IMPORT POLICY ORDER
2009-2012

Ministry of Commerce
Government of the People’s Republic of Bangladesh
## Import Policy Order, 2009-2012

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(The Import Policy Order, 2009-2012 has been published both in Bengali and English Languages. If there is any inconsistency between the two versions the Bengali text will prevail)
GOVERNMENT OF THE PEOPLE’S REPUBLIC OF BANGLADESH
MINISTRY OF COMMERCE
ORDER

Dated 08-10-1416 BS/21-01-2010 A.D

No. S.R.O. 22-LAW/2010- In exercise of the powers conferred by sub-section (1) of section 3 of the Imports and Exports (Control) Act, 1950 (Act No. XXXIX of 1950), the Government is pleased to make and issue the following order:

CHAPTER ONE
Beginning

1. Short Title, Application, Duration, etc.--(1) This Order may be called the Import Policy Order, 2009-2012.
   (2) Unless otherwise specified, this Order shall apply to all imports into Bangladesh.
   (3) It shall come into force immediately and shall remain in force up to 30th June, 2012:
      However, it will remain in force after the expiry of the validity until the new Import Policy Order is issued.
   (4) Notwithstanding anything contained in sub-para 1(3) it will remain in force after the expiry of the validity mentioned in the said para until the new import policy order is issued.

      Furthermore, notwithstanding anything contained in the Import Policy, any notification, circular or order issued time to time by the government regarding import under Finance Act or any other law which does not contradict this import policy, shall have preference.

2. Definitions. - In this order, unless there is anything repugnant to the subject or context---
   (1) ‘Entre-port Trade’ means such trade in case of which imported goods could be exported to a third country after minimum value addition at 5% without changing quality, quantity or shape and without allowing the said goods to be brought out side the port area but can be carried, with the permission of the Ministry of Commerce, from one port to another port for the purpose of exports.
   (2) “Act” means, The Imports and Exports (Control) Act, 1950 (Act No. XXXIX of 1950)
   ;
   (3) “Importer” means the ‘Importer’ as defined in article 2(f) of Importers, Exporters and Indentors (Registration) Order, 1981;
(4) “Import Control Authority” means the Chief Controller of Imports and Exports and includes any other authorized officer to issue licenses, permits or registration certificates as per the relevant provisions of Import and Exports (Control) Act, 1950 (XXXIX of 1950);

(5) “Basis of Imports” means percentage, rate or formula adopted for determining the share of a registered importer;

(6) “Import value” means C&F or CFR value of imported goods for entre-port trade or re-export;

(7) “Indentor” means a person or group of persons, institution, body or organization registered as an indentor according to article 2(g) of the Importers, Exporters and Indentors (Registration) Order, 1981;

(8) H.S. Code Number, means the H.S. Code comprising eight or more digits as mentioned in the First Schedule of the Customs Act pertaining to classification of commodities;

(9) “L/C” means letter of credit opened for the purpose of import under this Order;

(10) “L/C Authorization Form (LCA)” means the form prescribed for authorization of opening of L/C;

(11) “Clearing and Forwarding Agent (C&F Agent)” “Freight Forwarder (FF)” means a person or an organization acting as C&F agent or as F.F., must possess TIN Number and be computerized within 5 (five) years.

(12) “Food Products” means food products consumed by man directly or after processing.

(13) “Registered Importer” means an importer registered under the Importers, Exporters and Indentors (Registration) Order, 1981;

(14) “Controlled list” means the list of items, import of which is controlled and given in the table of annexure-1;

(15) “Goods” means the list of goods specified in the first schedule of Custom Act, 1969 (Act No.IV of 1969);

(16) “Annexure” means an annexure appended to this order;

(17) “Permit” means an authorization for Import and Export, and includes import permit, clearance permit, import permit on returnable basis, export permit or export-cum-import permit as the case may be issued by Import Control Authority.
(18) The “Sponsor” means Board of Investment (BOI)/ BEPZA/BSCIC or Handloom Board in case of handloom industries run by weaver’s 'Association';

(19) ‘Re-export’ means export of any imported item within specific period with at least 10% value addition to the import value after reprocessing the said imported item locally by changing either its quality or shape or both;

(20) “Actual user” means a person, group of persons, institution, body or organization, other than registered importers, who may import a permissible item (not being an industrial raw material requiring further processing before being used or consumed) in limited quantity for his or its own use or consumption and not for sale or transfer;

(21) “Chief Controller” shall have the same meaning as given in the Imports and Exports (Control) Act, 1950 (Act No. XXXIX of 1950);

(22) “Expatriate Bangladeshi” means foreign exchange earning Bangladeshi citizens working/living abroad;

(23) “Commercial importer” means an importer registered under the Importers, Exporters and Indentors (Registration) Order, 1981 who imports goods for sale without further processing;

(24) “Fish or Livestock or Bird’s feed” means feeds which are imported and taken by Fish or Livestock or Bird directly or after processing;

(25) "Importer for lease financing" means an importer registered, as special case, under the Importers, Exporters and Indentors (Registration) Order, 1981 approved by the Government for provision of lease financing to the industrial, energy, mining, agricultural, construction, transport and professional service sector;

(26) “Industrial consumer” means a recognized industrial unit registered as an Industrial importer under the Importers, Exporters and Indentors (Registration) Order, 1981 which is 100% Bangladeshi industrial unit and foreign investor registered with relevant sponsoring authority;

(27) “Public sector importer” means importers being government organizations or institutes, statutory bodies, corporations and public universities.


CHAPTER TWO

General Provisions for Import

3. Regulation of Import- Import of goods under this Order shall be regulated as follows:

(a) Unless otherwise specified in this order, the items banned for import in the list (annexure-1) shall not be importable: Provided that, those items which are importable on fulfillment of certain conditions specified in the list shall be importable on fulfillment of those conditions.

[Explanation--- Items mentioned in the foot note given after the restricted list (annexure-1) shall be treated as banned items.]

(b) Except the items specified in the article 3(a), all other items are importable freely.

(c) While determining the import status of an item mentioned in the ‘Control List’, if the description of goods does not conform to the H. S. Code mentioned against the item or any discrepancy arises between the H.S. Code and the description of goods, in that case the description of goods shall prevail.

4. Conditions for regulating import. ---- If the import of an item was restricted before coming into effect of this Order or if such restriction has been made effective due to the inclusion of the item in the Control List annexed to this Order or for imposition of any other condition such restriction shall be subject to the following conditions :

(a) In case any restriction is imposed on import of a particular commodity with a view to protecting the interest of a local industry the concerned sponsoring authority / Bangladesh Tariff Commission shall strictly monitor production of that industrial unit regularly;

(b) The industrial units (Protected Industry) which are specially engaged in “assembling type” activities shall have to move towards progressive manufacture actively and expeditiously;

(c) Except due to the rise of price of raw materials or the decline in the rate of exchange, if the increase in the price of an item increases or the price of finished product is disproportionately higher than the rise in the price of the raw materials in the international market, the ban on the import may be revoked on the recommendation of the concerned sponsoring authority or Bangladesh Tariff Commission;
(d) Goods from Israel or goods produced in that country and also goods carried in the flag vessels of that country shall not be importable.

(e) However, if any one is aggrieved by any decision regarding ban or restriction on import of any item, he can refer his representation to the Bangladesh Tariff Commission. The Bangladesh Tariff Commission will duly examine such a representation and furnish its recommendation(s) to the Ministry of Commerce for consideration.

5. **General Conditions of Import of goods**—

(1) For import purpose, use of H.S. Code with at least eight digits corresponding to the classification of goods as given in the First Schedule of the Customs Act, 1969 (Act No. IV of 1969) based on the Harmonized Commodity Description and Coding System, shall be mandatory: Provided that, Bank shall not issue L.C. Authorisation form or open L/C without properly mentioning H.S. Code number for the item(s) correctly.

(2) **NOC on the basis of ROR (Right of Refusal)**—

(a) No Objection Certificate on the basis of Right of Refusal (ROR) from any authority shall not be required for import of any freely importable item by any Public Sector agency: Provided that in cases where a public sector agency is required to import banned/restricted items included in the Control List prior permission of the Ministry of Commerce shall be obtained on the basis of NOC issued by the Ministry of Industries or by the Sponsoring Ministry/Division or by both, as the case may be;

(b) In case of import of restricted items for approved projects financed under foreign aid, the concerned Ministry, Department, Agency or Corporation will approach the Ministry of Commerce directly for decision furnishing a list of the items duly certified giving detailed description and provisions of contract of the aided project, etc. and other necessary information along with quantity or number, price and H.S. Code Number of each item to be imported.

(3) **Pre-shipment inspection**—

(a) In this order where there is condition for pre-shipment inspection of imported goods the said condition has to be complied with.

(b) Unless otherwise specified, in case of export and import, shipment of goods can be made under The Bangladesh Flag Vessels (Protection) Ordinance, 1982 (Ord. No.XIV of 1982).
(4) Import at competitive rate---

(a) Import shall be made at the most competitive rate and it is mandatory for the importers, at any time, to submit documents of the price of the goods paid or to be paid to Import Control Authority regarding the price paid or to be paid by them;
(b) In case of import under Untied Commodity Aid in the private sector, goods shall be imported at the most competitive rate by obtaining quotations from at least three suppliers/indentors representing at least two source countries. Provided that, this condition shall not apply for opening L/C up to Tk. One lac.
(c) For import at the most competitive rate by the Public Sector importers, quotations have to be invited before opening letter of credit and goods shall be imported at the most competitive price.

(5) Import on C&F or CFR, CPT, FOB, CIF, CIP, DAF, DES, DEQ and DDU basis---

(a) Goods can be imported by water, land and airways on C&F or CFR, CPT, FOB, CIF, CIP, DAF, DES, DEQ, and DDU basis: Provided that in case of import on FOB basis the concerned importer shall have to properly comply with foreign exchange regulation;
(b) Unless there is specific provision in the relevant loan agreement/project agreement concluded with the foreign donors for import on CIF or CIP basis, no import shall be allowed on CIF or CIP basis without prior approval from the Ministry of Commerce;
(c) Any expatriate Bangladeshi with income earned abroad and any foreign investor with his share of equity can send capital machineries & raw-materials on CIF or CIP basis;
(d) Goods from foreign countries free of cost or gift items are importable on CIF or CIP basis;
(e) Before opening L/C, necessary insurance cover note shall be purchased from the Sadharan Bima Corporation or any other Bangladeshi insurance company approved by the GoB.

(6) Import by mentioning “Country of Origin”---

(a) In all cases of import, “country of origin” shall be mentioned clearly on the package and container of goods;
(b) A certificate regarding “country of origin” issued by the concerned Government agency, approved authority or organization of the exporting country must be submitted, along with import documents to the Customs Authority at the time of release of goods: Provided that the provisions of
“country of origin” shall not be applicable to coal and export oriented garments industries;

(c) In case of import of cotton it shall not be required to mention “country of origin” on each bale: Provided that “country of origin” need not be mentioned in the phyto-sanitary certificate;

(d) Subject to the conditions imposed by the Foreign Exchange Regulation Act, 1947 (Act VII of 1947), Bangladesh Bank and Commercial Banks, “country of origin” need not be mentioned by the 100% export oriented industries approved by Custom Authority including the industries importing raw materials for the use of said industries.

(e) In case of import of Aluminium Ingot, Zinc Ingot along with other Non-ferrous and Ferrous metals, “country of origin” need not be mentioned.

(f) In case of import of Limestone, in different consignments/lots by the rope-way or by river, as raw-materials for Chhatak Cement Factory, “Country of Origin” certificate from the exporting country’s Government, approved authority or organization shall be submitted once to the Customs authority at the time of release of goods, instead for each consignment/lot for the quantity mentioned in L/C.

(7) **Inscription of Name, Address and TIN of Importer**

Except in the case of following imports, the name, address and TIN shall be inscribed or printed in indelible ink on, at least two percent of the largest packet/cover/tinned package/sack pack/wooden box/other packets containing the imported goods, as:---

(a) For the products imported uncovered and in bulk;
(b) For products valued up to US$ 5000 (five thousand) in each challan;
(c) For import in government sector;
(d) For import of approved foreign aid-based projects;
(e) For import of free sample, advertisement materials and gift items valued US$ 1000 (one thousand) or less as per provisions of the Import Policy Order;
(f) For imports under the Transfer of Residence Baggage rules, 2000;
(g) For goods imported by the actual user;

(h) For Import by the Diplomatic Missions;

(i) For Import by the 100% export oriented Industrial units under Bonded Ware-House;

(j) For goods imported on returnable basis;
(k) For export-cum-import goods;

(l) For goods imported on entre-pot basis;
(m) For import by various educational institutions/charitable organizations/hospitals;

(n) For goods sent by Bangladeshi nationals living abroad.

5. A. **Source of finance**--- import may be allowed under the following sources of finance, as :-

   (a) Cash –

   (i) Cash foreign exchange (balance of the foreign exchange reserve of Bangladesh Bank);

   (ii) Foreign currency accounts maintained by Bangladeshi Nationals working/living abroad;

   (iii) External economic aid (Commodity Aid, Loan, Grant);

   (iv) Commodity exchange: Barter and Special Trading Arrangement (STA).

   (b) Commercial importers and industrial consumers may utilise their respective shares under Barter/STA as per basis notified.

   (c) Import under the Special Trading Arrangements (STA) which are or were concluded with prior approval/permission of the government, shall be subject to the specific procedures laid down by the government in this respect.

   (d) The provision of sub-para (a) (iv) of this para will remain effective only upto the time of completion of on-going agreements.

6. **Fund provision for financing import**- Unless otherwise specified, the importers shall import primarily against cash foreign exchange.

7. **Import procedure**- Import shall be made as per the following procedure:-

   (1) **Import Licence not required**- Unless otherwise specified, no import licence will be necessary for import of any item.

   (2) **Import against LCA Form**- Unless otherwise specified, all import transactions through a Bank (L/Cs. bank drafts, remittances etc.) shall require LCA forms irrespective of the source of finance.

   (3) **Import through L/C**- Unless otherwise directed import will be effected only through opening irrevocable L/C: Provided that L/C is not required for each consignment via Teknaf custom station of quickly perishable items worth ten
thousand to fifteen thousand US dollar, via other custom station, five thousand to seven thousand US dollar, essential food items under the limit approved by the govt.
time to time and for import of capital machinery and raw materials for industrial use without any price limit; Provided further that conditions stated in sub para (6) shall be applicable here and importers shall be required to register with authorized dealer Bank for importation without L/C.

(4) Import against LCA Form but without opening of Letter of Credit (L/C) - Import against LCA Form may be allowed without opening of Letters of Credit in the following cases:

(a) Import of books, journals, magazines and periodicals on sight draft or usance bill basis;

(b) Import of any permissible item for an amount not exceeding US Dollar 50,000/- (fifty thousand) is allowed only during each financial year against remittance made from Bangladesh; in case of Myanmar---
   (i) Import of rice, wheat, maize, soyabbin oil, palm oil, onion and fish items valued upto twenty thousand US dollar in a single consignment and other items valued ten thousand US dollar and
   (ii) Import of rice under Public Sector valued upto US $ two million in a single consignment shall be importable and in this case above mentioned annual ceiling of fifty thousand US dollar shall not be applicable.

(c) Import under commodity aid, grant or such other loan for which there are specific procurement procedures for import of goods without opening any L/C: and

(d) Import of “international chemical references” through Bank drafts by recognised pharmaceutical industry on the approval of Director, Drugs Administration for the purpose of quality control of their products.

(5) Import against Import Permits and in special cases against Clearance Permit (for clearance of goods on payment of fine)- In the following cases, neither LCA Form nor opening of L/C will be necessary; but Import Permit (IP) or Clearance Permit (CP) will have to be obtained by the importer, as for example---:

(a) Import of books, magazines, journals, periodicals and scientific and laboratory equipments against surrender of UNESCO Coupons;

(b) Import under Pay-As-You-Earn-Scheme in the following cases only on the basis of clearance of the Bangladesh Bank:
   (i) New or not exceeding ten years old plant and machinery of permissible specification;
   (ii) New or not exceeding five year old motor cars;
(iii) Cargo or passenger vessel of steel or wooden bodies, including refrigerated vessel of any capacity either new or not exceeding fifteen years old: Provided that in case of ocean going old ships, not exceeding twenty five years old shall be importable;

(iv) Import of plant and machinery for export-oriented industrial units with the clearance of the competent sanctioning authority, wherever necessary;

(v) Trawlers and other fishing vessels, either new or not exceeding twenty five years old: Provided that for import under this scheme the sanctioning authority of such import shall forward a copy of sanction letter to the Chief Controller and the importer shall apply to the CCI&E along with necessary papers for prior permission;

(c) Import of item(s) by passenger coming from abroad in excess of the permissible limits of quantity/value as per the relevant baggage rules, provided the import of the said item(s) is permissible under the relevant baggage rules;

(d) Import of samples, advertising materials and gift items above the ceiling prescribed as per paragraph 12 of this Order;

(e) Import of only drugs and herbal medicines under bonus system subject to the condition that it shall be obligatory on the part of the importers concerned to pass on the benefit to the consumers. The Director, Drugs Administration shall devise appropriate procedure in this behalf;

(f) Import of capital machinery and spare parts, as share of capital of the foreign share-holder for an approved joint venture or 100% foreign investors industrial unit already set up or to be set up;

(g) Import of any other goods, not specifically exempted from permit.

(6) Import on Deferred Payment Basis or Against Supplier’s Credit- Subject to restriction and prohibitions contained in this order, import on deferred payment basis or against Suppliers Credit may be allowed on the basis of procedure laid down by the Bangladesh Bank in this behalf.

