

Government of The People's Republic of Bangladesh
National Board of Revenue
(Customs)

NOTIFICATION

Dhaka, the 27th June, 1986

No S.R.O. 224-L/86/999/Cus.— In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), read with item 21 of the THIRD SCHEDULE thereof, and in supersession of the Customs Agents (Licensing) Rules, 1971, the National Board of Revenue is pleased to make the following rules, namely: —

1. These rules may be called the Customs Agents (Licensing) Rules, 1986.
2. In these rules, unless there is anything repugnant in the subject or context, —
 - (a) “Act” means the Customs Act, 1969 (IV of 1969);
 - (b) “customs agent” means an agent licensed under these rules for the transaction of any business relating to the entrance or clearance of any conveyance or the import or export of goods or baggage in a customhouse or customs-station;
 - (c) “Form” means a form annexed to these rules;
 - (d) “licence” means a licence granted under these rules to act as a customs agent;
 - (e) “licensee” means a customs agent holding a licence;
 - (f) “licensing authority”, in relation to a Commissioner of Customs or a custom-house, means a Board comprising the Joint Commissioner of Customs and the Deputy Commissioner/ Assistant Commissioner of Customs nominated for the purpose by the Commissioner of Customs of the Commissioner or the custom-house, as the case may be.
3. An application for a licence shall be made in Form ‘A’ to the licensing authority and shall be accompanied by a Treasury Challan for one hundred taka as application fee which shall in no case be refundable.
4. Every applicant, including each partner in a partnership firm or manager of a firm, shall satisfy the licensing authority that the applicant:-
 - (a) is not below 21 years of age;

- (b) is of good character;
- (c) is sufficiently educated and possesses adequate knowledge of customs laws and procedure to perform the duties of a customs agent; and
- (d) is of sound financial position.

5. The licensing authority on receipt of the application may put such applicant to a written or oral examination or both with a view to ascertaining his knowledge of customs laws and procedure and his fitness to render proper service to the clients and on being satisfied that all the requirements of these rules have been fulfilled, shall grant him a licence in Form 'B'.

6. The licensing authority may reject an application for the grant of licence if the applicant fails to pass the examination or is not otherwise considered suitable for the grant of a licence.

7. A licence may be for all or any specified business for a particular custom-house or customs-station and shall remain valid for a period of two calendar year unless renewed or earlier revoked in accordance with these rules.

8. The fee for the grant or renewal of a licence under these rules shall be six hundred taka at a custom-house and three hundred taka at a custom-station, in addition to any other tax or fee that may be leviable under any other law for the time being in force.

9. (1) An applicant approved for the grant of a licence shall, within thirty days of the communication to him of such approval —

- (a) deposit with the licensing authority, as security for his faithful behaviour as regards the customs regulations and towards officers, a sum of forty thousand taka in the case of custom-house and a sum of twenty thousand taka in the case of custom-station, either in cash or in approved Government securities and also execute a bond in Form 'C';
- (b) furnish a solvent surety for a sum of fifty thousand taka in Form 'D';
- (c) deposit the fee specified in rule 8;
- (d) for transacting customs business, employ the necessary number of persons who shall undergo a test conducted by the custom-house or, as the case may be, customs-station to ascertain their fitness to work at the custom-house or the customs-station; and
- (e) establish an office for conducting his business.

(2) After the issue of a licence, the licensee shall, if so required by the licensing

authority, open a deposit account within the time prescribed by it and regularly operate that account.

10. The licence shall not be transferable and no licensee shall, except with the previous approval of the licensing authority,-

- (a) in the case of an individual, take any partner in his business; or
- (b) in the case of a firm, bring about a change in its composition.

11. (1) In the case of the death of an individual licensee, the licence may be re-issued in the name of his legal heir who shall undergo the examination prescribed in rule 5 and be otherwise found fit to hold a licence.

(2) The new licensee shall execute a fresh bond and furnish a fresh surety for the purpose but the licensing authority may allow the transfer of the security deposit held in the name of the deceased licensee to the name of the new licensee, subject to the liabilities attached to such deposit.

