

Customs Act, 1969
(ACT No. IV OF 1969)

[8th March, 1969]

An Act to consolidate and amend the law relating to customs
WHEREAS it is expedient to consolidate and amend the law relating
to the levy and collection of customs duties and to provide for other allied
matters;

It is hereby enacted as follows:-

CHAPTER I
PRELIMINARY

1. Short title, extent and commencement.- (1) This Act may be
called the Customs Act, 1969.

(2) It extends to the whole of ¹[Bangladesh].

(3) It shall come into force on such date* as the ¹[Government] may,
by notification in the official Gazette, appoint.

2. Definitions.- In this Act, unless there in anything repugnant in the
subject or context-

²(a) "**agent**" means any person, including a shipping agent, clearing
and forwarding agent, cargo agent ³[and freight forwarding
agent], licensed under section 207, or any person permitted to
transact any business under section 208;]

⁴(aa) "**Appellate Tribunal**" means the Customs, Excise and ^gjj"
ms#hwRb Ki Appellate Tribunal constituted under section 196;]

(b) "**appropriate officer**", in relation to any functions to be
performed under this Act, means the officer of customs to
whom such functions have been assigned by or under this Act;

³(bb) "**Bangladesh customs waters**" means the waters extending
into the sea to a distance of twelve nautical miles measured
from the appropriate base line on the coast of Bangladesh;]

1 Finance Act, 1980 (Act 23 of 1980) 2 Finance Act, 2000 (Act 15 of 2000)

3 Finance Act, 2001 (Act 30 of 2001) 4 Finance Act, 1995 (Act 12 of 1995)

* This Act come into force on the 1st January, 1970, vide Notification No. S.R.O.
267(i)/69 dt. 31-12-69 published in the Pakistan Gazette Extraordinary, Dt.
31-12-69, page 1035

- ¹[(c) **"bill of entry"** means a bill of entry delivered under section 79, and includes, an electronically transmitted bill of entry in such cases and in such manner containing such particulars as the Board may specify;
- (d) **"bill of export"** means a bill of export delivered under section 131, and includes an electronically transmitted bill of export in such cases and in such manner containing such particulars as the Board may specify;]
- ²[(e) **"Board"** means the National Board of Revenue constituted under the National Board of Revenue Order, 1972 (P.O. No. 76 of 1972);]
- (f) **"coastal goods"** means goods transported in a vessel from one port in ²[Bangladesh] to another, but does not include imported goods on which customs duty has not been paid;
- ³[(ff) **"container"** means a receptacle of permanent nature, having an internal volume of one metre or more, fully or partially enclosed to constitute a compartment for containing goods and specially designed to facilitate carriage of goods by one or more modes of transport, without intermediate reloading, and ready handling, particularly when transferred from one mode of transport to another and strong enough for repeated use;
- (fff) **"controlling authority"**, in relating to any customs-airport, customs-port, customs-inland container depot or customs station, means the owner or legal occupier thereof or any person having legal control thereof;]
- (g) **"conveyance"** means any means of transport used for carrying goods or passengers such as a vessel, aircraft, vehicle or animal;
- (h) **"customs airport"** means any airport declared under section 9 to be a customs airport;
- (i) **"customs area"** means the limits of the customs station specified under section 10 and includes any area in which imported goods or goods for export are ordinarily kept before clearance by the customs authorities;