(7) Import against direct payment abroad- Only Bangladeshi nationals living abroad may send any importable item irrespective of value ceiling against direct payment abroad in the name of any Bangladeshi living in Bangladesh. The name and address of the consignee shall be mentioned in the import documents, in such case.

(a) No permission or import permit from the Import Control Authority shall be necessary;

(b) In this case a certificate from the Bangladesh embassy in that country as an earner of foreign exchange has to be submitted. Sender’s passport No.,
occupation, annual income, period of stay abroad etc. shall have to be mentioned in that certificate;

(c) The payment receipt of the goods shall be certified by the Embassy.

(8) **Time limit for opening of L/C**-

(a) Unless otherwise specified, for import under cash foreign exchange, letter of credit shall be opened by all importers within one hundred and fifty days from the date of issue or from the date of registration of LCA form:

Provided that the above time limit may be extended upto such time as deemed fit by the Chief Controller;

(b) For import under foreign aid/grant and barter/STA, L/C shall be opened within the time limit as may be notified by the Chief Controller.

(9) **Validity of shipment for goods**-

(a) Unless, otherwise specified, shipment of goods shall be made within seventeen months in the case of machinery and spare parts and nine months in the case of all other items from the date of issuance of LCA Form by Bank or registration of L/C Authorisation Form with Bangladesh Bank Registration unit, as the case may be.

(b) Shipment of goods under commodity aid/grant, and account trade arrangement/counter trade arrangement shall be effected within the time limits as may be notified by the Chief Controller;

(c) In case where shipment could not be made within the validity period due to circumstances beyond control of the importer, the Chief Controller may extend the time limit for shipment of goods on the merit of each case;

(10) **Restriction on L/C after imposition of ban/restriction**- No extension of the date of shipment in any Letter of Credit or amendment to Letter of Credit or enhancement of the value or quantity of goods shall be allowed by the nominated Bank or by the Import Control Authority after the import of the item or items have been banned or restricted.

(11) **Document required to be submitted along with LCA Form**- Importers in both public sector and private sector shall submit to their nominated Banks the following documents along with the L/C Authorisation Form for opening Letter of Credit:

(a) L/C Application Form duly signed by the importer;

(b) Indents for goods issued by Indentor or a Proforma Invoice obtained from the foreign supplier, as the case may be; and

(c) Insurance Cover Note.
(12) **Additional documents to be furnished by public sector importers**- In addition to the documents mentioned in sub-paragraph (11) above, public sector importers shall submit the attested photocopy of sanction letter from the Administrative Ministry or Division or Authority, wherever applicable;

(13) **Additional documents to be furnished by private sector importers**- In addition to the documents mentioned in sub-paragraph (11) above private sector importers will be required to submit the following documents, as ---

(a) Valid Membership certificate from the registered local Chamber of Commerce and Industry or any Trade Association established on all Bangladesh basis, representing any special trade/business;

(b) Renewed Import Registration Certificate for the concerned financial year;

(c) A declaration, in triplicate, that the importer has paid income-tax or submitted income tax return for the preceding year;

(d) Proof of having Tax Identification Number (TIN) in all cases of imports, excepting personal use;

(e) Any such document as may be required as per this Order or Public Notice, or instruction issued by Chief Controller, from time to time under this Order;

(f) Any necessary papers or documents according to this Order;

(g) Insurance Cover Note either from Sadhan Bima Corporation or from any Bangladeshi Insurance Company and duly stamped insurance policy against this cover-note.

(14) **Violation of the requirement of LCA/LC**-

(a) Shipment effected before issuance of the L/C Authorisation Form by the nominated Bank and registration with the authorized dealer bank, wherever necessary, and before opening of L/C or after expiry of the validity of the L/C Authorisation Form or L/C shall be treated as import in contravention of this Order.

(b) L/C Authorisation Form obtained on the basis of false or incorrect particulars or by adopting any fraudulent means shall be treated as invalid and void ab initio.

(15) **Import against indent and pro-forma Invoice**- L/C may be opened against an indent issued by a local registered Indentor or against a pro-forma invoice issued by a foreign manufacturer/seller/supplier.
(16) **Procedure to be followed by banks for acceptance/issuance of LCA Forms**-

Banks will follow the following procedures in the case of accepting or issuing of LCA Form:

(a) **Acceptance of LCA Forms by the nominated banks**-

(i) LCA Forms and other relevant papers shall be submitted by recognised industrial units in the private sector and registered commercial importers to their respective nominated bank for the purpose of import by opening L/C.

(ii) While accepting LCA Forms from a private sector importer the nominated banks shall ensure that the concerned importer has a valid Import Registration Certificate (IRC), the requisite renewal fees for IRC for the relevant financial year has been paid and particulars of the treasury chalan showing payment of renewal fees has been duly recorded in the IRC of the said importer. Unless a private sector importer is specifically exempted from IRC, LCA Forms shall not be accepted from him/her, or L/C shall not be opened in his/her favor without valid and legally renewed IRC.

(iii) In case of import through land route, name of the land port of destination in Bangladesh will be clearly stated in concerned L/C;

(iv) L/C for import of capital machinery and initial spares for setting up of a new industrial unit may, however, be opened without any Import Registration Certificate (IRC) and without obtaining exemption certificate from the Chief Controller. No formal sanction shall be necessary from the sponsoring authority for such import against cash foreign exchange in respect of industrial units in the free sector;

(v) Certificate from the related bank regarding import cost payable at cash foreign currency of capital machineries and equipments by foreign investors organisations within their equity share is to be required;

(b) **Compulsory recording of H.S. Code Number** - Banks shall not process any LCA Form or open L/C without properly recording the appropriate H.S. Code Number on the LCA Form or L/C. Bangladesh Bank shall monitor the compliance by the banks (scheduled) of the above requirements.

(c) **Registration of LCA Form** - In case of import by opening L/C or without L/C, the authorised dealer bank shall get the LCA Form registered and submit the Bangladesh Bank’s copy to Bangladesh Bank along with monthly statement after payment is made. Out of the rest copies, 2 (two) copies to the office of the Chief Controller of Imports and Exports, 1 (one) copy to the importer, 1 (one) copy to Customs Authority are to be sent and the other copy will be preserved with the bank. The dealer Bank shall send all the information of registration to the concerned office of Bangladesh Bank in a statement on monthly basis.

(d) **Case where LCA Forms under Government allocation are not required to be registered** - In case of import under Loan, Credit, Grant or Barter or STA where
registration with the Bangladesh Bank is not necessary, the nominated bank, after endorsing the particulars mentioned in the L/C Authorisation Form shall forward the L/C Authorisation Form along with L/C application Form and other required documents to the designated bank with the request to open L/C. The designated bank after opening L/C, shall forward the third and fourth copies of L/C Authorisation Form to the concerned Import Control Authority within fifteen days.

(e) Transmission of the copy of L/C for record of the Import Control Authority-
In all cases, the L/C opening banks shall forward a legible copy of the L/C and copy of amendment thereto, if any, to the concerned Import Control Authority for their record within fifteen days.

(f) Despatch of Income Tax declarations submitted by private sector importers-
The nominated bank of the concerned private sector imports shall retain one copy of the Income Tax declaration furnished by the private sector importers and forward the other copies to the Director (Research and Statistics), National Board of Revenue, Segunbagicha, Dhaka.

(g) Change of Nominated Bank-
Within the jurisdiction of any particular Regional office of Controller of Imports and Exports, change of nominated Bank can be done if no objection is provided by both the Banks and the matter has been informed to the concerned Regional Office of Controller of Imports & Exports.
CHAPTER THREE

FEES REGARDING IMPORTS

8. Registration Certificate:----

(1) Registered commercial importers and industrial consumers have been classified into six categories on the basis of their value ceiling of overall annual import for the year 2009-10 to 2011-12. Their Registration (IRC) and renewal fees have been re-fixed as under:

<table>
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<tr>
<th>Category</th>
<th>Value Ceiling of annual import</th>
<th>Initial Registration fees</th>
<th>Annual renewal fees</th>
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<tbody>
<tr>
<td>First</td>
<td>Tk. 1,00,000.00</td>
<td>Tk. 1,800.00</td>
<td>Tk. 1,700.00</td>
</tr>
<tr>
<td>Second</td>
<td>Tk. 5,00,000.00</td>
<td>Tk. 3,000.00</td>
<td>Tk. 2,300.00</td>
</tr>
<tr>
<td>Third</td>
<td>Tk. 15,00,000.00</td>
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<td>Tk. 3,500.00</td>
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<td>Fourth</td>
<td>Tk. 50,00,000.00</td>
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<td>Fifth</td>
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<td>Tk. 17,500.00</td>
<td>Tk. 11,000.00</td>
</tr>
<tr>
<td>Sixth</td>
<td>Above Tk.1,00,00,000.00</td>
<td>Tk. 23,000.00</td>
<td>Tk. 17,000.00</td>
</tr>
</tbody>
</table>

(2) An importer shall apply in writing to the concerned Import Control Authority for registration in any of the six categories mentioned above along with necessary papers and original copy of the Treasury Chalan as evidence of payment of the prescribed registration fees.

(3) Import Control Authority shall make an endorsement under seal and signature on the IRC of each importer indicating the value ceiling of annual import and the rate of renewal fees applicable in each case.

(4) Importers whose already registered for renewal there registration certificate shall submit two copies of application in writing, main copy of IRC and copy of treasury chalan of renewal fees paid to Bangladesh Bank or with Sonali Bank,(where there is no branch of Bangladesh Bank) under the Head of Account “1/1731/0001/1801” to the Import Control Authority indicating the category stated at sub-para (1) in which they intend to be classified.

(5) Importers of all categories can renew their IRC through their nominated banks.

(6) Importer can pay renewal fee in cash prescribed for the said category to the nominating bank against receipt and submit application along with main copy of IRC and the receipt to the nominating bank.

(7) The banks shall deposit the money received as renewal fees to the Bangladesh Bank or to The Sonali Bank where there is no branch of Bangladesh Bank under the Head of Account “1/1731/0001/1801” separately.

(8) The banks shall, in turn, shall make an endorsement under seal and signature on the IRC of the importer indicating the value ceiling of annual import and the
rate of renewal fee applicable in his case and return the original IRC to the importer concerned.

(9) The nominated bank shall keep with it one copy of the importer’s application and send the other copy to the concerned Import Control Authority along with original copy of treasury chalan regarding payment of renewal fees. The Bank shall also send a separate list of importers where Registration Certificates have been renewed by it under each of the six categories mentioned above within first week of each month.

(10) Renewal Fees for the concerned financial year shall be paid within 30th September of that year without any surcharge.
(11) Any importer intending to open L/C for the purpose of import before the aforementioned dates in sub-para (10) shall however be required to first pay renewal fees properly for the financial year concerned at the prescribed rate.
(12) Importers failing to pay renewal fees within the above time limit shall have to pay, in addition to arrear renewal fees, surcharge at the following rates:

<table>
<thead>
<tr>
<th>Surcharge for delay for a period not exceeding one year</th>
<th>Surcharge for delay for a period exceeding one year but not exceeding two years</th>
<th>Surcharge for delay for a period exceeding two years but not exceeding three years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tk. 200.00</td>
<td>Tk. 300.00</td>
<td>Tk. 1,000.00</td>
</tr>
</tbody>
</table>

(13) In case an importer already registered in one category intends to be classified into a higher category, he/she shall pay renewal fees for the balance amount as per the rate applicable for the relevant higher category in accordance with the procedure mentioned in sub-para (4),(5) and (6).

(14) The bank shall make necessary amendments on the IRC of the importers concerned and send to the concerned Import Control Authority one copy of the importer’s application along with original treasury chalan showing payment of additional amount of renewal fees.

(15) No importer shall be allowed to open L/C in excess of the value ceiling of annual import applicable for him.

(16) The importer concerned and the bank shall be equally responsible for any violation of this condition (sub para -15).

(17) The sponsoring authority (Board of Investment/BSCIC/BEPZA) while sending recommendation to the Chief Controller of Imports and Exports for issuance of IRC in favour of a new industrial unit shall clearly mention the category under which the concerned industrial unit is to be registered.

(18) Indentors and exporters shall pay registration and renewal fees at the following rates :-
<table>
<thead>
<tr>
<th></th>
<th>Initial registration fees</th>
<th>Renewal fees</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indentor</td>
<td>Tk. 27,500.00</td>
<td>Tk. 13,500.00</td>
</tr>
<tr>
<td>Exporter</td>
<td>Tk. 3,500.00</td>
<td>Tk. 2,500.00</td>
</tr>
</tbody>
</table>

(19) Indentors shall pay renewal fees in cash to the Bangladesh Bank or Sonali Bank, where there is no branch of Bangladesh Bank, under the Head of Accounts “1/1731/0001/1801” and send the original copies of the Treasury Chalan along with original copy of IRC with renewal book to the concerned Regional Import Control Office for record and verification.

(20) Indentors shall pay renewal fees in cash to their respective nominated banks against appropriate receipt and deposit their IRCs for renewal.

(21) The Banks shall, in turn, deposit the received amount separately with the Bangladesh Bank or Sonali Bank, where there is no branch of Bangladesh Bank, under the aforementioned Head of Accounts mentioned in sub-para (4) and send the original copy of the Treasury Chalan along with original export Registration Certificate to the respective Import Control Authority for record and verification.

(22) Exporters shall deposit renewal fees with the Bangladesh Bank or Sonali Bank, where there is no branch of Bangladesh Bank, under the Head of Account mentioned in sub-para (4) and send the original copy of the Treasury Chalan along with original Export Registration Certificate to the respective Import Control Authority in the first week of every month for endorsement of renewal fees.

(23) Indentors and Exporters shall pay renewal fees for the concerned financial year within 30th September of that year without any surcharge.

(24) Those who fail to pay renewal fees within the time limit mentioned in sub-para (23) shall pay surcharge, in addition to arrear renewal fees at the following rate:-

<table>
<thead>
<tr>
<th>Surcharge for delay for a period of one year or less</th>
<th>Surcharge for delay for a period exceeding one year but not exceeding two years.</th>
<th>Surcharge for delay for a period exceeding two years, but not exceeding three years.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indentor Tk 600.00</td>
<td>Tk. 1,250.00</td>
<td>Tk. 1,800.00</td>
</tr>
<tr>
<td>Exporters Tk. 200.00</td>
<td>Tk. 400.00</td>
<td>Tk. 600.00</td>
</tr>
</tbody>
</table>

(25) All concerned Banks shall send a list of those indentors who have paid renewal fees to the concerned Import Control Authority within 1st week of every month.

(26) Importers, Exporters and Indentors who fail to pay renewal fees for a period exceeding three years may submit applications to the Chief Controller of Imports and Exports for regularization of their Registration Certificate for renewal the same. The Chief Controller of Imports and Exports will dispose of such applications on the merit of each case.
(27) Registration Certificate Renewal Book- All registered Importers, Exporters and Indentors must obtain a Registration Certificate Renewal Book for endorsement of information relating to the renewal.

(28) An amount of Tk. 300 (three hundred) as fees for each renewal book shall be deposited through Treasury Chalan under Head of Account “1/1731/0001/1801”.

(29) The Renewal Book shall be obtained together with the Registration Certificate in case of new Registration Certificate is issued.

(30) Importers, Exporters and Indentors who have already received Registration Certificates shall obtain Renewal Books from their respective licensing office on submission of Chalan showing payment of fees.
CHAPTER FOUR

Miscellaneous Provisions

9. Import on Joint Basis.--- (1) Importers all over Bangladesh may form one or more groups for import on joint basis according to their convenience.

(2) The procedure for import on joint basis is given at Annex-2.

(3) The industrial consumers shall form group or groups with other industrial consumers only.

(4) The commercial importers may form group or groups with other commercial importers.

10. Import by Actual User.---

(1) Individuals or institutions not being registered importers, may import permissible items valued up to US Dollar Five thousand for their own use under cash foreign exchange without any permission from the import Control Authority.

(2) Prior permission from the Chief Controller shall be necessary in case of such imports exceeding US Dollar five thousand.

(3) The provision of subpara (1) and (2) shall also apply to the government servants and employees of bodies-corporate set up by or under any statute for the time being in force:

Provided that, such employee shall produce a certificate from their respective Head of Department or Organisation to the effect that the items(s) to be imported are for their actual use and not for sale.

(4) Goods imported by actual users observing the provisions mentioned in sub-para (1), (2) & (3) shall not be sold within one year of their import except with the permission of the concerned Import Control Authority.

11. Import by Bangladeshi professional's abroad. --- Bangladeshi professionals living abroad may import their own professional and scientific equipments out of their own foreign exchange earnings abroad without any value ceiling. In such case, permission or permit from Import Control Authority shall not be required.

Explanation.--- According to this para, professionals mean and include all professionals including Doctors, Engineers, Scientists and Legal practitioners.

12. Import of Samples, Advertising Materials and Gifts. ---

(1) Items of gift, advertising materials and samples may be imported free of charge within C&F value limit without any prior permission or permit from the Chief Controller in the following cases during each financial year, as :-

---
Types of Importers | Items of Samples, advertising materials & gifts. | Quantity/C&F value of the item up to which import will be allowed without import permit/prior permission. |
---|---|---|
1 | Importers/Indentors/Agents of allopathic medicine | Drugs & medicines (allopathic) | Tk.1,00,00,000.00 (one lac) only |
2 | All Importers, Indentors and Agents. | Other samples and advertising materials. | Tk.1,25,00,000.00 (One lac twenty five thousand) only |
3 | Agents of foreign manufacturers, appointed in Bangladesh | New brand of item for sale with a view to introducing them to the consumers. | Tk.1,00,00,000.00 (one lac) only |
4 | Individuals/Organizations | Bonafide items of gifts | Tk.75,00,000.00 (Seventy five thousand) only |

Advertising materials shall include, among others, diaries, brochures, posters, calendars, pamphlets and technical literature related to the trade of the concerned importers as well as ball-point pen, key ring and lighters with company-name engraved/printed thereon.

