1.3 Bangladesh Customs Information

- Duties and Tax Exemption
  - Emergency Response:
  - Exemption Regular Regime (Non-Emergency Response):
  - Exemption Certificate Application Procedure:
  - Exemption Certificate Document Requirements
- Customs Clearance
  - General Information
  - Customs Clearance Document Requirements
  - Entry Points Information
    - Indian – Bangladesh Border
    - Bangladesh – Myanmar

There are Four Custom houses and thirty active land customs stations for import and export activities and for passenger movement across Bangladesh. Chittagong Custom house is the biggest station in terms of revenue and volume of cargo. Chittagong and Mongla custom house deals with sea cargo where as Benapole custom house deals with cargo carried by truck. Dhaka custom house deals only air freight cargo. Besides cargo handling a significant number of passengers also passes these custom houses and stations.

The clearances procedure is the same in each land entry point. Even if the self clearance is possible (with a permit of the NBR office) it is highly recommended to contract a Custom Clearance Agency.

For the custom procedure Benapole, Shona Moshjid, Hily and Bhurimay land ports are functional with electronic system. In addition to this, Dhaka Airport, Chittagong Airport and Chittagong Seaport are functional with electronic system. For smooth customs clearance process, it is recommended to clear imported goods through a highly professional customs clearing and forwarding agent.

It is not permitted for foreign trucks to travel in Bangladesh with imported goods. Therefore all trans-shipments have to be loaded from foreign trucks to Bangladeshi trucks in the Customs area. It means that warehouse to warehouse import is not permitted - a part from a special agreement which has been done by the government for the Food Commodities.

Duties and Tax Exemption

For contact information regarding government custom authorities, please follow the link below:

4.2.1 Bangladesh Government Contact List

Emergency Response:

[Note: This section contains information which is related and applicable to 'crisis' times. These instruments can be applied when an emergency is officially declared by the Government. When this occurs, there is usually a streamlined process to import goods duty and tax free.]

<table>
<thead>
<tr>
<th>Agreements / Conventions Description</th>
<th>Ratified by Country?</th>
</tr>
</thead>
<tbody>
<tr>
<td>WCO (World Customs Organization) member</td>
<td>Yes - 1st Jan 1985</td>
</tr>
<tr>
<td>Annex J-5 Revised Kyoto Convention</td>
<td>n/a</td>
</tr>
<tr>
<td>OCHA Model Agreement</td>
<td>n/a</td>
</tr>
<tr>
<td>Tampere Convention (on the Provision of Telecommunication Resources for Disaster Mitigation and Relief Operations)</td>
<td>n/a</td>
</tr>
<tr>
<td>Regional Agreements (on emergency/disaster response, but also customs unions, regional integration)</td>
<td>Special custom regulation of procedure for Humanitarian Emergency has not yet been established by the Bangladesh Government. However in humanitarian emergency situations it is possible to use the UN and Disaster Management Bureau or Logistic Cluster as facilitator for help with the custom authority.</td>
</tr>
</tbody>
</table>

Exemption Regular Regime (Non-Emergency Response):

[Note: This section should contain information on the usual duties & taxes exemption regime during non-emergency times, when there is no declared state of emergency and no streamlines process (e.g. regular importations/development/etc.).]

| Organizational Requirements to obtain Duty Free Status |
United Nations Agencies

All imported relief (humanitarian) goods are exempted from duties and taxes. This concession is contained in a Special Order-Circular that originates from the Ministry of Finance, Internal Resources Division (Economic Relations Division), Customs. This circular/law is dated as 3rd Chaitra, 1398 Bangla, 17 March 1992, referenced as SRO No.61-law/92/1444/Customs and developed from the Customs Act of 1969 (IV of 1969), Section 19 and the Value Added Tax Law, Section 14(1) of 1991 (no. 22 law of 1991). In its short form, it is referred to as SRO-61.

As per the SRO-61, the following organizations are allowed to be operational in Bangladesh:
The Bangladesh Red Crescent Society, as well as NGOs, INGOs, and national and international voluntary organizations which have a valid registration certificate from the NGO Bureau Affair.

Non Governmental Organizations

- See above

Exemption Certificate Application Procedure:

Duties and Taxes Exemption Application Procedure

Generalities (include a list of necessary documentation)

- Official and regular procedure of duties exception doesn’t exist in Bangladesh for emergency and relief special purpose. Each INGO, NGO and other organisation involved in humanitarian and Relief issue in Bangladesh has to contact the NGO Bureau Affairs the National Board of Revenue and Disaster Management Bureau in order to negotiate a customs agreement related to their own activities.
- For UN agencies, duty free tax exemption letter needs to be obtained for relief items from Ministry of Disaster Management and Relief.
- For the humanitarian agencies and International NGOs, the NGO Bureau Affairs is in charge of following up on the process of exemption of taxes and duty. Due to the fact that all the administrative procedures have not been computerized and that each step of the procedure requires a signature, it is highly recommended to follow the process personally otherwise the process can take a long time to be completed.
- An official duty exemption agreement has been done for the UN and implementing partners. Therefore UN has to provide a copy of this agreement and the implementing partner a copy of the MoE.

