

**Government of the People's Republic of Bangladesh**  
National Board of Revenue  
Dhaka

**(Customs and Sales Tax)**

Notification

**Dhaka, the 10<sup>th</sup> December, 1984**

**No. S.R.O 542-L/84/886/Cus.**— In exercise of the powers conferred by section 21(a) of the Customs Act, 1969 (IV of 1969), and <sup>1</sup>Value Added Tax Act, 1991 (Act XXII of 1991), the National Board of Revenue is pleased to direct that such of the goods specified in the Schedule as are temporarily imported into Bangladesh with a view to subsequent re-exportation be exempt from payment of whole of <sup>2</sup>duties and taxes payable thereon under the said Act, subject to the following conditions, namely: —

- <sup>3</sup>“(1) Goods intended to be imported into Bangladesh shall be covered under necessary import entitlement, permit or license issued by the competent authority, clearly indicating that the goods are imported for temporary period.
- (2) Bills of entry duly filled in along with all relevant particulars, proof of value, along with such other detail as may be required by the Commissioner of Customs of the jurisdiction shall be submitted, declaring on top of the bills of entry in bold letters, the word “Temporary Importation” inscribed thereon; and in case of any goods imported along with passengers, necessary recording may be made by the officer of Customs on the body of passport or other documents.
- (3) The bills of entry so submitted shall be assessed provisionally and recorded serially in appropriate registers, to be maintained customs-station wise, to facilitate audit.
- (4) An unconditional and continuous bank guarantee equivalent to the amount of duties and taxes shall have to be furnished by the importer as security till the goods are exported.
- (5) The Commissioner of Customs shall, on being satisfied that necessary formalities have been complied with as stipulated in clauses (1) to (4), may allow temporary importation of the goods for period not exceeding six months:

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<sup>1</sup> Amend SRO 154-law/2007/2153/cus dt. 27 June, 2007.

<sup>2</sup> Amend SRO 154-law/2007/2153/cus dt. 27 June, 2007.

<sup>3</sup> Amend SRO 154-law/2007/2153/cus dt. 27 June, 2007.

Provided that the Commissioner of Customs may extend the period for another three months on receiving written request before the expiry of the initial period subject to the condition that extension of validity of guarantee is also extended.

- (6) Only such of goods covered by items (1) and (2), in the Schedule as are capable of being identified at the time of their re-exportation shall be exempt from the aforesaid duties and taxes.
- (7) Packing materials covered by item (3) in the Schedule may be imported either filled or empty, and if imported empty, it may be re-exported filled subject to additional duty leviable on the contents on export.
- (8) The Commissioner of Customs may refuse entry of any goods without payment of duties and taxes if *prima facie* it appears to him that such goods would remain in Bangladesh for more than six months.
- (9) Re-exportation of temporarily imported goods shall be guided by usual export formalities and after completion of the export of the goods, the importer shall produce evidence to the Commissioner of Customs who shall cause cancellation of the guarantee.”

### **Schedule**

- (1) All materials temporarily imported for processing, further manufacture, repair, or refitting by an importer.
- (2) All materials temporarily imported for embellishing or decorating goods produced in Bangladesh.
- (3) All varieties of packing materials used or required to be used as external or internal covering of goods, or as holders on which goods are rolled, wound or attached provided that they do not change their original shape or form.

NOTE. - The term packing material *inter alia* may include- bags, sacks, sachets, paper, plastic material, casks, tuns, barrels, hogsheads, vats, tubes, buckets of wood; casks, drums tanks, vats, cases, milk churn boxes, tins, basket stand and other container of base metal; tubular containers (cylinders) and other metal container for compressed or liquid gases; mercury bottles, tubular and other metal containers for chemical and other products; special containers for radio activity substances; bottles, flasks, phials, demijohn, carboys, jars and other tubular containers of glass; ceramic or plastic materials; packing cases, crates, trays, skips, boxes and similar articles of wood, paper board, cellulose pulp; drums for laying electric cables; lead piping; drums tubes, reels, caps, spools, bobbins and other supports for textile yarn; wire, metal foil; cages and special

tanks and containers for the carriage of live animals, whether or not, fitted with air and water conditioning equipments; containers used in transport of goods by rail, sea or air, whether or not forming part of the transport equipment or of the carrier.

- (4) All machinery, tools and equipment temporarily imported for units, press photographers repair and re-exportation thereafter.
- (5) All professional equipment temporarily imported by visiting technicians, doctors and other persons.
- (6) All equipment and materials temporarily imported by visiting television and broadcasting and film companies.
- (7) All scientific and educational instruments, apparatus and appliances including simultaneous broadcasting equipments temporarily imported for scientific, educational or cultural seminars to be held in Bangladesh.
- (8) Goods temporarily imported by Government or bodies corporate created by statutes for demonstration in their display centres and re-export thereafter.
- (9) Goods temporarily imported for display at exhibitions organised by Foreign Missions in and/or trade bodies of Bangladesh.
- (10) All machinery temporarily imported by representatives of Foreign Commercial firms for demonstration purposes.
- (11) Shrimp, fresh, chilled or frozen.
- (12) Live crabs for fattening.

Note. The ratio between the quantities of imported under-grade crabs and crabs exported after fattening shall be monitored by the Assistant or Deputy Commissioner of the Customs, Excise and VAT Division, having jurisdiction over the area where the concerned farm is located.”।

০২। এই প্রজ্ঞাপন ১ জুলাই, ২০০৭ খ্রীষ্টাব্দ/১৭ আষাঢ়, ১৪১৪ বঙ্গাব্দ তারিখে কার্যকর হইবে।

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

\* ২০.০২.৯৫ ইংরেজী তারিখে এস.আর.ও. নং ২৭-এল/৯৫/১৫৮৬/কাস্ দ্বারা সংশোধিত।

\* এস.আর.ও. নং ১৫৪-আইন/২০৭/২১৫৩/শুক্ক তারিখ ২৭ জুন, ২০০৭ দ্বারা সংশোধিত।