(2) With a view to facilitating manufacture of products of new design(s) for the purpose of export or production of goods locally according to the choice of the foreign buyer(s) the following samples may be imported by the concerned exporters without any prior permission from the Chief Controller and without any permit during each financial year, such as:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Types of exporters</th>
<th>Yearly value ceiling/ maximum numbers of samples to be imported</th>
<th>Remarks</th>
</tr>
</thead>
</table>
1 | Export oriented readymade garments industry. | (a) Maximum 500 (five hundred) samples with not more than 10 (ten) in each category. | ----- |
2 | | (b) In case of old garments manufacturer and exporter, import facility for 0.5% of the cloth used in making garments in the preceding year shall be available. | |
3 | | (c) In case of new industrial units import facility for 0.5% of the cloth/fabric/yarn/wool/acrylic required by them for utilizing half of their approved capacity shall be available. | |
<p>| | |</p>
<table>
<thead>
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<th></th>
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<tbody>
<tr>
<td>2.</td>
<td>Export oriented mechanized shoe industry.</td>
</tr>
<tr>
<td></td>
<td>Maximum 100(one hundred) pairs of sample.</td>
</tr>
<tr>
<td>3.</td>
<td>Export oriented tannery industry.</td>
</tr>
<tr>
<td></td>
<td>Maximum 100(one hundred) pairs of tanned leather sample</td>
</tr>
<tr>
<td>4.</td>
<td>Other Exporters/ Manufacturers</td>
</tr>
<tr>
<td></td>
<td>US$ 10,000.00 (ten thousand only)</td>
</tr>
<tr>
<td></td>
<td>Subject to the production of necessary certificate recommendation from E.P.B</td>
</tr>
</tbody>
</table>

(3) If import of samples is required for execution of export-orders and the concerned foreign supplier does not agree to supply the sample free of charge, the concerned exporter/manufacturer may import, on the basis of recommendation of Export Promotion Bureau and with prior permission of Chief Controller, such samples within their respective value/quantity limit noted above, under cash foreign exchange, on payment of price for the items under the normal Banking Rules.

(4) For the purpose of manufacture of item for export, banned or restricted items(s), if required, may also be imported as samples within their respective value/quantitative limit mentioned above.

(5) In case of import of samples, if required, in excess of the value ceiling mentioned in sub-paragraphs (1) and (2 prior permission of the Chief Controller and Import Permit must be obtained.

(6) If import of banned items in finished form are required for the purpose of local production/assembling of the same, recognised industrial units under the respective sector may import free of charge such banned items as free samples not exceeding 2 Nos. of each model, subject to the prior permission of the Chief Controller. Local agents of the foreign supplier will also get similar facility for import of such items as samples, if required, for participation in tenders.

(7) The noncommercial goods costing not more than taka ten thousand exported by Bangladeshis living abroad to the family members in Bangladesh for personal uses (with restricted items) can be released on payment of duty and tax applicable thereof without any permit and in one financial year, the number of items shall not be more than one in case of electronic goods, in other cases the number shall not be more than five.

**13. Temporary importation with conditions for re-exports. ---**
(1) Agents and representatives of the foreign manufacturers shall be allowed to import machinery and equipment on temporary basis of their Principal or parent company for arranging demonstration and exhibition in Bangladesh subject to the conditions stated below:

(a) The goods brought into Bangladesh for such exhibition or demonstration will be re-exported within a period of one year;

(b) The importer shall execute a bond and furnish a Bank Guarantee or undertaking or a legal instrument to the satisfaction of the Customs Authority at the time of clearance of the goods regarding their timely re-export;

(2) If any banned or restricted item is included in the equipment/material needed to be imported on temporary basis for the implementation of any development project or for any other specific purpose, prior permission of the Chief Controller must be obtained for their import.

(3) Equipment/material (excluding banned or restricted item(s) imported on re-export basis under sub-para (2) above may be transferred with the prior permission of Chief Controller to any local contracting firm at a concessionary rate of duty/duties.

(4) Import for 'entre-pot' trade: goods can be imported for 'entre-port' trade against back-to- bank L/C of the buyer through Import Permit on returnable basis issued by the office of the Chief Controller of Imports and Exports. It is to be mentioned in the import declaration that it is 'entre-pot' or 'Temporary import'.

(5) Such goods will not be allowed to bring out side of the port area, if the port of entry and port of export is the same.

(6) If the port of import and export are separate, goods can be shifted to the port of export with the permission of Customs Authority on payment of 100% duty & taxes under Duty Draw Bank system or against 100% Bank Guarantee and it is to be exported within the specified time limit.

(7) Import for Re-export: Any goods can be imported for 100% export against export L/C of the buyer on payment of Duty & Taxes under Duty Draw back system/against 100% Bank Guarantee/under Bonded Warehouse with Import Permit on returnable basis issued by the Chief Controller of Imports & Exports.

(8) ‘Processed in Bangladesh’ is to be mentioned in the packet of the re-exported goods. Besides, date of expiry and packing of the goods, description of goods are to be written/printed on each pot/container/package of the goods.

(9) In case of re-export of imported goods is to be done by observing all the procedures and formalities of the Government.

(10) For sending of machinery/equipment/cylinder for repair/re-filling/maintenance etc. to another country, Export-Cum-Import Permit/Permission is to be taken from
the Import Controlling Authority on submission of Bank guarantee of equivalent value of the goods. However, NOC from Bangladesh Bank is to be taken before export of such goods.

(11) Provisions of sub-para (10) are applicable for the industrial enterprises and in those cases the enterprises shall execute & submit bonds on recommendation from the sponsoring authorities.

14. Import into and Export from the Export Processing Zone (EPZ). ---

(1) Import into and export from the EPZ shall remain outside the purview of this Order;

Provided that, the banned items mentioned in the annexure -1 shall not be imported and in case of import of other items, the rules & regulations related to public health and environment must be observed strictly.

(2) The banking and customs procedure relating to export from or import into the Export Processing Zone to or from any country outside Bangladesh shall be regulated in accordance with the instructions issued in that behalf by the Bangladesh Bank and the National Board of Revenue respectively from time to time.

(3) All statistics regarding import into and export from Export Processing Zone shall be maintained by the Customs Authority concerned.

(4) Subject to the provisions of sub-paragraphs (5) and (6) below all movement of goods between the Export Processing Zone and any other area in Bangladesh outside the Zone shall be regulated in accordance with the existing Imports and Exports Control regulations.

(5) EPZ Authority shall prepare a list of items (on the basis of N.O.C. from the NBR) required to be procured from the Bangladesh Customs area for use in the EPZ area and get the same approved by the Ministry of Commerce. Any correction in, or amendment to the said list may be made in accordance with the same procedure. Industrial units situated in the EPZ area shall pay in convertible currency, out of their own foreign currency accounts, the cost of goods procured from the Bangladesh Customs area as per the said list. EPZ Authority shall issue Pass Books in favour of industrial units situated in the EPZ area indicating therein the amount in Taka upto which goods can be procured locally on a yearly, half yearly or quarterly basis. The EPZ Authority shall determine the proforma of the aforesaid Pass Book and the requisite Accounting System in consultation with the Customs Authority. When the value ceiling mentioned in the Pass Book will be exhausted the EPZ Authority may endorse a fresh value ceiling in the same Pass Book or issue a new Pass Book.

(6) EPZ Authority shall issue necessary “In-Pass” and “Out-Pass” for machinery and equipment which are required to be brought out of EPZ area for the purpose of
repair. On the basis of such passes the Customs Authority, after making necessary entries in appropriate register, shall allow movement of machinery and equipment out of the EPZ area for the purpose of repair and into the EPZ area after repair. However the documentation and accounting procedure for such outward and inward movement of machinery and equipment shall be determined by the EPZ Authority in consultation with the Customs Authority.

15. **Additional conditions for import of food for human consumption.** ---

(1) In case of import of milk, milk food, milk products, edible oil and other food items produced in any country, test of radioactivity levels present in those items is mandatory. In this case, a certificate from competent authority recognised by the government of the exporting country is to be submitted to the custom authority with other import documents. Incase of import of milk & milk product, a melamine-free certificate from the competent authority recognised by the exporting country must be submitted to the custom authority. It is to be noted that test of radioactivity levels of vegetables and seeds, which may be used as food directly is also mandatory.

(2) In case of import of food items from any country, the shipping documents must be accompanied by radioactivity-test reports from the concerned authority of the exporting country indicating the level of CS 137 found in such radioactivity-test in each kilogram of food items shipped. In addition, a certificate to the effect that the items are fit for human consumption shall also be required:

Provided that, in such case, Collection of representative samples of such food item from on board ship at the port of loading and despatch thereof shall not be necessary.

(3) The following procedure shall be applicable in the matters of radioactivity-test of food items to be imported from any country, as: ---

(a) Prior to shipment of the aforesaid item(s) the inspection agent of the supplier or buyer/consignee shall make necessary arrangement for the test of radioactivity levels for such items;

(b) Prior to the arrival of a ship carrying such items at a Bangladeshi port, the buyer or consignee or his inspection agent shall make necessary arrangement for sending by courier the certificate regarding radioactivity-test to the concerned Customs Authority;

(c) No goods, the radioactivity level of which is above the acceptable limit shall be shipped;

(d) In case of import of food items, which were, produced neither in any European country nor packed/ tinned in or shipped from the third country submission of the aforesaid certificate about radioactivity-test to the Customs Authority shall not be required:
Provided that, a report on radioactivity-test of importable food items (The report is to include the level of CS 137 found per kilogram of the item concerned); and

(e) A general certificate to the effect that the items are fit for human consumption must be enclosed with the Bill of Lading (B.L.).

(4) Only after satisfactory fulfillment of the conditions laid down in sub-para (2) and clauses of sub-para (3) above the Customs and the Port Authority shall allow the unloading of the concerned goods from the ship to the jetty.

(5) On arrival of a ship carrying the aforesaid items at a Bangladesh Port ---

(a) the Customs Authority shall collect the required number of samples of the items carried by the ship in presence of the importer's representative and the port authority (samples are to be collected from the port area) or the master of the ship (in case special appraisement is to be made while the ship is still at the outer anchorage or mooring) and shall properly pack the samples and attach to it a tag made of hardboard as per proforma given by the Bangladesh Atomic Energy Commission;

(b) The tag so attached shall bear the signatures of all those who were involved in the collection of the sample i.e. the representative of the customs authority, the importer’s representative and the representative of port authority and the master of the ship;

(c) After packing and tagging the samples as mentioned above, the Customs Officer concerned shall send it to the customs samples room;

(d) The Custom officer in charge of the sample room shall keep proper record of the samples and hand over the same to the Officer/ Staff of Bangladesh Atomic Energy Commission against appropriate record and signature;

(e) After receipt of the samples in the Laboratory, Bangladesh Atomic Energy Commission shall within twenty-four hours, send to the Customs Sample Room their report on the result of examination of the samples:

Provided that, in case of collection of samples after office hours the customs officer concerned shall keep the same in his own custody and hand it over to the samples room the next day immediately after the opening of office;

(f) The representative of Bangladesh Atomic Energy Commission shall on receipt of information, collect such sample from the Sample Room on the same morning and shall make arrangement for sending reports to the Sample Room after proper examination of the samples;

(g) The representative of Bangladesh Atomic Energy Commission shall collect samples from the sample room twice a day i.e. once in the morning and again in the afternoon.
(6) If on test of sample(s) of the consignment by the Bangladesh Atomic Energy Commission, it is found that the consignment contains radioactivity level above the acceptable limit, the consignment shall not be released and the concerned exporter/supplier shall be bound to take it back at his own expense.

(7) The testing procedures described at sub-paragraph (3), (4) and (5) above shall also be applicable in case of import of milk, milk food, milk products, fish feed, edible oil and other food items, even when these have been produced in any country and packed/ tinned in or shipped from another country.

(8) The condition laid down in sub-paragraph (3), (4), (5) and (6) shall be mentioned in the concerned Letters of Credit / Purchase Orders.

(9) The Customs Authority shall, in the usual course, release the goods, only after getting the Clearance Certificate(s) from the Bangladesh Atomic Energy Commission certifying that the radioactivity level found in the imported food-stuff is within the acceptable limit.

(10) Whatever may be in sub paragraph in (1) and (9), Radioactivity-test for palm oil, palmolein and RBD palm stearine produced in Malaysia or Indonesia and imported or to be imported from Malaysia, Indonesia & Singapore shall not be required:

Provided that, Bangladesh Atomic Energy Commission (BAEC) shall collect samples, for radioactivity-test of these item(s) from the market from time to time and this policy shall be liable to change if, on test of such sample(s) by the BAEC it is found at any stage that the items contain harmful levels of radioactivity.

(11) Test for determination of purity of the imported RBD palm stearine, by the Bangladesh Standard and Testing Institution (BSTI)/Bangladesh Council of Scientific and Industrial Research (BCSIR) is obligatory. For this purpose, the Customs Authority shall collect the required number of samples of the items carried by a ship in presence of the nominated officer(s) of the Port Authority and the importer or his representative. The Customs Authority shall seal the sample in their presence and send the same to the authorized officer of the Bangladesh Standard and Testing Institution/Bangladesh Council of Scientific and Industrial Research, Dhaka or Chittagong for conducting necessary test. The authorized officer of the BCSIR shall duly test the samples of such items promptly and furnish expert report as to whether those samples of palm oil, palm olein or RBD palm stearine are in conformity with the description of the items given in the import documents. BSTI/BCSIR will then send such report to the concerned Customs Authority.

(12) The concerned importer(s) shall bear all expenses incurred for the radioactivity-test of the above food items imported or to be imported. The importers shall also bear the expenses relating to the test conducted by the Bangladesh Standard and Testing Institution/Bangladesh Council of Scientific and Industrial Research, of such RBD palm stearine.
(13) Radioactivity-test shall not be necessary in case of import of cigarette, cigarette paper, pipe tobacco, whiskey, beer and other alcoholic beverages, concentrated essence, spices and medicine.

(14) These procedures shall not apply to the food items imported or to be imported, for which separate procedure has been prescribed by the Ministry of Food for testing radioactivity level. In these cases, the procedure prescribed by Ministry of Food shall be followed.

(15) Acceptable limits of radioactivity for milk powder, milk food and milk products is 95 bq of CS-137 per kilogram and that for other food items is 50bq of CS-137 per kilogram. The level of CS-137 in an item shall be calculated in the state it reaches the port without being liquefied, concentrated or processed. In case of local items, the level of CS-137 in an item shall be calculated in the state it is marketed. The highest acceptable limit of radioactivity levels may be revised by the government from time to time.

(16) In case of import of rice, wheat, other cereals and food stuff from SAARC and South-East Asian Countries, the provision of the above mentioned radioactivity-test shall be relaxable on fulfillment of the conditions mentioned below, as:---

(a) Imported rice, wheat, other food cereals and food stuff must be produced in SAARC or South-East Asian Countries and a certificate of origin, issued by the related Government/ approved Agency of the exporting country, shall be submitted, along with import documents to the Customs Authority;

(b) A certificate, issued by the Government/ Approved Agency of the exporting country, declaring that the standard & quality of the imported rice, wheat, other cereals and foodstuff are fit for human consumption and free from all harmful germs, shall be submitted to the Customs Authority;

(c) In case of import of easily perishable foodstuff such as, fresh fruits, fishes, vegetables etc. from SAARC countries, a certificate regarding radioactivity issued by that Government Agency of the exporting country shall be acceptable.

(17) Milk food: All kinds of milk food products including baby food with fat contents covered under H.S. Heading 04.02 or 19.01 and all H.S. Code classifiable there under shall be importable subject to the following conditions, as:---

(a) Baby food produced from milk shall be imported in tin containers up to 2.5 kgs only;

(b) Milk food with cream shall be imported in the tin containers or bag in box up to 2.5 kgs;
(c) The Industrial enterprises, which are approved by the packing or canning Sector of Board of Investment, Bangladesh Small & Cottage Industries Corporation or Director, Institute of Public Health & Nutrition, shall import milk food with cream or baby food in big airtight Hermitic Container for packing locally (retail);

(d) The words: “gv‡qi `y‡ai weKí bvB Ó (There is no alternative to breastfeeding) shall be printed clearly in relatively larger letters in Bangla in a visible space on each tin, airtight package or bag in box of baby food with cream;

(e) Composition and percentages of various ingredients shall be printed in Bangla on the tin containers, airtight packages or bag in boxes of milk food;

(f) The date of manufacture and the date of expiry (for human consumption) shall be embossed or shall be computer printed in permanent ink either in Bangla or in English on each tin container, airtight package or bag in box of milk food;

(g) The net weight of milk food shall be clearly indicated on each container in Bangla or in English; apart from this, in case of import of milk and milk product baby food, the registration number given by the Director, Institute of Public Health & Nutrition (IPHN) shall be printed on every tin, airtight package or bag in box clearly;

(h) The condition mentioned at clauses (d), (e), (f) and (g) above must be embossed on the tin container. Separate printed labels shall, in no way, be pasted on the tin container;

(i) Measuring spoon shall be supplied in tin containers of baby food i.e. milk food having fat contents up to 19%;

(18) Import of non-fat dried milk shall be made subject to the following conditions, as -

(a) Import of non-fat dried milk, packed in bag/tin, shall be allowed;

(b) The importer shall produce an analysis certificate duly authenticated by the competent authority of the exporting country and the certificate shall contain a declaration to the effect that the milk food is fit for human consumption;

(c) The date of manufacture and date of expiry of fitness of the contents for human consumption shall be printed on each container, tin or bag;

(d) In case of import of milk food products and powder milk, pre-shipment inspection shall be mandatory for determination of radioactivity level and the goods may be shipped only if in such test the radioactivity level is found within the
acceptable limits approved by the Government. Such test report shall be sent to
all concerned authorities as one of the shipping documents;

(e) On arrival of milk food and dried milk in the country, the consignment shall be
subject to radioactivity test for the second time before release of the goods and
the goods shall be released only if the radioactivity level is found within the
acceptable as well as approved limits. The existing procedure of testing the
radioactivity level of imported milk food and dried milk on arrival in the country
shall continue as usual.

