bank L/C arrangement. This provision shall cover both the output manufacturing (direct exporters) as well as the input manufacturing (indirect exporters) units.
- 24.7.7 In case of industries which supply raw materials to export oriented industries i.e. deemed exporters, raw materials can be imported against back to back L/C through bonded warehouse.
- 24.7.8 Only 100% export oriented industries unit under bonded warehouse system will be allowed to import necessary raw materials & packing materials for 4 (four) months in revolving system against back-to-back L/C against Master Export L/C or against confirmed contract by the buyer. In this case the concerned bank will consider value of export of the previous

year or performance certificate as the basis for fixing the need. In case of new factories the need for four months will be fixed on the basis of production capacity determined by the Board of Investment. For import against back-to-back L/C by these industries, authorization of Bangladesh Bank will not be necessary. Raw materials will be imported without L/C and against contract on the basis of Bank Customer relationship through sight/ the usance L/C under prevailing rules.

- 24.7.9 If few separate cut pieces are found in the container/consignment of fabrics imported for readymade garment industry, Customs Authority shall detain only the cut pieces instead of the total container/consignment.
- 24.7.10 The restriction of 18.29 Mtr. shall not be applicable in case of embroidered fabrics, badges, labels, stickers & patches imported for the execution of specific export order by readymade garment industry.
- 24.7.11 It shall not be considered as the violation of Import Policy if any buyer/supplier makes shipment of raw & packing materials before establishment of back-to-back L/C for export oriented readymade garments industry/textile industry, the back to back L/C is opened before submission of challan manifest.
- 24.7.12 Subject to the obtain ability of bonded warehouse licence, opening of L/C shall not be required to import raw materials (ingredient) for 100% export oriented jewelry manufacturing industry. In such case of import without opening L/C a prior permission from the Customs Authority shall be required for release of imported goods.
- 24.7.13 Rough Diamond (H.S. Code No. 7102.10, 7102.21): 100% export oriented finished diamond manufacturing industrial units operating under supervised bonded warehouse system will be allowed to import Rough uncut diamond as raw material on consignment basis without opening L/C and making payment of its value. Processing of such uncut

diamond will be deemed to entail loss of contents not exceeding 70%. The concerned exporters will be allowed to export finished diamond only after realization of the money covering total amount of the value added to the exportable finished diamond, subject to the rate of value addition being not below US\$ 13.75 per caret. Exports in this sector will have to be carried out as per procedure prescribed by Bangladesh Bank and the Customs Authority. Import of Rough diamond in Bangladesh will not be allowed without valid Kimberly Process Certificate. "Rough Diamond Import and Export (Control) Rules, 2006" is to be followed for import of rough diamond and its export.

24.7.14 In case of Import of raw-materials for 100% export-oriented industries operating under bonded warehouse system & manufacturing corrugated carton, thread, poly bag , butterfly labels interlining, lather, lather goods, foot ware etc., the previous process, i.e. import through SEM procedure under bonded warehouse, will also remain valid along with the existing back to back L/C facilities.

24.7.15 Export-oriented Industries who are deemed exporters will be given Utilization Permit (UP) against Back-to-Back L/C subject to the following conditions:-

24.7.15.1 In the cases where payment for carton and accessories is not possible after payment through L/C adjustment for payment of carton and accessories will be made if there is surplus in any other L/C opened for raw and packing materials. Such adjustment for payment against raw and packing materials will be made through adjustment in seven such cases.

24.7.15.2 Various relevant information of the cases in which surplus money is adjusted against back-to-back L/C, such as relevant back-to-back L/C number, reference, date, name and address of the L/C opener,

description of the commodities, quantities and other relevant information's should be clearly quoted in the UP.

24.7.15.3 Back-to-back L/C for supplied accessories will in no way be left unadjusted for more than six months.

24.7.15.4 Adjustment for inland back-to-back L/C should be made within 6(six) months.

24.7.15.5 It will be applicable irrespective all value for all consignment.

24.7.16 Readymade garments industries set up under 100% foreign investment will have to obtain prior permission from Ministry of Commerce before establishing L/C for machinery.

#### 24.8 Grey Fabrics:

24.8.1 Grey fabrics- Only the recognised textile finishing (mechanized units operating under the bonded warehouse system shall import "Grey Fabrics" against backto- back L/C on the following condition:- All the imported Grey Fabrics after finishing, dyeing or printing shall be supplied to export-oriented readymade garments units or be exported to the foreign countries. Where the imported grey fabric after finishing, dyeing or printing are directly exported to foreign countries, the concerned importer will be required to finish, dye or print at least an equal quantity of local grey fabrics, and supply the same to the export oriented readymade garment units or directly export the same to the foreign countries during the same financial year. However, if the imported grey fabrics after finishing, dyeing or printing are supplied to the export oriented readymade garment units, the condition of processing an equal quantity of local grey fabrics shall not apply. The Export Promotion Bureau shall properly monitor about the compliance of the above conditions by the importers of grey fabrics.

24.8.2 In addition to the above, the export oriented readymade garment

industries operating under bonded warehouse system may import grey fabric only for pocketing and interlining upto the quantity recommended or determined by Utilization 'Export Committee constituted by the Ministry of Commerce or the relevant Customs SRO. Grey fabrics so imported shall be endorsed in the Customs Pass Book of the concerned readymade garment units. On export of readymade garments made by using imported grey fabrics, the same shall be endorsed in the Pass Book as per existing procedure for the purpose of adjustment showing that the entire quantity of imported grey fabrics has been fully utilized in the garments exported.

24.8.3 Grey fabrics shall be importable under usual procedures for using in export oriented industry and for direct export against a specific export order.

24.8.4 "Subject to the condition of above (a) 100% export oriented specialized textile (dyeing, printing & finishing or dyeing, printing, finishing, weaving/spinning) units only which have got required technical capability may import grey fabrics & yarn upto four months requirement (maximum 33% of production capacity) even without back-to-back L.C. under supervised bonded warehouse system. In this case quantity of import against a factory will be determined on the basis of the certificate issued by the concerned bank on the export performance of the existing factory in the previous year.

24.8.5 100% export oriented specialised mill may import raw materials under supervised bonded warehouse upto twelve months requirement in revolving system without back to back L.C. In this case quantity of import will be determined on the basis of the certificate issued by the concerned bank on the export performance of the existing mill in the previous year.

24.9 Import of parts, accessories and components: Parts, accessories or



component, import of which is otherwise banned or restricted, shall however, be importable alongwith machinery only as its integral and indispensable part provided the said machinery item is permissible for import.

- 24.10 Second-hand/reconditioned machineries- Second-hand/ reconditioned capital machineries used in industry shall be importable without any price limit. However, a certificate from a surveyor enlisted with International Trade Centre (ITC) or a surveyor nominated/appointed by National Board of Revenue to the effect that each machine has at least 10 (ten) years economic life, must be submitted along with Bill of Lading. However, if there is no surveyor in the exporting country enlisted with ITC or National Board of Revenue, the certificate from other survey company will be acceptable provided it is certified by a Government agency of the exporting country.
- 24.11 Electric Meter (Electric Kilowatt Meter)- In case of import of single-phase electric meter (H.S. Code No. 9028.30) in complete form its standard will have to conform to AC Energy meters part 1 (Accuracy class-II) BDS 131 (part-1):1998 and AC energy meters part-2 (Accuracy class-I) BDS 131 (part-2):1999. Testing of standards shall not, however, be necessary for importing the spare parts of electric meters. But prior to marketing the electric meters in complete form, made of the imported parts must conform to the BDS 131:1998 and the same shall be tested by BSTI.
- 24.12 Recognised industrial units under packing and canning sector will import fullcream milk powder and foods of Horlicks type in tin or in bulk packing on fulfilment of the rules as given below-
- 24.12.1 A certificate from the appropriate authority of the exporting country (Government department of health or food) showing ingredients and their combination , date of manufacture, date of expiry for use as human food, will be enclosed with each consignment.

- 24.12.2 Rules relating to radioactivity test as laid down in para 16.0 in this Order will be applicable.
- 24.12.3 Provision of para 16.16 of this Order will be applicable for import of those items in tin container or in tin pot or in case of selling those items in retail packing/canning imported in bulk package.
- 24.12.4 In case of import of those items in bulk container information relating to ingredients of that item, proportionate rate of the ingredients, date of manufacture and date of expiry showing for use as human food will have to be printed permanently on the body of the bulk container or on label or on sticker.
- 24.13 Coconut oil- (H.S. Heading No. 15.13 and all H.S. Code classifiable under this heading) Coconut oil shall be importable by the recognised industrial units of hair oil upto acid value 0.5 and the soap industry upto acid value 10.0. It shall be also importable for commercial purpose and in this case acid value will not exceed 0.5.
- 24.14 Import of Waste and Scrap-
- 24.14.1 Recognized Steel and Re-rolling Mills will import iron and steel scrap (H.S. Heading No. 72.04 and all H.S. Code classifiable under it). The item will not be importable on commercial basis irrespective of the sources of finance.
- 24.14.2 Aluminum waste and scrap (H.S. Heading No. 96.02 and all H.S. Code classifiable under this heading) will be importable by recognized industrial units manufacturing Aluminum utensil.
- 24.14.3 Recovered paper or paper board (waste and scrap) (H.S. Heading No. 47.07 and all H.S. Code No. classifiable under it) is importable for use as industrial raw material.
- 24.14.4 Break Acrylic (H.S. Heading No. 39.15 and H.S. Code No. 3915.90 classifiable under it) Break Acrylic will be importable under the

following condition, for example-

- 24.14.4.1 Only those recognized industrial units using acrylic as raw material or their industry will be allowed to import acrylic according to their production capacity as quoted on their IRC.
- 24.14.4.2 Immediately after import of Break Acrylic the source of import of Break Acrylic and the country of origin will have to be informed to the Directorate of Environment.
- 24.14.4.3 A pre-shipment inspection certificate from an internationally reputed surveyor or PSI Company approved by the NBR to the effect that the imported break acrylic does not contain any toxic or radioactive substance as per International Convention on environment which can contaminate Environment will have to be produced by the importer and on the basis of the certificate, the import consignment will be released according to the customs rules and regulation in force.
- 24.15 Methanol/Methyl Alcohol (H.S. Heading No. 29.05 and all H.S. Code classifiable under this heading)- Methanol/Methyl Alcohol may be imported only by the recognised industrial units for actual use as raw materials of their industries according to their import quota. But the provision in para 23.0 of this order will, however, not apply in case of such import of methanol. But condition remains that provision of para 23.0 will not be applicable in case of import of methanol of this type.
- 24.16 Crude Soya-bean (H.S. Heading number 15.07 and H.S. code number 1507.10 & 1507.10.90 classifiable under it) -- Crude Soya-bean oil upto the quantity limit as fixed by the sponsoring authority will be importable for use in production in of edible oil by the recognised edible oil producing industrial units bearing their own refineries.
- 24.17 Refined Palm Olein and Crude palm Olein (H.S. Heading no. 15.11 and all H.S. Code classifiable under this item): -

- 24.17.1 The provisions in para 16.0 of this order, shall be followed in case of Import of refined palm olein subject to production of separate certificate from the health authority and the Chamber of Commerce & Industry of the exporting country to the effect that the consignment of the palm olein is fit for human consumption. These certificates shall be submitted to the Customs Authority at the time of Clearance of Consignments.
- 24.17.2 The following items shall not be permissible for import as edible oil-
- Solid or Semi-solid palm oil which looks like vegetable ghee.
  - Refined, bleached & deodorized (RBD) palm stearin and tallow.
  - Crude palm stearin.
  - Refined and crude palm oil.
- 24.17.3 Office of the Chief Controller of Imports & Exports will give permission on case to case basis only to the edible oil producing industries having Fractionation Plants to import Refined and Crude Palm oil on the basis of the recommendation of the Board of Investment. The Board of Investment will monitor the matter.
- 24.17.4 Crude Palm Olein- Edible oil producing industrial units having own refineries and approved by appropriate authorities will be eligible to import crude palm olein for producing edible oil upto the amount fixed by the sponsoring authority.
- 24.18 Import of Crude soya-bean oil and crude palm olein through conservation in the tank terminal ( H.S. Heading N15.07 & 15.11)- Import crude oil (Crude soyabean and crude palm olein) on commercial basis will be made and sold to recognised industrial units having refineries on following conditions:-
- 24.18.1 Crude oil (Crude soyabean oil) Crude palm oil imported in bulk will be conducted under bonded ware-house system and the customs authority will ensure/monitor preservation in refinery, ensuring of import by the surveyor, filling of oil in tank terminal by tanker from mother vessel.

24.18.2 Before supply of edible oil from tank terminal to local units customs authority will ensure whether correct amount of duties, Vat etc. has been paid. And if foreign currency is remitted showing illegal sale of excess amount and any discrepancy arises between import, sale and export, the tank terminal conserved with will be held responsible and the customs authority will ensure the matter. Account of import, sale and return of each imported consignment will be sent to Foreign Policy Department of Bangladesh Bank.

24.18.3 All the relevant rules and regulations including the rules laid down in para 16.0 of this Order shall have to be observed duly; 24.18.4 Commodities imported on different dates will be kept in different terminals, so that date of expiry can be ensured. Care should be taken to re-export the unsold oil so that residue in the Tank, that is, out-dated oil is not mixed up with the fresh oil imported.

## CHAPTER SIX

### IMPORT BY COMMERCIAL IMPORTERS

25.0 Commercial import --

25.1 Commercial import under cash foreign exchange or under Government Allocation- Commercial import will normally be made under cash foreign exchange, subject to availability of fund import of few commercial items may be allowed under Government allocation. In such cases the name of items, source of finance and other terms and conditions for commercial import will be notified by the Chief Controller from time to time.

25.2 Import of industrial raw and packing materials and spares by commercial importers- Industrial raw and packing materials and spares which do not

occur in the banned and restricted lists shall be freely importable under cash foreign exchange by commercial importers.

