

Government of the People's Republic of Bangladesh

National Board of Revenue

Dhaka

(Customs)

NOTIFICATION

Dhaka, the 30th June, 1983

No. S.R.O. 216-L/83/789/Cus.— In exercise of the power conferred by clause (c) of section 21 of the Customs Act, 1969 (IV of 1969), the National Board of Revenue is pleased to authorize repayment of the whole of Customs-duty paid by a Fertilizer Factory or a Woven Polypropylene and Polypropylene Liner Bags Manufacturing Factory, hereinafter referred to as the said Factory on the imported Polypropylene and Polythene Pellets for the manufacture of Polyethylene Liner Bags required for packing fertilizer produced by such a factory, subject to the following conditions, namely : —

- (a) that the Fertilizer Factory declares, at the time to importation of Polypropylene and polythene pellets, on the body of bills of entry that a claim for refund of customs duty shall be made after manufacture of Woven Polypropylene and polythene liner bags in their respective factory premises ;
- (b) that the Fertilizer Factory shall apply to the Directorate of Inspection for determination of amount to be repaid on each manufactured Woven Polypropylene and polythene liner bag and the Directorate of Inspection shall fix such amount as it may deem fit ;
- (c) that the Directorate of Inspection shall supervise the manufacturing process from time to time;
- (d) that the Fertilizer Factory shall submit claim for repayment of duty as fixed by the Directorate of Inspection and Training along with a certificate of manufacture to be issued by the said Directorate as a proof of manufacture to the Custom House through which imported goods were cleared;
- (e) that the Fertilizer Factory shall be repaid the money, within seven working days of such submission positively, provided the claim application is properly accompanied by certificates as mentioned above to the Custom House;
- (f) that the audit of total amount claimed and repaid shall be carried out on annual basis by the Directorate of Inspection and the Commissioner of Customs, Custom House under whose jurisdiction repayment has been made and shall be reported to the National Board of Revenue; and
- (g) that the Fertilizer Factory shall provide such transportation, accommodation

and assistance that may be required by a supervisory officer in connection with visit to the factory premises from time to time for the purpose of carrying out the provisions contained in this notification.

- (h) that the Woven Polypropylene and Polyethylene Liner Bags Manufacturing Factory being established as joint venture project with Bangladesh Chemical Industries Corporation supplies the Woven Polypropylene and Polyethylene liner Bags to the said Corporation and its enterprises for packing fertilizer;
- (i) that if the refund claim is submitted by a Woven Polypropylene and Polyethylene Liner Bags Manufacturing Factory such claim shall be accompanied with purchase order/Letter of Credit/M.R.R and bill payment certificate duly attested and certified by an officer of Bangladesh Chemical Industries Corporation not below the rank of director.”

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

Ammended by (1) SRO 57-Law/98/1738/Cus. dated 23rd April, 1998 (2) SRO 228-Law/98/1759/Cus. dated 12-10-1998 and (3) SRO 23-Law/2000/1812/Cus. dated 25/01/2000.