

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

Standing Order

(Customs)

Dated: 25 July, 2000

No.100/2000/shulka. In supercession of the Standing Order No-. 01/99/Cus. dated the 12 July, 1999, the National Board of Revenue is pleased to issue this new standing order for the disposal of:

- (a) motor vehicles and durable/ semi-durable goods imported without payment of duties and taxes by diplomatic missions / diplomats/ privileged organizations or other authorized persons for official/ personal use; and
- (b) motor vehicles, machineries, equipments and durable/semi-durable goods imported without payment of duties and taxes by project implementing agencies / donor organizations/ contractors for implementing foreign aided/ government funded projects in Bangladesh with prior concurrence of the National Board of Revenue.

02. This order comes into force with immediate effect.

03. Disposal of vehicles and durable/ semi-durable goods imported by diplomatic missions, diplomats, privileged organizations and privileged persons:

Disposal of vehicles and durable/semi-durable goods imported by diplomatic missions, diplomats, privileged organizations and persons shall be done in any of the following manners:

- (a) Vehicles, durable or semi-durable goods imported without payment of duties and taxes may be re-exported with permission from the commissioner through whose jurisdiction the goods were imported.
- (b) A diplomatic mission / diplomat / privileged organization or person may sell / transfer such goods without payment of duties and taxes only to another diplomatic mission / diplomat/ privileged organization or person with prior permission from the National Board of Revenue.
- (c) A diplomatic mission / diplomat / privileged organization or person may sell such goods to any non-privileged organization / person on payment of duties and taxes either expiry of 3 (three) years or on completion of assignment in Bangladesh.
- (d) Vehicles/ durable or semi-durable goods may be sold/ transferred by diplomatic missions / diplomats as stated in sub-para (b) and (c) above only after obtaining a certificate from the Ministry of Foreign Affairs, Government of Bangladesh. A copy of the said certificate shall be endorsed to the Commissioner of Customs who would make necessary assessment and realize duties and taxes, if applicable. The privileged person/ organization concerned shall directly apply to the Commissioner for permission with a copy to the National Board of Revenue. The Commissioner shall

issue necessary permission within 15 (fifteen) working days of receipt of the application with intimation to the Board.

- (e) Such vehicles, durable and semi-durable goods may be sold through sealed tender provided, in case of a vehicle, it has been used for at least 08 (eight) years and, in case of other durables /semi-durables, such goods have been used for at least 05 (five) years in Bangladesh. In such cases, the following formalities shall be observed:
- (i) The concerned diplomatic mission/ privileged organization shall submit a list of disposable vehicles (with registration particulars) / durable or semi-durable goods (with manufacturer's number where applicable) alongwith copies of corresponding import-bill, invoice, bill of lading etc. to the concerned Commissioner (through whose jurisdiction goods were imported) and obtain prior permission for selling the same through sealed tender. Another copy of the same list, without other documents, will be submitted to the National Board of Revenue for information.
 - (ii) The sealed tender will be conducted under the direct management and supervision of the concerned diplomatic mission / privileged organization/ concerned Ministry / Division and, in special cases, with prior written permission form the National Board of Revenue by a government agency, department or autonomous corporation / authority. On formal request of the diplomatic mission/privileged organization, the Commissioner of customs will nominate an officer, not below the rank of an Assistant Commissioner, to remain present at the opening of sealed tenders and to sign the comparative tender sheet. Competitive tender must be ensured through publication of notice in at least 03 (three) national dailies (two Bangladesh and one English). In cases of tender by government authorities, strict adherence to government rules and regulations governing such tenders shall be ensured. All expenses incidental to the entire process of sale through sealed tender as described above shall be borne by the concerned diplomatic mission / privileged organization / Ministry / Division / or government agency / department/ autonomous corporation or authority concerned.
 - (iii) Entire sale-proceeds of the sealed tender will be deposited in to the government treasury in the account of the Custom House /station concerned. The diplomatic mission / privileged organization shall then submit to the Commissioner of customs, copies of tender notice, newspaper cutting, tender documents and documentary evidence of deposition of sale-proceeds into the government treasury and obtain prior clearance from him before handing over the goods to the successful tenderer. The Commissioner of Customs shall give the clearance to hand over the goods to the successful tenderer within 15 (fifteen) working days of receipt of these documents from the diplomatic mission/ privileged organization concerned. If the Commissioner fails to dispose of the matter within the stipulated time then the requesting body will approach the National Board of Revenue. The Board shall arrange for final disposal of the matter within 21 (twenty one) working days from receipt of such a request.
 - (iv) All the formalities described above will have to be completed within 06(six) months from the date of issuance of the permission by the Commissioner of