Process to be followed (step by step or flowchart)

- See above

Exemption Certificate Document Requirements

| Duties and Taxes Exemption Certificate Document Requirements (by commodity) |
|------------------|-----------------|------------------|-----------------|-----------------|-----------------|
|                  | Food            | NFI (Shelter, WASH, Education) | Medicines       | Vehicle & Spare Parts | Staff & Office Supplies | Telecoms Equipment |
| Invoice          | Yes, Original, 1 copy, (applies to UN and NGOs) | Yes, Original, 1 copy, (applies to UN and NGOs) | Yes, Original, 1 copy, (applies to UN and NGOs) | Yes, Original, 1 copy, (applies to UN and NGOs) | Yes, Original, 1 copy, (applies to UN and NGOs) | Yes, Original, 1 copy, (applies to UN and NGOs) |
| AWB/BL/Other Transport Documents | Yes, Original, 1 copy, (applies to UN and NGOs) | Yes, Original, 1 copy, (applies to UN and NGOs) | Yes, Original, 1 copy, (applies to UN and NGOs) | Yes, Original, 1 copy, (applies to UN and NGOs) | Yes, Original, 1 copy, (applies to UN and NGOs) | Yes, Original, 1 copy, (applies to UN and NGOs) |
| Donation/Non-Commercial Certificates | Yes, Original, 1 copy, (applies to UN and NGOs) | Yes, Original, 1 copy, (applies to UN and NGOs) | Yes, Original, 1 copy, (applies to UN and NGOs) | Yes, Original, 1 copy, (applies to UN and NGOs) | Yes, Original, 1 copy, (applies to UN and NGOs) | Yes, Original, 1 copy, (applies to UN and NGOs) |
| Packing Lists    | Yes, Original, 1 copy, (applies to UN and NGOs) | Yes, Original, 1 copy, (applies to UN and NGOs) | Yes, Original, 1 copy, (applies to UN and NGOs) | Yes, Original, 1 copy, (applies to UN and NGOs) | Yes, Original, 1 copy, (applies to UN and NGOs) | Yes, Original, 1 copy, (applies to UN and NGOs) |
| Other Documents  | Health & Radioactivity Certificates | NA | No Objection Certificate* | MoFA Permission | NA | No Objection Certificate |
| Additional Notes |                  |                  |                  |                  |                  |                  |
**Health Certificate** should certify as ‘fit for human consumption’ this can be obtained from either the country of origin or Bangladesh Ministry of Health.

**Radioactivity Certificate** is mandatory for food imports for human consumption such as milk, milk products, edible oil and other food items produced in any country. The radioactivity test report from the authority of the exporting countries must indicate levels of CS 137.

**No Objection Certificates (NoC):**

As per the Drug Act and Drug Ordinance of Bangladesh, any importation of medical goods including medicines, whether for relief or commercial use, must obtain ‘No Objection Certificate (NoC)’ from the Directorate General of Drug Administration (DGDA).

Telecommunication Equipment also requires an NOC from the Bangladesh Telecommunication Regulatory Commission (BTRC)

Vehicles require permission from the Ministry of Foreign Affairs (MOFA) – if they are tax exempt and for official use. The format of this permission is not specified/consistent; it maybe a NoC, or it may require an import permit from Office of Chief Controller of Imports and Exports (CC&E) or other form of permission. To import temporary vehicles or material for relief purpose a Certificate of Declaration, which should describe the precise use and the planning, has to be done by the agency to the customs Office.

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**Customs Clearance**

**General Information**

According the National agreement, import licenses are required for any imports for Humanitarian Agencies which are part of the UN Body.

The NGO’s of Humanitarian Agency have to declare through the NGO BO and to the Custom House the list of relief and Emergency material required for implementing their projects and request an Import Certificate related to the action.