12. (1) Every licensee shall maintain, and preserve for a period of three years, complete records of all his financial transactions relating to the licensee and of all customs documents handled by him and copies of all correspondence, bills, accounts, statements and other papers relating to the customs business.

(2) The records specified in sub-rule (1) shall be made available for examination at any time to any officer of customs deputed by the licensing authority and no licensee shall refuse access to, or taking extracts therefrom, nor shall he conceal, remove or destroy any part of any such records.

13. (1) An application for the renewal of the licence shall be made to the licensing authority two months before the expiry of the licence.

(2) The licensing authority may call for the records specified in rule 12 for scrutiny and check.

14. The licensing authority may refuse to renew the licence if it finds that —

- (a) the licensee's previous performance has not been satisfactory or he has not been true to the customs authorities or towards his clients;
- (b) the volume of business transacted by the licensee during the period to which the licence relates is less than the minimum prescribed by the licensing authority; or
- (c) the licensee's previous record of business at the custom-house or customs-station due to his being concerned in any customs offence is

not free from reasonable doubt.

15. (1) A licensee may authorize one or more persons to sign customs documents on his behalf.
 - (2) Such authorization shall be in Form 'E' and shall be valid only when accepted by the licensing authority or an officer authorized by it in his behalf.
16. (1) The licensee shall apply to the licensing authority in Form 'F' for the grant of customs permits to such clerk as he employs for transacting business in the custom-house or customs-station.
 - (2) Such applications shall bear a Court-fee stamp of the value of two taka and shall be accompanied by three passport size photographs of the clerks for whom permits are applied for.
 - (3) The candidate for a customs permit may be put to an oral or written test, or both, by an officer authorized by the licensing authority, in regard to his knowledge of customs laws and procedure.
 - (4) A customs permit may be refused to those candidate who fail to pass the written or oral test prescribed in sub-rule (3) or are considered otherwise unsuitable by the licensing authority.
 - (5) A customs permit shall not be transferable and shall be issued to a person on behalf of one licensee only.
 - (6) A customs permit shall be issued in Form 'G' on payment of one hundred taka and shall be valid for one year unless renewed or earlier revoked in accordance with these rules.
 - (7) The licensee shall apply for the renewal of the customs permit of his clerk at least one month before the expiry of the permit and shall pay the renewal fee of fifty taka.
 - (8) The licensee shall inform the licensing authority immediately in case the service of any permit holder are terminated and surrender the customs permit to the licensing authority for cancellation.
 - (9) A customs permit shall be liable to be revoked or suspended at any time by the licensing authority for any irregularity, misbehavior or any or all of the reasons for which a licence can be revoked or suspended.
 - (10) The customs permit shall be carried by the person to whom it has been issued whether he goes to transact work in the custom-house or customs-station and such permit shall be produced before any officer of the custom-house or customs-station when demanded for inspection.

- (11) The licensee shall be responsible for all acts of his clerk holding a customs permit.
17. In case the licence or customs permit is lost or is torn, a duplicate thereof may be granted on a written request and on payment of a fee of fifty taka.
18. A licensee shall —
- (a) furnish, whenever required by the licensing authority, an authorization from each of the firms or persons by whom he is employed to act as their customs agent;
 - (b) not represent a client before an officer of customs in any matter with which the licensee dealt as an officer or employee of the Department or of the facts of which he gained knowledge while in Government service;
 - (c) not appear, plead or act in any proceedings under section 179, 193, 194 or 196 of the Act for and on behalf of any person other than the person for whom he acted as a licensee in relation to matters out of which the proceedings have arisen:
 - (d) where he knows that a client has not complied with the law or has made any error in, or omission from any document which the law requires such client to execute, advise his client promptly of the fact of such non-compliance, error or omission and immediately bring the matter to the notice of the custom house or customs station in writing;
 - (e) exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any customs business;
 - (f) not withhold information relating to any customs business from a client who is entitled to such information;
 - (g) promptly pay over to Government when due, all sums received for payment of any duty, tax or other debt or obligation owing to the Government and promptly account to his clients any money received for them from Government, or received from them in excess of Governmental or the other charges properly payable in respect of the clients customs business;
 - (h) not attempt to influence the conduct of any official of the custom-house or customs-station in any matter pending before the custom-house or customs-station by the use of threat, false accusation, duress or the offer of any special inducement or promise of advantage or of any gift or favour or other thing of value:
 - (i) not procure or attempt to procure, directly or indirectly, information from customs records or other Government sources of any kind to which

access is not granted by proper authority;