(19) **The date of manufacture and the date of expiry for import of Food and
beverage:** For import of all kinds of food and beverages, the date of manufacture
and the date of expiry shall clearly be embossed on each tin, container or
package and printed label shall not be pasted on the tin, container or package
separately:

Provided that, no food items will be allowed to import after the expiry date.

(20) In case of wine/liquor, date of expiry need not to be mentioned.

(21) The quantity and description of ingredients and colours used in preserved food
must be printed on pot, container or package and no separate label will be
pasted on it. In this case, embossing is a must.

(22) Date of manufacture and date of expiry shall have to be written/printed on the
container/package of those raw materials used in preparation of food and
beverages which are to be unusable after certain period of time.

(23) For import of all food products, (directly consumed/drank or consumed/drank
after processing) the importer shall require to submit along with other shipping
documents a cautionary certificate from the government of the exporting country
or from appropriate approved agency to the effect that the item is “fit for human
consumption”, “that it does not contain harmful ingredients”, or that “it is free from
all kinds of harmful germs.” Such a certificate shall mention the age group for
which the item is eligible for consumption.

(24) In case of all foodstuff/edible substances importable to Bangladesh, the
importers shall send information of the edible substances mentioned in sub para
25(29) in a prescribed form of BSTI to the Bangladesh Standard & Testing
Institution (BSTI) and information of other food stuff to Bangladesh Centre for
Science and Industrial Research.

(25) All foodstuff/edible substances imported into Bangladesh must undergo
mandatory tests of BSTI and BCSIR. On arrival of the consignment in
Bangladesh the importers shall submit samples of the items to the BSTI/BCSIR
for testing and obtain clearance certificate from them. If food stuff/edible
substance does not conform to their standard, the consignment will not be
eligible for release and the importer will be subject to legal action.
16. **Additional terms and conditions to be applicable for the import of fish feed, poultry feed and animal feed items.***

(1) In case of import of fish feed, poultry feed and animal feed items, the shipping documents must be accompanied by radioactivity-test reports from the competent authority of the exporting country and a certificate to the effect that the items are fit for consumption by fish, poultry or animal as the case may be and the radioactivity-test report must clearly indicate the level of CS-137 found in such radioactivity-test in each kilogram of the items.

(2) The imported fish feed must be free from chloromphenicol and Nitro furan.

(3) Such items shall be released only when their radioactivity levels are found within the acceptable limits in accordance with the reports mentioned in sub-para (1), otherwise, the supplier shall be under obligation to take back the consignment at his own expense.

(4) Meat and Bone Meal will be importable subject to prior permission issued by the Directorate of Fisheries & Livestock and in case of import of Meat and Bone Meal; name of the source animal is to be mentioned:

Provided that, import of Meat and Bone Meal of swine is banned.

(5) In case of import of Bone and Meat Meal prepared from the source of other animal, a certificate issued by the competent authority of the exporting country be submitted to the effect that it is free from Bovine Spongiform Encephalopathy (BSE).

(6) Registered Vaccines and diagnostic reagent used in fish and poultry industry will be importable subject to permission issued by the Directorate of Fisheries and Livestock.

(7) In case of import of poultry and birds, a certificate mentioning free from Avian Influenza issued by the appropriate authority of the exporting countries.

(8) The conditions in the para shall be mentioned in the letter of credit to be opened for import of fish feed, poultry feed and animal feed items.

(9) There is no need for further testing of radioactivity level of fish feed, animal and poultry feed items after their arrival at the Bangladesh port.

(10) In case of import of canned fish, the date of manufacture, the date of expiry and net weight shall be clearly embossed or computer printed in permanent ink in Bangla or in English on its container and printed label shall not be pasted on the container separately.
(11) In case of import of fish, a certificate issued by the Government/Government recognized concerned authority of the exporting country to the effect that the fish is free from Formalin, to be submitted to the Customs Authority.

(12) It is to be examined by the Government recognized agency at the port of entry in Bangladesh that no Formalin is used in the imported fish and it will be released subject to certification that there is no Formalin in it.

(13) In case of import of beef, mutton or chicken or other consumable meat of animal, the date of manufacture and date of expiry of the exporting country have to be embossed/printed on the container and preservation process is to be mentioned on it. Separately printed label shall not be pasted on the container.

(14) A certificate from the competent authority of the exporting country to the effect that the imported goods are free from Bovine Spongiform Encephalopathy (BSE) and Avian Influenza is required.

(15) In case of import of meat from the countries under European Union, a certificate issued by the competent authority of the exporting country to the effect that the meat is free from ‘mad cow disease’, to be submitted to the customs authority.

(16) In case of import of Protein concentrate prepared from Bone Meal, Meat Meal and Meat & Bone Meal from America, Europe and other countries, a certificate to the effect that prepared items is by no means infected with Transmissible Spongiform Encephalopathy,(TSE) must be submitted along with shipping documents.

17. Release of Goods detained by the Customs.---

(1) If a consignment of imported goods is detained by the Customs Authority, the concerned importer may apply to the Chief Controller of Imports and Exports with a prayer to issue instruction to the Customs Authority for clearance of the consignment. Such an application shall be submitted to the Chief Controller within Ninety days from the date of objection given in writing by the Customs Authority. Applications submitted after expiry of the above time limit will not be considered with exception to special case(s).

(2) Such applications according to sub-para (1) must be accompanied by written objection(s) of the Customs Authority or detention memo showing the ground(s) for detention of the consignment(s).

(3) The Chief Controller, in all such cases except those involving issuance of IP/CP for items in the control list or other restricted items of other paragraphs of the Import Policy Order (sub para-1), shall take into consideration all the relevant aspects of the cases for their proper assessment and expeditious disposal at his level.
(4) The Chief Controller shall, however, forward to the Ministry of Commerce with his opinion such other cases that involve import of items in the control list or items otherwise restricted for import as per any other provision of the Import Policy Order for decision regarding relaxation of the relevant provisions.

18. Claim for import facility in cases accepted in Review, Appeal and Revision. --- No claim for import shall be entertained in cases accepted under Review, Appeal and Revision Order, 1977, if the item is no longer permissible for import.

19. Import in contravention of the Order. ---- Goods imported in violation of any provision of this Order or of any notification issued there under by the Chief Controller shall be treated to have been imported in contravention of the provision of the Act.

20. Amendment or alteration of this Order. ---- The Government may at any time amend, alter or relax the provision of this Order.

21. Provisions regarding export. ---- All provisions regarding export as mentioned in this Order shall apply in case of export of goods.
CHAPTER FIVE

General Provisions for Industrial Import

22. **General rules for Import in the Industrial sector**- Unless otherwise specified in this order-----

(a) Industrial units approved on regular basis will be allowed to import up to three times of their regular import entitlement of the items, import of which is banned for commercial purpose and which are importable by industrial consumers only;

(b) Industrial units approved on adhoc basis will be allowed to import upto the maximum value limit not exceeding two times of their half-yearly import entitlement;

(c) After receiving the 1st adhoc share the concerned industrial units shall apply through the concerned sponsoring authority to the Chief Controller of Imports & Exports for regularisation of their import entitlement;

(d) Import entitlement and IRC of the concerned industrial unit will be regularised on the basis of recommendation of the sponsoring authority, if 80% of the first adhoc share had been utilised. Otherwise, clearance will be issued for the 2nd adhoc share;

(e) Adhoc IRC of the concerned industrial unit shall not be renewed until the Chief Controller of Imports and Exports issues clearance for the 2nd adhoc share or regularises its import entitlement on the basis of recommendation of the sponsoring authority;

(f) If, after utilisation of the 1st adhoc share, an industrial unit is allowed to utilise their 2nd adhoc share as per recommendation of the sponsoring authority instead of regularising their import entitlement, the industrial unit, after utilisation of the 2nd adhoc share, will be able to apply to the sponsoring authority for regularisation of their import entitlement. The adhoc entitlement and the adhoc IRC will be regularised as per recommendation of the sponsoring authority.

(g) In case of import by those sectors of industries for which entitlement has been fixed on the basis of more than one shift, units accepted on a regular basis under such a sector shall not be eligible to import more than 100% of the annual entitlement for such restricted raw materials or packing items and the industrial units accepted on an adhoc basis, under such a sector shall not be eligible to import more than 100% of the half-yearly amount for such restricted items;
(h) Govt. sector industrial units will obtain approval of the Ministry of Commerce through their administrative Ministry the total annual requirement of the restricted items at the beginning of the financial year;

(i) Regular industrial units which have been provided with special financial benefit along with payment of advance income tax with respect to import of industrial raw materials/packing materials/spare parts will not import those items three times more than the import criteria even if those items are freely importable;

(j) Amount of approved import entitlement (sum and word in taka) will be clearly quoted in the IRC at the time of its issue by the office of the Controller of Imports and Exports and the regional office of the Chief Controller of Imports & Exports will delivery a copy of the entitlement paper approved by sponsoring authority duly countersigned by the concerned regional office of Imports & Exports;

(k) A copy of the entitlement paper duly endorsed shall be provided to the sponsoring authority;

(l) The provisions at sub-para (b) and (g) above shall not apply in case of import by the readymade garments, hosiery and special textile industries operating under bonded warehouse system and the pharmaceutical (allopathic) industries; but the provisions of sub-para (6) and (9) of paragraph 23 respectively shall apply in these cases;

(m) Import under cash foreign exchange- Subject to the provision of sub-para (b) and (g) industrial sectors for which no fund under Government allocation has been provided may import their essential raw materials, packing materials and spares (excluding restricted items in the control list) under cash foreign items without any value limit.

23. Prescribed condition for import of industrial items-

(1) Items of import by the Foreign Exchange Earning Hotels- Foreign exchange earning hotels may import, by purchasing cash foreign exchange, all items under H.S Heading No. 22.03, 22.06, 22.08 and all H.S. Code classifiable under it and all items including sausages of meat of swine under H.S. Heading No. 16.01 and H.S. Code No. 1601.00.

(2) In addition to importing from abroad, the foreign exchange earning hotels may also purchase their prescribed items from the duty free shops of the Bangladesh Parjatan Corporation subject to payment of customs duties and other dues at usual rate.

(3) For such import mentioned in sub-para (1), (including items purchased locally) they shall observe the following conditions and procedure, as: ----

(a) Import of the restricted items shall be limited to twenty percent of the foreign exchange earned by the hotel during the preceding financial year;
(b) Import of alcoholic beverages and spares shall be limited to a maximum of seven and a half percent of the total foreign exchange earning and the remaining twelve and a half percent may be utilized for import of other restricted item(s);

(c) Total import of restricted item shall not exceed twenty percent of the total earnings of foreign exchange referred to at above clause (a);

(d) Foreign exchange earnings of a hotel shall be recorded by the bank to which the foreign exchange is sold and utilization of foreign exchange will be recorded by the nominated bank while opening L/C for these restricted items;

(e) Before submitting LCA Form and opening of L/C for any restricted item the foreign exchange earning hotel shall obtain necessary endorsement in the IRC from the concerned Import Control Authority.

(4) Beer & wine of all categories (H.S. Heading No. 22.03 to 22.06 and all H.S. Code classifiable under this heading) - Beer & wine of all categories shall be importable only by foreign exchange earning hotels as per conditions of sub-para (1) of this Order. In special cases, such items may be imported with approval of Ministry of Commerce & prior permission from Chief Controller subject to specified conditions; however, in all cases of import of beer & wine related beverages, concerned importer shall firstly obtain licence/permission from the Director General, Narcotics Control Department.

(5) M.S. Sheet and Plate (hot rolled), G.P. Sheet, B.P. Sheet, Stainless Steel, CRCA Sheet, Tin Plate, M.S. Sheet and Silicon Sheet----

   a) Recognized industrial units having entitlement for M.S. Sheet, Stainless Steel Sheet, C. R. C. A. Sheet, Silicon Sheet, B.P. Sheet or Tin Plate (misprint), may import these items of secondary quality also and these items of prime quality as well as secondary quality shall also be importable on commercial basis;

   b) G.P. Sheet or secondary quality G.P. Sheet shall be freely importable; both by commercial importers and industrial consumers, without any value-limit and irrespective of its size, gauge or quantum of zinc coating.

(6) Raw materials & packing materials for pharmaceutical industry------

   a) Government approved and recognized pharmaceutical industries shall get the Block List duly approved by the Director, Drug Administration specifying the description of raw and packing materials, value, quantity, according to their annual production programme;

   b) The Block List shall be used in case of import for pharmaceutical industries and raw and packing materials mentioned in the Block List shall be importable, irrespective of the restricted list, up to the quantity and value as
mentioned in the Block List. Item which does not appear in the Block List shall not be importable by the concerned pharmaceutical industry even if such item is otherwise freely importable;

(c) In case of import of raw and packing materials for pharmaceutical industries for which prior permission from any other authority other than the approval of the Director, Drug Administration, is required to be obtained as per the provisions of this Order, such prior permission from the concerned authority shall be duly obtained for import of such raw and packing materials. Director, Drug Administration shall furnish copies of the approved Block List to the Customs Authority and the Office of the Chief Controller, Imports and exports;

(d) Imported raw and packing materials shall be released by the Customs Authority on the basis of import-invoice and analysis report of the raw materials, certified by the Director, Drug Administration or Govt. approved internationally reputed Pre-shipment Inspection Agent regarding the quantity, value and quality of each item.

(7) **RBD Palm Stearine and Tallow**-

(a) Recognised industrial units under soap industry may be allowed to import this item as per the entitlement for the item only on the basis of specific recommendation of the sponsoring authority;
(b) After the import RBD palm Stearine and Tallow the importers shall inform the quantity so imported & utilization to the sponsoring authority. The sponsoring authority being satisfied with proper utilization of the goods imported on recommendation previously will give permission for next share of entitlement;
(c) Commercial import of RBD Stearine and Tallow shall not be permissible under any source of finance.

(8) **Import on adhoc basis by the IWT Operators, Poultry and Dairy Farms and Fish Catching unit**--- Inland Water Transport Operators, fish catching units and poultry and dairy farms which are not recognised as industrial units may import permissible items as per their requirement without any recommendation or permission from any authority. They shall, however, be required to comply with the conditions and procedures of imports as per this Order.

(9) **Import by Export-Oriented Industries**-

(a) Recognised readymade garment industries operating under the bonded warehouse system shall be permitted to import raw and packing materials (including banned & restricted items), the approved quantity as per Utilization Declaration (U.D) issued by the Bangladesh Garments Manufacturers and Exporters Association (BGMEA) in accordance with the policy formulated by the National Board of Revenue on the basis of confirmed and irrevocable Letter of Credit for export of readymade garments against back to back letter of credit.
They will have to import fabrics, excepting gray fabrics, in regular and continuous length of 18.29 metre or above in “thaan” or standard pieces or size;

(b) These industrial units mentioned in clause (a) shall not be allowed to import cloth in pieces or cloth cut into pieces. Staple pins shall also not be importable against back to back L/C;

(c) For import of gray fabrics the provisions at clause (d) of sub-para 23(29) of this order shall apply. Duplex board of four hundred gm (gray back) shall be importable under back to back L/C through entry in the Pass Book;

(d) Duplex board of lesser thickness (determined by EPB) for use as collar and back board may be imported against back to back L/C through entry in the Pass Book;

(e) Import of raw and packing materials against back to back L/C by such units mentioned in clause (a) may also be made through submission of LCA forms, duly filled in, to the concerned nominated Bank and under this arrangement, such units will not be required to obtain IP/CP from the concerned Import Control Authority for clearance of their raw and packing materials imported against back to back L/C;

(f) Such units (mentioned in clause a) under readymade garments industry shall, however, be permitted to import raw materials on ‘No Cost Basis’ for execution of export orders of the following conditions, as :

(i) Each case will be realized on consignment basis against U.D issued by the BGMEA and for this no foreign currency will be remitted from Bangladesh;

(ii) Pre-shipment inspection certificate regarding finished products, if required, will have to be produced at buyer’s expense during execution of export and no rejection of readymade garments made for export will be allowed;

(iii) The entire value added amount in respect of readymade garments shall be repatriated to Bangladesh. The lowest percentage of value addition shall be as under:

<table>
<thead>
<tr>
<th>Sector/field *</th>
<th>minimum rate of value addition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Export of knit garments</td>
<td>Twenty percent (20%)</td>
</tr>
<tr>
<td>Export of Non-quota category woven garments</td>
<td>Twenty percent (20%)</td>
</tr>
<tr>
<td>Export of quota category woven garments up to US$ 40 (F.O.B) per dozen</td>
<td>Twenty percent (20%)</td>
</tr>
<tr>
<td>Export of quota category woven garments above US$ forty (F.O.B.) per dozen</td>
<td>Twenty percent (20%); however, in no case the value addition per dozen shall be less than US$ twelve;</td>
</tr>
</tbody>
</table>
In case of export of higher price garments, value addition of quota category & non-quota category shall not be less than fifteen percent and ten percent respectively. However, in this case the value of per dozen shall be US$ sixty (F.O.B) or more;

<table>
<thead>
<tr>
<th>Item</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Export of all types of sweater</td>
<td>Twenty percent (20%)</td>
</tr>
<tr>
<td>Export of all types of baby garments</td>
<td>Fifteen percent (15%)</td>
</tr>
</tbody>
</table>

(iv) Quantity, price and description of the materials imported on consignment basis must be mentioned in the invoice but imported raw and packing materials may be transferred through inter-bond transfer and imported gray fabrics, knit fabrics and white fabrics may be transferred to various dyeing and printing or processing plant.

