

# IMPORT POLICY ORDER 2006-2009

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

## Import Policy Order, 2006-2009

### CONTENTS

Sl. No.	Chapter	Subject	Page No.
1.	Chapter One	Introduction	
2.	Chapter Two	General provisions for Import	
3.	Chapter Three	Provisions regarding Import fees	
4.	Chapter Four	Miscellaneous provisions	
5.	Chapter Five	General provisions for industrial imports	
6.	Chapter Six	Provisions for Import by Commercial Importers	
7.	Chapter Seven	Import by Public Sector Importers	
8.	Chapter Eight	Import Trade Control (ITC) Committee	
9.	Chapter Nine	Compulsory Membership of recognised Chamber of Commerce and Industry and Trade Association.	

( The Import Policy Order, 2006-2009 has been published both in Bengali and English Languages. If there is any inconsistency between the two versions the Bengali text will prevail)

( Published in Bangladesh Gazette Extra ordinary dated 16<sup>th</sup> May,2007 )

GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH  
MINISTRY OF COMMERCE  
ORDER

Dated 31-01-1414 BS/14-5-2007 A.D

No. S.R.O. 73-LAW/2007- In exercise of the powers conferred by sub-section (1) of section 3 of the Imports & Exports (Control) Act. 1950 (XXXIX of 1950), the Government is pleased to make and issue the following order:

**CHAPTER ONE**  
**Beginning**

1.0 Short Title and Duration.-

1.1 This Order may be called the Import Policy Order, 2006-2009.

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

1.3 It shall remain in force from the 14<sup>th</sup> May,2007 to 30<sup>th</sup> June, 2009.  
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.-**

2.1 In this order, unless there is anything repugnant to the subject or context;

2.1.1 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.

2.1.2 "Act" means the Imports and Exports (Control) Act, 1950 (XXXIX of 1950);

2.1.3 "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);

2.1.4 "Basis of Imports" means percentage, rate or formula adopted for determining the share of registered importer;

- 2.1.5 “Indentor” means a person or group of persons, institution, body or organization registered as an indentor under the Importers, Exporters and Indentors (Registration) Order, 1981;
- 2.1.6 “L/C” means letter of credit opened for the purpose of import under this Order;
- 2.1.7 “L/C Authorization (LCA) Form” means the form prescribed for authorization of opening of L/C.
- 2.1.8 “Control List” means the list of items, whose import is controlled and given in the table at annexure-1;
- 2.1.9 “Annex” means an annex appended to this Order;
- 2.1.10 “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.
- 2.1.11 “Chief Controller” shall have the same meaning as given in the Imports and Exports (Control) Act, 1950 (XXXIX of 1950);
- 2.1.12 “Bangladesh national abroad” means foreign exchange earning Bangladeshi citizens working/living abroad;
- 2.1.13 “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.
- 2.1.14 “Commercial importer” means an importer registered under the Importers, Exporters and Indentors (Registration) Order, 1981 who imports goods for sale without further processing (It includes importers previously registered for import at SEM rate);
- 2.1.15 “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;
- 2.1.16 “Industrial consumer” means a recognised industrial unit registered as an Industrial importer under the Importers, Exporters and Indentors (Registration) Order, 1981
- 2.1.17 “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.

2.1.18 “Public sector importer” means importers being government organizations, statutory bodies, corporations, universities, research institutions and industrial enterprises in the public sector;

2.1.19 The “sponsor” means Investment Board /BEPZA/BSCIC or Handloom Board in case of handloom industries run by Weavers’ Associations.

2.1.20 “Food Products” means both types of food products consumed by man directly or after processing. Provisions of Import Policy Order shall also apply in case of import of those food products that will be consumed after processing.

2.1.21 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.

2.1.22 ‘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.

2.1.23 ‘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.

2.1.24 ‘Import value’ means C&F value of the item at the port of Bangladesh, in case of entre-pot or re-export trade as mentioned at sub-para 2.1.22 and 2.1.23.