25.3 Commercial import by Foreign Firms- Foreign Firms registered in Bangladesh under the companies Act, 1994 (XVIII of 1994) shall be allowed to import permissible commercial items against their commercial IRC, without any prior permission from the Chief Controller, However, in such cases of import of commercial items Foreign Firms shall inform the Office of the Chief Controller in writing the detailed information of the item (eg. HS code of the item, description of the item, quality, value, name and address of the exporting foreign firm etc.) before importation.

25.4 Import of capital machinery for commercial purpose- Registered Commercial Importers may import permissible new items of industrial capital machinery and accessories under cash foreign exchange without any value limit for commercial purpose.

26.0 Prescribed conditions for import of following items-

26.1 Explosives goods- Import of explosives including sulphur is classifiable under H.S. Heading No. 25.03 & 28.02, Phosphors is classifiable under H.S. Heading No. 28.04, potassium chlorate is classifiable under H.S. Heading No. 28.29, potassium nitrate and verium nitrate is classifiable under H.S. Heading 28.34, Trynitrotoluin (TNT) is classifiable under H.S. Heading No. 29.04 and H.S. Heading No. 36.01 to 36.04 classifiable the all item including explosives and calcium carbide shall not be allowed except with the prior approval of the Chief Inspector of Explosives of the Ministry of Energy & Mineral Resources. Commercial import of explosive substances shall not be allowed except through the Trading Corporation of Bangladesh(TCB). The TCB may sell explosive substances imported by it to the actual users only under intimation to the Ministry of Home Affairs. Explosive substances shall however, be importable by the Govt. recognised industrial units upto the

entitlement for such items with prior approval of the Chief Inspector of Explosives. But such industrial units shall not be allowed to import explosives in excess of their import entitlement/value under the provisions of para 23.0 of this Order. Immediately after giving clearance for import of Potassium Chlorate the Chief Inspector of Explosives shall inform the National Board of Revenue in writing about the quantity of Potassium Chlorate to be imported. Explosive substances imported by industrial units against their import entitlement/value shall be used in the factory for production purposes only and these shall not be sold, transferred or used in any other way.

26.2 Radio-active- Thorium nitrate is classifiable under H.S. Heading No. 28.34, all items including radio-active chemical/element & including isotopes is classifiable under H.S. Heading No. 28.44 to 28.46, X-ray including radiography or radiotherapy apparatus classifiable under H.S. Heading No. 90.22 & H.S. Code No. 9022.19, 9022.21, 9022.29 is importable only with prior permission from the Bangladesh Atomic Energy Commission.

26.2.1 Nuclear Reactors & its parts- (H.S. Heading No. 84.01 & all H.S. Code No. classifiable under it)- Importable by Bangladesh Atomic Energy Commission only with the clearance of sponsoring Ministry.

### 26.3 Acid:

26.3.1 An industrial user having Acid licence under Acid Control Act, 2002 (No 1 Act of 2002), Acid (Import, Production, Storage, Transport, Sale and use) Control Rules, 2004 will be able to import any type of sulphuric acid, hydrochloric acid, nitric acid, phosphoric acid, caustic potash, carbolic acid, battery fluid (acid), chromic acid, aqua-regia and other corrosive items of acid type including solid, liquid or mixed acid upto the amount fixed by the sponsoring authority in their import entitlement as determined by the government.

26.3.2 A firm or a person will import acid mentioned in para 26.3.1 on commercial basis or for personal use subject to permission of the Ministry of Commerce.

26.4 Chemical Fertilizer- Colored and granular S.S.P and powder S.S.P. that is colour mixed S.S.P. of any type and granular S.S.P. of all type and powder S.S.P. (H.S. Code no. 3103.10) and Crystal Fused Magnesium Phosphate (H.S. Code No. 3103.90) s banned for import. But chemical fertilizer under H.S. Heading 31.02 to 31.05 and other chemical fertilizer classified under them is importable under the following conditions:

26.4.1 A list showing ingredients needed in manufacturing chemical fertilizer duly attested by the manufacturer should be there along with shipping documents.

26.4.2 Pre-shipment Inspection certificate from an internationally recognized inspection company should be there along with shipping documents. Specification of imported chemical fertilizer mentioned therewith should be in consistent with the specification approved by the Ministry of Agriculture and the specification of the imported fertilizer mentioned in that certificate must be coincided with the specification approved by the Ministry of Agriculture. Fertilizer shall be importable only from the manufacturer or from his representative.

26.4.3 Specification as well as information regarding physical and chemical properties of the imported fertilizer shall be furnished in the invoice of the shipping documents. Mentioned specifications and properties must coincide with those approved by the Ministry of Agriculture.

26.4.4 Other information according to the international rules shall be furnished in the Bill of Lading.

26.4.5 By fulfilling above-mentioned conditions, imported fertilizer can be released without post landing inspection but on condition that both the



supplier and the importer will be simultaneously responsible for detection of harmful material in any subsequent examination.

26.4.6 The importer will be a member of Bangladesh Fertilizer Association.

26.5 Ground rock phosphate (H.S. Heading No. 25.10 and H.S. Code No.2510.20 classifiable under it)- Ground rock phosphate is importable on fulfillment of conditions as mentioned below:-

26.5.1 Total Phosphates (as P<sub>2</sub>O<sub>5</sub>) percent 28.00 by weight minimum.

26.5.2 Particle size minimum 90 percent, the materials shall pass through 0.15 mm IS sieve and the balance 10 percent of the materials shall pass through 0.25 mm IS sieve.

26.5.3 To ensure quality its sample has to be submitted to the Ministry of Agriculture or an organization approved by the Ministry of Agriculture. Ministry of Agriculture will give NOC if the sample is found upto the standard on test.

26.5.4 Bank will open L/C on submission of that NOC to the Bank.

26.5.5 Post Landing inspection of imported ground rock phosphate will have to be done by the agency appointed by the Ministry of Agriculture and if the sample is found accurate on test, customs authority will allow clearance of the consignment.

26.6 pesticides & insecticides: pesticides will be determined as per the “The Pesticides Ordinance, 1971 (Ordinance no.11 of 1971)”- Pesticides & insecticides shall be importable subject to the following conditions :-

26.6.1 Containers shall be in good condition and capable of withstanding the risk of handling and carrying by sea;

26.6.2 Correct technical/chemical name of the contents must be marked on the container; and

26.6.3 The following information shall be printed clearly in Bangla on the container:-

- 26.6.3.1 Name of the product;
  - 26.6.3.2 Name and address of the manufacturer or the formulator or the person  
in whose name the pesticide is registered;
  - 26.6.3.3 Net contents;
  - 26.6.3.4 Date of manufacture;
  - 26.6.3.5 Date of test;
  - 26.6.3.6 Normal storage stability and time limit;
  - 26.6.3.7 Name and percentage by weight of active ingredients and total  
percentage of other ingredients, warning or caution statements such as  
“keep out of reach of children”, “Dangerous”, “Warning” or “Caution”,  
etc.
  - 26.6.3.8 The goods, should possess quality to capacitate it to be in good  
condition in normal storage.
- 26.7 Second-hand Clothing (H.S. Heading No.63.09 & all H.S. Code classifiable  
under this heading)- Second-hand clothing shall be importable only by  
selected importers on the basis of prior permission issued in their favor  
subject to the following conditions:
- 26.7.1 Only blankets, sweaters, ladies cardigans, men’s jackets including zipper  
jackets, men’s trousers and shirts of synthetic and blended fabrics shall be  
importable as second-hand clothing and no other items of second-hand  
clothing shall be importable;
  - 26.7.2 Share of an individual importer shall not exceed Taka fifty thousand and  
the maximum quantity to be imported within that share shall further be  
subject to weight limit as mentioned below:
    - 26.7.2.1 Sweater 4(four) ton
    - 26.7.2.2 Ladies Cardigan 4(four) ton
    - 26.7.2.3 Men’s jacket including zipper jackets 4(four) ton
    - 26.7.2.4 Men’s trouser 4(four) ton

- 26.7.2.5 Blanket 1.5(one and half) ton
- 26.7.2.6 Shirts of synthetic blended fabric 1(one) ton If an importer intends to import more than one of the above mentioned six items then import of the concerned items shall be limited to the quantity worked out in proportion to the L/C value for the said items within the overall share of Taka fifty thousand.
- 26.7.3 Other terms and conditions shall be notified by the Chief Controller in due course and L/C for import of second-hand clothing may be opened only by the selected importers on the basis of such notification.
- 26.7.4 All consignments of second-hand clothing shall be accompanied by a certificate from a recognised Chamber of Commerce of the exporting country certifying that the consignment does not contain any item whose import is banned as per this Order
- 26.7.5 Commercial Importers registered for second-hand clothing shall not be allowed to import second-hand clothing if they are not selected for such import in accordance with selection procedure. A total of three thousand importers shall be selected throughout the country only on the basis of open lottery by a three-member district committee headed by Deputy Commissioner of the concerned district against district quota worked out on the basis of population. The concerned importers shall be required to bring imported second-hand clothing to their own districts. The Ministry of Commerce will take necessary measures to ensure compliance of this condition.
- 26.8 Medicine-
- 26.8.1 Medicine (Sulphonamides classifiable under H.S. Code No. 2935.00 under H.S. Heading no. 29.35, H.S. Heading No. 29.37 to 29.39 and all items classified under them, anti-biotic classified under H.S. Heading No.29.41, all items classified under H.S Heading No. 30.01, all items including live

vaccine classified under H.S. Heading No. 30.02 all items classified under H.S. Heading No. 30.03 and 30.04) Medicine included in importable list through government gazette notification by Drug Administration Authority will be imported on prior approval by the Director, Drug Administration and the amount of medicine, trade name and generic name, value, registration number given by Drug Administration, date of manufacture and date of expiry will be mentioned in the approval letter.

26.8.2 Enzymes classified under H.S. Heading No. 35.07 and all items classified under H.S. Heading No. 29.36 are importable by importers and manufacturers of medicine on approval of Director, Drug Administration and subject to conditions mentioned in para 24.4 and 26.8.1 of this Order. Vitamin A & D (Food grade) under H.S. Heading No. 29.36 and Enzymes (Food grade) under H.S. Heading No. 35.07 is freely importable. 26.8.3 Bandage (sterile surgical) classified under H.S. Code No. 3005.90 and H.S. Heading No. 30.05, composite diagnostics (in vivo) classified under H.S. Code No. 3822.00 and H.S. Heading No. 38.22, syringe (with or without disposable needle) in blister pack or in ribbon pack classified under H.S. Code No. 9018.31 and H.S. Heading No. 90.18 and blood bags (sterile) for transfusion classified under H.S. Code No. 9018.90 and H.S. Heading No. 90.18 are importable on permission of Drug Administration and subject to the conditions mentioned in para 24.4 and 26.8.1 of this order. 26.8.4 Parts and Fittings for Infusion Set under H.S. Heading No. 39.26 and H.S. Code No. 3926.90 are importable on approval of Drugs Administration and subject to the conditions mentioned at para 24.4 and 26.8.1.

26.9 Cigarette- The Words (Statutory warning: "Smoking is injurious for health") shall be printed clearly in Bangla on the packet of the cigarette. However, in case of cigarettes imported by the bonded warehouses, this statutory warning

shall be printed clearly in any language other than Bangla on the packet of the cigarette.

26.10 Computer- Foreign commercial firms, engaged in computer business shall be allowed to import their proprietary items, i.e. new computer and its spares and accessories, either by opening L/C or by direct payment abroad.

26.11 Old computer will be allowed subject to the following conditions:-

26.11.1 Computer older than Pentium 3 model will not be imported.

26.11.2 Pre-shipment inspection report from a PSI Company appointed by the NBR will be submitted to the customs authority before release of the consignment.

26.11.3 Buyer will be given 2 (two) years guarantee.

26.11.4 Before opening of L/C importers of old computers will have to apply to the Computer Council in their prescribed form giving detailed information as to which type of computer is to be imported and from which country. Computer Council will ensure that the applicant organization has sales center, service center and manpower for training and repairing of computers and issue clearance for opening of L/C for old computer.

26.11.5 The importer will have to produce the clearance of Computer Council to the customs authority at the time of clearance of the consignment and report to the Computer Council after clearance.

26.11.6 The Computer Council will monitor everything concerning sale of old computers.

26.11.7 Old UPS and Old Computer parts will not be importable.

26.11.8 Computers of all old models are importable for use in training by NGO Affairs Bureau/Directorate of Secondary and Higher Secondary Education/Director of Technical Education and Govt./Private Educational Institution run by NGO's on recommendation of Primary

Education Directorate.