(10) The export oriented readymade garment units operating under bonded warehouse system shall be allowed to import knitted fabrics in roll or “thaan” form only.

(11) Unless otherwise specified in the order regarding other exportable goods, the rate of local value addition for other export items and establishment of back-to-back L/C for import of raw and packing materials of those items against net F.O.B. value of export L.C. shall be upto the maximum percentage notified by Export Promotion Bureau.

(12) Recognised units under specialized textile industry operating under the bonded warehouse system shall be permitted to import raw & packing materials (including banned/restricted items) as determined by customs authority on the basis of confirmed and irrevocable letter of credit for export of the items of specialised textile against back to back L/C. For this purpose no prior permission from the Chief Controller shall be required.

(13) Recognised export-oriented hosiery industry under bonded warehouse system will be allowed to import raw and packing materials (including banned & restricted items) to an amount fixed by the customs authority against back-to-back L/C by establishing confirmed and irrevocable letter of credit. For this, prior permission from the Chief Controller will not be necessary. But recognised Garment Industries will be allowed to import yarn and knitted fabrics in “thaan” or roll form for production of hosiery and knitted garments.

(14) Import of fabrics in cut pieces and import of knitted fabrics other than in ‘thaan’ or roll form will not be allowed. Recognised Garments Industries in sweater sector will not be allowed to import sweater, jamper, pullover, maflar, hand sock
and sock in form of piece, panel or roll or in ‘thaan’ or in the form of cut pieces. Only import of all yarn of all sorts will be allowed as raw materials for these items.

(15) All other export-oriented industries export-oriented readymade garment/hosiery and specialised textile industries may be allowed to import any banned or restricted raw and packing materials and spares required for the execution of specific export order with prior permission from the Chief Controller on the basis of recommendation of the sponsoring authority. In such instance, the concerned industrial units shall submit bank guarantee covering hundred percent of the value of the banned or restricted item(s) imported. However, such bank guarantee shall not be required in case of export- oriented industries operating under banded warehouse licence.

(16) Recognised manufacturing and exporting units in all other sectors operating under the bonded warehouse system may import their raw and packing materials under back to bank L/C arrangement. This provision shall cover both the output manufacturing (direct exporters) as well as the input manufacturing (indirect exporters) units.

(17) In case of industries which supply raw materials to export oriented industries i.e. deemed exporters, raw materials can be imported against back to back L/C through bonded warehouse.

(18) Only 100% export oriented industries unit under bonded warehouse system will be allowed to import necessary raw materials & packing materials for 4 (four) months in revolving system against back-to-back L/C against Master Export L/C or against confirmed contract by the buyer. In this case-----

(a)The concerned bank will consider value of export of the previous year or performance certificate as the basis for fixing the need.

(b) In case of new factories the need for four months will be fixed on the basis of production capacity determined by the Board of Investment.

(19) For import against back-to-back L/C by these industries mentioned in sub-para (17), authorization of Bangladesh Bank will not be necessary and raw materials will be imported without L/C and against contract on the basis of Bank Customer relationship through sight/ the usance L/C under prevailing rules.

(20) If few separate cut pieces are found in the container/consignment of fabrics imported for readymade garment industry, Customs Authority shall detain only the cut pieces instead of the total container/consignment.

(21) The restriction of 18.29 metres shall not be applicable in case of embroidered fabrics, badges, labels, stickers & patches imported for the execution of specific export order by readymade garment industry.
(22) It shall not be considered as the violation of Import Policy if any buyer/supplier makes shipment of raw & packing materials before establishment of back-to-back L/C for export oriented readymade garments industry/textile industry, the back to back L/C is opened before submission of challan manifest.

(23) Subject to the obtain ability of bonded warehouse licence, opening of L/C shall not be required to import raw materials (ingredient) for 100% export oriented jewelry manufacturing industry. In such case of import without opening L/C a prior permission from the Customs Authority shall be required for release of imported goods.

(24) Import of raw materials and capital machineries for garment industries are allowed without any value limit and opening of L/C.

(25) **Rough Diamond (H.S. Code No. 7102.10, 7102.21, 7102.31) ----**

(a) 100% export oriented finished diamond manufacturing industrial units operating under supervised bonded warehouse system will be allowed to import Rough uncut diamond as raw material on consignment basis without opening L/C and making payment of its value at sight / usance system against export contact/supply order with foreign buyers fulfilling the conditions of the paragraph, but in that case import cost including value addition will be minimum export value which will be repatriated through legal banking channel;

(b) Processing of such uncut diamond will be deemed to entail loss of contents not exceeding 75%;

(c) The concerned exporters will be allowed to export finished diamond only after realization of the money covering total amount of the value added to the exportable finished diamond, subject to the rate of value addition being not below US$ 10.00 (ten) per caret. The total added value finished diamond is to be repatriated through banking channel, L/C, documentary collection, Cash against Collection (CAD) or TT;

(d) Exports & Import of Rough diamond from /in Bangladesh will have to be carried out as per procedure prescribed by Bangladesh Bank and the Customs Authority. “Rough Diamond Import and Export (Control) Rules, 2006” is also to be followed for import of rough diamond and its export.

(26) In case of import of raw-materials for 100% export-oriented industries operating under bonded warehouse system & manufacturing corrugated carton, thread, poly bag , butterfly labels interlining, leather, leather goods, foot ware etc., the previous process, i.e. import through SEM or Cash L/C procedure under bonded warehouse, will also remain valid along with the existing back to back L.C facilities.

(27) Export-oriented Industries who are deemed exporters will be given Utilization Permit (UP) against Back-to-Back L/C subject to the following conditions, as:---
(a) In the cases where payment for carton and accessories is not possible after payment through L/C adjustment for payment of carton and accessories will be made if there is surplus in any other L/C opened for raw and packing materials. Such adjustment for payment against raw and packing materials will be made through adjustment in seven such cases;

(b) Various relevant information of the cases in which surplus money is adjusted against back-to-back L/C, such as relevant back-to-back L/C number, reference, date, name and address of the L/C opener, description of the commodities, quantities and other relevant information’s should be clearly quoted in the UP.

(c) Back-to-back L/C for supplied accessories will in no way be left unadjusted for more than six months.

(d) Adjustment for inland back-to-back L/C should be made within 6(six) months.

(e) It will be applicable irrespective all value for all consignment according to the conditions mentioned in clause (a) --- (d)

(28) Import against Import Permits and in special cases against Clearance Permit (for clearance of goods on payment of fine) ---- Any recognised industries set up or to be set up under 100% foreign investment need not open LCA form or L/C to import capital machineries & equipments, but the importers have to obtain Import Permit or in special cases, Clearance Permit from Ministry of Commerce.

(29) Grey Fabrics ----

(a) Only the recognised textile finishing (mechanized) units operating under the bonded warehouse system shall import all types of "Grey Fabrics" against back-to-back L/C on the conditions that all the imported Grey Fabrics after finishing, dyeing or printing shall be supplied to export-oriented readymade garments units or be exported to the foreign countries;

(b) Where the imported grey fabric after finishing, dyeing or printing are directly exported to foreign countries, the concerned importer will be required to finish, dye or print at least an equal quantity of local grey fabrics, and supply the same to the export oriented readymade garment units or directly export the same to the foreign countries during the same financial year. However, if the imported grey fabrics after finishing, dyeing or printing are supplied to the export oriented readymade garment units, the condition of processing an equal quantity of local grey fabrics shall not apply;

(c) The Export Promotion Bureau shall properly monitor about the compliance of the above conditions by the importers of grey fabrics;
(d) The export oriented readymade garment industries operating under bonded warehouse system may import grey fabric for the quantity recommended or determined by ‘Utilization Expert Committee’ constituted by the Ministry of Commerce or the relevant Customs SRO. Grey fabrics so imported shall be endorsed in the Customs Pass Book of the concerned readymade garment units. On export of readymade garments made by using imported grey fabrics, the same shall be endorsed in the Pass Book as per existing procedure for the purpose of adjustment showing that the entire quantity of imported grey fabrics has been fully utilized in the garments exported;

(e) Grey fabrics shall be importable under usual procedures for using in export oriented industry and for direct export against a specific export order.

(f) Export oriented specialized textile (dyeing, printing & finishing or dyeing, printing, finishing, weaving/spinning) units only which have got required technical capability may import grey fabrics & yarn upto four months requirement in revolving system according to the conditions in clauses (a)---(c (maximum 33% of production capacity)) even without back-to-back L.C. under supervised bonded warehouse system. In this case quantity of import against a factory will be determined on the basis of the certificate issued by the concerned bank on the export performance of the existing factory in the previous year;

(g) 100% export oriented specialised mill may import raw materials under supervised bonded warehouse upto twelve months requirement in revolving system without back to back L.C. In this case quantity of import will be determined on the basis of the certificate issued by the concerned bank on the export performance of the existing mill in the previous year.

(30) **Import of parts, accessories and components:** -- Parts, accessories or component, import of which is otherwise banned or restricted, shall however, be importable along with machinery only as its integral and indispensable part:

Provided that, the said machinery item is permissible for import.

(31) **Second-hand/reconditioned machineries**

(a) Second-hand/ reconditioned capital machineries & generators or generating set used in industry shall be importable without any price limit but a certificate from a surveyor enlisted, nominated or appointed by National Board of Revenue to the effect that each machine has at least 10 (ten) years economic life except generators or generating sets, must be submitted along with Bill of Lading.

(b) In case of import of generators or generating sets, certificates containing age not more than 5 (five) years of the equipments from the appropriate authority of exporting country.
(32) **Electric Meter (Electric Kilowatt Meter) ****

(a) In case of import of single-phase electric meter (H.S. Code No. 9028.30) in complete form its standard will have to conform to AC Energy meters part 1 (Accuracy class-II) BDS 131 (part-1):1998 and AC energy meters part-2 (Accuracy class-I) BDS 131 (part-2):1999;

(b) Testing of standards shall not, however, be necessary for importing the spare parts of electric meters (H.S. Code No.9028.90) but prior to marketing the electric meters in complete form, made of the imported parts must conform to the BDS 131:1998 and the same shall be tested by BSTI.

(33) Recognised industrial units under packing and canning sector will import full-cream milk powder and foods of Horlicks type in tin or in bulk packing on fulfillment of the rules as given below, as:---

(a) A certificate from the appropriate authority of the exporting country (Government department of health or food) showing ingredients and their combination, date of manufacture, date of expiry for use as human food, will be enclosed with each consignment;

(b) Rules relating to radioactivity test as laid down in para 15* in this Order will be applicable.

(c) Provision of sub-para (17) of para 15 of this Order will be applicable for import of those items in tin container or in tin pot or in case of selling those items in retail packing/canning imported in bulk package.

(d) In case of import of those items in bulk container information relating to ingredients of that item, proportionate rate of the ingredients, date of manufacture and date of expiry showing for use as human food will have to be printed permanently on the body of the bulk container or on label or on sticker.

(34) **Coconut oil***--- (H.S. Heading No. 15.13 and all H.S. Code classifiable under this heading) Coconut oil shall be importable by the recognised industrial units of hair oil upto acid value 0.6 and the soap industry upto acid value 10.0. It shall also be importable for commercial purpose and in this case acid value will not exceed 0.6.

(35) **Import of Waste and Scrap-**

(a) Only recognized bonafide user Mills will import iron and steel scrap (H.S. Heading No. 72.04 and all H.S. Code classifiable under it) as raw materials against its import entitlement.

(b) Aluminum waste and scrap (H.S. Heading No. 76.02 and all H.S. Code classifiable under this heading) will be importable by recognized industrial units which are industrial consumers.
(36) **Recovered paper or paper board (waste and scrap)** (H.S. Heading No. 47.07 and all H.S. Code No. classifiable under it) is importable for use as industrial raw material.

(37) **Break Acrylic** (H.S. Heading No. 39.15 and H.S. Code No. 3915.90 classifiable under it) Break Acrylic will be importable under the following conditions:

(a) Only those recognized industrial units using acrylic as raw material for their industry will be allowed to import acrylic according to their production capacity as quoted on their IRC;

(b) Immediately after import of Break Acrylic the source of import of Break Acrylic and the country of origin shall be informed to the Directorate of Environment;

(c) A pre-shipment inspection certificate from an internationally reputed surveyor or PSI Company approved by the NBR to the effect that the imported break acrylic does not contain any toxic or radioactive substance as per International Convention on environment which can contaminate Environment will have to be produced by the importer and on the basis of the certificate, the import consignment will be released according to the customs rules and regulation in force.

(38) Recognised 100% export oriented industrial unit can import related raw materials for export after reprocessing against its import entitlement approved by sponsoring authority.

(39) **Methanol/Methyl Alcohol**

(a) (HS Code No. 2905.11 of H.S. Heading No. 29.05 and all H.S. Code classifiable under this Code) Methanol/Methyl Alcohol may be imported only by the recognised industrial units for actual use as raw materials of their industries according to their import quota:

Provided that, general provision for the industrial import of this order will, however, not apply in ease of such import of methanol;

(b) Government approved educational and research institutions other than recognised industrial units can import Methanol or Methyl Alcohol with prior permission from the Ministry of Commerce.

(40) **Crude Soya-bean** (H.S. Heading number 15.07 and H.S. code number 1507.10.10 & 1507.10.90 classifiable under it) – Crude Soya-bean oil will be importable for use in production of edible oil by the recognised edible oil producing industrial units bearing their own refineries or by any commercial unit having contract with any refinery up to the quantity limit as contracted, with prior
permission from the Ministry of Commerce and in this context the commercial unit will be treated as an industrial unit.

(41) **Refined Palm Olein and Crude palm Olein** ----

(a) (H.S. Heading no. 15.11 and all H.S. Code classifiable under this item): -The provisions in para 15 of this order, shall be followed in case of Import of refined palm olein subject to production of separate certificate from the health authority and the Chamber of Commerce & Industry of the exporting country to the effect that the consignment of the palm olein is fit for human consumption. These certificates shall be submitted to the Customs Authority at the time of Clearance of Consignments;

(b) The following items shall not be permissible for import as edible oil : ---

   (i) Solid or Semi-solid palm oil which looks like vegetable ghee;

   (ii) Refined, bleached & deodorized (RBD) palm stearine and tallow;

   (iii) Crude palm stearine;

   (iv) Refined and crude palm oil.

(c) Office of the Chief Controller of Imports & Exports will give permission on case to case basis only to the edible oil producing industries having Fractionation Plants to import Refined and Crude Palm oil on the basis of the recommendation of the Board of Investment. The Board of Investment will monitor the matter.

(d) Crude Palm Olein- Edible oil producing industrial units having own refineries and approved by appropriate authorities will be eligible to import crude palm olein or crude palm oil for producing edible oil or any commercial unit having contract with any refinery will be eligible to import the same up to the quantity limit as contracted, with prior permission from the Ministry of Commerce and in this context, the commercial unit will be treated as an industrial unit;

(e) Import of Crude soya-bean oil and crude palm olein through conservation in the tank terminal (H.S. Heading N15.07 & 15.11) ---- Crude soya-bean oil (Crude soya-bean oil) and Crude palm oil imported by importers mentioned in sub-para (40) & (41) (d) will be reserved in tank terminal under the supervision of custom authority by tanker from mother vessel and the reserved oil may be released under bonded ware-house system on payment of custom dues properly;

(f) Before supply of edible oil from tank terminal to local units customs authority will ensure whether correct amount of duties, Vat etc. has been paid. And if foreign currency is remitted showing illegal sale of excess amount of oil reserved or
received in the tank and any discrepancy arises between import, sale and export, the tank terminal conserved with will be held responsible and the customs authority will ensure the matter. Account of import, sale and return of each imported consignment will be sent to Foreign Policy Department of Bangladesh Bank;

(g) All the relevant rules and regulations including the rules laid down in para 15 of this Order shall have to be observed duly;

(h) Commodities imported on different dates will be kept in different terminals, so that date of expiry can be ensured.

CHAPTER SIX
THE RULES OF IMPORT BY COMMERCIAL IMPORTERS

24. Commercial import –

(1) Commercial import under cash foreign exchange or under Government Allocation- Commercial import will normally be made under cash foreign exchange, subject to availability of fund import of few commercial items may be allowed under Government allocation. In such cases the name of items, source of finance and other terms and conditions for commercial import will be notified by the Chief Controller from time to time.

(2) Import of industrial raw and packing materials and spares by commercial importers--- Industrial raw and packing materials and spares which do not occur in the banned and restricted lists shall be freely importable under cash foreign exchange by commercial importers.

(3) Commercial import by Foreign Firms- Foreign Firms registered in Bangladesh under the companies Act, 1994 (Act No.XVIII of 1994) shall be allowed to import permissible commercial items against their commercial IRC, without any prior permission from the Chief Controller, However, in such cases of import of commercial items Foreign Firms shall inform the Office of the Chief Controller in writing the detailed information of the item (eg. HS code of the item, description of the item, quality, value, name and address of the exporting foreign firm etc.) before importation.

(4) Import of capital machinery for commercial purpose- Commercial Importers may import permissible new and second hand or reconditioned items of industrial capital machinery & generator or generating set and accessories under cash foreign exchange without any value limit for commercial purpose by observing the rules & regulations of this order.