1 Finance Act, 2000 (Act 15 of 2000)

2 Finance Act, 1980 (Act 23 of 1980)

3 Finance Act, 1992 (Act 21 of 1992)

- ¹[(ii) "**customs computer system**" means the customs computerized entry processing system established by the Board for the purposes of this Act;]
- ²[1[(iii)] "**customs inland container depot**" means any place declared under section 9 to be a customs inland container depot;]
- (j) "**customs port**" means any place declared under section 9 to be a port for the shipment and landing of goods;
- (k) "**customs station**" means any customs-port, customs-airport or any land customs station;
- ³[(kk) "**export manifest**" means an export manifest delivered under section 53, and includes an electronically transmitted export manifest in such cases and in such manner containing such particulars as the board may specify;]
- (l) "**goods**" means all movable goods and includes-
- (i) conveyances,
 - (ii) stores and materials,
 - ¹[(iii) baggage,
 - (iv) currency and negotiable instruments;
 - (v) electronic data;]
- ³[(ll) "**import manifest**" means an import manifest delivered under sections 43 and 44, and includes electronically transmitted import manifest in such cases and in such manner containing such particulars as the Board may specify;]
- (m) "**land customs station**" means any place including an inland river port declared under section 9 to be a land customs station;
- (n) "**master**" when used in relation to any vessel, means any person, except a pilot or harbour master, having command or charge of such vessel;
- (o) "**officer of customs**" means an officer appointed under section 3;
- ¹[*];
- ⁴[(pp) "**person**" includes a company, partnership, association, firm or a body of persons;]

 1 Finance Act, 2001 (Act 30 of 2001)
 3 Finance Act, 2000 (Act 15 of 2000)

2 Finance Act, 1992 (Act 21 of 1992)
 4 Finance Act, 1999 (Act 16 of 1999)

(q) **"person-in-charge"** means-

- (i) in relation to a vessel, the master of the vessel;
- (ii) in relation to an aircraft, the commander or pilot in-charge of the aircraft;
- (iii) in relation to a railway train, the conductor, guard or other person having the chief direction of the train;
- (iv) in relation to any other conveyance, the driver or any other person having control of the conveyance;

¹[(qq) **"pre-shipment inspection agency"** means any person appointed under section 25A as a pre-shipment inspection agency and includes a representative of that person;]

²[(qqa) **"prescribed"** means prescribed by rules or order, as the case may be;]

³[(qqq) **"registered user"**, in relation to a Customs computer system, means a user of that system and registered for the purposes of this Act;]

(r) **"rules"** means the rules made under this Act;

⁴[(s) **"smuggle"** means to bring into or take out of Bangladesh in breach of any prohibition or restriction for the time being in force; or evading payment of customs duties or taxes leviable thereon,-

- (a) narcotics, narcotic drugs or psychotropic substance, or
- (b) gold bullion, silver bullion, platinum, palladium, radium, precious stones, currency, manufactures of gold or silver or platinum or palladium or precious stones, or any other goods notified by the Government in the official Gazette, in each case exceeding ⁵[Taka ten lakhs] in value; or
- (c) any goods concealed in any manner in any place on board any ship, vessel or aircraft or in any other vehicle or in any baggage or cargo or on person; or

1 Finance Act, 1999 (Act 16 of 1999)

2 Finance Act, 2003 (Act 17 of 2003)

3 Finance Act, 2001 (Act 30 of 2001)

4 Finance Act, 1995 (Act 12 of 1995)

5 Finance Act, 1996 (Act 18 of 1996)

(d) any other goods by any route other than a route declared under section 9 or 10 from any place other than a customs station; and includes an attempt, abatement or connivance of so bringing in or taking out of such goods; and all cognate words and expressions shall be construed accordingly;]

¹[2[(t) "**special bonded warehouse**" means a private warehouse licensed under section 13 and which is a hundred percent export oriented industry to be determined as such by the Board for the purpose of exemption from the provision of sub-section (2) of section 91;

(tt) "**warehouse**" means a place appointed under section 12 or a place licensed under section 13;]

(u) "**warehousing station**" means a place declared as a warehousing station under section 11;

(v) "**wharf**" means any place in customs-port approved under clause (b) of section 10 for the loading and unloading of goods or any class of goods.