- 26.12 Gold & Silver- Gold & Silver shall be imported only by fulfilling the conditions imposed under The Foreign Exchange Regulation Act, 1947 (Act VII of 1947).
- 26.13 Gas Cylinder or Gas Container- Importable with clearance certificate from the Chief Inspector of Explosives.
- 26.14 Gas in cylinder (H.S. Heading No.27.05 and all H.S. Code classifiable under it)- Importable only with the clearance certificate from the Chief Inspector of Explosives.
- 26.15 Petroleum oil & all kinds of oil obtained from bituminous mineral crude & LPG- Importable by Bangladesh Petroleum Corporation. However, in private sector, it is importable with the approval of the Ministry of Power, Energy & Mineral Resources and prior permission from the Ministry of Commerce.
- 26.16 Ethylene oxide gas (H.S. heading No. 27.09 and all H.S. Code No. 2709.00 classifiable under it) – Importable by recognized industries as raw-materials according to the approved block-list of Drug Administration and prescribed specification.
- 26.17 All petroleum products (H.S. Heading no. 27.10 and all H.S. Code classifiable under it)- All petroleum products except liquid paraffin is importable by Bangladesh Petroleum Corporation. But for motor car engine of minimum two APISC/ CC engine oil, lubricating oil of JASO-FB grade or TC for two stroke engine, grease and transformer oil will also be importable on private basis.
- 26.18 The following items will be importable subject to submission of a certificate from Bangladesh Standards and Testing Institution (BSTI) to the Customs Authority to the effect that the standard of the goods conform to the Bangladesh Standard (BDS) specified by Bangladesh Standards and Testing

Institution as quoted against their names. Government may change this list, if necessary:-

- 26.18.1 Cement Part-1: Composition, specification & Conformity, Criteria for common Cement, BDS-197-1:2003.
- 26.18.2 Galvanized steel Sheet & coil , BDS-1122:2007.
- 26.18.3 Toilet soap, BDS-13:2006.
- 26.18.4 Shampoo, Synthetic detergent based, BDS-1269:2002., Amendment (1:2003)
- 26.18.5 Tubular florescent lamps for general lighting services, BDS- 292:2001.
- 26.18.6 Ballast for fluorescent lamps, BDSIEC-60921:2005.
- 26.18.7 Electric Circulating fans and regulators (Ceiling fans, Pedestal fans,Deck head fan, cabine fan and Table fans with in-bilt regulators ), BDS-181:1998. Amendment-1:2006
- 26.18.8 Primary Batteries,
  - a) Part-1 General, BDSIEC60086 (part-1):2005
  - b) Part-2 physical & Electrical specification, BDSIEC60086 (part-2):2005
  - c) Part-3 watch Batteries, BDS IEC 60086 (part-3):2005
  - d) Part-4 safety of lithium battery, BDSIEC 60086 (part-4):2005
  - e) Part-5 safety of batteries youth aqueous electrolyte, BDS IEC 60086 (part-5):2005
- 26.18.9 Cocoanut oil: BDS-99:2007.
- 26.18.10 Ceramic Table wares: BDS- 485:2000. Amendment 1, 2, 3: 2006
- 26.18.11 milk Powder and cream powder, BDS CAC -- 207:2008.
- 26.18.12 Biscuit, BDS- 383:2001.
- 26.18.13 Lozenges, BDS- 490:2001, Amendment 1: 2007
- 26.18.14 Jam, Jelly and Marmalade, BDS- 519:2002.
- 26.18.15 Soya bean Oil, BDS- 909:2000.
- 26.18.16 Vacuum pan sugar (Plantation white sugar), BDS- 361:1994.

- 26.18.17 Fruit or vegetable Juice, BDS- 513:2002.
- 26.18.18 Chips/crackers, BDS-1556:1997. Amendment 1: 2004
- 26.18.19 Honey, BDS CAC -12:2007.
- 26.18.20 Fruit Cordial, BDS- 508:2006.
- 26.18.21 Sauce (Fruit and vegetable), BDS- 512:2007.
- 26.18.22 Tomato ketch-up, BDS CAC - 530:2002.
- 26.18.23 Infant formula, BDS/CAC- 72:2003.
- 26.18.24 Soft drink, BDS-1586:2007.
- 26.18.25 Instant noodles, BDS-1552:2007.
- 26.18.26 Edible sunflower oil, BDS/CAC- 23:2002.
- 26.18.27 Tooth paste, BDS-1216:2001. Amendment 1, 2. 3: 2006
- 26.18.28 Skin cream, BDS-1382:1992. Amendment 1, 2. 3: 2006
- 26.18.29 Skin powder, BDS-1337:1991. Amendment 1: 2006
- 26.18.30 Lipstick, BDS-1424:1993. Amendment 1, 2: 2006
- 26.18.31 After shave lotion, BDS-1524:2006.
- 26.18.32 2 Pin plugs and socket outlets, BDS-102:2005.
- 26.18.33 3 Pin plugs and socket outlets, BDS-115:2005.
- 26.18.34 Tumbler and other switches (push button piano switches etc.),  
BDS-117:2005.
- 26.18.35 Polyester Blend Suiting, BDS- 1175:2001.
- 26.18.36 Polyester Blend Shirting(Market verities), BDS- 1148:2003.
- 26.18.37 Ceramic Tiles -Defecations, Classification & Marking, BDS ISO-  
13006:2006.
- 26.18.38 Toffes, BDS- 1000:2001.
- 26.18.39 Processed Serial biased foods for infants & young children , BDS-  
074:2007.

However, for import of ceramic tablewares, a certificate regarding standard of quality of the goods is to be obtained from an approved agency of the



Government of the exporting country and after unloading of the imported goods but before clearance, 51 sample will be collected and it will be tested in BSTI/BCSIR/Bangladesh University of Engineering Technology (BUET) and goods will be released by the customs authority on submission of a certificate from the testing authority to the effect that the quality standard of the imported goods conform to BDS 485:2000 standard.

- 26.19 Toys and Recreational items of all types- On the body or packet of the toys of each type should be embossed the age group of the children for which they are intended.
- 26.20 Potato seeds (H.S. Heading No.07.01 and H.S. Code No. 0701.10 classifiable under it)- Potato seeds shall be importable subject to the following conditions:-
- 26.20.1 The importer shall submit, along with import documents a quarantine certificate furnished by the original supplier and a phytosanitary certificate, along with export documents from the Government agency of the seed exporting country.
- 26.20.2 A quarantine certificate shall also be obtained from the Plant Protection Authority before clearing imported potato seeds, from the Customs Authority.
- 26.20.3 A Quarantine Certificate issued by the Plant Protection Authority should be submitted at the time of L/C opening.
- 26.21 Coal/Hard Coke- (H.S. Heading No.27.01 & 27.04 and all H.S. Code classifiable under this Headings): In case of import of coal and hard coke in both private & public sector, pre-shipment inspection certificate shall be obtained from an internationally reputed surveyor to the effect that the quantity, weight and quality (standard) of the item are found as declared and quantity of sulphur should not be above 1% (one percent) .
- 26.22 M.S. Billets- (H.S. Heading No.72.07 all H.S. Code classifiable under this

Heading): Recognised industrial units shall import only prime qualities of M. S. Billets shall be subject to pre-shipment inspection by an internationally reputed surveyor. Necessary certificate regarding pre-shipment inspection shall be produced to the Customs Authority at the time.

- 26.23 Boiler- (H.S. Heading No.84.02 & 84.04 and all H.S. Code classifiable under this Headings)- Boilers will be importable on the basis of a certificate from internationally reputed surveyor as regards standardization and quality of such boilers.
- 26.24 Weighing machines (H.S. Heading No. 84.23 and all H.S. Code classified under this item):- Only metric system weighing and measuring instruments machines e.g. weighing scale, length measuring instruments (steel tape, wooden scale, flexible tape and shapewood used by tailors for measuring cloth) and its spares (in built-up or knocked down condition) shall be importable subject to condition that for commercial import of metric system weighing and measuring instruments, the importer/dealer shall have to be registered with Bangladesh Standard and Testing Institution (BSTI).
- 26.24.1 Weights & Measures (H.S. Heading No.90.16 and all H.S. code classified under this item)- Only metric system weight measuring instruments (burette, pipette, beaker, measuring flax, measuring cylinder etc.), measuring instruments (Thermometer, pressure gauge, Taximeter, water meter etc.) and weights shall be importable subject to condition that for commercial import of metric system weights and measures, the importers/dealers should be registered with Bangladesh Standard and Testing Institution (BSTI).
- 26.25 Sea-going ships, oil tankers and fishing trawlers (H.S. Heading No. 89.01 & 89.02 and all H.S. Code classifiable under this Heading)- Ships, oil tankers and fishing trawlers of more than 25 years old shall not be importable.
- 26.25.1 Warships of all kinds (both new & second-hand) (H.S. Heading

No.89.06 and all H.S. Code classifiable under this Heading)- Importable only by the Ministry of Defence.

- 26.26 All items including swords & Bayonets (H.S. Heading No.93.07 and all H.S. Code classifiable under this Heading)- Importable only by user agencies with clearance from the Sponsoring/Administrative Ministry.
- 26.27 Animals plants and plant products- Quarantine conditions shall be applicable.
- 26.28 Tire Cord Fabric (Secondary quality)- Tire cord fabric of secondary quality fit for making fishing nets shall be freely importable on commercial basis.
- 26.29 Refined Edible Oil- Refined edible oil shall be importable subject to following conditions:-
- 26.29.1 Refined edible oil is to be imported in bulk in a refined edible oil carrier tanker. After unloading it is to be preserved in a tank terminal fit for preservation of refined edible oil and while carrying/supplying it inside the country, the concerned importer must carry/supply it in a tanker used for carrying refined edible oil or in a new container.
- 26.29.2 Importable refined edible oil must conform to the quality standard of the exporting country and to the standard of BSTI and valid certificates from the authorities of both the countries are to be submitted to the Customs Authority at the time of clearance of the goods.
- 26.29.3 In case of import in drum or bottle or container the date of production and date of expiry must be mentioned on it.
- 26.29.4 Conditions laid down at paragraph 16.0 of this Order is to be followed strictly.
- 26.30 Chicks- (H.S. Heading No. 01.05)- Import of chicks, except parent stock and Grand parent stock is banned. Only day old chicks of "Parent stock" & "Grand parent stock" shall be importable and a certificate issued by the authorized officer of the Livestock Department of the exporting country, to

the effect that the importable chicks are free from contagious disease and those are of Parent stocks & of Grand parent stock's, shall be obtained. A certificate from exporting country issued by the World Organization of Animal Health to the effect that it is free from Avian influenza, is to be submitted. Besides, importer must submit to the bank, at the time of L/C opening, certificate from an authorized officer of the Livestock Directorate that he has either hatchery or breeding farm.

- 26.31 Deep frozen semen of oxen (H.S. Heading 05.11 and H.S. Code No. 0511.10 classifiable under it)- Deep frozen semen of oxen, except of Frisian; Frisian Cross; Shahiwal; Shahiwal Cross, Frisian Shahiwal Cross, A.F.S., A.F.S. Cross variety is banned. A certificate shall be obtained from the competent authority of the exporting country regarding the variety of semen to the effect that it is free from any contagious and venereal disease and the exporting country is also free from Bovine Spongiform Encephalopathy (BSE).
- 26.32 "Ethanol (ethyl alcohol) analar grade (undenatured)" is importable only by recognized pharmaceutical units with the approval of the Director, Drug Administration and subject to prescribed conditions.
- 26.33 Cinematograph film, whether or not incorporating sound track: Cinematograph film exposed & developed whether or not incorporating sound track is importable following conditions:-
- (a) Cinematograph film (exposed) in English language without sub-title and in other languages (except sub-continental languages) with sub-title in Bangla or in English shall be permissible for import.
  - (b) Import of film in sub-continental languages with or without sub-title shall not be permissible. However, import or export permit as considered necessary, may be issued on the basis of specific recommendation of the Film Development Corporation for import or export of the print/negative of such

Cinematographic film produced as a joint venture.

(C) Import of all cinematograph films shall be subject to censorship rule codes.

26.34 second hand/reconditioned engines and gear boxes- (1) Commercial import of second hand/reconditioned engines and gear boxes of bus, truck, mini-bus and microbus will be permissible. But such engines and gear boxes shall not be permissible for import if they are more than five years old. In this case a certificate regarding age, limit, either from exporting country's recognized Chamber of Commerce & Industry or from an internationally reputed surveyor shall be submitted to the Customs Authority at the time of release of the goods.

(2) Secondhand/reconditioned marine diesel engines above 35 (thirty five) horse power used in coasters, launches and self propelled barges and other watercrafts of this type will be commercially importable.

26.35 Tele-communications equipments- Radio Transmitters and Trans-receiver Wireless Equipment, Walkie-talkie and other Radio Broadcast Receivers including Receivers incorporating Sound Recorders or Reproducers are importable by Radio Bangladesh and Bangladesh Television with clearance from the sponsoring Ministry and also importable by other Government, Semi-Govt & Autonomous agencies on the basis of clearance from the concerned administrative Ministry and NOC from the Bangladesh Telecommunication Regulatory Commission. Tele-communications equipments are also importable in the private sector on the basis of NOC from the Bangladesh Telecommunication Regulatory Commission.

26.36 Radio Navigational Aid Apparatus, Radar Apparatus and Radio Remote Control Apparatus- Radio Navigational Aid Apparatus, Radar Apparatus and Radio Remote Control Apparatus are importable by user agencies with clearance from the sponsoring Ministry.

26.37 Tanks & armored fighting vehicles: All items including tanks & armored

fighting vehicles are importable only by the Ministry of Defence.

26.38 All items including Military Weapons: All items including Military Weapons are importable only by the Ministry of Defence.

26.39 Combat cloth- Combat cloth shall be importable only by the Defence Services and Law and Order Agencies.

26.40 Ozone level depleting materials- In case of import of any item prepared/manufactured by using ozone level depleting materials or for import of any item containing such materials, the importer must follow the Ozone level Depleting Material (Control) Rules, 2004 and obtain permission from the Department of Environment.

26.41 Wood packing materials- In case of import of wood packing materials, wood and wooden materials are to be disinfected heat treatment by the concerned Government Agency of the exporting country by following IPPC (International plant protection convention) rules, a phytosanitary certificate of it is to be submitted to the Customs Authority by the importer alongwith other export documents.

## CHAPTER SEVEN

### IMPORT BY PUBLIC SECTOR IMPORTERS

27.0 Public Sector Import :

27.1 Import by Ministries and Departments- Ministries and Government Departments may import goods against specific allocation given to them by the Government. No Import Licence or permit shall be required for such import. The Ministries and Government Department may import their required items themselves or through the Directorate of Supply and Inspection, subject to the provisions to this Order. But all Ministries and

Government Departments except the Ministry of Defence shall first duly submit L/C Authorization Form to their nominated Banks before opening L/C for the purpose of import.

