

1.3 Bangladesh Customs Information

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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.]

Agreements / Conventions Description	Ratified by Country? (Yes / No)
WCO (World Customs Organization) member	Yes - 1 st Jan 1985
Annex J-5 Revised Kyoto Convention	n/a
OCHA Model Agreement	n/a
Tampere Convention (on the Provision of Telecommunication Resources for Disaster Mitigation and Relief Operations)	n/a
Regional Agreements (on emergency /disaster response, but also customs unions, regional integration)	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.

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
United Nations, UN bodies and UN specialized agencies are exempted from payment of the local duties and taxes for the goods imported for their official use only. In this regard National Board of Revenue issued a letter reference No. 3(84)NBR(Cus)II/74/1766-70 Dated, Dhaka the 28 th Jan 1975.
Non Governmental Organizations
Unless properly registered at the NGOAB and agreement for import of relief items free of duty, INGO's are not entitled to get duty free status. Any exception depends on the contract with the Government of Bangladesh.

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 purpose. Each organization involved in humanitarian and Relief issue in Bangladesh has to contact the NGO Bureau Affairs (for NGOs) or the Ministry of Disaster Management and Relief (MoDMR) for UN agencies and the National Board of Revenue in order to negotiate a customs agreement related to their own activities.

An official duty exemption agreement exists for the UN agencies and their implementing partners. Therefore UN has to provide a copy of this agreement and the implementing partner a copy of the MoU. For the International NGOs, the NGO Bureau Affairs is in charge of following up the process of exemption of taxes and duty.

Process to be followed (step by step or flowchart)

1. A request letter for a Customs Duty and Sales Tax (CDST) exemption certificate has to be submitted (case by case, along with photocopies of all shipping documents) to the Ministry of Disaster Management and Relief (required papers-photocopies of Bill of lading [non-negotiable cargo receipt], Invoice, Certificate of Origin, Radiation Certificate from load port, Health Certificate from load port, Certificate of Weight and Quality Condition, Packing list/container list, Fumigation Certificate, Phytosanitary Certificate, Cargo Manifesto, Stowage Plan, Fit for Human Consumption Certificate from load port, and operational document with clauses(Contracted). After obtaining a CDST exemption certificate, the 2nd step starts.
2. The concerned clearing agent should prepare a bill of entry (Required IGM-Import General Manifesto) and submit it to Customs for a Customs Realize Order, along with all certificates (NOC) from local authorities and all original shipping documents - CDST exemption certificate, Plant Quarantine Certificate from the Department of Agriculture, Radiation Certificate from Atomic Energy Commission, Bill of Lading (non-negotiable cargo receipt), Invoice, Certificate of origin, Radiation Certificate from load port, Health Certificate from load port, Certificate of Weight and Quality Condition, Packing list/container list, Fumigation Certificate, Phytosanitary Certificate, Cargo Manifesto, Stowage Plane, Fit for Human Consumption Certificate from load port. After obtaining the Realize Order with an approved bill of entry and an assessment notice from Customs and they have returned all original shipping documents, the 3rd step will start.
3. The concerned clearing agent should prepare a request letter for a DO (Delivery Order) and submit it to the concerned shipping agent, along with all certificates (NOC) from the local authorities and all original shipping documents - Realize Order, approved bill of entry and assessment notice from Customs, Original Bill of Lading (non-negotiable cargo receipt) and Invoice (if required). After obtaining the DO from the concerned shipping agent, the 4th step will start.
4. The concerned clearing agent prepares a request letter for the CPA charge (River Dues, S. Rent, Weighment Charge, Repairing Charge, Lift on Charge, Vat- 15% MLWF Charge, etc.) and submits it to the concerned section of the Terminal Manager of CPA, along with all certificates (NOC) from the local customs authorities and a photocopy of all shipping documents - Realize Order, approved bill of entry and assessment notice from Customs, Photocopy of Bill of Lading (non-negotiable cargo receipt), filled up Jetty Challan and Realize Order from CPA. After payment to the CPA the 5th step will start.
5. The concerned clearing agent prepares an intent letter for the discharge of the cargo/container placement and submits it to the concerned section of the Terminal Manager of CPA, along with certificates (NOC) from local customs authority, CPA payment and photocopy of shipping documents - Realize Order, approved bill of entry and assessment notice from Customs, photocopy of Bill of Lading (non-negotiable cargo receipt), Payment Jetty Challan & Realize Order from CPA, container list and photocopy of Jetty Sarker License. After receiving the Realize Order from the CPA for the discharge of the cargo/container replacement, the final stage will start.
6. Upon completion of unloading all the cargo, it will transport to and stored in designated warehouses.