- (j) not employ in any capacity, with power of attorney, by delegation or otherwise, for the promotion of, or in connection with, the work relating to the licence —
 - (i) any person whose application for licence or customs permit has been refused; or
 - (ii) any person whose licence or permit has been revoked or whose conduct as a partner, manager, director, officer or servant has been the cause of the revocation of the licence or permit;
- (a) not lend money to any officer or employee in the service of the custom-house or customs-station or become surety for the repayment of money borrowed by any such officer or employee; and
- (b) intimate to the licensing authority any change of address immediately after such change is effected.

19. The licensing authority may, by order, suspend or revoke a licence and impose penalty on the licensee not exceeding fifty thousand taka for any of the following reasons, namely: —

- (a) breach by the licensee of any provision of these rules;
- (b) negligence, dilatoriness or inefficiency of the licensee in the discharge of his obligations as such;
- (c) unsatisfactory conduct or unfaithful behaviour of the licensee as regards the custom-house or as the case may be customs-station regulations or towards officers or in relation to any person who has entrusted him with any business pertaining to the custom-house or customs-station:
 - (a) failure of the licensee to comply with any of the bond executed by him under these rules:
 - (b) concealing, removing or destroying by the licensee of his financial or business records or refusing to allow an officer of customs to inspect them and take extracts therefrom:
 - (c) attempting to influence the conduct of any employee in the custom-house or customs-station by use of threat, false accusation, duress or the offer of any special inducement or by the bestowal of gift;
 - (d) failure of the licensee to exercise due diligence and care to apprehend and forestall an untrue declaration in respect of description, content, sort, quality or value of the imported goods or goods for export by his client;

- (e) withholding by the licensee from the proper officer of customs of any information, document or other evidence which is likely to prevent any fraud or evasion of customs-duty and other taxes or dues and the circumvention or contravention of any restrictions imposed by any law for the time being in force;
- (f) connivance to defraud revenue; and
- (g) fraudulent practice in manipulation of documents.

20. The licence shall be revoked if the licensee or any partner of a licensed firm commits any act of insolvency or is convicted by a Court of Law for any offence punishable under the Act, or for misappropriation of property or breach of trust under the Penal Code.

21. The licensing authority may, in cases where immediate action is considered necessary against a licensee, suspend his licence forthwith pending final action under rule 19.

22. Appeal against an order made under rule 19 shall, within three months from the date of communication of such order accompanied by a certified copy of the order, lie-

- (a) in case of an order of the licensing authority under the jurisdiction of the Commissioner of Customs, custom-house, Chittagong and the Commissioner of Customs, Chittagong to the Commissioner of Customs (Appeal), Chittagong; and
- (b) in any other case, to the Commissioner of Customs (Appeal), Dhaka.

23. The security deposit of a licensee shall not become repayable as a result of the revocation or surrender of his licence, until after six months from the date of such revocation or surrender.

24. Notwithstanding anything contained in these rules, a licence issued under the Customs Agents (Licensing) Rules, 1971 shall be deemed to have been issued under these rules till the expiry of his licence.

FORM 'A'
(See rule 3)

Court Fee Stamp of
Taka 2.00

**APPLICATION FORM FOR CUSTOMS AGENTS LICENCE UNDER
CUSTOMS AGENTS (LICENSING) RULES, 1986.**

To
The Licensing Authority,
.....
.....
Received on
With enclosure
Receiving clerk.

Sir,
I/We..... beg to apply for the grant of a customs agent
Licence for transacting customs business relating to entrance and clearance of
conveyance and or for import and export of goods including baggage. Particulars
are given below: —

1. Full name of the applicant :
2. Nationality :
3. Address :
4. Nature of enterprise, private individual partnership concern, :
private limited or a limited company.
5. Name of Partners in case of partnership concern and name of :
Directors and Managing Director(s) in case of a company.
6. Name of persons who would be incharge of work relating to :
this licence in case of company.
7. Educational qualification of the applicant :
8. Details of business experience :
9. Details of experience of customs clearance work. :
10. Income Tax registration No. or last Income Tax Assessment :
Order.
11. Name of the Bankers with account No. :
12. Number and designation of employees :

13. Names of the relatives by birth of the applicant or partners or Directors in the case partnership or limited :

Company working in the Custom-House or Land Customs Station where the applicant desires to work.