- 27.2 Import against specific allocation of funds- All Public Sector agencies including public sector corporations, Universities, research institutes and industrial enterprises may be allowed to import permissible items on the basis of specific allocation of funds made by the Government to them for import under Government allocation. All such importers shall be eligible to open Letters of Credit directly through their nominated Banks for import of permissible items on submission of L/C Authorization Forms on the basis of allocation or sub-allocation of funds without cover of any import licence.
- 27.3 Import under Government allocation by industrial enterprises agency- Government allocation for import may be made to the public sector industrial enterprises or agencies in proportion to their requirement subject to availability of foreign exchange. Such public sector importers may import their items approved by the Ministry of Commerce in any proportion or combination within the overall allocation made to them. They shall not however sell or otherwise dispose of any imported item in unprocessed form.
- 27.4 Import allowed under cash foreign exchange- In addition to imports under Government allocation the public sector importers will also be eligible to import any permissible item under cash foreign exchange.
- 27.5 Import Registration Certificate (IRC) not required by the public sector- Import Registration Certificate (IRC) shall not be required for importers by the public sector.
- 27.6 Import on Cash Against Delivery (CAD)- Public sector agencies may opt for import on Cash Against Delivery (CAD) basis in accordance with the procedure laid down by the Bangladesh Bank.

27.7 Guidelines for import of goods by Public Sector Agencies-

27.7.1 To compare the competitive market rate quotations shall be obtained before opening of letters of credit and procurement shall be made at the most competitive rate.

27.7.2 In case of import under cash and untied loan or grant, at least three quotations shall be obtained from registered indentors or from foreign suppliers. his condition shall not apply in case or proprietary items or where value of the consignment is less than taka thirty thousand only.

27.8 Pre-shipment Inspection of goods- Where the value of a single item authorized for import is Taka five lac or above, the importing agency shall arrange Preshipment Inspection. Pre-shipment Inspection shall be entrusted to internationally reputed surveyors only. Public Sector Agencies may however, be allowed to clear goods on production of a certificate from their Administrative Ministry to the effect that pre-shipment inspection requirement has been waived by that Ministry in respect of the imported items or that no pre-shipment in respect of a particular consignment was considered necessary.

27.9 Import by the Trading Corporation of Bangladesh (TCB)- TCB shall import any permissible item, arms & ammunition with the prior permission of the Ministry of Commerce, TCB shall also be allowed to import banned & restricted items upto approved quantity.

## CHAPTER EIGHT

### IMPORT TRADE CONTROL(ITC) COMMITTEE

28.0 ITC Committee: In case of any dispute between an importer and the Customs Authority on ITC classification or description of goods imported under First



Schedule of Customs Act., importer may ask for adjudication by the local ITC Committee set up at Chittagong, Dhaka, Khulna, Benapole and Sylhet. The local ITC Committees will consist of representatives of the Chief Controller, Local Chamber of Commerce and Industry and the Customs Authority and will be headed by the representative of the Chief Controller. If the local ITC Committee is required to discuss and take decision about any special type of item, a representative from the concerned Trade Association which represents that particular item shall also be invited to attend the relevant meeting of the Committee. The importer concerned shall be given an opportunity to plead his case before the local ITC Committee. Necessary decision shall be taken by the above Committee within 15(fifteen) days. If the importer is not satisfied with the decision of the local ITC Committee, he may file an appeal to the Central ITC Committee at Dhaka which shall consist of the Chief Controller as the Chairman and representative of the National Board of Revenue, the concerned sponsoring authority and the Federation of Bangladesh Chamber of Commerce and Industry as members.

A revision petition may be filed with the Secretary, Ministry of Commerce in accordance with the Review, Appeal and Revision Order, 1977, if the decision in appeal does not satisfy the importer. In addition to appeal petition, the Chief Controller may, if he considers necessary, place any case relating to ITC matter before the Central ITC Committee.

## CHAPTER NINE

### COMPULSORY MEMBERSHIP OF RECOGNISED CHAMBER OF COMMERCE AND INDUSTRY AND TRADE ASSOCIATION

29.0 To obtain Membership etc:

29.1 All importers, exporters and Indentors will have to secure/obtain membership/provisional membership/primary membership from a recognised Chamber of Commerce and Industry. But he has to obtain compulsorily membership from the concerned trade organisation formed on all Bangladesh basis representing his own trade.

29.2 In the cases, where importers, exporters & indentors shall be allowed to obtain IRC/ERC against their provisional/primary membership of a recognised Chamber of Commerce and Industry or Trade Association established on all Bangladesh basis, in those cases the issued IRC/ERC shall remain valid up to the validity of the respective provisional/primary membership. Afterwards, subject to the submission of permanent/regular membership, permanent/regular IRC/ERC shall be issued after getting the provisional one return back.

## Annexure-1 Control List

TABLE

H.S. Heading number	H.S.Code No.	Description of items and Conditions of Import
12.07	All H.S. Code	Poppy seeds & “dried Postadana” banned (Postadana” shall not also be importable as spices or in any other way)
12.11	All H.S. Code	Import of Grass (Andropogen SPP) & Bhang (Channabis Sativa)
13.02	All H.S. Code	All items except opium, Agar Agar & pectin are importable with prior clearance from the Director, Drugs Administration
23.07	2307.00	Import of Wine Lees, Argol is banned
27.10	2710.00,71	<p>(a) In case of import of Furnace Oil for use in own industry/firm:-</p> <ol style="list-style-type: none"> <li>(1) Bangladesh Petroleum Act, 1974 (Act LXIX of 1974) and Rules issued by the Government, from time to time, in this respect will be applicable.</li> <li>(2) Importer must inform Bangladesh Petroleum Corporation regarding quantity and quality of the importable Furnace Oil on or before 5th of every month, and</li> <li>(3) The importer must obtain Explosive Licence and other required licence(s) as per prevailing rules.</li> </ol> <p>(b) In case of import for sale/marketing to other consumers:-</p> <ol style="list-style-type: none"> <li>(1) An agreement is to be signed with Bangladesh Petroleum Corporation as per Bangladesh Petroleum Act 1974 (Act LXIX of 1974) and rules issued by the Government from time to time, in this respect these rules will be applicable;</li> <li>(2) Quality of the salable petroleum product must be as per specification of BSTI;</li> <li>(3) All arrangement is to be made by the importer for collection, storage and marketing of furnace oil.</li> <li>(4) Representatives of Bangladesh Petroleum Corporation and BSTI can inspect any establishment of the importer to examine the quality of the salable item;</li> <li>(5) Imported furnace oil is to be sold at the market rate;</li> <li>(6) The importer must obtain Explosive Licence and other required licence(s) as per prevailing rules.</li> <li>(7) Furnace Oil is to be sold only to the user industry.</li> <li>(8) A statement regarding quantity and quality of monthly imported and marketed furnace oil is to be sent to</li> </ol>

		Bangladesh Petroleum Corporation on or before 5th of every month
27.11	All H.S. Code	Except Liquefied natural Gas (LNG)Liquefied propane and butanes (which are part of (L.P.G.)), Petroleum gas and other gaseous hydrocarbons are banned for import
27.13	All H.S. Code	All items including petroleum oil residues are banned except petroleum coke & petroleum bitumen
29.29	2929.90.00	Import of Sodium Cyclamate is banned. 29.30 2930.909 Import of Aliyl isothiocyronate ( artificial mustard oil) is banned
38.08	All H.S. Code	<p>Insecticides, namely Heptachlore-40, WP, DDT, Bidrin Brand in the generic name: Dicrotopes, Methyle Bromide, Chlorden-40, WP and Daildrin are banned, But all other items classifiable under this heading are importable subject to the certain conditions as mentioned below:-</p> <p>(a) Importable subject to the prescribed conditions at para 26.6 of this order</p> <p>(b) Deltramethrine of synthetic pyrethroid group shall be importable with the prior permission of the Ministry of Commerce but only by those firms who will be certified and guaranteed by the Ministry of Health that the item will be used only for public health purpose</p> <p>(c) Insecticides of the Synthetic Pyrethroid group i.e.</p> <ol style="list-style-type: none"> <li>(1) Cyhalothrin,</li> <li>(2) Cypermethrin,</li> <li>(3) Cyfluthrin,</li> <li>(4) Fenvelarate,</li> <li>(5) Alpha Cypermethrin,</li> <li>(6) Es-Fenvalarate,</li> <li>(7) Deltamethrin,</li> <li>(8) Danitol 10 EC (Fenpropathrin)</li> </ol> <p>may be imported by fulfilling the following conditions i.e.</p> <p>(a) Description of the imported insecticides must be communicated to the Agricultural Extension Directorate and it will monitor the use of the imported insecticides.</p> <p>(b) The imported insecticides must be used as per the approved level provided by the Pesticide Rules,1985</p>
56.08	All H.S. Code	Fishing nets (Gillnet) with meshes of 4,5 centimetre or less in

		width or length. With the prior permission from the Director General of Fisheries Deptt. only deep-sea fishing vessels shall be allowed to import nets with meshes of 4,5 cm or above under Sea Fish Ordinance,1983. Director General Fisheries Department shall give permission for an importer per trawler to import 4,5 cm radius/mesh-net upto maximum 8 (eight) bags/sacks per year
63.05	6305.33	Import of Polypropylene bag is banned
84.08	8408.90	Import of chassis with Two stroke engines of three wheeler vehicles (Tempo, auto rickshaw etc.) is banned
87.01 to 87.04	All H.S. Code	<p>(a) Motor car of any C.C. and microbus, minibus, jeeps including other old vehicles and tractors of any CC are importable under the following conditions:</p> <p>(1) No vehicle will be more than 5 years old in the case of shipment.</p> <p>(2) Old vehicles will be importable only from the country of its origin. Old vehicles will not be importable from any third country.</p> <p>(3) A certificate containing age, model number and chassis number of the old car will have to be submitted to the customs authority from Japan Auto Appraisal Institute (JAAI) in case of import of old cars from Japan and from the recognised Automobile Association in case of import of old cars from other countries.</p> <p>(4) For determining date/age of the imported old car the date/age will be calculated from the first day of the next year of manufacture of chassis.</p> <p>(5) In case of import of cars from Japan date of manufacture will be ascertained/ determined after examining the chassis book published by Japan Automobile Association and for import from other countries, date of manufacture will be ascertained/ determined by examining the chassis book published by the concerned Government approved Automobile Association. No old car or vehicle will be importable from a country which do not publish chassis book.</p> <p>(6) With respect to connection of Diesel particulate Filter in diesel driven car and catalytic converter in petrol driven car action will be taken as per S.R.O. No.29-law/2002 dated February 16,2002 issued by the Ministry of Environment and Forest.</p> <p>(7) No car will be importable without seat belt.</p> <p>(8) Wind shield glass and both sides window glasses of</p>

		<p>driving seat must be transparent so that inside of the car is visible.</p> <p>Old Taxicab more than 1500 CC Subject to fulfillment of conditions laid down at clause (2) to (6) above, No Taxicab of more than 3 (three) years old will be importable.</p>
	8703.221	Three-wheeler vehicles of two-stroke engine (tempo, autorickshaw etc.) are banned for import
87.08	All H.S. Code	<p>Following used parts of motor vehicles will be importable subject to conditions mentioned below:-</p> <p>(a) Body parts:-</p> <ol style="list-style-type: none"> <li>(1) Bumper;</li> <li>(2) Front grill;</li> <li>(3) Door Assy;</li> <li>(4) Wind shield/wind shield glass;</li> <li>(5) Mirrors;</li> <li>(6) Radiator Assy;</li> <li>(7) Light/Lamps;</li> <li>(8) Dash board Assy;</li> <li>(9) Bonnet Assy;</li> <li>(10) Fender Assy;</li> <li>(11) Door mirror Assy;</li> <li>(12) Seats;</li> <li>(13) Rear mudguard Assy;</li> <li>(14) Cabin Assy/Bodies;</li> <li>(15) Head lights(excluding bulb);</li> <li>(16) Tail lamps (excluding bulb);</li> <li>(17) Side lights Assy;</li> <li>(18) Wiring Sets;</li> <li>(19) EFI control unit;</li> <li>(20) Starter;</li> <li>(21) Alternator;</li> <li>(22) Eddy compressor/condenser/cooling chamber Assy;</li> <li>(23) Other rubber channels and rubber mouldings.</li> <li>(24) Fuse Box</li> <li>(25) Distributor</li> <li>(26) Dumper</li> <li>(27) Nose curt</li> </ol> <p>(b) Under teren parts:-</p> <ol style="list-style-type: none"> <li>(1) Power steering Assy;</li> <li>(2) Suspension shock Absorbers;</li> </ol>

		<p>(3) Stearing wheels Assy;  (4) Stearing column and stering boxes;  (5) Differential Assy;  (6) Propeller shaft Assy;  (7) Axles Assy;  (8) Brake drum and hubs Assy;  (9) Vacuum booster with brake master pump Assy;  (10) Brake drums Assy;  (11) Wheel cylinder Assy;  (12) Silencer and exhaust pipes.  (13) Mounting  (14) Fuel pump  (15) Air Cleaner box</p> <p>Conditions:-  (1) Above mentioned parts will be importable by the recognized repairing and servicing industry registered with Board of Investment and Registrar Joint Stock Company and Firms/ Bangladesh Small &amp; Cottage Industries Co.,  (2) Commercial import of used motor vehicles parts will not be allowed.  (3) A pre-shipment certificate from an internationally reputed surveyor regarding quality of the above mentioned used parts is to be submitted.  (4) The seller or the assembler shall give a written guarantee for 2 (two) years for the sold or assembled parts.  (5) The repairing and Assembling industry must be a member of local Chamber of Commerce and Industry.  (6) The repairing and servicing Industry shall maintain a proper sale register of the imported used parts and a quarterly sales statement is to be sent to CCI&amp;E.  (7) After import, CCI&amp;E shall regularly monitor regarding use of the imported used parts</p>
87.11	All H.S. Code	<p>Above 155 CC motor cycle and more than 3 (three) years old are banned. However, above more than 155 CC limit will not be applicable for the Police Department. In case of import of 3 (three) years old motor cycles, this 3 (three) years' period will be calculated from the first day of the calendar year next to the manufacturing year. To determine the age of old motor cycle, certificate from internationally recognized &amp; NBR (National Board of Revenue) approved inspection company may be accepted as alternative to registration cancellation certificate</p>
90.18	9018.31	Import of Glass syringe is banned

