

Government of the People's Republic of Bangladesh

National Board of Revenue

Dhaka

(Customs)

NOTIFICATION

Dhaka, the 10th December, 1984

No. SRO 543-L/84/887/Cus.— In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), and in supersession of Late Central Board of Revenue Notification No. S.R.O 3(1)/70, dated the 2nd January, 1970, the National Board of Revenue is pleased to make the following rules, namely:—

THE FRUSTRATED CARGO EXPORT RULES, 1984.

1. These rules may be called The Frustrated Cargo Export Rules, 1984.
2. Frustrated Cargo will be such cargo as has been imported in any customs-station by reason of inadvertance or mis-direction or where the consignee is untraceable or has dishonoured his commitments and the consignor wishes to have it re-shipped to him.
3. The master of the vessel or his authorized agent or the consignor of the goods himself or through his authorized agent shall apply in writing to the Commissioner of Customs concerned for permission to re-export the frustrated cargo.
4. Every application made under rule 3 shall be accompanied by the following documents, namely:—
 - (a) an export permit form the Chief Controller of Imports and Exports or permission from the Ministry of Commerce for the re-export of the goods as frustrated cargo; and
 - (b) a no objection certificate for the goods granted by the Bangladesh Bank.
5. On receipt of an application under rule 3, together with the documents mentioned in rule 4, the Commissioner of Customs shall satisfy himself with reference to the relevant import manifest and other documents that the goods are frustrated cargo as provided in section 138 of the Customs Act, 1969 (IV of 1969).
6. If the Commissioner is so satisfied, he shall permit re-export of the frustrated cargo under Customs supervision without payment of duties (whether of import or export) chargeable thereon.

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