Prescribed conditions for import of following items-
25. Explosives & Radioactive goods

(1) Import of explosives including Sulphur classifiable under H.S. Heading No. 25.03 & 28.02, Phosphorus classifiable under H.S. Heading No. 28.04, Potassium Chlorate classifiable under H.S. Heading No. 28.29, Potassium Nitrate and Barium Nitrate classifiable under H.S. Heading 28.34, Trinitrotoluene (TNT) classifiable under H.S. Heading No. 29.04, Aluminium (powder) classifiable under HS heading No.28.05, Arsenic Sulphide classifiable under HS heading No.28.30, Sodium Nitrate & Ammonium Nitrate classifiable under HS heading No.28.34, and H.S. Heading No. 36.01 to 36.04 classifiable the all item including explosives and calcium carbide shall not be allowed except with the prior approval of the Chief Inspector of Explosives of the Ministry of Energy & Mineral Resources.

(2) Commercial import of explosive substances shall not be allowed except through the Trading Corporation of Bangladesh (TCB).

(3) The TCB may sell explosive substances imported by it to the actual users only under intimation to the Ministry of Home Affairs.

(4) Explosive substances shall however, be importable by the Govt. recognised industrial units upto the entitlement for such items with prior approval of the Chief Inspector of Explosives. But such industrial units shall not be allowed to import explosives in excess of their import entitlement/value under the provisions of para 22 of this Order.

(5) Immediately after giving clearance for import of Potassium Chlorate the Chief Inspector of Explosives shall inform the National Board of Revenue in writing about the quantity of Potassium Chlorate to be imported.

(6) Explosive substances imported by industrial units against their import entitlement/value shall be used in the factory for production purposes only and these shall not be sold, transferred or used in any other way.

(7) Thorium nitrate classifiable under H.S. Heading No. 28.34, all items including radio-active chemical/element & including isotopes classifiable under H.S. Heading No. 28.44 to 28.46, X-ray including radiography or radiotherapy apparatus classifiable under H.S. Heading No.90.22 & H.S. Code No. 9022.19, 9022.21,9022.29 is importable only with prior permission from the Bangladesh Atomic Energy Commission.

(8) Nuclear Reactors & its parts (H.S. Heading No. 84.01 & all H.S. Code No. classifiable under it) Importable by Bangladesh Atomic Energy Commission only with the clearance of sponsoring Ministry.

(9) Acid--- An industrial user having Acid licence under Acid Control Act, 2002 (No 1 Act of 2002), Acid (Import, Production, Storage, Transport, Sale and use) Control Rules, 2004 will be able to import any type of sulphuric acid, hydrochloric acid, nitric acid, phosphoric acid, caustic potash, carbolic acid, battery fluid (acid), chromic acid, aqua-regia and other corrosive items of acid
type including solid, liquid or mixed acid up to the amount fixed by the sponsoring authority in their import entitlement as determined by the government.

(10) A firm or a person having licence under Acid Control Act, 2002 (No 1 Act of 2002), Acid (Import, Production, Storage, Transport, Sale and use) Control Rules, 2004 will import acid mentioned in Sub-para (9) on commercial basis or for personal use subject to permission of the Ministry of Commerce.

(11) Chemical Fertilizer- Coloured and granular S.S.P and powder S.S.P. that is colour mixed S.S.P. of any type and granular S.S.P. of all type and powder S.S.P. (H.S. Code no. 3103.10) and Crystal Fused Magnesium Phosphate (H.S. Code No. 3103.90) are banned for import:

Provided that chemical fertilizer under H.S. Heading 31.02 to 31.05 and other chemical fertilizer classified under them is importable under the following conditions:

(a) A list showing ingredients needed in manufacturing chemical fertilizer duly attested by the manufacturer should be there along with shipping documents;

(b) Pre-shipment Inspection certificate from an internationally recognized inspection company should be there along with shipping documents. Specification of imported chemical fertilizer mentioned therewith should be in consistent with the specification approved by the Ministry of Agriculture;

(c) Fertilizer shall be importable only from the manufacturer or from his representative;

(d) Specification as well as information regarding physical and chemical properties of the imported fertilizer shall be furnished in the invoice of the shipping documents;

(e) Specifications and properties mentioned in clause (d) must coincide with those approved by the Ministry of Agriculture;

(f) Other information according to the international rules shall be furnished in the Bill of Lading;

(g) The importer will be a member of Bangladesh Fertilizer Association.

(12) By fulfilling conditions mentioned in sub-para (10), imported fertilizer can be released without post landing inspection but on condition that both the supplier and the importer will be simultaneously responsible for detection of harmful material in any subsequent examination;
(13) **Ground rock phosphate** (H.S. Heading No. 25.10 and H.S. Code No. 2510.20 classifiable under it) - Ground rock phosphate is importable on fulfillment of conditions as mentioned below, as :--

(a) Total Phosphates (as $\text{P}_2\text{O}_5$) percent 28.00 by weight minimum;

(b) Particle size minimum 90 percent, the materials shall pass through 0.15 mm IS sieve and the balance 10 percent of the materials shall pass through 0.25 mm IS sieve;

(c) To ensure quality its sample has to be submitted to the Ministry of Agriculture or an organization approved by the Ministry of Agriculture. Ministry of Agriculture will give NOC if the sample is found upto the standard on test;

(d) Bank will open L/C on submission of that NOC to the Bank.

(e) Post Landing inspection of imported ground rock phosphate will have to be done by the agency appointed by the Ministry of Agriculture and if the sample is found accurate on test, customs authority will allow clearance of the consignment.

(14) **Pesticides & insecticides**: pesticides will be determined as per the “The Pesticides Ordinance, 1971 (Ordinance no. II of 1971)”- Pesticides & insecticides shall be importable subject to the following conditions :

(a) Containers shall be in good condition and capable of withstandng the risk of handling and carrying by sea;

(b) Correct technical/chemical name of the contents must be marked on the container; and

(c) The following information shall be printed clearly in Bangla on the container:

(i) Name of the product;

(ii) Name and address of the manufacturer or the formulator or the person in whose name, the pesticide is registered;

(iii) Net contents in container;

(iv) Date of manufacture;

(v) Date of test;

(vi) Normal storage stability and time limit;
(vii) Name and percentage by weight of active ingredients and total percentage of other ingredients, warning or caution statements such as “keep out of reach of children”, “Dangerous”, “Warning” or “Caution”, etc.;

(viii) The goods should possess quality to capacitate it to be in good condition in normal storage.

(15) **Second-hand Clothing** (H.S. Heading No.63.09 & all H.S. Code classifiable under this heading)- Second-hand clothing shall be importable only by selected importers on the basis of prior permission issued in their favor subject to the following conditions:

(a) Only blankets, sweaters, ladies cardigans, men’s jackets including zipper jackets, men’s trousers and shirts of synthetic and blended fabrics shall be importable as second-hand clothing and no other items of second-hand clothing shall be importable;

(b) Share of an individual importer shall not exceed Taka fifty thousand and the maximum quantity to be imported within that share shall further be subject to weight limit as mentioned below:----

<table>
<thead>
<tr>
<th>SI .No.</th>
<th>Name of Goods</th>
<th>Quantity</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Blanket</td>
<td>1.50 (one &amp; half) ton</td>
</tr>
<tr>
<td>02</td>
<td>Sweater</td>
<td>4 (four) ton</td>
</tr>
<tr>
<td>03</td>
<td>Ladies Cardigan</td>
<td>4 (four) ton</td>
</tr>
<tr>
<td>04</td>
<td>jacket including zipper jackets</td>
<td>4 (four) ton</td>
</tr>
<tr>
<td>05</td>
<td>Men’s trouser</td>
<td>4 (four) ton</td>
</tr>
<tr>
<td>06</td>
<td>Shirts of synthetic blended fabric</td>
<td>1 (one) ton</td>
</tr>
</tbody>
</table>

(c) If an importer intends to import more than one of the above table then import of the concerned items shall be limited to the quantity worked out in proportion to the L/C value for the said items within the overall share of Taka fifty thousand;

(d) Other terms and conditions shall be notified by the Chief Controller in due course and L/C for import of second-hand clothing may be opened only by the selected importers on the basis of such notification;

(e) All consignments of second-hand clothing shall be accompanied by a certificate from a recognised Chamber of Commerce of the exporting country
certifying that the consignment does not contain any item whose import is banned as per this Order;

(f) Commercial Importers registered for second-hand clothing shall not be allowed to import second-hand clothing if they are not selected for such import in accordance with selection procedure;

(g) A total of three thousand importers shall be selected throughout the country only on the basis of open lottery by a three-member district committee headed by Deputy Commissioner of the concerned district against district quota worked out on the basis of population;

(h) The concerned importers shall be required to bring imported second-hand clothing to their own districts. The Ministry of Commerce will take necessary measures to ensure compliance of this condition.

(16) **Medicine**—Medicine (Sulphonamides classifiable under H.S. Code No. 2935.00 under H.S. Heading no. 29.35, H.S. Heading No. 29.37 to 29.39 and all items classified under them, anti-biotic classified under H.S. Heading No. 29.41, all items classified under H.S Heading No. 30.01, all items including live vaccine classified under H.S. Heading No. 30.02 all items classified under H.S. Heading No. 30.03 and 30.04) Medicine included in importable list through government gazette notification by Drug Administration Authority will be imported on prior approval by the Director, Drug Administration and the amount of medicine, trade name and generic name, value, registration number given by Drug Administration, date of manufacture and date of expiry will be mentioned in the approval letter.

(17) Enzymes classified under H.S. Heading No. 35.07 and all items classified under H.S. Heading No. 29.36 are importable by importers and manufacturers of medicine on approval of Director, Drug Administration and subject to conditions mentioned in para 23(6) and 25(16) of this Order. Vitamin A & D (Food grade) under H.S. Heading No. 29.36 and Enzymes (Food grade) under H.S. Heading No. 35.07 is freely importable.

(18) Bandage (sterile surgical) classified under H.S. Code No. 3005.90 and H.S. Heading No. 30.05, composite diagnostics (in vivo) classified under H.S. Code No. 3822.00 and H.S. Heading No. 38.22, syringe (with or without disposable needle) in blister pack or in ribbon pack classified under H.S. Code No. 9018.31 and H.S. Heading No. 90.18 and blood bags (sterile) for transfusion classified under H.S. Code No. 9018.90 and H.S. Heading No. 90.18 and Complete Infusion Set classified under HS Code No. 9018.39.10 are importable on permission of Drug Administration and subject to the conditions mentioned in para 23(6) and 25(16) of this order.

(19) Parts and Fittings for Infusion Set under H.S. Heading No. 39.26 and H.S. Code No. 3926.90 are importable on approval of Drugs Administration and subject to the conditions mentioned at para 23(6) and 25(16).
(20) **Cigarette** - The Words “mswewae× mZK©xKiY t a¬gcvb ⊈v SHARES” (Statutory warning: “Smoking is injurious to health”) shall be printed clearly in Bangla on the packet of the cigarette. However, in case of cigarettes imported by the bonded warehouses, this statutory warning shall be printed clearly in any language other than Bangla on the packet of the cigarette.

(21) **Computer** - Foreign commercial firms, engaged in computer business shall be allowed to import their proprietary items, i.e. new computer and its spares and accessories, either by opening L/C or by direct payment abroad.

(22) **Old computer will be allowed subject to the following conditions:**

(a) Computer older than Pentium 4 or previous than equivalent model will not be imported;

(b) Pre-shipment inspection report from a PSI Company approved by the NBR will be submitted to the customs authority before release of the consignment;

(c) Buyer will be given 2 (two) years guarantee;

(d) Before opening of L/C importers of old computers will have to apply to the Computer Council in their prescribed form giving detailed information as to which type of computer is to be imported and from which country.

(e) Computer Council will ensure that the applicant organization has sales center, service center and manpower for training and repairing of computers and issue clearance for opening of L/C for old computer;

(f) The importer will have to produce the clearance of Computer Council to the customs authority at the time of clearance of the consignment and report to the Computer Council after clearance;

(g) The Computer Council will monitor everything concerning sale of old computers;

(h) Old UPS and Old Computer parts will not be importable;

(i) Computers of all old models are importable for use in training by NGO Affairs Bureau/Directorate of Secondary and Higher Secondary Education/Director of Technical Education and Govt./Private Educational Institution run by NGO’s on recommendation of Primary Education Directorate.

23) **Gold & Silver**---- Gold & Silver shall be imported only by fulfilling the conditions imposed under The Foreign Exchange Regulation Act, 1947 (Act VII of 1947).

(24) **Gas Cylinder or Gas Container**---- Importable with clearance certificate from the Chief Inspector of Explosives.
(25) **Gas in cylinder** (H.S. Heading No.27.05 and all H.S. Code classifiable under it)- Importable only with the clearance certificate from the Chief Inspector of Explosives.

(26) **Petroleum oil & all kinds of oil obtained from bituminous mineral crude & LPG**– Importable by Bangladesh Petroleum Corporation (HS Code No. 2709.00 under HS Heading HS heading No.27.09). However, in private sector, it is importable with the approval of the Ministry of Power, Energy & Mineral Resources & prior permission from the Ministry of Commerce and private sector importer is to have a licence from the Energy Regulatory Commission according to Energy Regulatory Commission Act, 2003.

(27) **Ethylene oxide gas** (H.S. heading No. 27.09 and all H.S. Code No. 2709.00 classifiable under it) – Importable by recognized industries as raw-materials according to the approved block-list of Drug Administration and prescribed specification.

(28) All petroleum products & Liquefied Natural Gas (LNG) are importable subject to conditions below :---

(a) All petroleum products except liquid paraffin (H.S.Heading no. 27.10 and all H.S. Code classifiable under it) is importable by Bangladesh Petroleum Corporation. But all types of finished lubricating oil, grease & transformer oil along with motor car engine of minimum two APISC/ CC engine oil, lubricating oil of JASO-FB grade or TC for two stroke engine will also be importable on private basis;

(b) The private sector importers shall have licences from the Energy Regulatory Commission according to Energy Regulatory Commission Act, 2003;

(c) Liquefied Natural Gas (LNG), liquefied Propens & Butanes (HS Code No.2711.11.00, 2711.12.00 & 2711.13.00 of HS Heading No.27.11) are importable on private basis, but the private sector importers shall have licences from the Energy Regulatory Commission according to Energy Regulatory Commission Act, 2003;

(d) In case of private sector import of LNG, permission from the Ministry of Power, Energy & Mineral Resources is required.

(29) Some items- the following items will be importable subject to submission of a certificate from Bangladesh Standards and Testing Institution (BSTI) to the Customs Authority to the effect that the standard of the goods conform to the Bangladesh Standard (BDS) specified by Bangladesh Standards and Testing
Institution as quoted against their names. Government may change this list, if necessary:

### TABLE

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Name of Goods</th>
<th>BDS No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td><strong>Cement Part- 1:</strong> Composition, specification &amp; conformity criteria for common cement</td>
<td>BDS EN-197 (part- 1):2003.</td>
</tr>
<tr>
<td>5.</td>
<td>Tubular florescent lamps for general lighting services</td>
<td>BDS- 292:2001</td>
</tr>
<tr>
<td>8.</td>
<td><strong>Primary batteries:</strong>---</td>
<td></td>
</tr>
<tr>
<td>(a)</td>
<td>Part-1 general</td>
<td>BDS IIC-60086 (part-1):2005</td>
</tr>
<tr>
<td>(b)</td>
<td>Part-2 physical &amp; electrical specification</td>
<td>BDS IIC-60086 (part-2):2005</td>
</tr>
<tr>
<td>(c)</td>
<td>Part-3 Watch batteries</td>
<td>BDS IIC-60086 (part-3):2005</td>
</tr>
<tr>
<td>(d)</td>
<td>Part-4 Safety of Lithium batteries</td>
<td>BDS IIC-60086 (part-4):2005</td>
</tr>
<tr>
<td>(e)</td>
<td>Part-5 Safety of batteries with aquas electrolyte</td>
<td>BDS IIC-60086 (part-5):2005</td>
</tr>
<tr>
<td>10.</td>
<td>Ceramic Table wares</td>
<td>BDS-485:2000, amendment 1,2,3:2006</td>
</tr>
<tr>
<td>15.</td>
<td>Soya bean oil</td>
<td>BDS-909:2000</td>
</tr>
<tr>
<td>17.</td>
<td>Fruit or vegetable juice</td>
<td>BDS-513:2002</td>
</tr>
<tr>
<td>Sl.No.</td>
<td>Name of goods</td>
<td>BDS No.</td>
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<tr>
<td>20.</td>
<td>Fruit Cordial</td>
<td>BDS-508:2006</td>
</tr>
<tr>
<td>21.</td>
<td>Sauce (fruit and vegetable)</td>
<td>BDS-512:2007</td>
</tr>
<tr>
<td>22.</td>
<td>Tomato ketch-up</td>
<td>BDS-530:2002</td>
</tr>
<tr>
<td>27.</td>
<td>Tooth paste</td>
<td>BDS-1216:2001, amendment 1,2,3:2006</td>
</tr>
<tr>
<td>28.</td>
<td>Skin cream</td>
<td>BDS-1382:1992, amendment 1,2,3:2006</td>
</tr>
<tr>
<td>31.</td>
<td>After shave lotion</td>
<td>BDS-1524:2006</td>
</tr>
<tr>
<td>32.</td>
<td>Two-pin plugs &amp; socket outlets reversible type for domestic use</td>
<td>BDS-102:2005</td>
</tr>
<tr>
<td>33.</td>
<td>Three pin plugs &amp; socket outlets</td>
<td>BDS-115:2005</td>
</tr>
<tr>
<td>34.</td>
<td>Tumbler &amp; other switches for domestic &amp; similar purposes (push button, piano, switches, etc.)</td>
<td>BDS-117:2005</td>
</tr>
<tr>
<td>35.</td>
<td>Polyester Blend Suiting</td>
<td>BDS-1175:2001</td>
</tr>
<tr>
<td>36.</td>
<td>Polyester Blend Shirting (market varieties)</td>
<td>BDS_1148:2003</td>
</tr>
<tr>
<td>37.</td>
<td>Ceramic tyles -- definitions, classification, characteristics &amp; marking</td>
<td>BDS ISO 13006:2006</td>
</tr>
<tr>
<td>38.</td>
<td>Toffees</td>
<td>BDS-1000:2001</td>
</tr>
</tbody>
</table>

(30) **Toys and Recreational items of all types** - On the body or packet of the toys of each type should be embossed the age group of the children for which they are intended.