93.02	All H.S. Code	All items including Revolver and Pistol are importable by authorized dealers of firearms subject to prior permission of the Ministry of Home Affairs. For private sectors these items shall be importable by TCB/appointed authority/persons on approval of the Ministry of Commerce
93.03 to 93.05	All H.S. Code	All items including other firearms (except banned bore) are importable by authorized dealers subject to prior permission of Ministry of Home Affairs. For private sector these items shall be importable by TCB/appointed authority/person on approval of the Ministry of Commerce
93.06	All H.S. Code	(a) Ammunition for sports, hunting etc, are importable by authorized dealers of firearms subject to prior permission of the Ministry of Home Affairs. For private sector these items shall be importable by TCB/appointed Authority/person on approval of the Ministry of Commerce. (b) Other ammunitions are importable by Ministry of Defence



## Foot note of the restricted lists

1.0 The following goods shall not be importable:

- 1.1 Maps, charts and geographical globes which do not indicate the territory of Bangladesh in accordance with the maps published by the Department of Survey, Government of the People's Republic of Bangladesh.
- 1.2 Horror comics, obscene and subversive literature including such pamphlets, posters, newspapers, periodicals, photographs, films, gramophone records and audio and video cassette tapes etc.;
- 1.3 Books, newspapers, periodicals, documents and other papers, posters photographs, films, gramophone records, audio and video cassettes, tapes etc. containing matters likely to outrage the religious feelings and beliefs of any class of the citizens of Bangladesh.
- 1.4 Unless otherwise specified in this order, old, second-hand and reconditioned goods, factory rejects and goods of job-lot/stock-lot or secondary/sub-standard quality.
- 1.5 Reconditioned office equipment, photocopier, type-writer machine, telex, phone, fax;
- 1.6 Unless or otherwise specified in this order, all kinds of waste;
- 1.7 Goods (including their containers) bearing any words or inscriptions of a religious connotation the use or disposal of which may injure the religious feelings and beliefs of any class of the citizens of Bangladesh;
- 1.8 Goods (including their containers) bearing any obscene picture, writing inscription or visible representation.
- 1.9 Import of live Swine and any item prepared from swine is banned; and

## ANNEXURE-2

### PROCEDURE FOR IMPORT ON JOINT BASIS (Para-10)

#### Group by Commercial Importers:

Commercial importers have been allowed the facility of import on joint basis for the sake of economy. For this purpose subject to condition of this order , the group of the importers may be formed before registration of the LCA Form with the nominated authorized dealer bank. Such importers having different nominated L/C opening banks, desirous of importing their share in cash, loan, credit or under account trade arrangement/counter trade arrangement on joint basis may do so in accordance with the procedure mentioned below:

- 2.0 The procedure of formation of groups to import Joint-basis before registration of LCA form in the nominated recognized dealer bank.
- 2.1 An importer will submit to his nominated Bank the L/C Authorization Form in the usual manner duly filled in and signed along with a declaration, that (a) he had not applied in any manner to import his share for the current financial year individually and agrees to effect import of the same on joint basis under the group leadership of M/s..... (name and address of the group leader with IRC No. and his nominated bank to be mentioned), and that (b) undertakes not to make in any manner any claim whatsoever from the Import Control Authority in any matter arising out of default or dispute with the group leader of members of the group. Signature of the importer will be verified by the authorized officer of nominated bank with date.
- 2.2 The importer's nominated Bank after being satisfied that the L/C Authorization Form, the declaration given by the importer and other required information are complete and correct in all respect, will forward these papers to the

nominated Bank of the group leader and will certify on the body of the L/C Authorization Form as under:

“We have no objection to allow the abovementioned group under the group leadership of M/s.....  
this importer is eligible to import.....  
for Taka.....

Seal and signature of the Authorized Officer  
of the importer's bank with date”

2.3 The group leader will submit L/C Authorization Form in a similar manner. In addition of L/C Authorization Form he will also submit L/C Application Form covering the total value of all the L/C Authorization Forms of the group members including his own share. He will also submit a declaration to the effect that (a) particulars given in the L/C Authorization Form are correct to the best of his knowledge, that (b) he has not applied, in any manner, to import his share for the current shipping period separately other than as a member of group and that (c) he has undertaken to act as the group leader for importation on joint basis for the sake of economy by the importers in the group (here group leader will record the names and address and IRC Nos. of all the member including that of himself and their individual shares) and that (d) he undertakes not to make in any manner any matter arising out of default or dispute with members in the group. The signature of the group leader will be verified by the authorized officer of his bank with date.

2.4 The group leader's bank, after being satisfied that L/C Authorization Form and the declaration given by the group leader are complete and correct in all respects, will certify on the body of the L/C Authorization Form as under:

“We have no objection to allow the above importer to act as group leader of the group..... members”

Seal and signature of the Authorized Officer  
of the group leader's banks with date

- 2.5 Certified LCA form with all other LCA forms registration will be completed in the Group leaders nominated bank.
- 2.6 After completion of registration of LCA form, the concerned bank will send two copies of declaration and certified LCA form to the importers concerned Import Control Authority for post checking.
- 2.7 The eligible commercial importers belongs to the same nominated bank including all the branches who are interested to import under Cash/IDA credit, free loan or under credit share in the cases of Joint Basis import, the import procedure will be same. The bank will forward complete set of document outlined above, such as LCA form, declaration etc. to the Group Leaders nominated bank by endorsing necessary certification on the body of the LCA form. The group leaders nominated bank will process the LCA form outlined as above and to complete the registration in the bank.
- 2.8 The eligible commercial importer, in the case who are interested to import on Joint basis under account trade arrangement/counter trade arrangement and tied loan or credit, they will submit their LCA form to their respective nominated Bank in the prescribed manner. In such cases they do not need any application for opening of L/C. The nominated bank on being satisfied that the LCA form is in order, will forward all the copies of the same to the group leaders nominated bank after making necessary entries in the importers Registration Certificate. The group leaders nominated bank on being satisfied that the LCA form of group leader and group members are in order and found completed all formalities of import on Joint basis being done, the nominated bank will transmit the LCA form of group leader and other members of the group to the designated bank along with the application form for opening of

letter of credit for the total amount covered by individual LC authorization forms. The designated bank will open letter of credit and endorse two copies of each LCA form to concerned Import and Export control office.

3.0 Procedure in case of formation of group for import on joint basis after registration of L/C Authorization Form:

- 3.1 In case of formation of group for import on joint basis after registration of LCA form, the importer will submit LCA form in his nominated bank and he will inform his bank in written or submit a declaration that he intend to make a group after registration of LCA form. The importers nominated bank after being satisfied that the LCA forms are found complete and correct in all respect will register along with declaration and advise the importer to form a group or group(s) immediately.
- 3.2 The importer shall be required to submit a declaration to their bank exactly same manner as laid down under para 2.1 of this Annexure while forming a group. Importers signature will be attested by the authorized officer of his nominated bank. The said bank will forward all the document i.e. LC Authorization form and declaration to the group leaders nominated bank with certificate as laid down in the para 2.2 of this Annexure.
- 3.3 The group leader shall also submit L/C Authorization Form and L/C Application Form with a declaration as mentioned in para 2.3 of this Annex. The signature of the group leader will be verified by the authorized officer of his bank with date and will endorse required certificate on the body of L/A Authorization Form mentioned in para 2.4.
- 3.4 The group leader's Bank will then keep two complete sets of L/C Authorization Forms, declaration of all group members and certificates issued by the different banks of the group members with complete set of L/C Authorization Form including declaration and certificate issued in respect of group leader for opening of L/C and forward other 2(two) copies of L/C

Authorization Forms along with complete set of papers (declaration and certificates) to the concerned Import Control Authority for post-checking. If group members belong to different Import Control Jurisdictions, complete set of papers shall be submitted to the concerned Import Control Officers of the group members for post-checking.

- 3.5 Where the eligible commercial importers desirous of importing their share on joint basis are located within the jurisdiction of the same Import Control Authority and have the same nominated bank including all the branches of the banks within the jurisdiction of the same Import Control Officer, the procedure for import on joint basis will be same as outlined above except that the different branches of the same will forward the complete set of documents outlined above to the branch of the same bank which is the nominated bank of the group leader. The nominated bank of the group leader will process the L/C Authorization Forms in the same manner as outlined above.
- 3.6 In case of import on joint basis under Account Trade Arrangement/Counter Trade Arrangement and tied loan or credit, the procedure as mentioned above in Para 2.8 shall be followed:
- 4.0 In both cases of the formation of group, as soon as L/C is opened and transmitted to the foreign supplier, the nominated bank of the group leader will endorse the group leaders IRC as the case may be and advise the concerned Import Control Authority or Authorities and the respective banks of the members of the group about the particulars of the L/C with individual share of each member of the group.
- 5.0 Group by Industrial Importers : In case of import by industrial units on joint basis, they should nominate a group leader and request their nominated bank to forward their L/C. As along with other relevant papers to the nominated bank of the group leader for opening of L/C in accordance with the procedure outlined under para 2.0 and 3.0 of this Annex. The group leaders nominated

bank after verification of the LCA Form shall open Letter of Credit on joint basis and endorse the LCA Forms accordingly.

- 6.0 Importers submitting L/C Authorization Form for opening of L/C or effecting import on joint basis in violation of the provisions of the Import Policy Order, 2006-2009 or of this Annex, shall be liable to action as per provision of this Order.

By order of the President

Joint Secretary

Government of the People's Republic of Bangladesh

- 2.7 Where the eligible commercial importers desirous of importing their share in cash, IDA Credit of untied loan or credit belong to the same nominated bank including all the branches of the same as outlined above except that different branches of the same banks, the procedure for import on joint basis will be the same. Bank will forward complete set of documents outlined above such as; L/C Authorization Form, declaration etc. after recording the required certificate on the body of L/C Authorization Forms to the branch of the same Bank which is the nominated bank of the group leader. The nominated Bank of the group leader will process the L/C Authorization Forms in the same manner as outlined above.

- 2.8 In the case of Account trade arrangement/Counter trade arrangement and tied loan or credit, eligible, commercial importers desirous of importing on joint basis, will submit the L/c Authorization Form to their nominated Banks in the prescribed manner but they need not submit application for opening of Letter of Credit. The nominated Bank, on being satisfied that the L/C Authorization Form is in order, will forward all the copies of the same to the nominated Banks of the group leader after making necessary entries in the importer's Registration Certificate. On being satisfied that the L/C Authorization Form of the group

leader and that of group members are in order and after the completion of all formalities of import on joint basis nominated bank of the group leader will transmit the completed L/C Authorization Forms of each member of the group including that of the group leader to the designated bank along with the application form for opening of Letter of Credit to be submitted by the group leader for the total amount covered by individual L/C Authorization Forms. The designated bank will open Letter of Credit and endorse two copies each of the L/C Authorization Form to the concerned licensing office.

4.0 Procedure in case of formation of group for import on joint basis after registration of L/C Authorization Form:

- 3.1 In case of formation of group for import on joint basis, after registration of L/C Authorization Form, an importer will submit to his nominated Bank the L/C Authorization Form in usual manner along with an intimation to his bank in writing or a declaration that he desires to form group after the registration of LCA Form. The importer's nominated bank after being satisfied that L/C Authorization Forms are complete and correct in all respect will register the LCA forms and advise the importer to form or more group(s) after registration that shall at once inform the importer to form a group or groups immediately.
- 3.2 The importer while forming a group shall be required to submit a declaration to their bank exactly in the same forms as laid down under para 2.1 of this Annex. Signature of the importer will also be verified by the authorized officer of the nominated Bank with date. The said bank will forward all these papers, i.e. L/C Authorization Form and declaration to the nominated bank of the group leader with certificate as laid down in para 2.2 of this Annex.



## 부록 IV. Bangladesh Customs Act, 1969

### CHAPTER III DECLARATION OF PORTS, AIRPORTS, LAND CUSTOMS-STATIONS, ETC.

#### **Declaration of customs-ports, customs-airports, etc**

9. The Board may, by notification in the official Gazette, declare-

- (a) the ports and airports which alone shall be customs-ports or customs-airports for the unloading of imported goods and loading of goods for export or any class of such goods;
- (b) the places which alone shall be land customs-stations 36[ or customs-inland container depot] for the clearance of goods or any class of goods imported or to be exported by land or inland waterways;
- (c) the routes by which alone goods or any class of goods specified in the notification may pass by land or inland waterways into or out of Bangladesh, or to or from any land customs-station or to or from any land frontier;
- (d) the places which alone shall be ports for the carrying on of coastal trade with any specified customs-ports in Bangladesh; and
- (e) what shall for the purposes of this Act be deemed to be a custom-house and the limits thereof.

#### **Power to approve landing places and specify limits of customs-stations**

10. The Board may, by notification in the official Gazette-

- (a) specify the limits of any customs-station; and
- (b) approve proper places in any customs-station for the loading and unloading of

goods or any class of goods.

#### **Power to declare warehousing stations**

11. The Board may, by notification in the official Gazette, declare places to be warehousing stations at which alone public warehouses may be appointed and private warehouses may be licensed.

#### **Power to appoint public warehouses**

12. At any warehousing station, the 37[ Commissioner of Customs (Bond) or any other Commissioner of Customs authorised by the Board] may, from time to time, appoint public warehouses wherein dutiable goods may be deposited without payment of customs-duty.