Additional general import information is as follows:

Air custom clearance: customs clearance of shipments arriving by air is undertaken by registered clearing agents.

Sea custom clearance: clearances of consignments that are arriving via sea are undertaken on the basis of the category of shipments. An RFQ to be sent to all registered/enlisted clearing and forwarding agents/transporters when shipments have to be cleared, as well as transported to final destination.

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	N/A	No Objection Certificate*	MoFA Permission	N/A	No Objection Certificate
Additional Notes						

- The Health Certificate should certify as 'fit for human consumption' this can be obtained from either the country of origin or the Bangladesh Ministry of Health.
- A 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 may be a NoC, or it may require an import permit from Office of Chief Controller of Imports and Exports (CCI&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.

Customs Clearance

General Information

According to the National Agreement, import licenses are required for any imports for humanitarian agencies which are part of the UN Body. NGO's 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 Information	
Document Requirements	<ul style="list-style-type: none"> • Medicine requires a No Objection Certificate (NOC) from Drug Administration. • Import of Pharmaceutical raw materials and packing materials is subject to approval by the Director of Drugs Administration, Government of Bangladesh. For import of food items, animal, poultry feed special documents are required. • Food, perishable and non-perishable, requires a Radiation Certificate from the Bangladesh Atomic Energy Commission (BAEC) to be submitted by consignee to Customs for clearance • Wireless telephones (electronic and remote control) require a Certificate from the Bangladesh Telecommunication Regulatory Commission (BTRC). • Quarantine restrictions apply in case of import of live animal, plants and plant products. Permissible live animals are importable only with clearance from the Directorate of Livestock Services. Permissible explosive items are importable with prior clearance from the Chief Inspector of Explosives. • Sanitary certificate is required for all livestock and plants and plant products (except fruit and vegetable) certifying that they are free of injurious insects, pests and diseases. • Radiation certificate: imports of milk and milk products, edible oils, and certain other food items, including food for poultry and animals, may require radioactivity test reports issued by the competent authority in the country of Export. • Fumigation certificate: a fumigation certificate must accompany used clothing. • Straw and hay: Straw or hay used in packing must be certified to be free of insects and disease. • Iron and steel: Imports of iron and steel require a producer's certificate. • Textiles: law for textile imports requires a certificate of cleanliness. • Printed advertising matters such as posters, pamphlets, trade catalogues, and advertising circulars are admitted duty-free.
Embargoes	<ul style="list-style-type: none"> • Bangladesh observes a boycott of Israel; no vessel or aircraft used for shipments to Bangladesh may call on any port in Israel. Goods may not ship on Israeli flag vessels. • Imports from Israel, as well as Serbia and Montenegro, are prohibited.
Prohibited Items	<p>Usually food and medicine are accepted as humanitarian cargo in times of need.</p> <p>Items not allowed cannot be specified in advance but, generally speaking, the following are prohibited: pornography, weapons, arms, dangerous goods, gambling devices, cash, jewelry, perishables, live pigs, pig and poultry fat, eggs (except hatching eggs), poppy seeds and dried posto dana, grass, opium, tendu leaves, lard, lard and tallow oil, solid or semi-solid palm oil, raw sugar, un-denatured ethyl alcohol (80% or higher) and other spirits denatured of any strength, wine, artificial mustard oil, selected petroleum products, woven fabrics of silk or silk waste, pig hair, some kinds of cloth, selected insecticides, nylon and polyethylene ropes, fishing nets (gillnets), used or new rags, vessels more than 15 years old, motorbikes more than three years old, and single phase electricity meters.</p> <p>It is advised to check with Bangladesh Customs before initiating the procedure.</p>
General Restrictions	<p>Genetically Modified Food grains (GMO) are banned for import as per decision of Ministry of Agriculture. This is stipulated in the Import Permit which is issued by the Ministry of Agriculture. Certain items are banned for import by Commerce Ministry. If items on the banned list need to be imported, then a special sanction for import has to be obtained from Commerce Ministry.</p> <p>Other restricted articles are: reconditioned office equipment (i.e. photocopier, typewriter, telex, computer, phone, fax machine); printed material, posters, video tapes, etc. containing matters likely to outrage the religious feelings and beliefs of any class of the citizens of Bangladesh; unless otherwise specified, old, second-hand and reconditioned goods; unless otherwise specified, all kinds of waste; and goods bearing pictures or writing which is obscene or of a religious connotation which may injure the religious feelings of any class of Bangladesh citizens.</p>

