

Government of the People's Republic of Bangladesh
Ministry of Finance
National Board of Revenue

NOTIFICATION

Dacca, the 24th May, 1977

No. 346/D/Cus/77.— The Government of the People's Republic of Bangladesh is pleased to make the following Standard Rules of Origin for the purpose of implementing provisions relating to tariff preferences granted by Bangladesh to certain products originating in a beneficiary country enjoying these preferences under any bilateral or multilateral agreement :—

STANDARD RULES OF ORIGIN FOR THE PURPOSE OF
IMPLEMENTING PROVISIONS RELATING TO TARIFF PREFERENCES
UNDER ANY BILATERAL OR MULTILATERAL AGREEMENT WITH
BENEFICIARY COUNTRIES.

1. These rules may be called the Standard Rules of Origin, 1977.
2. For the purpose of implementing the provisions relating to tariff preferences granted by Bangladesh to certain products originating in a country enjoying these preferences (hereinafter referred to as a 'beneficiary country') under any bilateral or multilateral agreement, the following shall be considered as products originating in a beneficiary country, provided they have been transported direct, within the meaning of rule 8, to Bangladesh :
 - (a) products wholly produced and/or manufactured in that country;
 - (b) goods produced and/or manufactured in that country in the manufacture of which, products other than those referred to in category (a) are used, provided that the cost of such products is not more than fifty per cent. of the f.o.b. value.
3. Within the meaning of category (a) of rule 2, the following products shall be considered as wholly produced and/or manufactured in a beneficiary country :
 - (i) mineral products extracted from its soil or from its sea-bed;
 - (ii) vegetable products harvested there;
 - (iii) live animals born and raised there;
 - (iv) products produced and/or manufactured there from live animals;
 - (v) products produced and/or manufactured by hunting or fishing conducted

there;

- (vi) products of sea-fishing and other marine products taken from the sea by its vessels;
 - (vii) products produced there exclusively from the products referred to in (i) to (vi) above.
4. For the purpose of category (b) of rule 2, “cost of such products” means the cost to the manufacturer of the products other than those referred to in category (a) of the rule at the factory or works, including containers.
5. Operations which do not contribute or which contribute to only a small extent to the essential characteristics or properties of the goods, and particular, operations contained confined to one or more of those listed below, shall not be regarded as constituting substantial manufacturing or producing processes within the meaning of category (b) of rule 2 :
- (i) operations necessary for the preservation of goods during transportation or storage;
 - (ii) operations to improve the packing or the marketable quality of the goods or to prepare them for shipment, such as breaking bulk, grouping of packages, sorting and grading, repacking;
 - (iii) simple assembly operations;
 - (iv) mixing of goods of different origin, provided that the characteristics of the resulting product are not essentially different from the characteristics of the goods which have been mixed.
6. (1) Each unit of article in a consignment shall be considered separately.
- (2) For the purpose of sub-rule (1) :
- (a) tools, parts and accessories which are imported with an article, and the price of which is included in that of the article or for which no separate charge is made, shall be considered as forming a whole with the article, provided that they constitute the standard equipment customarily included in the sale of articles of that kind;
 - (b) in cases not falling within sub-paragraph (a), goods shall be treated as a single unit if they are so treated for purposes of assessing customs duties by the importing country.
7. An unassembled or disassembled article which is imported in more than one consignment because it is not feasible, for transport or production reasons, to import in a single consignment shall, if the importer so requests, be treated as

one article for the purpose of determining origin.

8. The following shall be considered as transported direct from the exporting beneficiary country to Bangladesh:
 - (a) products transported without passing through the territory of another country;
 - (b) products transported through the territories of countries other than the exporting beneficiary country, with or without transshipments or temporary warehousing within those countries, provided that transport through those countries is justified for geographical reasons or exclusively on account of transport requirements and that the products have remained under the control of the customs authorities of the country of transit or warehousing, and have not entered into commerce or been delivered for home use there, and have not undergone operations other than unloading, reloading and any operation intended to keep them in good condition.
9. Evidence that the conditions specified in rule 8(b) have been fulfilled shall be supplied to the responsible customs authorities in Bangladesh by the production of :
 - (a) a through bill of lading drawn up in the exporting beneficiary country covering the passage through the country of transit; or
 - (b) a certification by the customs authorities of the country of benefit,
 - (i) giving an exact description of the products,
 - (ii) stating the dates of unloading and reloading of the products or of their embarkation or disembarkation, identifying the ships used.
 - (iii) certifying the conditions under which the products remained in the transit country; or
 - (c) failing these, any substantiating documents.
10. Originating products within the meaning of these rules shall be eligible for preferential tariff treatment in Bangladesh on submission of a certificate of origin in the form as specified in the Schedule issued either by the Customs Authorities or by other Governmental Authorities of the exporting beneficiary country, provided that the latter country assists the customs authorities of Bangladesh to verify the authenticity of the document and of the accuracy of agreement between Bangladesh and the beneficiary country concerned, the certification may be performed by an authorized non-Governmental body of that beneficiary country approved for this purpose.