2.2 All other terms used in this order which have not been defined shall have the same meaning as assigned to them in the Act and the Order issued thereunder.

## CHAPTER TWO

### General Provisions for Import

**3.0 Regulation of Import-** Import of goods under this Order shall be regulated as follows:

**3.1 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**

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

**3.3 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;

**3.4** In addition to the conditions mentioned in the 'Control list' the conditions, restrictions and procedures for import of various items mentioned elsewhere in the text portion of this Order, shall as usual apply in case of import of those items;

**3.5** 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;

**3.6 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:

**3.6.1** 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. The restriction may be revoked on the recommendation of the concerned sponsoring authority/Tariff Commission if the quality of products deteriorates and the price of the product is not maintained at satisfactory level or production level falls short of capacity. Such protected units which are specially engaged in "assembling type" activities shall have to move towards progressive manufacture actively and expeditiously.

**3.6.2** 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.

- 3.6.3 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.

#### **4.0 General Conditions of Import of goods-**

- 4.1 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., 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.

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

- 4.2.1 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.

- 4.2.2 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.

- 4.3 Restriction regarding source of procurement and shipment of goods- Goods from Israel or goods originating from that country shall not be importable. Goods shall also not be importable in the flag vessels of that country

- 4.4 **Pre-shipment inspection-** In this order where provisions for pre-shipment inspection of imported goods have been made, shall be obligatory.

**4.5 Shipment on Bangladesh Flag Vessels-** Subject to waiver specified below shipment of goods shall normally be made on Bangladesh flag vessels:

4.5.1 Import of goods up to maximum twenty metric tons in case of single individual consignee or up to maximum 100 (one hundred) metric tons in case of group import may be made in non-Bangladeshi flag vessels. However the Director-General of Shipping may notify general waivers in the following cases, such as (1) shipment of goods from foreign ports which are not visited by Bangladeshi Vessels, and (2) import of goods on the basis of specific agreements which provided for C & F contract.

In all other cases a certificate of waiver shall be obtained from the Director-General of shipping for importation of goods in non-Bangladeshi flag vessels. If any importer indicating specific reason(s) apply for a certificate of waiver to the Director General of Shipping, will be issued within 24 hours of submission of application. Otherwise it will be treated that waiver has been given. However, the preceding condition of compulsory shipment of goods on Bangladeshi flag vessels, or the condition of obtaining certificates of waiver from the Director-General of Shipping shall not apply in cases of import under such foreign aids, loans or grants which contain specific provision regarding shipment of goods.

4.5.2 In case of import and export of goods by export oriented industries, shipment may be made in non-Bangladeshi flag vessels. In such cases, no waiver from Director General Shipping shall be required.

#### **4.6 Import at competitive rate-**

4.6.1 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.

4.6.2 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.

**4.7 Import on C&F, CFR, CPT, CIF and FOB basis-** Import of items can be made on water, land and airways on C&F, CFR, CPT 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. 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. 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.

#### **4.8 Import by mentioning “Country of Origin”-**

4.8.1 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 phyto-sanitary 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.

4.8.2 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.

**4.9 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-

4.9.1 for the products imported uncovered and in bulk;

4.9.2 for products valued upto US\$ 5000(Five thousand) in each challan;

4.9.3 for imports in government sector;

4.9.4 for import of approved foreign aid-based projects;

4.9.5 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;

4.9.6 for imports under the Transfer of Residence Baggage Rules;

4.9.7 for goods imported by the actual user;

4.9.8 for Import by the Diplomatic Missions;

4.9.9 for Import by the 100% export oriented Industrial units under Bonded Ware house;

4.9.10 for goods imported on returnable basis;

4.9.11 for export-cum-import goods;

4.9.12 for goods imported on entre-pot basis;

4.9.13 for import by various educational institutions/charitable organizations/  
hospitals;