(31) **Potato seeds** (H.S. Heading No.07.01 and H.S. Code No. 0701.10 classifiable under it) - Potato seeds shall be importable subject to the following conditions:

(a) The importer shall submit, along with import documents a quarantine certificate furnished by the original supplier and a phytosanitary certificate, along with export documents from the Government agency of the seed exporting country;
(b) A quarantine certificate shall also be obtained from the Plant Protection Authority before clearing imported potato seeds, from the Customs Authority; and

(c) An import permit issued by the Plant Protection Authority should be submitted at the time of L/C opening.

(32) Rice seeds (HS Code No. 1006.10.10 under HS Heading No. 10.06) will be importable subject to the following conditions:

(a) The importer shall submit, along with import documents a quarantine certificate furnished by the original supplier and a phytosanitary certificate, along with export documents from the Government agency of the seed exporting country;

(b) In case of import of hybrid rice seeds, there shall be in the phytosanitary certificate that the seed is purified with hot water treatment and with approved pesticides;

(c) A quarantine certificate of shall also be obtained from the Plant Protection Authority before clearing imported rice seeds, from the Customs Authority; and

(d) An import permit issued by the Plant Protection Authority for importing rice seed should be submitted at the time of L/C opening.

(33) **Coal/Hard Coke** (H.S. Heading No.27.01 & 27.04 and all H.S. Code classifiable under this Headings): In case of import of coal and hard coke in both private & public sector, pre-shipment inspection certificate shall be obtained from an internationally reputed surveyor to the effect that the quantity, weight and quality (standard) of the item are found as declared and quantity of sulphur should not be above 1% (one percent).

(34) **M.S. Billets** (H.S. Heading No.72.07 all H.S. Code classifiable under this Heading): Only prime qualities of M. S. Billets shall be imported, irrespective of sources of fund, subject to pre-shipment inspection by an internationally reputed surveyor. Necessary certificate regarding pre-shipment inspection shall be produced to the Customs Authority at the time of releasing of goods.

(35) **Boiler** (H.S. Heading No.84.02 & 84.04 and all H.S. Code classifiable under this Headings): Boilers will be importable on the basis of a certificate from internationally reputed surveyor as regards standardization and quality of such boilers.

(36) **Weighing machines** (H.S. Heading No. 84.23 and all H.S. Code classified under this item):- Only metric system weighing and measuring instruments machines e.g. weighing scale, length measuring instruments (steel tape, wooden
scale, flexible tape and shape wood used by tailors for measuring cloth) and its spares (in built-up or knocked down condition) shall be importable:

Provided that for commercial import of metric system weighing and measuring instruments, the importer/dealer shall have to be registered with Bangladesh Standard and Testing Institution (BSTI).

(37) **Weights & Measures (H.S. Heading No.90.16 and all H.S. code classified under this item)** - Only metric system weight measuring instruments (burette, pipette, beaker, measuring flax, measuring cylinder etc.), measuring instruments (Thermometer, pressure gauze, Taximeter, water meter etc.) and weights shall be importable:

Provided that for commercial import of metric system weights and measures, the importers/dealers should be registered with Bangladesh Standard and Testing Institution (BSTI).

(38) **Sea-going ships, oil tankers and fishing trawlers** (H.S. Heading No. 89.01 & 89.02 and all H.S. Code classifiable under this Heading) - Ships, oil tankers and fishing trawlers of more than 25 (twenty five) years old shall not be importable.

(39) **Warships of all kinds** (both new & second-hand) (H.S. Heading No.89.06 and all H.S. Code classifiable under this Heading) - Importable only by the Ministry of Defence.

(40) **Scrap vessels** - In case of import of scrap vessels (HS Heading No. 89.08), a certificate containing the goods is free from all poisonous and hazardous garbage materials issued from the government of exporting country or an authority approved by the government, must be submitted with shipping documents.

(41) **All items including swords & Bayonets** (H.S. Heading No.93.07 and all H.S. Code classifiable under this Heading) - Importable only by user agencies with clearance from the Sponsoring/Administrative Ministry.

(42) **Animals, plants and plant products** - Quarantine conditions shall be applicable.

(43) **Tire Cord Fabric (Secondary quality)** - Tire cord fabric of secondary quality fit for making fishing nets shall be freely importable on commercial basis.

(44) **Refined Edible Oil** - Refined edible oil shall be importable subject to following conditions:-

(a) Refined edible oil is to be imported in bulk in a refined edible oil carrier tanker;
(b) After unloading it is to be preserved in a tank terminal fit for preservation of refined edible oil and while carrying/supplying it inside the country, the concerned importer must carry/supply it in a tanker used for carrying refined edible oil or in a new container;

(c) Importable refined edible oil must conform to the quality standard of the exporting country and to the standard of BSTI and valid certificates from the authorities of both the countries are to be submitted to the Customs Authority at the time of clearance of the goods;

(d) In case of import in drum or bottle or container the date of production and date of expiry must be mentioned on it;

(e) Conditions laid down at paragraph 15 of this Order is to be followed strictly.

(45) Chicks- (H.S. Heading No. 01.05)- Only one day old chicks shall be importable according to following conditions :

(a) A certificate issued by the authorized officer of the Livestock Department of the exporting country, to the effect that the importable chicks are free from contagious disease;

(b) A certificate issued by the World Organization of Animal Health to the effect that the exporting country is free from Avian influenza, is to be submitted.

(c) Importer must submit to the bank, at the time of L/C opening, certificate from an authorized officer of the Livestock Directorate that he has either hatchery or breeding farm.

(46) Poultry and eggs of birds--- Poultry and eggs of birds (HS Code No. 0407.00 under HS Heading No. 04.07) are importable on prior permission from the Ministry of Commerce subject to the following conditions :

(a) Eggs are importable in limited quantity from the country free from Avian Influenza or Bird Flu;

(b) For every consignment of imported eggs, there must be a certificate mentioning the goods are free from Avian Influenza or Bird Flu virus & harmful bacteria, issued from the Life Stock Department or competent authority of the exporting country.

(48) For the import of semen mentioned in sub-para (47) a certificate shall be obtained from the competent authority of the exporting country regarding the variety of semen to the effect that it is free from any contagious and venereal diseases and the exporting country is also free from Bovine Spongiform Encephalopathy (BSE).

(49) “Ethanol (ethyl alcohol) analar grade (undenatured)” is importable only by recognized pharmaceutical units with the approval of the Director, Drug Administration and subject to prescribed conditions.

(50) **Cinematograph film, whether or not incorporating sound track----:** Cinematograph film exposed & developed whether or not incorporating sound track is importable on the following conditions:-

(a) Cinematograph film (exposed) in English language without sub-title and in other languages with sub-title in Bangla or in English shall be permissible for import.

(b) Import or export permit as considered necessary, may be issued on the basis of specific recommendation of the Film Development Corporation for import or export of the print/negative of such Cinematographic film produced as a joint venture.

(c) Import of all cinematograph films shall be subject to censorship rule codes.

(51) **second hand/reconditioned engines and gear boxes-**

(a) Commercial import of second hand/reconditioned engines and gear boxes of bus, truck, car, mini-bus and microbus will be permissible. But such engines and gear boxes shall not be permissible for import if the economic lives are less than seven years. In this case, a certificate, either from exporting country's recognized Chamber of Commerce & Industry or from an internationally reputed surveyor shall be submitted to the Customs Authority at the time of release of the goods;

(b) Secondhand/reconditioned marine diesel engines above 35 (thirty five) horse power used in coasters, launches and self propelled barges and other watercrafts of this type will be commercially importable.

(52) **Tele-communications equipments---**

(a) Radio Transmitters and Trans-receiver Wireless Equipment, Walkie-talkie, and other Radio Broadcast Receivers including Receivers incorporating Sound Recorders or Reproducers are importable by Radio Bangladesh, Bangladesh Television, Private sector Television & Radio with permission of using Radio
Frequency from Bangladesh Telecommunication Regulatory Commission and clearance from the sponsoring or administrative Ministry.

(b) The equipments mentioned in clause (a) importable by other Government, Semi- Government & Autonomous agencies and Private sector except the Public Sector cited in clause (a) on the basis of clearance from the concerned administrative Ministry and NOC from the Bangladesh Telecommunication Regulatory Commission.

(53) **Radio Navigational Aid Apparatus, Radar Apparatus and Radio Remote Control Apparatus**— Radio Navigational Aid Apparatus, Radar Apparatus and Radio Remote Control Apparatus are importable by user agencies with clearance from the sponsoring Ministry.

(54) **Tanks & armoured fighting vehicles**: All items including tanks & armoured fighting vehicles are importable only by the Ministry of Defence.

(55) **All items including Military Weapons**: All items including Military Weapons are importable only by the Ministry of Defence.

(56) **Combat cloth**— Combat cloth shall be importable only by the Defence Services and Law and Order Controlling Agencies.

(57) **Ozone level depleting materials**— In case of import of any item prepared/manufactured by using ozone level depleting materials or for import of any item containing such materials, the importer must follow the Ozone level Depleting Material (Control) Rules, 2004 and obtain permission from the Department of Environment.

(58) **Wood packing materials**— In case of import of wood packing materials, wood and wooden materials are to be disinfected with heat treatment by the concerned Government Agency of the exporting country by following the rules of IPPC (International plant protection convention) and ISPM-15 (International Sanitary and Phytosanitary Measures-15), a Phytosanitary Certificate of it is to be submitted to the Customs Authority by the importer along with other export documents.

(59) **Common Salt**— Common Salt is not importable. But, “Salt Boulder for Crushing”, at the preparation stage is importable by observing the conditions of the BDS standard 1236:2007.
CHAPTER SEVEN
IMPORT BY PUBLIC SECTOR IMPORTERS

26. Public Sector Import: ---

(1) Ministries and Government Departments may import goods against specific allocation given to them by the Government. No Import Licence or Permit shall be required for such import. The Ministries and Government Department may import their required items themselves or through the Directorate of Supply and Inspection, subject to the provisions to this Order.

(2) All Ministries and Government Departments except the Ministry of Defence shall first duly submit L/C Authorization Form to their nominated Banks before opening L/C for the purpose of import.

(3) Import against specific allocation of funds- All Public Sector agencies, public sector corporations, research institutes, industrial enterprises and Public Universities and may be allowed to import permissible items on the basis of specific allocation of funds made by the Government to them for import under Government allocation. All such importers shall be eligible to open Letters of Credit directly though their nominated Banks for import of permissible items on submission of L/C Authorization Forms on the basis of allocation or sub-allocation of funds without cover of any import licence.

(4) Import under Government allocation by industrial enterprises or agencies- Government allocation for import may be made to the public sector industrial enterprises or agencies in proportion to their requirement subject to availability of foreign exchange. Such public sector importers may import their items approved by the Ministry of Commerce in any proportion or combination within the overall allocation made to them. They shall not however sell or otherwise dispose of any imported item in unprocessed form.

(5) Import allowed under cash foreign exchange- In addition to imports under Government allocation the public sector importers will also be eligible to import any permissible item under cash foreign exchange.

(6) Import Registration Certificate (IRC) not required by the public sector- Import Registration Certificate (IRC) shall not be required for importers by the public sector.

(7) Import on Cash Against Delivery (CAD)- Public sector agencies may opt for import on “Cash Against Delivery (CAD)” basis in accordance with the procedure laid down by the Bangladesh Bank.

(8) Guidelines for import of goods by Public Sector Agencies---All Government agencies are to follow the following conditions while importing goods, as:---
(a) To compare the competitive market rate quotations shall be obtained before opening of letters of credit and procurement shall be made at the most competitive rate and the provisions of Public Procurement Act, 2006 & Public Procurement Regulation, 2008 shall be applicable.

(b) In case of import under cash and conditional loan or grant, at least three quotations shall be obtained from registered indentors or from foreign suppliers;

Provided that, this condition shall not apply in case of proprietary items or where value of the consignment is less than taka thirty thousand only.

(9) **Pre-shipment Inspection of goods** - Where the value of a single item authorized for import is Taka five lac or above, the importing agency shall arrange Pre-shipment Inspection.

(10) Pre-shipment Inspection shall be entrusted to internationally reputed surveyors only;

Provided that, Public Sector Agencies may however, be allowed to clear goods on production of a certificate from their Administrative Ministry to the effect that pre-shipment inspection requirement has been waived by that Ministry in respect of the imported items or that no pre-shipment in respect of a particular consignment was considered necessary.

(11) **Import by the Trading Corporation of Bangladesh (TCB)** - TCB shall import any permissible item, arms & ammunition with the prior permission of the Ministry of Commerce, TCB shall also be allowed to import banned & restricted items upto approved quantity within the specified time and TCB shall avail itself all the facilities of industrial & commercial imports provided by the Order (IPO 2009-12).
CHAPTER EIGHT
IMPORT TRADE CONTROL (ITC) COMMITTEE

27. **ITC Committee:**---(1) In case of any dispute between an importer and the Customs Authority on ITC classification or description of goods imported under First Schedule of Customs Act., importer may ask for adjudication by the local ITC Committee set up at Chittagong, Dhaka, Khulna, Benapole and Sylhet.

(2) The local ITC Committees will consist of representatives of the Chief Controller, Local Chamber of Commerce and Industry and the Customs Authority and will be headed by the representative of the Chief Controller.

(3) If the local ITC Committee is required to discuss and take decision about any special type of item, a representative from the concerned Trade Association which represents that particular item shall also be invited to attend the relevant meeting of the Committee.

(4) The importer concerned shall be given an opportunity to plead his case before the local ITC Committee. Necessary decision shall be taken by the above Committee within 15(fifteen) days.

(5) If the importer is not satisfied with the decision of the local ITC Committee, he may file an appeal to the Central ITC Committee at Dhaka which shall consist of the Chief Controller as the Chairman and representative of the National Board of Revenue, the concerned sponsoring authority and the Federation of Bangladesh Chamber of Commerce and Industry as members.

(6) A revision petition may be filed with the Secretary, Ministry of Commerce in accordance with the Review. Appeal and Revision Order, 1977, if the decision in appeal does not satisfy the importer.

(7) In addition to appeal petition, the Chief Controller may, if he considers necessary, place any case relating to ITC matter before the Central ITC Committee.
28. **To obtain Membership etc.---** (1) All Importers, Exporters and Indentors shall secure/obtain membership /primary membership from a recognised Chamber of Commerce and Industry or he shall obtain compulsorily membership from the concerned trade organisation formed on all Bangladesh basis representing his own trade:

Provided that, Government may exempt any Importer, Exporter or Indentor from the aforesaid provision in the public interest.

(2) In the cases, where importers, exporters & indentors shall be allowed to obtain IRC/ERC against their provisional/primary membership of a recognised Chamber of Commerce and Industry or Trade Association established on all Bangladesh basis, in those cases the issued IRC/ERC shall remain valid upto the validity of the respective provisional/primary membership. Afterwards, subject to the submission of permanent/regular membership, permanent/regular IRC/ERC shall be issued after getting the provisional one return back.
## List of Controlling Importable Items

### TABLE

<table>
<thead>
<tr>
<th>H.S. Heading number</th>
<th>H.S. Code No.</th>
<th>Description of items and Conditions of Import</th>
</tr>
</thead>
<tbody>
<tr>
<td>12.07</td>
<td>All H.S. Code</td>
<td>Poppy seeds &amp; “Postadana” banned (Postadana” shall not also be importable as spices or in any other way).</td>
</tr>
<tr>
<td>12.11</td>
<td>All H.S. Code</td>
<td>Import of Grass (Andropogen Spp.) &amp; Bhang (Cannabis Sativa).</td>
</tr>
<tr>
<td>13.02</td>
<td>All H.S. Code</td>
<td>Import of Opium is banned. Agar agar &amp; pectin are importable with prior clearance from the Director, Drugs Administration.</td>
</tr>
<tr>
<td>23.07</td>
<td>2307.00</td>
<td>Imports of Wine Lees, Argol are banned.</td>
</tr>
</tbody>
</table>
(a) In case of import of Furnace Oil for use in own industry/firm:

1. Bangladesh Petroleum Act, 1974 (Act LXIX of 1974) and Rules issued by the Government, from time to time, in this respect will be applicable;
2. Importer must inform Bangladesh Petroleum Corporation regarding quantity and quality of the importable Furnace Oil on or before 5th of every month; and
3. The importer must obtain Explosive Licence and other required licence(s) as per prevailing rules.