**Customs Clearance Document Requirements**

<table>
<thead>
<tr>
<th>Documents</th>
<th>UN Umbrella</th>
<th>NGO’s</th>
<th>Body concerned</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bill of entry</td>
<td>Yes</td>
<td>Yes</td>
<td>Custom Borders</td>
</tr>
<tr>
<td>Import Permit</td>
<td>No</td>
<td>Yes</td>
<td>NGO Bureau affair, Disaster Management Bureau, Custom House</td>
</tr>
<tr>
<td>Letter of Authorization</td>
<td>Yes</td>
<td>Donation Certificate</td>
<td>Suppliers and Agencies</td>
</tr>
<tr>
<td>Exemption certificate</td>
<td>UN and National Agreement</td>
<td>Special Agreement</td>
<td>NGO Bureau affairs, Disaster Management Bureau, Custom House</td>
</tr>
<tr>
<td>Original Bill Of Lading duly endorsed</td>
<td>Yes</td>
<td>Yes</td>
<td>Transporter</td>
</tr>
<tr>
<td>Original Invoice</td>
<td>Yes</td>
<td>Yes</td>
<td>Supplier</td>
</tr>
<tr>
<td>Original Packing List</td>
<td>Yes</td>
<td>Yes</td>
<td>Supplier</td>
</tr>
</tbody>
</table>

The items concerned by the SRO 61 had been listed as bellow (also see attached document – Relief Items SRO 61):

1. Capital machinery;
2. Raw materials of Medicine;
3. Poultry Medicine, Feed & machinery;
4. Defence equipment;
5. Chemicals of leather and leather goods;
6. Private power generation units;
7. Textile raw materials and machinery;
8. Solar power equipment;
9. Relief items;
10. Goods for blind and physically retarded people; and
11. Imports by Embassies and UN.

**Customs Clearance Document Requirements (by commodity)**

<table>
<thead>
<tr>
<th></th>
<th>Food</th>
<th>NFI (Shelter, WASH, Education)</th>
<th>Medicines</th>
<th>Vehicles &amp; Spare Parts</th>
<th>Staff &amp; Office Supplies</th>
<th>Telecoms Equipment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Invoice</td>
<td>Yes, Original, 1 copy, (applies to UN and NGOs)</td>
<td>Yes, Original, 1 copy, (applies to UN and NGOs)</td>
<td>Yes, Original, 1 copy, (applies to UN and NGOs)</td>
<td>Yes, Original, 1 copy, (applies to UN and NGOs)</td>
<td>Yes, Original, 1 copy, (applies to UN and NGOs)</td>
<td>Yes, Original, 1 copy, (applies to UN and NGOs)</td>
</tr>
<tr>
<td>AWB/BL/Other Transport Documents</td>
<td>Yes, Original, 1 copy, (applies to UN and NGOs)</td>
<td>Yes, Original, 1 copy, (applies to UN and NGOs)</td>
<td>Yes, Original, 1 copy, (applies to UN and NGOs)</td>
<td>Yes, Original, 1 copy, (applies to UN and NGOs)</td>
<td>Yes, Original, 1 copy, (applies to UN and NGOs)</td>
<td>Yes, Original, 1 copy, (applies to UN and NGOs)</td>
</tr>
<tr>
<td>Donation/Non-Commercial Certificates</td>
<td>Yes, Original, 1 copy, (applies to UN and NGOs)</td>
<td>Yes, Original, 1 copy, (applies to UN and NGOs)</td>
<td>Yes, Original, 1 copy, (applies to UN and NGOs)</td>
<td>Yes, Original, 1 copy, (applies to UN and NGOs)</td>
<td>Yes, Original, 1 copy, (applies to UN and NGOs)</td>
<td>Yes, Original, 1 copy, (applies to UN and NGOs)</td>
</tr>
<tr>
<td>Packing Lists</td>
<td>Yes, Original, 1 copy, (applies to UN and NGOs)</td>
<td>Yes, Original, 1 copy, (applies to UN and NGOs)</td>
<td>Yes, Original, 1 copy, (applies to UN and NGOs)</td>
<td>Yes, Original, 1 copy, (applies to UN and NGOs)</td>
<td>Yes, Original, 1 copy, (applies to UN and NGOs)</td>
<td>Yes, Original, 1 copy, (applies to UN and NGOs)</td>
</tr>
<tr>
<td>Phytosanitary Certificate</td>
<td>For Seeds, plant products &amp; livestock</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Other Documents</td>
<td>Health &amp; Radioactivity Certificates</td>
<td>NA</td>
<td>No Objection Certificate</td>
<td>MoFA Permission</td>
<td>NA</td>
<td>No Objection Certificate</td>
</tr>
</tbody>
</table>

**Additional Notes**

Refer to clarification in notes under the tax exemption process (above).

**Other certificates**

- A fumigation certificate is mandatory for imports of used clothing.
- Straw and hay used in packing must be certified to be free from insects and diseases.
- A certificate of cleanliness is required by law for the import of textiles and a special certificate is required for the import of drugs and pharmaceutical products.
- An additional certificate is required for leaf tobacco attesting that the tobacco is free from Ephestia elutella or that this pest does not exist in the country of origin.