14. Whether the applicant at any time previously was disqualified from transacting Custom-House business or acting as Customs agent at any custom-House or land Customs-Station was punished under the Customs Act, 1969, or convicted for any criminal offence and if so, brief particulars thereof.

I/ We attach hereto original contract signed between us and the Shipping / Air Company/Road Transport Agency (name of the Shipping Co. etc.) appointing us as their agents for their ships/ aircrafts/ vehicles calling at the customs-station.

I/We attach herewith (minimum 6) letters from importers and exporters of standing, expressing their readiness to employ me/us as their customs Agent.

The application fee of one hundred taka has been paid in the Treasury *vide* challan No....., dated which is attached.

I/We hereby declare that the particulars furnished in this application are correct true to the best of my/our knowledge and I/We have read the Customs Agents (Licensing) Rules, 1986 and I/We agree to abide by them.

Yours faithfully,

Encl: (Give a list with numbers and date of all documents which are attached).

Note- The application must be signed by the proprietor, a partner or a direction in case the applicant is a private individual a partnership firm limited company, respectively.

(Delete whichever is not applicable.)

FORM 'B'
(See rules 5 & 7)

Warnings-

Not Transferable

Customs-house agent Licence No. for Clearing and Forwarding Conveyances/ Goods and Baggage.

CUSTOMS AGENTS LICENCE TO TRANSACT CUSTOM-HOUSE BUSINESS UNDER SECTION 207 OF THE CUSTOMS ACT, 1969 (IV of 1969).

Messers of have been registered in the books of this custom-house/customs station as customs agents. They are authorized to transact business at the (name of the custom-house/customs-station) for a period of two year.

Signature of the Licensing Authority

Dated

Full address:

Renewal

| Renewed from | Up to | Signature |
|--------------|-------|-----------|
| | | |
| | | |
| | | |
| | | |

FORM 'C'
[See rule 9(1) (a)]

No. of 19.....

Known all men by these presents that we are held and firmly bound to the President of Bangladesh in the sum of Tk. for payment whereof we hereby bind ourselves and each of us bind himself, our and each of our heirs, executors and administrators firmly by these presents dated this day of in the year two thousand and

Whereas the said has been authorized to act as a customs agent under section 207 of the Customs Act, 1969 (IV of 1969) and the said has agreed to enter into this bond as required by the Rules made under section 219 of the said Act read with item 21 of the THIRD SCHEDULE thereof, and whereas the said..... has deposited the sum of Tk.

..... with the President of Bangladesh as security for his faithful behaviour and that of his clerks and servants as regards the Customs-House regulations and its officers.

Now the condition of the above written bond is such that if the said..... and his clerks and servants do all times while holding such licence as aforesaid behave themselves in a faithful manner as regards the Custom-House regulations and its officers and if the said..... and their executors or administrators do and shall at all times make good to the President of Bangladesh all and very sums of money which being due to the Government shall be reason of the misfeasance or negligence of the said..... or of his clerks or servant have not been paid to the President of Bangladesh then the above written bond shall be void; otherwise the same shall be and remain in full force and virtue and it is hereby agreed and declared that the President of Bangladesh may apply the said sum of Tk. deposited as aforesaid in making good to the President of Bangladesh all and every sums due to the Government by reasons of the misfeasance or negligence of the said or his clerks or servants as aforesaid AND it is hereby agreed that the said sum of Tk..... shall remain with the President of Bangladesh for six calendar months after the date upon which the said..... shall cease to act as a Customs Agent as security for the payment of any sums due to Government by reason of any misfeasance or negligence of the said..... or his clerks or servants which may not be discovered until after the said date and that this bond shall be and remain in full force and virtue until the expiration of the said term of six months. (It is also agreed and declared that the President of Bangladesh may apply the above sum of Tk..... in making good wholly or in part any short collection of duty or other charges in respect of any transactions made by the said..... on behalf of importers in the event of such sums remaining unpaid even after issue of demand under section 32 of the Customs Act, 1969).