11. Originating products within the meaning of these rules which form part of postal consignments (including parcels), shall, provided that the consignments contain only such products and their value does not exceed Taka 750 (Taka seven hundred and fifty) per consignment, be eligible for preferential tariff treatment without requiring the production of a separate certificate of origin. No claim that such products are chargeable with a preferential rate of duty shall, however, be considered unless :
 - (a) at the time of arrival in Bangladesh such goods are covered by a declaration as to the country or origin entered in the Customs declaration from or in the absence of the form on the wrapper of the package; or
 - (b) such claim is made by the owner at any time before delivery of the goods is taken.
12. (1) Bangladesh shall admit as originating products benefiting from the preferential tariff treatment, without requiring the production of a certificate of origin, goods sent as small packages to private persons or forming part of a passenger's personal baggage, in so far as such goods are not imported by way of trade and have been delivered as meeting the conditions required for according preferential tariff treatment, and where there is no doubt as to the sincerity of such declaration.
 - (2) Importation's not by way of trade shall be importation which are occasional and consist solely of goods for the personal use of the addressee or passenger or his family, it being evident from the nature and quantity of the goods that no commercial purpose is in view. Furthermore the total value of these goods must not exceed Taka 60 (Taka sixty) in the case of small packages, or Taka 200 (Taka two hundred) in the case of the contents of a passenger's personal baggage.
13. (1) If an importer of goods forming part of normal consignments for home consumption claims that the goods are chargeable with a preferential rate of duty, but is unable at the time of entry to satisfy the Customs authorities in Bangladesh that the goods are eligible for preferential rate of duty, the Customs authorities shall levy and collect the duty at the standard rate and if at any time within a period of four months from the date of payment of duty at the time within a period of four months from the date of payment of duty at the standard rate they receive an application in this behalf from the importer of the goods and are duly satisfied that the goods are entitled to entry at the preferential rate, shall make a refund to the owner of extra duty levied.
 - (2) If the owner of the goods forming part of postal consignments for home

consumption is unable to satisfy the Customs authorities that the goods are eligible for preferential rate of duty, the customs authorities shall proceed in the manner prescribed in sub-rule (1) above.

- (3) If the owner of any goods entered for warehousing claims that they are chargeable with a preferential rate of duty, but is unable at the time of entry to satisfy the Customs authorities in Bangladesh that the goods are eligible for preferential rate of duty, the Customs authorities shall assess the duty at the standard rate.
 - (4) If the Customs authorities are satisfied before the goods are removed from the warehouse that they are chargeable with the preferential rate of duty, they shall reassess them accordingly at the time of such removal.
 - (5) If the goods are removed from the warehouse without the Customs authorities being so satisfied they shall be dealt with in the manner prescribed in sub-rule (1) above.
14. The discovery of slight discrepancies between the statements made in the certificate of the origin and those made in the documents submitted to the Customs authorities in Bangladesh for the purpose of carrying out the formalities for importing the goods shall not *ipso jacto* invalidate the certificate, if it is duly established that it does, in fact, correspond to the goods concerned.
15. (1) Subsequent verification of certificates of origin shall be carried out at random, and also whenever the Customs authorities in Bangladesh have reasonable doubt as to the authenticity of the document or as to the accuracy of the information regarding the true origin of the goods in question or of certain parts thereof.
- (2) For the purpose of implementing sub-rule (1) above, the Customs authorities in Bangladesh shall return the certificate of origin to the relevant Government authority or authorized non-Governmental body of the exporting beneficiary country, giving the formal or substantive reasons for an inquiry.
 - (3) Pending the results of the inquiry, the Customs authorities in Bangladesh shall levy and collect the duty at the standard rate and if, as a result of the inquiry, they are duly satisfied that the goods are entitled to entry at the preferential rate, they shall make a refund of the extra duty levied.
16. For the purpose of claiming preferential rate of duty, the beneficiary countries shall comply or ensure compliance with the rules for the completion and issue of certificates of origin and those on administrative co-

operation given in the following rules.

Completion and issue of certificate of origin

17. (1) The certificate of origin shall be issued only upon written application from the exporter or his authorized representatives.
(2) The exporter or his representatives shall submit with his application any appropriate supporting documents proving that the products to be exported qualify for the issue of a certificate of origin.
18. It shall be the responsibility of the competent governmental authorities or the authorized non-governmental body of the exporting beneficiary countries to ensure that certificates and applications are duly completed.
19. (1) The certificate must conform to the specimen given in the Schedule. It shall be made out in English and shall be type-written.
(2) Each certificate shall measure 210 × 297 mm. The paper used must be white sized writing paper not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche-pattern background making any falsification by mechanical or chemical means apparent to the eye.
(3) Each certificate shall bear a serial number, whether or not printed, by which it can be identified.
20. Since the certificate of origin constitutes the documentary evidence for the application of the provisions concerning tariff preferences, it shall be the responsibility of the competent governmental authority or authorized non-governmental body of the exporting country to take any steps necessary to verify the origin of the products and to check the other statements on the certificate.
21. (1) The certificate shall be issued by the competent governmental authority or authorized non-governmental body of the beneficiary country if the products to be exported can be considered products originating in that country within the meaning of these rules.
(2) For the purpose of verifying whether the conditions relating to the origin have been fulfilled or not, the competent governmental authority or the authorized non-governmental body shall have the right to call for any documentary evidence or to carry out any inquiry which it considers appropriate.
(3) The competent governmental authority or authorized non-governmental

body of the beneficiary country shall refuse to issue a certificate if it appears from the documents submitted that the products to which it relates are not consigned to Bangladesh.