4.9.14 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 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 35,000/- (Thirty five thousand) only during each financial year against remittance made from Bangladesh. However, permissible items valued upto US Dollar Ten thousand in a single consignment from Myanmar shall be importable without opening L/C and in that case, above mentioned annual ceiling of US Dollar thirty five thousand shall not be 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 four 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 13.0 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 2006-07 to 2008-09. Their Registration (IRC) and renewal fees have been re-fixed as under:

Category	Value Ceiling of annual import	Initial Registration fees	Annual renewal fees
9.1.1.1	Tk. 1,00,000.00	Tk. 1,500.00	Tk. 1,500.00
9.1.1.2	Tk. 5,00,000.00	Tk. 2,500.00	Tk. 2,000.00
9.1.1.3	Tk. 15,00,000.00	Tk. 4,000.00	Tk. 3,000.00
9.1.1.4	Tk. 50,00,000.00	Tk. 8,000.00	Tk. 6,000.00
9.1.1.5	Tk. 1,00,00,000.00	Tk. 15,000.00	Tk. 10,000.00
9.1.1.6	Above Tk.1,00,00,000.00	Tk. 20,000.00	Tk. 15,000.00

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 30<sup>th</sup> 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. 100.00	Tk. 200.00	Tk. 500.00

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. 25,000.00	Tk. 12,000.00
Exporter	Tk. 3,000.00	Tk. 2,000.00

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 30<sup>th</sup> 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 500.00	Tk. 1000.00	Tk. 1,500.00
Exporters Tk. 100.00	Tk. 200.00	Tk. 300.00

All concerned Banks shall send a list of those indentors who have paid renewal fees to the concerned Import Control Authority within 1<sup>st</sup> 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. 200 (two 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.
1	2	3
Importers/Indentors/Agents of allopathic medicine	Drugs & medicines (allopathic)	Tk.75,000.00 (seventy five thousand) only
All Importers ,Indentors and Agents.	Other samples and advertising materials.	Tk.1,00,000.00 (One lac) only
Agents of foreign manufacturers, appointed in Bangladesh	New brand of item for sale with a view to introducing them to the consumers.	Tk.75,000.00 (Seventy five thousand) only
Individuals/Organizations	Bonafide items of gifts	Tk.50,000.00 (fifty 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
1	2	3	4
13.2.1	Export oriented readymade garments industry.	<p>13.2.1.1 Maximum 100 (one hundred) samples with not more than 20 (twenty) in each category.</p> <p>13.2.1.2 In case of old garments manufacturer and exporter, import facility for 0.3% 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 0.3% 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\$ 5000.00 (Five 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.

However, hotels of international standard and diplomatic bonded warehouses may import their necessary foodstuff without the test of their radioactivity levels. In such cases, the concerned hotels shall procure a certificate from any testing agency of international repute or any competent authority of the country where the food-stuff has been produced or packed to the effect that the levels of radioactivity present in them are within the acceptable limits as determined by the Government of Bangladesh. The certificate so procured shall be submitted to the customs authority along with Bill of Lading. In addition to the above the concerned hotel authority/diplomatic bonded warehouse authority shall also ensure that the food-stuff so imported are fit for human consumption before serving or selling the same to guests or customers.

- 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 sub-paragraph 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 radioactivity-test 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 radioactivity-test 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 tin containers only.
- 16.16.2 The words: “ গুড়কি `জৈ মেKি বvB Ó **(There is no alternative to breast-feeding)** shall be printed clearly in relatively larger letters in Bangla in a visible space on each tin of baby food with cream.
- 16.16.3 Composition and percentage of various ingredients shall be printed in Bangla on the tin container 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.

