

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

Notification

(Customs)

Dated, the 30<sup>th</sup> March, 1985

SRO 154-L/85/914/Cus- In exercise of the power conferred by section 219 of the Customs Act, 1969 (IV of 1969) read with item 2 of the Third Schedule to the Said Act and section 5A of the Sales Tax Ordinance, 1982 (XVIII of 1982) the National Board of Revenue is pleased to make the following rules, :-

1. (1) These rules may be called the Export-Oriented Garments Industries (Temporary, Importation) Rules, 1985.  
(2) They shall come into force on the 31<sup>st</sup> March 1985.
2. The management of an export oriented garment industry, having licensed private warehouse, shall be authorized to take delivery without payment of customs duties and other taxes chargeable on the goods imported for manufacture of garments for subsequent export subject to the following conditions namely:-
  - (a) The importer cum manufacturer shall furnish a copy of the buyer's letter of credit and contract or purchase order while submitting the bill of entry and other shipping documents relating to the consignment under clearance and the invoice of the consignment shall bear the buyer's letter of credit number.
  - (b) The appropriate officer of customs shall, on fulfillment of the conditions laid down in clause(a) finalize assessment of duty and allow delivery of the consignment without payment of customs duties and other taxes chargeable on the goods.
3. (1) The management of an export oriented garment industry shall be issued with two passbooks (one original and one duplicate) in Form A by each of the customs station from where import or export of the goods shall take place.  
(2) The original of the Passbook (while cover page) shall be retained by the issuing customs station and the duplicate (light green cover page) shall be given to the management of the export oriented garment industry.  
(3) Each time an import or export takes place, relevant particulars of the consignment shall be recorded in both the copies of the Passbook by an officer of customs not below the rank of an Appraiser or Inspector and authenticated by the Principal Appraiser or Superintendent of Customs and the management of the industry shall produce the duplicate Passbooks to any officer of Customs deputed for the purpose of inspection of the same.
4. For maintaining accounts of imported goods for manufacturing garments by all export oriented garments industries, formula devised for the purpose in Form B shall be followed and the products which are not covered by the formula, the existing system of accounting through consumption certificate shall continue and it shall be taken as the basis of accountability.

5. If and export-oriented garment industry following the formula specified in Form B can save fabric even after manufacturing and exporting the requisite number and type of garments, it shall have the option to sell such excess fabric in the local market on payment of applicable customs duty and sales tax after obtaining prior permission from the Collector of Customs of the warehousing station or use such excess fabric for manufacturing garment for subsequent export.
6. The authorised officers of customs shall carry out periodic inspection of the export-oriented garments industries manufacturing units and ascertain the quantity of goods imported, exported and stock in hand and shall record his observations in the space earmarked for this purpose in the duplicate Passbook and shall also forward a detailed inspection report to the Collector of Customs within seven days from the date of inspection.
7. The management of the export-oriented garment industry shall continue to comply with all the provisions of the Standing Orders issued by the Collectors of Customs from time to time in connection with export-oriented garment industries.

By order of the President

Sd/-  
(A.S. Rasheed)  
Joint Secretary