1 Finance Act, 2000 (Act 15 of 2000) 2 Finance Act, 2002 (Act 14 of 2002)

CHAPTER II
APPOINTMENT OF OFFICERS OF CUSTOMS AND
THEIR POWERS

¹**3. Appointment of officers of Customs.-** For the purposes of this Act, the Board may, by notification in the official Gazette, appoint, in relation to any area or function specified in the notification, any person to be-

- (a) a Commissioner of Customs;
- (b) a Commissioner of Customs (Appeal);
- (c) a Commissioner of Customs (Bond);
- (d) a Commissioner of Customs (Valuation and Internal Audit);
- (e) a Director General (Customs Intelligence and Investigation);
- ²[(f) a Director General (Audit, Intelligence and Investigation, Value Added Tax)]
- (g) a Director General (Duty Exemption and Drawback);
- (h) a Director General (Training);
- ³[(hh) a Director General, Central Intelligence Cell;]
- ⁴[(i) an Additional Commissioner of Customs or an Additional Director General;
- (j) a Joint Commissioner of Customs or a Director;]
- (k) a Deputy Commissioner of Customs or a Deputy Director;
- (l) an Assistant Commissioner of Customs or an Assistant Director;
- ⁵[(ll) a Revenue Officer;]
- (m) an Officer of Customs with any other designation.]

4. Powers and duties of officers of Customs.- An officer of customs appointed under section 3 shall exercise such powers and discharge such duties as are conferred or imposed on him by or under this Act; and he shall also be competent to exercise all powers and discharge all duties conferred or imposed upon any officer subordinate to him:

Provided that, notwithstanding anything contained in this Act or the rules, the Board may, by general or special order, impose such limitations or conditions on the exercise of such powers and discharge of such duties as it thinks fit.

1 Finance Act, 2001 (Act 30 of 2001)

2 Finance Act, 2009 (Act 36 of 2009)

3 Finance (FY 2007-08) Act, 2009 (Act 9 of 2009)

4 Finance Act, 2003 (Act 17 of 2003)

5 Finance Act, 2010 (Act 33. of 2010)

¹**[5. Delegation of Powers.-** The Board may, by notification in the official Gazette, and subject to such limitations or conditions, if any, as may be specified therein, empower by name or designation-

- ²(a) any Additional Commissioner of Customs to exercise any of the powers of a Commissioner of Customs specified in clauses (a), (b), (c) and (d) of section ³];
- (b) any ³[Joint Commissioner of Customs] to exercise the powers of an ³[Additional Commissioner of Customs] or a ³[Commissioner of Customs ⁴[specified at clauses (a), (c) and (d) of section ³]]];
- (c) any ³[Deputy Commissioner of Customs] to exercise any of the powers of a ³[Joint Commissioner of Customs] or an ³[Additional Commissioner of Customs];
- (d) any ³[Assistant Commissioner of Customs] to exercise any of the powers of a ³[Deputy Commissioner of Customs];
- (e) any other officer of Customs to exercise any of the powers of an ³[Assistant Commissioner of Customs].

6. Entrustment of functions of the Customs officers to certain other officers.- The Board may, by notification in the official Gazette, entrust, either conditionally or unconditionally, any functions of any officer of customs under this Act to any officer of the ¹[Government].

²**[7. Assistance to the officers of Customs.-** All officers and staffs of government and semi-government organizations, law enforcement agencies, security forces, autonomous bodies, statutory bodies, financial institutions, educational institutions, private organizations, local government and non-government organizations shall assist the officers of customs in the discharge of their functions under this Act.]

8. Exemption from service on ⁴[inquest].- Notwithstanding anything contained in any other law, no officer of the Board or ³[Commissioner of Customs] and no other officer of customs whom the Board or ³[Commissioner of Customs] deems it necessary to exempt on grounds of public duty shall be compelled to serve on ⁴[an inquest].

1 Finance Act, 1980 (Act 23 of 1980)

2 Finance (FY 2007-08) Act, 2009 (Act 9 of 2009)

3 Finance Act, 1995 (Act 12 of 1995)

4 Finance Act, 2001 (Act 30 of 2001)

CHAPTER III
DECLARATION OF PORTS, AIRPORTS,
LAND CUSTOMS STATIONS, ETC.