#### **Licensing of Private warehouses**

- 38[ 13. (1) Subject to sub-section (2), at any warehousing station, the Commissioner of Customs (Bond) or any other Commissioner of Customs authorised by the Board may, license private warehouses wherein dutiable goods imported by or on behalf of the licensee, or any other imported goods in respect of which facilities for deposit in a public warehouse are not available, may be deposited.
- (2) The Board may, from time to time, by notification in the official Gazette, impose conditions, limitations or restrictions- (a) on granting licence for private warehouse; (b) on goods to be warehoused; and (c) on import entitlement of the warehouse.
- (3) The Commissioner of Customs (Bond) or any other Commissioner of Customs authorised by the Board may, suspend or cancel a licence granted under sub-section (1)- (a) if the licensee contravenes any provision of this Act or the rules made thereunder or commits breach of any of the conditions of the licence; or (b) in the case where, he deems fit, a license to be suspended or

cancelled in the public interest: Provided that in case of cancellation of any licence, the licensee shall be served with a show cause notice of thirty days, and be given a reasonable opportunity of being heard.]

#### **Stations for officers of Customs to board and land**

14. The Commissioner of Customs may, from time to time, appoint, in or near any customs-ports, stations or limits at or within which vessels arriving at or departing from such port shall bring to for the boarding or landing of officers of customs, and may, unless separate provisions therefore have been made under the Ports Act, 1908 (XV of 1908) direct at what particular place in any such port vessels, not brought into port by pilots, shall anchor or moor.

## **CHAPTER IV PROHIBITION AND RESTRICTION OF IMPORTATION AND EXPORTATION**

#### **Prohibitions**

15. No goods specified in the following clauses shall be brought, whether by air or land or sea, into Bangladesh:- (a) counterfeit coin; (b) forged or counterfeit currency notes; (c) any obscene book, pamphlet, paper, drawing, painting, representation, figure, photograph, film or article; (d) goods having applied thereto a counterfeit trade mark within the meaning of the 39[Penal Code] (Act XLV of 1860), or a false trade description within the meaning of the Merchandise Marks Act, 1889 (IV of 1889); (e) goods made or produced outside Bangladesh and having applied thereto any name or trade mark, being or purporting to be the name or trade mark of any manufacturer, dealer or trader in Bangladesh unless-
- (i) the name or trade mark is, as to every application thereof, accompanied by a

definite indication of the goods having been made or produced in a place outside Bangladesh; and

- (ii) the country in which that place is situated is in that indication shown in letters as large and conspicuous as any letter in the name or trade mark, and in the same language and character as the name or trade mark; (f) piece-goods manufactured outside Bangladesh (such as are ordinarily sold by length or by the piece), unless the real length thereof in standard 40[metres] or other measurement for the time being applying in Bangladesh has been conspicuously stamped on each piece in Arabic numerals; and (g) goods made or produced outside Bangladesh and intended for sale, and having applied thereto, a design in which copy-right exists under the Patents And Designs Act, 1911 (II of 1911) in respect of the class to which the goods belong or any fraudulent or obvious imitation of such design except when the application of such design has been made with the licence or written consent of the registered proprietor of the design: 41[ Provided that the Government may, by an order in writing, condone, subject to such conditions, limitations or restrictions, if any, as it thinks fit to impose, any classes of goods from the provisions mentioned in sub-section (d), (e), (f) and (g).]

#### **Power to prohibit or restrict importation and exportation of goods**

16. The Government may, from time to time, by notification in the official Gazette, prohibit or restrict the bringing in to or taking out of Bangladesh of any goods of specified description by air, sea or land.

#### **Detention and confiscation of goods imported in breach of section 15 or section 16**

- 42[ 17. Where any goods are imported into or attempted to be exported out of Bangladesh in violation of the provisions of the section 15 or of a notification under section 16, such goods shall, without prejudice to any other penalty to

which the offender may be liable under this Act, or any other law, be liable to be detained and confiscated and shall be disposed of in such a manner as may be prescribed.]

## CHAPTER V LEVY OF, EXEMPTION FROM AND REPAYMENT OF, CUSTOMS-DUTIES

### **Goods dutiable**

43[ 18. (1) Except as hereinafter provided, customs-duties shall be levied at such rates as are prescribed in the First Schedule 44[ \* \* \*] or under any other law for the time being in force on

- (a) goods imported into, or exported from, Bangladesh;
- (b) goods brought from any foreign country to any customs-station, and without payment of duty there, transhipped or transported for, or thence carried to, and imported at, any other customs station; and
- (c) goods brought in bond from one customs station to another 45[ :

Provided that no customs-duty under this Act or other tax leviable by a Customs officer under any other law for the time being in force shall be levied or collected in respect thereof, if-

- (a) in value of the goods in any one consignment do not exceed one thousand Taka; and
- (b) the total amount of such duty and tax does not exceed Taka one thousand.]

46[ (2) The Government may, by notification In the official Gazette, levy, subject to such conditions, limitations or restrictions as it may deem fit to impose, a regulatory duty on all or any of the goods specified in the First Schedule at the

rate not exceeding the highest rate of customs-duty 47[ \* \* \*] specified in the said Schedule.]

48[ Explanation.- The rate of regulatory duty on any such goods may be higher than that of the customs-duty leviable on that goods as prescribed in the said Schedule, provided such regulatory duty does not exceed the highest rate of customs-duty of that Schedule.]

(3) The regulatory duty levied under sub section (2) shall be in addition to any duty imposed under sub section (1) or under any other law for the time being in force.

(4) Any notification issued under sub section (2) shall, if not earlier rescinded, stand rescinded on the expiry of the financial year in which it was issued.]

(5) and (6) [Added by section 5 of A\_© AvBb, 1993 (1993 m ₳ bi 18 bs AvBb) and subsequently omitted by section 5 of A\_© AvBb, 1995 (1995 m ₳ bi 12 bs AvBb).]

#### **Imposition of countervailing duty**

49[ 18A. (1) Where any country or territory pays, bestows, directly or indirectly, any subsidy upon the manufacture or production therein or the exportation therefrom of any goods including any subsidy on transportation of such goods, then, upon the importation of any such goods into Bangladesh, whether the same is imported directly from the country of manufacture, production or otherwise, and whether it is imported in the same condition as when exported from the country of manufacture or production or has been changed in condition by manufacture, production or otherwise, the Government may, by

notification in the official Gazette, impose a countervailing duty not exceeding the amount of such subsidy.

Explanation. - For the purposes of this section, subsidy shall be deemed to exist, if-

- (a) there is financial contribution by a Government, or any public body within the territory of the exporting or producing country, that is, where-
  - (i) a Government practice involves a direct transfer of funds (including grants, loans and equity infusion) or potential direct transfer of funds or liabilities or both;
  - (ii) Government revenue that is otherwise due is forgone or not collected (including fiscal incentives);
  - (iii) a Government provides goods or services other than general infrastructure or purchases goods;
  - (iv) a Government makes payments to funding mechanism, or entrusts or directs a private body to carry out one or more of the type of functions specified in clauses (i), (ii) and (iii) which would normally be vested in the Government and the practice, in no real sense, differs from practices normally followed by Governments; or
- (b) a Government grants or maintains any form of income or price support, which operates directly or indirectly to increase export of any goods from, or to reduce import of any goods to its territory, and a benefit is thereby conferred.

(2) The Government may, pending the determination of the amount of subsidy, in accordance with the provisions of this section and the rules made thereunder impose a countervailing duty under this sub-section not exceeding the amount of such subsidy as provisionally estimated by it and if such countervailing duty exceeds the subsidy as so determined,-

- (a) the Government shall, having regard to such determination and as soon as may

- be after such determination reduce such countervailing duty; and
- (b) refund shall be made of so much of such countervailing duty which has been collected as is in excess of the countervailing duty as so reduced.
- (3) Subject to any rules made by the Government, by notification in the official Gazette, the countervailing duty under sub-section (1) or sub-section (2) shall not be levied unless it is determined that-
- (a) the subsidy relates to export performance;
  - (b) the subsidy relates to the use of domestic raw materials over imported raw materials in the exported goods; or
  - (c) the subsidy has been conferred on a limited number of persons engaged in manufacturing, producing or exporting the goods unless such a subsidy is for-
    - (i) research activities conducted by or on behalf of persons engaged in the manufacture, production or export; or
    - (ii) assistance to disadvantaged regions within the territory of the exporting country; or
    - (iii) assistance to promote adaptation of existing facilities to new environmental requirements.
- (4) If the Government, is of the opinion that the injury to the domestic industry which is difficult to repair, is caused by massive imports in a relatively short period, of the goods benefiting from subsidies paid or bestowed and where in order to preclude the recurrence of such injury, it is necessary to levy countervailing duty retrospectively, the Government may, by notification in the official Gazette, impose countervailing duty from a date prior to the date of imposition of countervailing duty under sub-section (2) but not beyond ninety days from the date of notification under that sub-section and notwithstanding anything contained in any law for the time being in force, such duty shall be



payable from the date as specified in the notification issued under this sub-section.

- (5) The countervailing duty chargeable under this section shall be in addition to any other duty imposed under this Act or any other law for the time being in force.
- (6) The countervailing duty imposed under this section shall unless revoked earlier, cease to have effect on the expiry of five years from the date of such imposition: Provided that if the Government, in a review, is of the opinion that the cessation of such duty is likely to lead to continuation or recurrence of subsidisation and injury, it may, from time to time, extend the period of such imposition for a further period of five years and such further period shall commence from the date of order of such extension: Provided further that where a review initiated before the expiry of the aforesaid period of five years has not come to a conclusion before such expiry, the countervailing duty may continue to remain in force pending outcome of such a review for a further period not exceeding one year.
- (7) The amount of any subsidy referred to in sub-section (1) or sub-section (2) shall, from time to time, be ascertained and determined by the Government, after such inquiry as it may consider necessary and the Government may, by notification in the official Gazette, make rules for the identification of such goods and for the assessment and collection of any countervailing duty imposed upon the importation thereof under this section.
- (8) No proceeding for imposition of countervailing duty under this section shall commence unless the Bangladesh Tariff Commission, on receipt of a written application by or on behalf of a domestic industry, informs the Government that

there is prima-facie evidence of injury which is caused by direct or indirect subsidy on any particular imported goods.

### **Imposition of anti-dumping duty**

18B. (1) Where any goods are exported from any country or territory (hereinafter in this section referred to as the exporting country or territory) to Bangladesh at less than the normal value, then, upon the importation of such goods into Bangladesh, the Government may, by notification in the official Gazette, impose an anti-dumping duty not exceeding the margin of dumping in relation to such goods. Explanation, - For the purposes of this section,-

- (a) “margin of dumping”, in relation to any goods, means the difference between its export price and its normal value;
- (b) “export price”, in relation to any goods, means the price of the goods exported from the exporting country or territory and in cases where there is no export price or where the export price is unreliable because of association or a compensatory arrangement between the exporter and the importer or a third party, the export price may be constructed on the basis of the price at which the imported goods are first resold to an independent buyer, or if the goods are not resold to an independent buyer, or not resold in the condition as imported, on such reasonable basis as may be determined in accordance with the rules made under sub-section (6);
- (c) “normal value”, in relation to any goods, means- (i) the comparable price, in the ordinary course of trade, for the like goods when meant for consumption in the exporting country or territory as determined in accordance with the rules made under sub-section (6); or (ii) when there are no sales of the like goods in the ordinary course of trade in the domestic market of the exporting country or territory, or, when because of the particular market situation or low volume of the sales in the domestic market of the exporting country or territory, such

sales do not permit a proper comparison, the normal value shall be either-

- (a) comparable representative price of the like goods when exported from the exporting country or territory or an appropriate third country as determined in accordance with the rules made under sub-section (6); or
- (b) the cost of production of the said goods in the country of origin along with reasonable addition for administrative, selling and general costs and for profits, as determined in accordance with the rules made under sub-section (6):  
Provided that in the case of import of the goods from a country other than the country of origin and where the goods have been merely transhipped through the country of export or such goods are not produced in the country of export, or there is no comparable price in the country of export, the normal value shall be determined with reference to the price in country of origin.

- (2) The Government may, pending the determination of the normal value and the margin of dumping in relation to any goods, in accordance with the provisions of this section and the rules made thereunder, impose on the importation of such goods into Bangladesh an anti-dumping duty on the basis of a provisional estimate of such value and margin and if such anti-dumping duty exceeds the margin as so determined- (a) the Government shall, having regard to such determination and as soon as may be after such determination, reduce such anti-dumping duty; and (b) refund shall be made of so much of the anti-dumping duty which has been collected as is in excess of anti-dumping duty as so reduced.

- (3) if the Government, in respect of the dumped goods under inquiry, is of the opinion that-
  - (i) there is a history of dumping which caused injury or that the importer was, or should have been, aware that the exporter practices dumping and that such

dumping cause injury; and

- (ii) the injury is caused by massive dumping of goods imported in a relatively short time which in light of the timing and the volume of imported goods dumped and other circumstances, is likely to seriously undermine the remedial effect of the anti-dumping duty liable to be levied, the Government may, by notification in the official Gazette, levy anti-dumping duty retrospectively from a date prior to the date of imposition of anti-dumping duty under sub-section (2) but not beyond ninety days from the date of notification under that sub-section and notwithstanding anything contained in any law for the time being in force, such duty shall be payable at such rate and from such date as may be specified in the notification.
- (4) The anti-dumping duty chargeable under this section shall be in addition to any other duty imposed under this Act or any other law for the time being in force.
- (5) The anti-dumping duty imposed under this section shall, unless revoked earlier, cease to have effect on the expiry of five years from the date of such imposition: Provided that if the Government, in a review, is of the opinion that the cessation of such duty is likely to lead to continuation or recurrence of dumping and injury, it may, from time to time, extend the period of such imposition for a further period of five years and such further period shall commence from the date of order of such extension: Provided further that where a review initiated before the expiry of the aforesaid period of five years has not come to a conclusion before such expiry, the anti-dumping duty may continue to remain in force pending the outcome of such a review for a further period not exceeding one year.
- (6) The margin of dumping as referred to in sub-section (1) or sub-section (2) shall,

from time to time, as ascertained and determined by the Government after such inquiry as it may consider necessary and the Government may, by notification in the official Gazette, make rules for the purposes of this section and without prejudice to the generality of the foregoing, such rules may provide for the manner in which goods liable for any anti-dumping duty under this section may be identified and for the manner in which the export price and the normal value of and the margin of dumping in relation to such goods may be determined and for the assessment and collection of such anti-dumping duty.