Customs as described in para 3 (e) (i). The Board may in exceptional cases of difficulty extend this time limit by a maximum of 3 (three) months.

04. Disposal of vehicles, machineries, equipments and other durable and semi-durable goods imported without payment of duties and taxes on re-exportable basis by project implementing agency/ donor agency/ contractor:

Disposal of project vehicles, machineries, equipments and other durable and semi-durable goods shall be done in any of the following manners:

- (a) They may be re-exported within 06(six) months of completion of the project with permission from the Commissioner through whose jurisdiction that were imported; or
- (b) They may be sold or handed-over or retained on payment of duties and taxes with prior permission from the National Board of Revenue within 06 (six) months of completion of the project; or
- (c) Vehicles, heavy machineries and equipments may be sold through sealed tender provided that they have been used for at least 08 (eight) years in Bangladesh. In case of other durable or semi-durable goods, such goods can be sold through sealed tender only if they have been used for at least 05 (five) years in Bangladesh. However, if the project period is less than 05 (five) years, all such goods may also be sold in the same manner on completion of the project. In such cases, the relevant procedure laid down in para 3(e) above shall be followed. But the entire process of conducting the sealed tender in accordance with the procedure laid down in the said para shall be completed within the prescribed time limit by the concerned project implementing Ministry/Division or where special permission has been given by the National Board of Revenue to the concerned Govt. agency/ Department/ autonomous corporation / authority. The process laid down in sub-para (i) of para 3(e) must, in such cases, be completed within 06(six) months of completion of the project or after completion of 08 (eight) / 05 (five) years of use of the goods, as the case may be.

05. No vehicle/ machinery/ equipment / durable or semi-durable goods imported on temporary basis for implementation of projects shall be retained in Bangladesh without payment of duties and taxes beyond 06(six) months after expiry of the project completion date without prior written permission from the National Board of Revenue.

06. Vehicles, machineries, equipments and other durable/ semi-durable goods already imported without payment of duties and taxes on permanent / consumable basis by the government / donor agency for implementation of projects included in the ADP or under a TAPP may also be disposed off in the same manner described in para 4 (c).

07. General conditions for availing concessions under this order:

- (a) In case of unauthorized transfer/ retention / sale of vehicles / machineries / equipments / durable or semi-durable goods, such goods shall be confiscated by the Government. Vehicles transferred legally should carry fresh registration number in conformity with the status of the new owner or organization and in no case should ply with the previous number plates. The organization or person disposing of vehicles shall ensure that the vehicles are handed over to the buyer only after these have been duly reregistered as per law of Bangladesh.
- (b) Transfer/sale/retention of items, the import of which are prohibited shall not be allowed under this order. This order will also be subject to all restrictions/ prohibitions / conditions under any law/ order / regulation in force.

- (c) Violation of this standing order shall attract penal provision of the Customs Act, 1969.

Assessment of duties and taxes : Assessment of duties and taxes at the time of sale / transfer / retention shall be made on the basis of the value, rates of duties and taxes and exchange rate as are applicable / effective / prevalent at the date on which the payment of duty will be made as provided under section 30(1)(C) of The Customs Act, 1969. As used goods, having no standard value, the assessable value will be computed by allowing depreciation from the value at the time of first importation at the rate of 10 (ten) percent per year subject to a maximum of 80 (eighty) percent calculated from the date of importation of motor vehicles/ machineries / equipments / durable / or semi- durable goods. Any part of the year exceeding 06 (six) months shall be treated as a complete year for calculation of depreciation.

Sd./
[Abul Quasem]
Member (Customs).