

**Government of the People's Republic of Bangladesh**

National Board of Revenue

Dhaka

**NOTIFICATION**

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

**No. S.R.O. 541-L/84/885/Cus.**— In exercise of the powers conferred under section 219 of the Customs Act, 1969 (IV of 1969), read with item 11 of the Third Schedule thereof, the National Board of Revenue is pleased to make the following rules, namely:—

THE MANUFACTURE AND OTHER OPERATIONS IN RELATION TO  
GOODS IN A WAREHOUSE RULES, 1984.

1. These rules may be called The Manufacture and Other Operations in Relation to Goods in a Warehouse Rules, 1984.
2. Any licensee desiring to carry out manufacture and other operations in relation to goods in a warehouse, shall clearly earmark space for carrying out such process within the warehouse, wherein machinery and equipment may be installed for that purpose; the raw materials shall be kept separated from the place of operation as well as from space for storage of waste, refuse and finished goods.
3. Such registers as may be prescribed by the Commissioner of Customs within whose jurisdiction the warehouse situate shall have to be maintained by the licensee with respect to raw materials, manufacture process, finished goods and waste.
4. Account of all incoming imported raw materials shall be maintained jointly by the Commissioner of Customs within whose jurisdiction the warehouse situate and the Commissioner of Customs through which such goods are imported.
5. Samples of goods to be manufactured in a warehouse along with formula showing correct requirement of raw materials shall be submitted by the licensee to the Commissioner of Customs concerned who shall cause it to be verified by such experts as he may deem necessary to verify the corrections of the formula to ascertain requirements of raw materials and set up an input/output ratio for assessment of duty on raw materials so imported on the basis of finished goods and wastage.

6. The license shall *inter alia* take out such licences as may be required by any other law and shall fulfill all legal obligations for carrying out such manufacturing process within the warehouse.

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

**[C. No. 5(4)Cus.I/84(Pt.I**