- (7) No proceeding for imposition of anti-dumping duty under this section shall commence unless the Bangladesh Tariff Commission, on receipt of a written application by or on behalf of a domestic industry, informs the Government that there is prima-facie evidence of injury which is caused by dumping on any particular imported goods.

**No imposition under section 18A or 18B in certain cases**

18C. (1) Notwithstanding anything contained in section 18A or section 18B-

- (a) no goods shall be subjected to both countervailing duty and anti-dumping duty to compensate for the same situation of dumping or export subsidisation;
- (b) The Government shall not levy any countervailing duty or anti-dumping duty-
  - (i) under section 18A or section 18B by reasons of exemption of such goods from duties or taxes borne by the like goods when meant for consumption in the country of origin or exportation or by reasons of refund of such duties or taxes;
  - (ii) under sub-section (1) of each of these sections, on the import into Bangladesh of any goods from a member country of the World Trade Organization or from a country with which the Government of the People's Republic of Bangladesh has a most favoured nation agreement (hereinafter

referred as a specified country), unless in accordance with the rules made under sub-section (2) of this section, a determination has been made that import of such goods into Bangladesh causes or threatens to cause material injury to any established industry in Bangladesh or materially retards the establishment of any industry in Bangladesh; and

- (iii) under sub-section (2) of each of these sections on import into Bangladesh of any goods from the specified countries unless in accordance with the rules made under sub-section (2) of this section, preliminary findings have been made of subsidy or dumping and consequent injury to domestic industry; and a further determination has also been made that a duty is necessary to prevent injury being caused during the investigation: Provided that nothing contained in sub-clauses (ii) and (iii) of clause (b) shall apply if a countervailing duty or an anti-dumping duty has been imposed on any goods to prevent injury or threat of an injury to the domestic industry of a third country exporting the like goods to Bangladesh;

(c) The Government may not levy-

- (i) any countervailing duty under section 18A, at any time, upon receipt of satisfactory voluntary undertaking from the Government of the exporting country or territory agreeing to eliminate or limit the subsidy or take other measures concerning its effect, or the exporter agreeing to revise the price of the goods and if the Government is satisfied that injurious effect of the subsidy is eliminated thereby;
- (ii) any anti-dumping duty under section 18B, at any time upon receipt of satisfactory voluntary undertaking from any exporter to revise its prices or to cease exports to the area in question at dumped price and if the Government is satisfied that the injurious effect of dumping is eliminated by such action.

(2) The Government may, by notification in the official Gazette, make rules for the purposes of this section, and without prejudice to the generality of the

foregoing, such rules may provide for the manner in which any investigation may be made for the purposes of this section, the factors to which regard shall be paid in any such investigation and for all matters connected with such investigation.

**Appeal against imposition of countervailing or anti-dumping duty**

18D. (1) An appeal against the order of determination or review thereof regarding the existence, degree and effect of any subsidy or dumping in relation to import of any goods shall lie to the Customs, Excise and মল্লুয়স ংশে কন কর Appellate Tribunal constituted under section 196.

(2) Every appeal under this section shall be filed within ninety days of the date of order under appeal: Provided that the Appellate Tribunal may entertain any appeal after the expiry of the said period of ninety days, if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time.

(3) The Appellate Tribunal may, after giving the parties to the appeal, an opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or annulling the order appealed against.

(4) Every appeal under sub-section (1) shall be heard by a special Bench constituted by the President of the Appellate Tribunal for hearing such appeals and such Bench shall consist of the President and not less than two members and shall include one technical member and one judicial member.]

**Imposition of safeguard duty**

50[ 18E. (1) If the Government, after conducting such enquiry as it deems fit, is satisfied that any article is being imported into Bangladesh in such increased

quantities and under such conditions that such importation may cause or threaten to cause serious injury to domestic industry, it may, by notification in the official Gazette, impose a safeguard duty on that article: Provided that the Government, may, by notification in the official Gazette, exempt any goods from the whole or any part of safeguard duty leviable thereon, subject to such conditions, limitations or restrictions as it thinks fit to impose.

- (2) The Government may, pending the determination under sub-section (1) of the injury or threat thereof, impose a provisional safeguard duty on the basis of a preliminary determination in the prescribed manner that increased imports have caused or threatened to cause serious injury to a domestic industry: Provided that where, on final determination, the Government is of the opinion that increased imports have not caused or threatened to cause serious injury to a domestic industry, it shall refund the duty so collected: Provided further that the provisional safeguard duty shall not remain in force for more than two hundred days from the date on which it was imposed.
- (3) The duty chargeable under this section shall be in addition to any other duty imposed under this Act or under any other law for the time being in force.
- (4) The duty imposed under this section shall, unless revoked earlier, cease to have effect on the expiry of four years from the date of such imposition: Provided that if the Government is of the opinion that the domestic industry has taken measures to adjust to such injury or threat thereof and it is necessary that the safeguard duty should continue to be imposed, it may extend the period of such imposition: Provided further that in no case the safeguard duty shall continue to be imposed beyond a period of ten years from the date on which such duty was first imposed.



- (5) The Government may, by notification in the official Gazette, make rules for the purposes of this section, and without prejudice to the generality of the foregoing, such rules may provide for the manner in which articles liable for safeguard duty may be identified and for the manner in which the causes of serious injury or causes of threat of serious injury in relation to such articles may be determined and for the assessment and collection of such safeguard duty.
- (6) For the purposes of this section,- (a) “domestic industry” means the producers-
- (i) as a whole of the like article or a directly competitive article in Bangladesh; or
  - (ii) whose collective output of the like article or a directly competitive article in Bangladesh constitutes a major share of the total production of the said article in Bangladesh; (b) “serious injury” means an injury causing significant overall impairment in the position of a domestic industry; (c) “threat of serious injury” means a clear and imminent danger of serious injury.]

#### **General power to exempt from customs-duties**

19. 51[ (1)] 52[ If the Government is satisfied, after consultation with the Board, that it is necessary in the public interest to do so, it may, subject to such conditions, limitations or restrictions, if any, as it thinks fit to impose], by notification in the official Gazette, exempt any goods imported into, or exported from, Bangladesh or into or from any specified port or station or area therein, from the whole or any part of the customs-duties chargeable thereon 53[ : Provided that if, in a financial year, exemption under this sub-section is given in respect of any goods, the rate of duty cannot be changed more than once in that year so as to increase that rate.] 54[ (2) An exemption granted under sub-section (1) shall be effective from the date mentioned in the notification issued under that sub-section.]

55[ Government’s power] to grant exemption from duty in exceptional circumstances

20. 56[ If the 57[ Government] is satisfied that it is necessary in the public interest to do so, it may, under circumstances of exceptional nature], subject to such conditions, limitations or restrictions, if any, as it thinks fit to impose, by a special order in each case recording such circumstances, exempt any goods from payment of the whole or any part of the customs-duties chargeable thereon.

**Power to deliver certain goods without payment of duty and to repay duty on certain goods**

21. Subject to such conditions, limitations or restrictions, as it thinks fit to impose, the Board 58[ or any other authority authorised by the Board in writing in this behalf] may, in such general cases as may be prescribed by rules or in particular cases by special order, authorise-
- (a) the delivery without payment of the customs-duties chargeable thereon of goods which are imported only temporarily with a view to subsequent exportation;
  - (b) the delivery without payment of the whole or any part of the customs-duties chargeable thereon of imported goods of such classes or descriptions, as it may prescribe, intended to be used in the production, manufacture, processing, repair or refitting in Bangladesh of goods of such classes or descriptions as it may prescribe; and
  - (c) the repayment in whole or in part of the customs-duties paid on the importation of any goods of such classes or descriptions as it may prescribe, which have been used in the production, manufacture, processing, repair or refitting in Bangladesh of goods of such classes or descriptions as it may prescribe, provided such repayment shall not be made in respect of the class or description of goods for which drawback can be claimed under section 37.

**Re-importation of goods produced or manufactured in Bangladesh**

22. If goods produced or manufactured in and exported from Bangladesh are subsequently imported into Bangladesh, such goods shall be liable to customs-duty and be subject to all the conditions and restrictions, if any, to which goods of the like kind and value not so produced or manufactured are liable on the importation thereof: Provided if such goods have been imported within two years of their exportation 59[\*\*\*] and have not undergone any processing since their exportation, the appropriate officer not below the rank of an Assistant Commissioner of Customs may admit the goods- 60[
- (a) where at the time of exportation of such goods, drawback was allowed, on payment of the amount of such drawback;
  - (b) where such goods were exported from any bonded warehouse, without payment of - (i) the duties and taxes chargeable on the imported materials, if any, used in the manufacture of such goods ; or (ii) the duties and taxes chargeable on the indigenous raw materials, if any, used in the manufacture of such goods; or (iii) the duties and taxes, if any, chargeable on such indigenous goods; on payment of customs-duty equal to the aggregate amount of all such duties and taxes calculated at the rates prevailing at the time and place of importation of goods; or] 61[
  - (c) in any other case, without payment of customs-duty.] 62[Goods, derelict, wreck, etc
23. All goods, derelict, jetsam, flotsam and wreck, brought or coming into Bangladesh, shall be dealt with as if they were imported into Bangladesh.

**Provisions and stores may be exported free of duty**

24. Goods produced or manufactured in Bangladesh and required as provisions and stores on any conveyance proceeding to any foreign port, airport or station may

be exported free of customs-duty, 63[ and Value Added Tax (মূল্য সংযোজন কর) ] in such quantities as the appropriate officer may determine having regard to the size of the conveyance, the number of passengers and crew and the length of the voyage or journey on which the conveyance is about to depart.

64[ Value of goods for assessment purposes]

65[ 25. (1) 66[ Whenever customs-duty is leviable on any goods by reference to their value, the actual price, that is, the price actually paid or payable, or the nearest ascertainable equivalent of such price, at which such or like goods are ordinarily sold, or offered for sale, for delivery at the time and place of importation or exportation, as the case may be, in course of international trade under fully competitive conditions, where the seller and the buyer have no interest in the business of each other and the price is the sole consideration for sale or offer for sale, shall be the value.] 67[ Explanation.- For the purposes of this sub-section, the expression- 68[ (a) “the time of importation” means the date on which a bill of entry is delivered under section 79;] and (b) “the time of exportation” means the time when the bill of export is delivered under section 131, or when export of the goods is allowed 69[ under that section] without a bill of export or in anticipation of the presentation of a bill of export, the time when the goods is taken to the customs port or customs airport or customs station for the purpose of export; (c) (i) “the place of importation” means the customs port or customs airport or the customs station at which the bill of entry is first submitted; and (ii) “place of exportation” means the customs port or the station at which the bill of export is submitted.]

(2) Subject to the provisions of sub-section (1), the price referred to in that sub-section in respect of imported goods shall be determined in accordance with the rules made in this behalf.

- (3) Notwithstanding anything contained in this section, the Government may, by notification in the official Gazette, fix, for the purpose of levying customs duties, tariff values 70[ or minimum values] for any goods imported or exported as chargeable with customs-duty ad valorem: Provided that any imported or exported goods, the declared value of which is higher than its tariff value fixed under this sub-section, shall be chargeable with customs duties on the basis of its declared value. 71[
- (4) The average rate of exchange prevailing during the thirty days preceding the last working day of the third week of the month preceding the month during which the bill of entry or the bill of export is delivered under sections 79 or 131 or electronically transmitted to the Customs computer system shall be the rate of exchange for the computation of the value of any imported or exported goods and such rate shall be fixed by the Board or by such officer as the Board may authorise in this behalf.]
- (5) For the purpose of this section 72[ \* \* \*]- (a) “rate of exchange” means the rate of exchange determined by the Government for the conversion of Bangladesh currency into foreign currency or foreign currency into Bangladesh currency; (b) “foreign currency” and “Bangladesh currency” have the meaning respectively assigned to them in the Foreign Exchange Regulation Act, 1947 (VII of 1947).] 73[ (6) For the purposes of sub-section (1)-
- (a) the value of any goods shall include the freight, insurance, commission and all other costs, charges and expenses incidental to the sale and delivery at the place of importation or exportation; and
- (b) the Board may, by notification in the official Gazette, fix the freight for the transportation of any goods or class of goods by aircraft that are delivered or could have been delivered at a Customs airport to the buyer.]

### **Pre-shipment inspection agencies and assessment on the basis of their certificates**

74[ 25A. 75[ (1) For the purposes of this Act, the Government may, by notification in the official Gazette- (a) appoint pre-shipment inspection agencies and audit agencies, and (b) determine the scope and manner of certification, and also the scope and manner of audit, and any matter related to such certification and audit.] 76[

(2) The Government may, by notification in the official Gazette, declare that the quality, quantity, price, description and customs classification of any goods verified and certified in the prescribed manner by a pre-shipment inspection agency shall be accepted as the basis for assessment, unless otherwise prescribed.]

(3) For the purposes of this section, “price” means value of the goods determined in accordance with sub-sections (1) and (2) of section 25.]

### **Mandatory pre-shipment Inspection**

77[ 25B. It is mandatory for the importers to have their importable goods inspected by a pre-shipment inspection agency before or at the time of shipment of those goods on board a vessel, aircraft or other conveyance: Provided that the Government may, by notification in the official Gazette, exempt any class of goods or any goods imported by any class of importers or any goods imported through a customs port or a customs station or any area within such port or station from the mandatory pre-shipment inspection,

### **Pre-shipment inspection service charge**

25C. The Government may, by notification in the official Gazette, impose pre-shipment inspection service charge on imported goods required to be

inspected by pre-shipment inspection agencies at a rate not exceeding one per cent of the value of such goods and this charge shall be collected as if it were a customs-duty leviable under section 18(1).]