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. However, in case of wine/liquor, date of expiry need not to be mentioned. 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 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. The report should indicate the level of chloromphenicol and Nitrofurantoin in the 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, 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.
- 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 1<sup>st</sup> 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 2<sup>nd</sup> 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 2<sup>nd</sup> adhoc share or regularises its import entitlement on the basis of recommendation of the sponsoring authority.
- 23.5 If, after utilisation of the 1<sup>st</sup> adhoc share, an industrial unit is allowed to utilise their 2<sup>nd</sup> adhoc share as per recommendation of the sponsoring authority instead of regularising their import entitlement, the industrial unit, after utilisation of the 2<sup>nd</sup> 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 Govt. 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 delivery 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 non-alcoholic 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 banded 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 back-to-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 full-cream 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 ease 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, Phosphorus 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, carboric 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) is 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  $P_2O_5$ ) 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 (invivo) 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 “*mswæx mZKŹiY t agcvb ৗৗi Rb ৗৗZKi*” (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, BDS-197-1:2003.
- 26.18.2 G.P. Sheet (Including C.I. Sheet), BDS-1122:1987.
- 26.18.3 Toilet soap, BDS-13:1994.
- 26.18.4 Shampoo, Synthetic detergent based, BDS-1269:2002.
- 26.18.5 Tubular florescent lamps, BDS- 292:2001.
- 26.18.6 Ballast for fluorescent lamps, BDS- 816:1975.
- 26.18.7 Electric Circulating fans and regulators (Ceiling fans, Pedestal fans and Table fans), BDS- 818:1998.
- 26.18.8 Primary Dry-cells and Batteries, BDS-433:1980.
- 26.18.9 Cocoanut oil: BDS-99:1991.
- 26.18.10 Ceramic Table wares: BDS- 485:2000.
- 26.18.11 Whole milk Powder and Skim milk powder, BDS- 860:2001.

- 26.18.12 Biscuit, BDS- 383:2001.
- 26.18.13 Lozenges, BDS- 490:2001.
- 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.  
Amendment No.- 1:2004.
- 26.18.18 Chips/crackers, BDS-1556:1997.
- 26.18.19 Honey, BDS-1039:2002.
- 26.18.20 Fruit Cordial, BDS- 508:1990.
- 26.18.21 Sauce (Fruit and vegetable), BDS- 512:1991.
- 26.18.22 Tomato ketch-up, BDS- 530:2002.
- 26.18.23 Infant formula, BDS/CAC- 72:2003.
- 26.18.24 Soft drink powder, BDS-1568:1998.
- 26.18.25 Instant noodles, BDS-1552:1997.
- 26.18.26 Edible sunflower oil, BDS/CAC- 23:2002.
- 26.18.27 Tooth paste, BDS-1216:2001.
- 26.18.28 Skin cream, BDS-1382:1992.
- 26.18.29 Skin powder, BDS-1382:1992.
- 26.18.30 Lipstick, BDS-1424:1993.
- 26.18.31 After shave lotion, BDS-1524:1995.
- 26.18.32 2 Pin plugs and socket outlets, BDS-102:1990.
- 26.18.33 3 Pin plugs and socket outlets, BDS-115:1989.
- 26.18.34 Tumbler and other switches (push button piano switches etc.),  
BDS-117:1997.
- 26.18.35 Polyester Blend Suiting, BDS- 1175:2001.

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, 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 flask, 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 Pre-shipment 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 upto 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.

## Control List

TABLE

H.S. Heading number	H.S.Code No.	Description of items and Conditions of Import
1	2	3
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
25.01	All H.S. Code	<p>(a) Common salt except table salt shall be importable subject to conditions prescribed by the govt. as and when required.</p> <p>(b) Table salt shall be importable only by the foreign exchange earning hotels subject to prescribed conditions at para 24.1 of this order.</p> <p>(c) Industrial salt: Importable only by the industrial units actually using the item as a raw material, upto to the limit of their entitlement recommended by the sponsoring authority. The Investment Board will, however, ensure utilization of the imported industrial salt by the industrial unit concerned. The sponsoring authority will furnish a list of the names of industrial units and its utilization report to the Ministry of Commerce within 2(two) months after end of the calendar year.</p>