Signed, sealed and delivered by the above named in the presence of witnesses.

Executed before me this
Day of 19.....

1.

2.

Licensing Authority

FORM 'D'
[See rule 9(1) (b)]

No..... of19.

Know all men by these presents that we (A) and (B) are held and firmly bound to the President of Bangladesh in the sums of Tk. (Taka) for payment whereof we hereby bind ourselves and each of us binds himself our and each of our heirs, executors and administrators firmly by these present dated this day of in the year one thousand nine hundred and

Whereas the said (A) has been authorized to act as a Customs Agent under section 207 of the Customs Act, 1969 (IV of 1969), and the said (1) has agreed to enter into this bond as required by rules made under section 219 of the said Act, read with item 21 of the THIRD SCHEDULE thereof.

Now the condition of the above written bond is such that if the said (A) doth at all times whilst holding such authorization as aforesaid behave himself in a faithful and incorrupt manner as regards the Customs House regulations and its officers and if the said (A) and (B) their executors or administrators some or one of them do and shall at all times make good to the President of Bangladesh and every sums of money which being due to the Government shall by reason of the misfeasance or negligence of the said (A) have not been paid to the President of Bangladesh then the above written bond shall be void otherwise the same shall remain in full force and virtue.

Signed, sealed and delivered by the above named in the presence of witness.

Signature of Surety
Executed before me this
day of 19.....

1.
2.

Licensing Authority

FORM 'E'
[See rule 15 (1)]

FORM FOR AUTHORISATION TO SIGN CUSTOMS DOCUMENTS, ETC.

From
Mr. / Messrs.
.....
.....

To
The Licensing Authority,

Sir,

I/We..... of have the honour to inform you that we have authorized the following assistants, clerks or representatives, clearing agents of to transact, Custom House business i.e. (1) to sign Customs documents, such as, bills of entry, bills of exports, etc. (2) to sign manifests, refund orders or drawback bills, (3) to receive money or grant receipts, and (4) to execute bonds or guarantees.

Four specimen signatures of each of these persons are also enclosed for records.

I/We undertake to acknowledge these signatures as if they were those of the firm for all purposes in connection with the aforesaid transaction and to accept any liability incurred under the said transactions as if they had in fact been signed by me/our firm.

Yours faithfully ,

1. Mr. will Sign
2. Mr. will Sign
3. Mr. will Sign
4. Mr. will Sign
5. Mr. will Sign

Court fee stamp of Tk. 2.00

FORM 'F'
[See rule 16 (1)]

**APPLICATION FOR CUSTOMS PERMIT FOR THE EMPLOYEE OF A
CUSTOMS AGENT TO TRANSACT CUSTOM-HOUSE BUSINESS**

To
The Licensing Authority,

Sir,

I/We..... do hereby authorize Mr. whose particulars are given below, to transact Custom-House business on my/our behalf and I/We accept any liability incurred by him as if they were my/our own.

Yours faithfully,
(.....)

Licence No.

Particulars of the employee:-

1. Full name son of
2. Age 3. Nationality
4. Residential address (a) Present (b) Permanent
5. Educational qualification
6. Knowledge of various language (English, Bengali or any other language)
7. Serving in the firm as
8. Period of service
9. Experience in Customs work
10. No. of previous Identity Card / Customs permit if held
11. Whether at any time convicted by Court
12. Whether at any time Identity Card/Customs Permit was reused by the Customs, if so when
13. Details of past service of any
14. Reasons for leaving the last firms
15. copies of testimonials and certificates enclosed.
16. Signature of the employee.

N.B.- This application should be accompanied by three passport size photographs of the employee.

FORM 'G'
(See rule 16)

Not Transferable

PERMIT TO TRANSACT CUSTOM-HOUSE
BUSINESS UNDER SECTION
207 OF THE CUSTOMS ACT, 1969 (IV OF 1969)

Mr of
..... having been registered in the books of this office as a
..... of Mr. /Messrs of