#### **Requisition to produce documents**

78[ 26. (1) Where- (a) an officer of Customs has reasons to believe that goods have been unlawfully imported, exported, under valued or overvalued, entered, removed, or otherwise unlawfully dealt with by any person contrary to this Act or that any person attempts to import, export, under or overvalue, enter, remove or otherwise deal with any goods; or (b) goods have been seized under this Act, an officer of Customs not below the rank of an Assistant Commissioner may, by notice in writing, require that person or any person whom the officer suspects to be or to have been the owner, importer or exporter of those goods, or agent thereof, as the case may be, as and when required, to produce and deliver to the officer or to any other specified Customs officer all books of account, invoice books, or other books, records or documents in which any entry or memorandum appears or may be supposed to appear in respect of the purchase, importation, exportation, cost, or value of, or payment for, the goods and any other goods so imported or exported or otherwise dealt with within a period of three years preceding the date of the notice.

(2) In addition to the requirements of sub-section (1) of this section, an officer of Customs not below the rank of an Assistant Commissioner may require the owner or importer or exporter of those goods, or agent thereof, as the case may be, as and 79[ when necessary], to- (a) produce for the inspection of the officer or any specified Customs officer, and allow the officer to make copies of or extracts from, any of the documents, books, or records referred to in sub-section (1), 80[ \* \* \*] 81[ (aa) transmit or send, by electronic or other means, the

information contained in those documents, books or records, and] (b) answer any question concerning those documents, books, or records.

**Further powers in relation to documents**

26A. An officer of Customs not below the rank of Joint Commissioner may, by notice in writing, require any person (including any officer employed in or in connection with any Government department, Corporation, or local authority, or any officer employed in or in connection with any bank), as and when required to-

- (a) produce for inspection by an officer of Customs any documents or records that the Joint Commissioner considers necessary or relevant to an investigation or audit under this Act; (b) allow the officer of Customs to make copies of or extracts from any such documents or records; (c) appear before the Joint Commissioner of Customs and answer all questions put to him concerning any goods or any transactions relating to those goods that are the subject of any such investigation, or concerning the documents or records that are relevant to any such investigation.

**A Customs officer may take possession of and retain documents and records**

26B. (1) A Customs officer may take possession of and retain any document or record presented in connection with any entry or required to be produced under this Act.

- (2) Where the Customs officer takes possession of a document or record under sub-section (1) of this section, the said officer shall, at the request of the person otherwise entitled to the document or record, provide that person with a copy of the document certified by him or on his behalf under the seal of the Customs as a true copy.



- (3) Every copy so certified shall be admissible as evidence in all Courts as if it were the original.

**Copying of documents obtained during search**

- 26C. (1) Where an officer of Customs or an authorised person carries out any lawful search, inspection, audit, or examination under this Act, and has reasonable cause to believe that documents coming into his possession during such search, inspection, audit, or examination are evidence of the commission of an offence under this Act, he may remove the documents for the purpose of making copies.
- (2) The documents or records so removed must, as soon as practicable after copies thereof have been made, be returned to the person otherwise entitled to them.
- (3) A copy of any such document certified by or on behalf of the officer of Customs under the seal of the Customs shall be admissible in evidence in all Courts as if it were the original.

**Retention of documents and goods obtained during search**

- 26D. (1) Where an officer of Customs or an authorised person carries out any lawful search, inspection, audit, or examination under this Act, and has reasonable cause to believe that any document or goods coming into his possession during such search, inspection, audit, or examination are evidence of the commission of an offence under this Act, or are intended to be used for the purpose of committing any offence under this Act, the officer or his authorised person may take possession of and retain the documents or goods, as the case may be.

- (2) Where an officer of Customs or his authorised person takes possession of a document under sub-section (1) of this section, he shall, at the request of the person otherwise entitled to the document, provide that person with a copy of the document certified by or on behalf of the Customs officer under the seal of the Customs as a true copy.
- (3) Every copy so certified shall be admissible in evidence in Courts as if it were the original.]

**Abatement of duty on damaged, deteriorated, lost, or destroyed goods**

82[ 27. 83[ (1)] Where, at the time of first examination, of any imported goods, it is shown by the owner in writing to the satisfaction of an officer not below the rank of an Assistant Commissioner of Customs- (a) that the goods had been damaged or had deteriorated at any time before or during their landing; or (b) that the goods 84[ \* \* \*] had been damaged, at any time after landing but before such examination, by accident and not due to any wilful act, negligence or default of the importer or his agents; the value of such goods shall, on a written application made by the owner of the goods, be appraised by an appropriate officer of Customs, and the owner shall be allowed abatement of duty in proportion to the diminution in value of the goods as so appraised.

- (2) Where it is shown, in writing by the owner of any imported goods to the satisfaction of the Commissioner of Customs that the goods have been 85[ damaged, deteriorated, lost or destroyed] by an accident or force majeure, after importation but before clearance thereof for home consumption, the Commissioner of Customs may, on an application made by the owner, furnishing all particulars necessary to establish the fact of such 86[ damage, deterioration, loss or destruction], remit or repay any duty chargeable or paid on

such goods. Explanation,- For the purpose of this sub-section, “force majeure” means an act of God.] 87[

- (3) Where it is shown to the satisfaction of the Commissioner of Customs that any warehoused goods had been damaged at any time before clearance for home-consumption by an accident or force majeure, the Commissioner of Customs may, on an application from the owner of the goods furnishing all particulars necessary to establish the fact of such damage, allow the value of such goods to be appraised by an appropriate officer of Customs and the owner of the goods shall be allowed abatement of duty in proportion to the diminution in value of the goods as so appraised.]

**Power to test and denature imported spirit**

28. When by any law for the time being in force a duty lower than that prescribed by 88[ this Act], is imposed on denatured spirit, any such spirit imported into Bangladesh may, subject to rules, be tested and if necessary adequately denatured by officers of customs, at the expense of the person importing the same, before the customs-duty is charged thereon.

**Restriction on amendment of bill of entry or bill of export**

29. Except as provided in section 88, no amendment of a bill of entry or bill of export relating to goods assessed for duty on the declared value, quantity or description thereof shall be allowed after such goods have been removed from the customs-area,

89[ Date for determination of rate of duty, value and exchange rate for imported goods]

- 90[ 30. The rate of duty 91[value and exchange rate applicable to any imported goods, shall be the rate of duty, value and exchange rate] in force,- (a) in the

case of goods cleared for home consumption under section 79, on the date a bill of entry is presented under that section and a bill of entry number is allocated thereto; (b) in the case of goods cleared from a warehouse for home consumption under section 104, on the date 92[ a bill of entry was presented under section 79 and the bill of entry number was allocated thereto]; and (c) in the case of any other goods, on the date of payment of duty: Provided that if a bill of entry is presented in anticipation of arrival of a conveyance by which the goods are imported, the relevant date for the purpose of this section shall be the date on which the manifest of the conveyance is delivered after its arrival.]

#### **Value and effective rate of duty**

93[ 30A. Notwithstanding anything contained in any other law for the time being in force or any decision of any Court, for the purposes of section 30, the value and the rate of duty applicable to any goods shall respectively include the value as determined under section 25 and any amount of duty imposed under section 18, 18A or 18B and the amount of duty that may have become payable in consequence of the withdrawal of the whole or any part of the exemption or concession from duty whether before or after the conclusion of a contract or agreement for the sale of such goods or opening of a letter of credit in respect thereof.]

#### **Date for determination of export duty**

94[ 31. The rate of duty applicable to, and the rate of exchange for computation of the value of, any goods exported shall be the rate of duty or, as the case may be, the rate of exchange prevailing on the date of the delivery of the bill of export under section 131: Provided that where the export of any goods is permitted without a bill of export or in anticipation of the delivery of such a bill, the rate of duty applicable to, and the rate of exchange for the computation of the value

of, such goods shall be the rate of duty or, as the case may be, the rate of exchange applicable on the date on which loading of the goods on the outgoing conveyance commences.]

**Untrue statement, error, etc**

32. (1) If any person, in connection with any matter of customs,- (a) makes or signs or causes to be made or signed, or delivers or causes to be delivered to an officer of Customs any declaration, notice, certificate or other document whatsoever, or (b) makes any statement in answer to any question put to him by an officer of Customs which he is required by or under this Act to answer, 95[ or] 96[ (c) transmits any statement, document, information or record through electronic device or produces soft copy thereof,] and such document or statement is untrue in any material particular, he shall be guilty of an offence under this section.
- (2) Where, by reason of any such document or statement as aforesaid or by reason of some collusion, any duty or charge has not been levied or has been short-levied or has been erroneously refunded, the person liable to pay any amount on that account shall be served with a notice 97[ \*\*\*] requiring him to show cause why he should not pay the amount specified in the notice.
- (3) Where, by reason of any inadvertence, error or misconstruction, any duty or charge 98[ amounting to not less than one thousand Taka] has not been levied or has been short-levied or has been erroneously refunded, the person liable to pay any amount on that account shall be served with a notice within 99[ three years] of the relevant date requiring him to show cause why he should not pay the amount specified in the notice.
- (4) The appropriate officer, after considering the representation, if any, of such

person as is referred to in sub-section (2) of sub-section (3) shall determine the amount of duty payable by him which shall in no case exceed the amount specified in the notice, and such person shall pay the amount so determined 100[ : Provided that where the amount so determined is less than one thousand Taka, the person concerned shall not be required to make the payment.]

- (5) For the purposes of this section, the expression “relevant date” means- (a) in any case where duty is not levied, the date on which an order for the clearance of goods is made; (b) in a case where duty is provisionally assessed under section 81, the date of adjustment of duty after its final assessment; (c) in a case where duty has been erroneously refunded, the date of its refund; (d) in any other case, the date of payment of duty or charge.

**Refund to be claimed within 101[ six months]**

33. (1) No refund of any customs-duties or charges claimed to have been paid or over-paid through inadvertence, 102[ error, misconstruction or in any other way] shall be allowed, unless such claim is made within 103[ six months] of the date of payment 104[ : Provided that where the amount so claimed is less than one thousand Taka, refund shall not be allowed.]

- (2) In the case of provisional payments made under section 81, the said period of 105[ six months] shall be reckoned from the date of the adjustment of duty after its final assessment.

**Power to give credit for, and keep account current of, duties and charges**

34. An officer of Customs, not below the rank of Assistant Commissioner of Customs may, in the case of any mercantile firm or public body, if he so thinks fit, instead of requiring payment of customs-duties or charges as and when they

become due, keep with such firm or body an account-current of such duties and charges, which account shall be settled at intervals of not exceeding one month, and such firm or body shall make a deposit or furnish a security sufficient in the opinion of that officer to cover the amount which may at any time be payable by it in respect of such duties or charges.

## CHAPTER VI DRAWBACK

### **Drawback of the export on imported goods**

35. Subject to the subsequent provisions of this Chapter and the rules, when any goods, capable of being easily identified, which have been imported into Bangladesh and upon which customs-duties have been paid on importation, are exported to any place outside Bangladesh or as provisions or stores for use on board a conveyance proceeding to a foreign territory, 106[ such duties, not exceeding seven-eighths thereof,] shall be repaid as drawback, subject to the following conditions, namely:-

- (1) the goods are identified to the satisfaction of an officer of Customs not below the rank of Assistant Commissioner of Customs at the customs-station, to be the same as had been imported, and
  - (2) the goods are entered for export within two years of the date of their importation, as shown by the records of the custom-house or if such time is extended by the Board or the Commissioner of Customs for sufficient cause within such extended time: Provided that the Commissioner of Customs shall not extend the time beyond three years of the importation of such goods.
- Explanation.- For the purposes of this section, the goods shall be deemed to have been entered for export on the date on which the bill of export is delivered to the appropriate officer under section 131.

**Drawback on goods taken into use between importation and exportation**

36. Notwithstanding anything contained in section 35, the repayment of duty as drawback in respect of goods which have been taken into use between their importation and subsequent exportation shall be made in accordance with the provisions of the rules made in that behalf.

**Drawback on goods used in the manufacture of goods which are exported**

37. Where it appears to the Board that in respect of goods of any class or description manufactured in Bangladesh and exported to any place outside Bangladesh, a drawback of customs-duties should be allowed on any imported goods of a class or description used in the manufacture of such exported goods, the Board may, by notification in the official Gazette, direct that drawback shall be allowed in respect of such imported goods to such extent and subject to such condition as may be provided in the rules.

**Power to declare what goods are identifiable and to prohibit drawback in case of specified foreign territory**

38. (1) The Board may, from time to time, by notification in the official Gazette, declare what goods shall, for the purposes of this Chapter, be deemed to be not capable of being easily identified.
- (2) The Government may, from time to time, by notification in the official Gazette, prohibit the payment of drawback upon the exportation of goods or any specified goods or class of goods to any specified foreign port or territory.

**When no drawback allowed**

39. Notwithstanding anything hereinbefore contained, no drawback shall be allowed- (a) upon goods which are required to be included in the export



manifest and are not so included, or (b) when the claim is for drawback amounting, in respect of any single shipment, to less than hundred Taka, or (c) unless the claim for drawback has been made and established at the time of export 107[or within six months from the date of export].

**Time of payment of drawback**

40. No such payment of drawback shall be made until the vessel carrying the goods has put out to sea or other conveyance has left Bangladesh.

**Declaration by parties claiming drawback**

41. Every person, or his duly authorised agent, claiming drawback on any goods duly exported shall make and subscribe a declaration that such goods have been actually exported and have not been re-landed and are not intended to be re-landed at any place in Bangladesh and that such person was at the time of entry outwards and export and continues to be entitled to drawback thereon.



## 신흥교역국의 통관환경 연구: 방글라데시

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