(b) In case of import for sale/marketing to other consumers:

1. An agreement is to be signed with Bangladesh Petroleum Corporation as per Bangladesh Petroleum Act 1974 (Act LXIX of 1974) and rules issued by the Government from time to time, in this respect these rules will be applicable;
2. Quality of the salable petroleum product must be as per specification of BSTI;
3. All arrangement is to be made by the importer for collection, storage and marketing of furnace oil;
4. Representatives of Bangladesh Petroleum Corporation and BSTI can inspect any establishment of the importer to examine the quality of the salable item;
5. Imported furnace oil is to be sold at the market rate;
6. The importer must obtain Explosive Licence and other required licence(s) as per prevailing rules;
7. Furnace Oil is to be sold only to the user industry; and

A statement regarding quantity and quality of monthly imported and marketed furnace oil is to be sent to Bangladesh Petroleum Corporation on or before 5th of every month.
| 27.11 | All H.S. Code | Except Liquefied natural gas (LNG), Liquefied propane and butanes (which are part of L.P.G.), Petroleum gas and other gaseous hydrocarbons are banned for import. |
| 27.13 | All H.S. Code | All items including petroleum oil residues are banned except petroleum coke & petroleum bitumen. |
| 29.29 | 2929.90.00 | Import of Sodium Cyclamate (semi-solid sugar) is banned. |
| 29.30 | 2930.909 | Import of Aliyl isothiocyanate (artificial mustard oil) is banned. |
| 38.08 | All H.S. Code | Insecticides, namely Heptachlore-40, WP, DDT, Bidrin Brand in the generic name: Dicrotopes, Methyl Bromide, Chlorden-40, WP and Daldrin are banned. But all other items classifiable under this heading are importable subject to the certain conditions as mentioned below:- |
| | | (a) Importable subject to the prescribed conditions at para 25(14) of this order. |
| | | (b) Deltamethrine of synthetic pyrithroid group shall be importable with the prior permission of the Ministry of Commerce but only by those firms who will be certified and guaranteed by the Ministry of Health that the item will be used only for public health purpose; |
| | | (c) Insecticides of the Synthetic Pyrithroid group i.e. (1) Cyhalothrin, (2) Cypermethrin, (3) Cyfluthrin, (4) Fenvelarate, (5) Alpha Cypermethrin, (6) Es-Fenvalarate, (7) Deltamethrin. (8) Danitol 10 EC (Fenpropathrin) may be imported by fulfilling the following conditions i.e. (1) Description of the imported insecticides must be communicated to the Agricultural Extension Directorate and it will monitor the use of the imported insecticides. (2) The imported insecticides must be used as per the approved level provided by the Pesticide Rules, 1985. |
| 56.08 | All H.S. Code | Fishing nets (Gillnet) with meshes of 4.5 centimetres or less in width or length. With the prior permission from the Director General of Fisheries Deptt. only deep-sea fishing vessels shall be allowed to import nets with meshes of 4.5 cm or above under Sea Fish Ordinance, 1983 (Ord. No. XXXV of 1983). Director General Fisheries Department shall give permission for an importer per trawler to import 4.5 cm radius/mesh-net upto maximum 8 (eight) bags/sacks per year. |
| 63.05 | 6305.31 | Import of Polypropylene bag is banned. |
| 84.08 | 8408.90 | Import of chassis with Two stroke engines of three wheeler vehicles (Tempo, auto rickshaw etc.) is banned. |
| 87.01 to 87.04 | All H.S. Code | Motor car of any C.C. and microbus, minibus, jeeps including other old vehicles and tractors are importable under the following conditions, as :--- |
| | | (1) No vehicle will be more than five years old in the case of shipment. |
| | | (2) Old vehicles will be importable only from the country of its origin. Old vehicles will not be importable from any third country; “Provided that, old vehicles can not be imported from third country except those which were to be used personally and are to be used personally and in case of import from third country, certificate of registration & certificate of cancellation of registration (from the country of use)) will have to be submitted to the customs authority”. |
| | | (3) A certificate containing age, model number and chassis number of the old car will have to be submitted to the custom authority from Japan Auto Appraisal Institute (JAAI)In case of import of cars from Japan and from the recognised Automobile Association in case of import of old cars from other countries. |
| | | (4) For determining date/age of the imported old car the date/age will be calculated from the first day of the next year of manufacture of chassis. |
| | | (5) In case of import of cars from Japan date of manufacture will be ascertained/determined after examining the chassis book published by Japan Automobile Association and for import from other countries by examining the chassis book published by the concerned Government approved Automobile Association. No old car or vehicle will be importable from a country which do not publish chassis book. |
| | | (6) With respect to catalytic converter in petrol driven car and connection of Diesel particulate Filter in diesel driven car, action will be taken as per S.R.O.29-law /2002 dated February 16, 2002 issued by the Ministry of Environment and Forest. |
| | | (7) No car will be importable without seat belt. |
| | | (8) Wind shield glass and both sides window glasses of driving seat must be transparent so that inside of the car is visible. |
| | (b) Old Taxicab from 1250 CC to 2000 CC:-- |
| | | Subject to fulfillment of conditions laid down at clause (2) to (6) above, Taxicab of less than 3 (three) years old will be importable. |
| 8703.221 | Three-wheeler vehicles of two-stroke engine (tempo, auto rickshaw etc.) are banned for import. |
Following used parts of motor vehicles will be importable subject to conditions mentioned below:

(a) **Body parts:**
- (1) Bumper;
- (2) Front grill;
- (3) Door Assy;
- (4) Wind shield/wind shield glass;
- (5) Mirrors;
- (6) Radiator Assy;
- (7) Light/Lamps;
- (8) Dash board Assy;
- (9) Bonnet Assy;
- (10) Felder Assy;
- (11) Door mirror Assy;
- (12) Seats;
- (13) Rear mudguard Assy;
- (14) Cabin Assy/Bodies;
- (15) Head lights(excluding bulb);
- (16) Tail lamps (excluding bulb);
- (17) Side sights Assy;
- (18) Wiring Sets;
- (19) EFI control unit;
- (20) Starter;
- (21) Alternator;
- (22) Eddy compressor/condenser/cooling chamber Assy;
- (23) Other rubber channels and rubber mouldings condenser.
- (24) Fuse box;
- (25) Distributor;
- (26) Dumper;
- (27) Nose cart

(b) **Under teren parts:**
- (1) Power steering Assy;
- (2) Suspension shock Absorbers;
- (3) Steering wheels Assy;
- (4) Steering column and steering boxes;
- (5) Differential Assy;
- (6) Propeller shaft Assy;
- (7) Axles Assy;
- (8) Brake drum and hubs Assy;
- (9) Vacuum booster with brake master pump Assy;
- (10) Brake drums Assy;
- (11) Wheel cylinder Assy;
- (12) Silencer and exhaust pipes.
- (13) Mounting;
- (14) Fuel pump;
- (15) Air cleaner box

**Conditions:**
(1) Above mentioned parts will be importable by the recognized repairing and servicing industry registered with Board of Investment (BOI)/ BSCIC/recognized association of repairing Servicing Industries/ Registrar Joint Stock Company and Firms.
(2) Commercial import of used motor vehicles parts will not be allowed.
(3) A pre-shipment certificate from an internationally reputed surveyor regarding quality of the above mentioned used parts is to be submitted.
(4) The seller or the assembler shall give a written guarantee for 2 (two) year for the sold or assembled parts.
(5) The repairing and Assembling industry must be a member of the related Automobile and Repairing Association.
(6) The repairing and servicing Industry shall maintain a proper sale register of the imported used parts and a quarterly sales statement is to be sent to CCI&E.
(7) After import, CCI&E shall regularly monitor regarding use of the imported used parts.
(8) The importer must have VAT registration & TIN number as a Repairing & Servicing Organisation and related documents & papers are to be submitted to the Custom Authority.

<table>
<thead>
<tr>
<th>HS Code</th>
<th>All H.S. Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>87.11</td>
<td>All H.S. Code</td>
<td>More than 3 (three) years old and above 155 CC motor cycle are banned. However, above more than 150 CC limit will not be applicable for the Police Department. In case of import of 3 (three) years old motor cycles, this 3 (three) years’ period will be calculated from the first day of the calendar year next to the manufacturing year. To determine the age of old motor cycle, certificate (PSI) from internationally recognized &amp; NBR (National Board of Revenue) approved inspection company may be accepted as alternative to registration cancellation certificate.</td>
</tr>
<tr>
<td>90.18</td>
<td>9018.31</td>
<td>Import of Glass syringe is banned</td>
</tr>
<tr>
<td>93.02</td>
<td>All H.S. Code</td>
<td>All items including Revolver and Pistol are importable by authorized dealers of firearms subject to prior permission of the Ministry of Home Affairs. For private sectors 1 (one) NPB revolver/pistol with 50 rounds of cartridges/ammunitions and .22 bore rifle/.12 bore short gun/ gun with 100 rounds of cartridges/ammunitions shall be importable by TCB/appointed authority/persons on approval of the Ministry of Commerce on NOC/recommendation from the Ministry of Home Affairs.</td>
</tr>
<tr>
<td>93.03</td>
<td>All H.S. Code</td>
<td>All items including other firearms (except banned bore) are importable by authorized dealers subject to prior permission of Ministry of Home Affairs. For private sector these items shall be importable by TCB/appointed authority/person on approval of the Ministry of Commerce on NOC/Recommendation from the Ministry of Home Affairs.</td>
</tr>
<tr>
<td>93.06</td>
<td>All H.S. Code</td>
<td>(a) Air gun ammunition for sports, hunting etc. is importable by authorized dealers of firearms subject to prior permission of the Ministry of Home Affairs. For private sector these items shall be importable by TCB/appointed Authority/person on approval of the Ministry of Commerce on NOC/recommendation from Ministry of Home Affairs. (b) Other ammunitions are importable by Ministry of Defence.</td>
</tr>
</tbody>
</table>
Foot note of the restricted lists

The following goods shall not be importable:

(1) Maps, charts and geographical globes which do not indicate the territory of Bangladesh in accordance with the maps published by the Department of Survey, Government of the People’s Republic of Bangladesh;

(2) Horror comics, obscene and subversive literature including such pamphlets, posters, newspapers, periodicals, photographs, films, gramophone records and audio and video cassette tapes etc;

(3) Books, newspapers, periodicals, documents and other papers, posters photographs, films, gramophone records, audio and video cassettes, tapes etc. containing matters likely to outrange the religious feelings and beliefs of any class of the citizens of Bangladesh;

(4) Unless otherwise specified in this order, goods of secondary or sub-standard quality or below –standard or old, used, reconditioned goods or factory rejects and goods of job-lot/stock-lot;

(5) Reconditioned office equipment, photocopier, type-writer machine, telex, phone, and fax;

(6) Unless or otherwise specified in this order, all kinds of waste;

(7) Goods (including their containers) bearing any words or inscriptions of a religious connotation the use or disposal of which may injure the religious feelings and beliefs of any class of the citizens of Bangladesh;

(8) Goods (including their containers) bearing any obscene picture, writing inscription or visible representation; and

(9) Import of live Swine and any item prepared from swine is banned.
PROCEDURE FOR IMPORT ON JOINT BASIS
(Please see Para-9)

1. Group by Commercial Importers: ---

Commercial importers have been allowed the facility of import on joint basis for the sake of economy. For this purpose subject to condition of this order, the group of the importers may be formed before or after registration of the LCA Form with the nominated authorized dealer bank.

Such importers having different nominated L/C opening banks, desirous of importing their share in cash, loan, and credit or under account trade arrangement/counter trade arrangement on joint basis may do so in accordance with the procedure mentioned below:

2. The procedure of formation of groups to import Joint-basis before registration of LCA form in the nominated recognized dealer bank. ---

(1) An importer will submit to his nominated Bank the L/C Authorization Form in the usual manner duly filled in and signed along with a declaration, that---

(a) He had not applied in any manner to import his share for the current financial year individually and agrees to effect import of the same on joint basis under the group leadership of M/s...................................... (Name and address of the group leader with IRC No. and his nominated bank to be mentioned), and that

(b) He undertakes not to make in any manner any claim whatsoever from the Import Control Authority in any matter arising out of default or dispute with the group leader of members of the group. Signature of the importer will be verified by the authorized officer of nominated bank with date.

(2) The importer's nominated Bank after being satisfied that the L/C Authorization Form, the declaration given by the importer and other required information are complete and correct in all respect, will forward these papers to the nominated Bank of the group leader and will certify on the body of the L/C Authorization Form as under:

"We have no objection to allow the abovementioned group under the group leadership of M/s...............................................
.................................................................................................... this importer is eligible to import................................................................. For
Taka..........................................

Seal and signature of the Authorized Officer of the importer's bank with date"

(3) The group leader will submit L/C Authorization Form in a similar manner. In addition of L/C Authorization Form he will also submit L/C Application Form covering the total value of all the L/C Authorization Forms of the group members including his own share. He will also submit a declaration to the effect that ----
(a) Particulars given in the L/C Authorization Form are correct to the best of his knowledge;

(b) He has not applied, in any manner, to import his share for the current shipping period separately other than as a member of group; and that ----

(c) He has undertaken to act as the group leader for importation on joint basis for the sake of economy by the importers in the group (here group leader will record the names and address and IRC Nos. of all the member including that of himself and their individual shares) and that.

(d) He undertakes not to make in any manner any matter arising out of default or dispute with members in the group. The signature of the group leader will be verified by the authorized officer of his bank with date.

(4) The group leader’s bank, after being satisfied that L/C Authorization Form and the declaration given by the group leader are complete and correct in all respects, will certify on the body of the L/C Authorization Form as under:
“We have no objection to allow the above importer to act as group leader of the group................................ Members”.

Seal and signature of the Authorized Officer of the group leader’s banks with date.

(5) Certified LCA form with all other LCA forms registration will be completed in the Group leaders’ nominated bank.

(6) After completion of registration of LCA form, the concerned bank will send two copies of declaration and certified LCA form to the importer’s concerned Import Control Authority for post checking.

(7) The eligible commercial importers belongs to the same nominated bank including all the branches who are interested to import under Cash/IDA credit, free loan or under credit share in the cases of Joint Basis import, the import procedure will be same. The bank will forward complete set of document outlined above, such as LCA form, declaration etc. to the Group Leaders nominated bank by endorsing necessary certification on the body of the LCA form. The group leader’s nominated bank will process the LCA form outlined as above and to complete the registration in the bank.

(8) The eligible commercial importers, who are interested to import on Joint basis under account trade arrangement/counter trade arrangement and tied loan or credit, shall submit their LCA form to their respective nominated Bank in the prescribed manner. In such cases they do not need any application for opening of L/C. The nominated bank on being satisfied that the LCA form is in order, will forward all the copies of the same to the group leader's nominated bank after making necessary entries in the importers Registration Certificate. The group leaders nominated bank on being satisfied that the LCA form of group leader and group members are in order and found completed all formalities of import on Joint basis being done, the nominated bank will transmit the LCA form of group leader and other members of the group to the designated bank along with the application form for opening of letter of credit for the total amount covered by individual LC authorization forms. The designated bank will open letter of credit and endorse two copies of each LCA form to concerned Import and Export control office.
3. **Procedure in case of formation of group for import on joint basis after registration of L/C Authorization Form:**

   (1) In case of formation of group for import on joint basis after registration of LCA form, the importer will submit LCA form in his nominated bank and he will inform his bank in written or submit a declaration that he intend to make a group after registration of LCA form. The importers nominated bank after being satisfied that the LCA forms are found complete and correct in all respect will register along with declaration and advise the importer to form a group or group(s) immediately.

   (2) The importer shall be required to submit a declaration to their bank exactly same manner as laid down under para 2(1) of this Annexure while forming a group. Importers signature will be attested by the authorized officer of his nominated bank. The said bank will forward the entire document i.e. LC Authorization form and declaration to the group leaders nominated bank with certificate as laid down in the para 2(2) of this Annexure.

   (3) The group leader shall also submit L/C Authorization Form and L/C Application Form with a declaration as mentioned in para 2(3) of this Annex. The signature of the group leader will be verified by the authorized officer of his bank with date and will endorse required certificate on the body of L/A Authorization Form mentioned in para 2(4).

   (4) The group leader's Bank will then keep two complete sets of L/C Authorization Forms, declaration of all group members and certificates issued by the different banks of the group members with complete set of L/C Authorization Form including declaration and certificate issued in respect of group leader for opening of L/C and forward other 2(two) copies of L/C Authorization Forms along with complete set of papers (declaration and certificates) to the concerned Import Control Authority for post-checking. If group members belong to different Import Control Jurisdictions, complete set of papers shall be submitted to the concerned Import Control Officers of the group members for post-checking.

   (5) Where the eligible commercial importers desirous of importing their share on joint basis are located within the jurisdiction of the same Import Control Authority and have the same nominated bank including all the branches of the banks within the jurisdiction of the same Import Control Officer, the procedure for import on joint basis will be same as outlined above except that the different branches of the same will forward the complete set of documents outlined above to the branch of the same bank which is the nominated bank of the group leader. The nominated bank of the group leader will process the L/C Authorization Forms in the same manner as outlined above.

   (6) In case of import on joint basis under Account Trade Arrangement/Counter Trade Arrangement and tied loan or credit, the procedure as mentioned above in Para 2(8) shall be followed:

4. In both cases of the formation of group, as soon as L/C is opened and transmitted to the foreign supplier, the nominated bank of the group leader will endorse the group leaders IRC as the case may be and advise the concerned Import Control Authority or Authorities and the respective banks of the members of the group about the particulars of the L/C with individual share of each member of the group.

5. **Group by Industrial Importers:** In case of import by industrial units on joint basis, they should nominate a group leader and request their nominated bank to forward their L/C. As along with other relevant papers to the nominated bank of the group leader for opening of L/C.
in accordance with the procedure outlined under para 2. and 3. of this Annex. The group leader’s nominated bank after verification of the LCA Form shall open Letter of Credit on joint basis and endorse the LCA Forms accordingly.

6. Importers submitting L/C Authorization Form for opening of L/C or effecting import on joint basis in violation of the provisions of the Import Policy Order, 2009-2012 or of this Annex shall be liable to punishment as per provision of this Order.

By order of the President
Joint Secretary
Government of the People’s Republic of Bangladesh