27.10	2710.00.71	<p>(a) In case of import of Furnace Oil for use in own industry/firm:-</p> <p>(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.</p> <p>(2) Importer must inform Bangladesh Petroleum Corporation regarding quantity and quality of the importable Furnace Oil on or before 5<sup>th</sup> of every month, and</p> <p>(3) The importer must obtain Explosive Licence and other required licence(s) as per prevailing rules.</p> <p>(b) In case of import for sale/marketing to other consumers:-</p> <p>(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;</p> <p>(2) Quality of the salable petroleum product must be as per specification of BSTI;</p> <p>(3) All arrangement is to be made by the importer for collection, storage and marketing of furnace oil.</p> <p>(4) Representatives of Bangladesh Petroleum Corporation and BSTI can inspect any establishment of the importer to examine the quality of the salable item;</p> <p>(5) Imported furnace oil is to be sold at the market rate;</p> <p>(6) The importer must obtain Explosive Licence and other required licence(s) as per prevailing rules.</p> <p>(7) Furnace Oil is to be sold only to the user industry.</p> <p>(8) A statement regarding quantity and quality of monthly imported and marketed furnace oil is to be sent to Bangladesh Petroleum Corporation on or before 5<sup>th</sup> of every month.</p>
27.11	All H.S. Code	Except 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 isothiocyanate ( 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	<p>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.</p>
63.05	6305.31	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 upto 1649 C.C. and microbus, minibus, jeeps including other old vehicles and tractors of any CC are importable under the following conditions:</p> <ol style="list-style-type: none"> <li>(1) No vehicle will be more than four years old in the case of shipment.</li> <li>(2) Old vehicles will be importable only from the country of its origin. Old vehicles will not be importable from any third country.</li> <li>(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.</li> <li>(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.</li> <li>(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.</li> <li>(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.</li> <li>(7) No car will be importable without seat belt.</li> <li>(8) Wind shield glass and both sides window glasses of driving seat must be transparent so that inside of the car is visible.</li> </ol>
		<p>(b) Old Taxicab from 1250 CC to 2000 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> </ol> <p>(b) Under body parts:-</p> <ol style="list-style-type: none"> <li>(1) Power steering Assy;</li> <li>(2) Suspension shock Absorbers;</li> <li>(3) Steering wheels Assy;</li> <li>(4) Steering column and steering boxes;</li> <li>(5) Differential Assy;</li> <li>(6) Propeller shaft Assy;</li> <li>(7) Axles Assy;</li> <li>(8) Brake drum and hubs Assy;</li> <li>(9) Vacuum booster with brake master pump Assy;</li> <li>(10) Brake drums Assy;</li> <li>(11) Wheel cylinder Assy;</li> <li>(12) Silencer and exhaust pipes.</li> </ol> <p>Conditions:-</p> <ol style="list-style-type: none"> <li>(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.</li> </ol>
-------	---------------	---

		<p>(2) Commercial import of used motor vehicles parts will not be allowed.</p> <p>(3) A pre-shipment certificate from an internationally reputed surveyor regarding quality of the above mentioned used parts is to be submitted.</p> <p>(4) The seller or the assembler shall give a written guarantee for 1 (one) year for the sold or assembled parts.</p> <p>(5) The repairing and Assembling industry must be a member of local Chamber of Commerce and Industry.</p> <p>(6) A certificate regarding payment of Income Tax for last 3 (three) years is to be submitted before import.</p> <p>(7) At least an ISO-9001:2000 certificate regarding service quality is required.</p> <p>(8) 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 Ministry of Commerce and CCI&amp;E.</p> <p>(9) After import, Ministry of Commerce shall regularly monitor regarding use of the imported used parts.</p>
87.11	All H.S. Code	Above 150 CC motor cycle and more than 3 (three) years old are banned. However, above more than 150 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 & NBR (National Board of Revenue) approved inspection company may be accepted as alternative to registration cancellation certificate.
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	<p>(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.</p> <p>(b) Other ammunitions are importable by Ministry of Defence.</p>



### **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 outrange 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
- 1.10 Import of all kinds of Eggs is banned.

## 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 or members of the group. Signature of the importer will be verified by the authorized officer of nominated bank with date.

2.1 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 one 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.