**Radioactivity Tests**

- Food samples will be tested by the Bangladesh Atomic Energy Commission upon the arrival of such foods at a Bangladesh port.
- A test of radioactivity levels is not required for food imported by hotels of international standard and diplomatic bonded warehouses.
- Certificate from any internationally recognized testing agency or from the authority of the country where the food was produced is required and must be submitted together with the bill of lading.
- The radioactivity test procedure can be relaxed in cases of imported rice and foodstuff from SAARC and South East Asian countries provided that such imports are accompanied by a certificate of origin as well as by a certificate stating that such foodstuff or rice is fit for human consumption.
- Perishable foodstuff imported from SAARC countries requires a radioactivity certificate from the authority of the exporting countries.
- The import of poultry feed and animal feed also requires radioactivity test reports, at CS 137 per kilogram, and a certificate stating that such items are fit for consumption by poultry or animals.
- A test of radioactivity levels is not required for palm oil and RBD palm stearin produced in Malaysia or to be imported from Malaysia or Singapore. However, a test of purity of such imported items, carried out by the Bangladesh Council of Scientific and Industrial Research, is obligatory.
- A radioactivity test is not necessary for imports of cigarettes, cigarette paper, pipe tobacco, whisky, beer and other alcoholic beverages, concentrated essence, spices and medicines.

The Bangladesh Land Port Authority (BSBK)

BSBK was established under the Bangladesh Shhala Bandar Kartipaksha Act. 2001 under the Ministry of Shipping. Out of 181 border check-posts 13 Land Customs stations have been declared land ports and placed under the control of Bangladesh Shhala Bandar Kartipaksha (BSBK).

All handling, warehousing and technical activities from the land port entry are done under the supervision of the Land Port Authority.

**Entry Points Information**

This LCA focuses on information collected on the Benapole and Teknaf entry points. A part from the ports and airport (see chapters related) the main entry point from India to Bangladesh is Benapole. Teknaf is another important entry point useful and suitable as international corridor on the border with Myanmar.

**Benapole – District of Jessore**

**Indian – Bangladesh Border**

Benapole is the biggest entry point in terms of cargo traffic between India and Bangladesh. 60% of the border trade movement into Bangladesh takes place through this border entry point.

- **Localisation:** 1:30 hours drive by WFP cars from Jessore to Benapole, 80 Km from Calcutta.
- **Road Condition:** 2 line road in good condition – A lot of rickshaws and local traffic.
- **Gates:** at the entrance from no man’s land to Bangladesh: In and Out activity. This gate is used both by passengers and import of material. A project to develop a special entry for trucks has been initiated and will be operational in the coming months.
Focal Points

Land Port Entry:

- Deputy Director Traffic
  Tel 0421-76196 : 0421 75296
  Operating Hours: 6:00 to 18:00 Saturday to Thursday

Customs:

- Joint Commissioner Benapole
  Tel Office: 04228-7548
  Tel Res. 04228-75502
  Operating Hours: 9:00 to 16:00 Sunday to Thursday

Handling

- All the handle procedures, warehousing and movement management of the Benapole Entry point have to be done under the supervision of the Land Port Authority.
- The logistics capacity of the Land Port authority is around 1000 trucks of 10 MT per days.

Warehousing

- The ware housing capacity is around 37,000 MT

Customs and Clearing system

- Bangladesh has adopted and implemented the ‘ASYCUDA’ system for customs on all border points. Customs clearance is computerized only at Benapole
- Almost 600 Customs Clearance Agents has been licensed to Benapole Custom Clearance.

Teknaf – District of Cox’s Bazar

Bangladesh – Myanmar

General Information

- Only Entry point from Myanmar to Bangladesh – passengers and small
- Boat for Food and NF Items – River boat with small Jetty
- Maximum depth 2 meters
- 120 MT Indian boat.
- Teknaf – Cox’s Bazar: 2:30 hrs car drive, 2 lines road average conditions
- Cox’s Bazar – Chittagong: 3:30 hrs car drive, 2 lines road good conditions but a lot rickshaw traffic

Focal Points

Land Port Entry:

- United Land Port Teknaf LTD.
  Asst General Manager
  Phone: 0342-675077

Customs:

- Superintendent Custom
  Phone: 03426-75068
  Operating Hours: 9:00 to 17:00 Sunday to Thursday

Handling

- Under supervision of the United Land Port Teknaf LTD.
- Capacity Download – Unload of 1000 MT per days

Warehousing

- Good Conditions
  5,000 MT capacity

Transit Regime

There are no transit land to land facilities in Bangladesh.

For information on Bangladesh Customs Contact details, please see the following link:

4.2.1 Bangladesh Government Contact List