Customs Clearance Document Requirements

Customs Clearance Document Requirements (by commodity)						
	Food	NFI (Shelter, WASH, Education)	Medicines	Vehicles & Spare Parts	Staff & Office Supplies	Telecoms Equipment
D&T Exemption Certificate	<i>Certificate is required for tax exemptions</i>	<i>Certificate is required for tax exemptions</i>	<i>Certificate is required for tax exemptions</i>	<i>Certificate is required for tax exemptions</i>	<i>Certificate is required for tax exemptions</i>	<i>Certificate is required for tax exemptions</i>
Invoice	<i>Yes, Original, 1 copy, (applies to UN and NGOs)</i>	<i>Yes, Original, 1 copy, (applies to UN and NGOs)</i>	<i>Yes, Original, 1 copy, (applies to UN and NGOs)</i>	<i>Yes, Original, 1 copy, (applies to UN and NGOs)</i>	<i>Yes, Original, 1 copy, (applies to UN and NGOs)</i>	<i>Yes, Original, 1 copy, (applies to UN and NGOs)</i>
AWB/BL/Other Transport Documents	<i>Yes, Original, 1 copy, (applies to UN and NGOs)</i>	<i>Yes, Original, 1 copy, (applies to UN and NGOs)</i>	<i>Yes, Original, 1 copy, (applies to UN and NGOs)</i>	<i>Yes, Original, 1 copy, (applies to UN and NGOs)</i>	<i>Yes, Original, 1 copy, (applies to UN and NGOs)</i>	<i>Yes, Original, 1 copy, (applies to UN and NGOs)</i>
Donation/Non-Commercial Certificates	<i>Yes, Original, 1 copy, (applies to UN and NGOs)</i>	<i>Yes, Original, 1 copy, (applies to UN and NGOs)</i>	<i>Yes, Original, 1 copy, (applies to UN and NGOs)</i>	<i>Yes, Original, 1 copy, (applies to UN and NGOs)</i>	<i>Yes, Original, 1 copy, (applies to UN and NGOs)</i>	<i>Yes, Original, 1 copy, (applies to UN and NGOs)</i>
Packing Lists	<i>Yes, Original, 1 copy, (applies to UN and NGOs)</i>	<i>Yes, Original, 1 copy, (applies to UN and NGOs)</i>	<i>Yes, Original, 1 copy, (applies to UN and NGOs)</i>	<i>Yes, Original, 1 copy, (applies to UN and NGOs)</i>	<i>Yes, Original, 1 copy, (applies to UN and NGOs)</i>	<i>Yes, Original, 1 copy, (applies to UN and NGOs)</i>
Phytosanitary Certificate	For Seeds, plant products & livestock	NA	NA	NA	NA	NA
Other Documents	Health & Radioactivity Certificates	NA	No Objection Certificate	MoFA Permission	NA	No Objection Certificate

Additional Notes

Vehicles and temporary materiel

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.

Telecommunication Materiel

To import telecommunication equipment (HF, VHF, Satellite) a certificate has to be provided by the Bangladesh Telecommunication Regulatory Commission (BTRC). In emergency situations the Disaster Management Bureau can facilitate this procedure.

Radioactivity test certificate

A test of radioactivity levels 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 the level of CS 137 in each kilogram of food items shipped. Another certificate is required to state that such items are fit for human consumption. 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. However, in such cases, a 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. A test of radioactivity levels is not required for palm olein 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 medicines.

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.

Sanitary and phytosanitary certificate

A sanitary certificate is required for all livestock and plants and most plant products, certifying that these items are free of insects, pests and diseases. An additional certificate is required for leaf tobacco attesting that the tobacco is free from *Ephesia elutella* or that this pest does not exist in the country of origin.

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.

Documents	UN Agencies	NGO's	Body concerned
Bill of entry	Yes	Yes	Custom Borders
Import Permit	No	Yes	NGO Bureau Affairs, Disaster Management Bureau, Custom House
Letter of Authorization	Yes	Donation Certificate	Suppliers and Agencies
Exemption certificate	UN and National Agreement	Special Agreement	NGO Bureau Affairs, Disaster Management Bureau, Custom House
Original Bill Of Lading duly endorsed	Yes	Yes	Transporter
Original Invoice	Yes	Yes	Supplier
Original Packing List	Yes	Yes	Supplier

Transit Regime

There are no transit land to land facilities in Bangladesh.