22. The certificate shall be available to the exporter as soon as exportation is actually carried out or when it is certain that it will be carried out.
23. (1) In exceptional cases, the certificate may be issued after the actual exportation of the products to which it relates, if it was not issued at the time of exportation as a result of errors, involuntary omissions or other special circumstances.

(2) The competent government authority or the authorized non-governmental body may issue the certificate retrospectively only after verifying that the particulars contained in the exporter's application agree with those contained in the corresponding export documents and that no certificate of origin was issued retrospectively must bear the endorsement 'ISSUED RETROSPECTIVELY' in red ink.
24. In the event of theft, loss or destruction of certificate of origin, the exporter may apply to the competent governmental authority or the authorized non-governmental body which issued it for a duplicate to be made out on the basis of the export documents in their possession. The duplicate issued in this way must be endorsed with the word 'Duplicate' in red ink. The duplicate, which must bear the date of issue of the original certificate, shall take effect from that date.

Methods of Administrative Co-operation

25. The beneficiary countries shall provide to Bangladesh with specimen impressions of the stamps used by the competent Government authorities or the authorized non-governmental bodies to issue certificate of origin.
26. (1) When an inquiry is requested pursuant to the provision of rule 15(1), the inquiry shall be carried out and the Customs authorities in Bangladesh shall be informed of its results within a maximum time-limit of four months. These results must be such as to make it possible to determine whether the contested certificate of origin applies to the goods actually exported, and whether the goods can, in fact, qualify for the preferential tariff treatment.

(2) For the purposes of the inquiry referred to in sub-rule (1) on certificates of Origin, the competent Government authority or the authorized non-Governmental body of the beneficiary exporting country must keep

export documents, or copies of certificates used in place thereof, for a period of three years.

By order of the President
SYED MANSUR-UL HAQ
Joint Secretary.

Schedule
FORM FOR CERTIFICATE OF ORIGIN

1. Goods consigned from (Exporter's business name address, country)	Reference No.
2. Goods consigned to (consignee's name address, country)	CERTIFICATE OF ORIGIN (Combined declaration and certificate). Issued in (country) See instruction overleaf.
3. Modes of transport and route (as far as known)	4. For official use.

5. Item No.	6. Marks and numbers on packages	7. No. and kind of packages; description of goods	8. Origin criterion (See instructions overleaf)	9. Gross weight or other quantity	10. Number and date of invoices

11. Declaration by the exporter : <p style="text-align: center;">The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in</p>	12. Certification : <p style="text-align: center;">It is hereby certified, on the basis of control carried out, hat the declaration by the exporter is correct.</p>
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(country) and that they comply with the origin requirements specified for those goods under the Agreements.	
(Importing country)	
Place and date, signature of authorized signatory.	Place and date, signature and stamp of certifying authority.

Instructions for filling in the form.

1. The main conditions for admission to preference are that goods sent to Bangladesh :
 - (a) shall fall within a description of goods eligible for preference under the Agreement ; and
 - (b) shall comply with the origin criteria specified in the Standard Rules of Origin.

1. If the goods qualify under the origin criteria, the exporter shall indicate in Box 8 of the form as below:

Classification of goods by types of origin criteria.	indication to be made in Box 8 of the form
Goods wholly produced in one or more beneficiary countries.	P for goods wholly produced in one or more beneficiary countries.
Goods not wholly produced in one or more beneficiary countries : Goods satisfying the origin criterion based on value added.	Y for goods with imported raw materials or of undetermined origin followed by the percentage of raw material used with the FOB value of finished product as base, e.g., 50%

3. A declaration on the certificate of origin form shall be preferred by the

exporter of the goods and submitted in duplicate to the certifying authority of the country of exportation, which will, if satisfied, certify the original copy of the certificate of origin and return it to the exporter for transmission to the importer in the country of destination. The certifying authority will keep the duplicate duly completed and signed by the exporters.

4. Any unused space in the certificate of origin form should be struck through in such a manner as to make any after addition imposisble. Any alteration shall be endorsed by the certifying authority. The description of goods should be sufficiently detailed to enable the goods to be identified by the customs officer examining them at the port of importation.

By order of the President

[C. No. 8(2) NBR/Cus-5/76]

SYED MANSUR-UL HAQ
Joint Secretary