9. Declaration of customs-ports, customs-airports, etc.- The Board may, by the notification in the official Gazette, declare-

- (a) the ports and airports which alone shall be customs-ports or customs-airports for the unloading of imported goods and loading of goods for export or any class of such goods;
- (b) the places which alone shall be land customs-stations ¹[or customs-inland container depot] for the clearance of goods or any class of goods imported or to be exported by land or inland waterways;
- (c) the routes by which alone goods or any class of goods specified in the notification may pass by land or inland waterways into or out of ²[Bangladesh], or to or from any land customs-station or to or from any land frontier;
- (d) the places which alone shall be ports for the carrying on of coastal trade with any specified customs-ports in ²[Bangladesh]; and
- (e) what shall for the purposes of this Act be deemed to be a custom-house and the limits thereof.

10. Power to approve landing places and specify limits of customs-stations.- The Board may, by notification in the official Gazette-

- (a) specify the limits of any customs-station; and
- (b) approve proper places in any customs-station for the loading and unloading of goods or any class of goods.

11. Power to declare warehousing stations.- The Board may, by notification in the official Gazette, declare places to be warehousing stations at which alone public warehouses may be appointed and private warehouses may be licensed.

12. Power to appoint public warehouses.- At any warehousing station, the ³[Commissioner of Customs (Bond) or any other Commissioner

 1 Finance Act, 1992 (Act 21 of 1992) 2 Finance Act, 1980 (Act 23 of 1980)

3 Finance Act, 2001 (Act 30 of 2001)

of Customs authorised by the Board] may, from time to time, appoint public warehouses wherein dutiable goods may be deposited without payment of customs-duty.

¹[**13. Licensing of private warehouses.-** (1) Subject to sub-section (2), at any warehousing station, the Commissioner of Customs (Bond) or any other Commissioner of Customs authorized by the Board may, license private warehouses wherein dutiable goods imported by or on behalf of the licensee, or any other imported goods in respect of which facilities for deposit in a public warehouse are not available, may be deposited.

(2) The Board may, from time to time, by notification in the official Gazette, impose conditions, limitations or restrictions-

- (a) on granting license for private warehouse;
- (b) on goods to be warehoused; and
- (c) on import entitlement of the warehouse.

(3) The Commissioner of Customs (Bond) or any other Commissioner of Customs authorized by the Board may, suspend or cancel a license granted under sub-section (1)-

- (a) if the licensee contravenes any provision of this Act or the rules made thereunder or commits breach of any of the conditions of the license; or
- (b) in the case where, he deems fit, a license to be suspended or cancelled in the public interest:

Provided that in case of cancellation of any license, the licensee shall be served with a show cause notice of thirty days, and be given a reasonable opportunity of being heard.]

14. Stations for officers of Customs to board and land.- The ²[Commissioner of Customs] may, from time to time, appoint, in or near any customs-ports, stations or limits at or within which vessels arriving at or departing from such port shall bring to for the boarding or landing of officers of customs, and may, unless separate provisions therefor have been made under the Ports Act, 1908 (XV of 1908) direct at what particular place in any such vessels, not brought into port by pilots, shall anchor or moor.

 1 Finance Act, 2003 (Act 17 of 2003) 2 Finance Act, 1995 (Act 12 of 1995)

CHAPTER IV
PROHIBITION AND RESTRICTION OF
IMPORTATION AND EXPORTATION

15. Prohibitions.- No goods specified in the following clauses shall be brought whether by air or land or sea, into ¹[Bangladesh]-

- (a) counterfeit coin;
- (b) forged or counterfeit currency notes;
- (c) any obscene book, pamphlet, paper, drawing, painting, representation, figure, photograph, film or article;
- (d) goods having applied thereto a counterfeit trade mark within the meaning of the ¹[Penal Code] (Act XLV of 1860), or a false trade description within the meaning of the Merchandise Marks Act, 1889 (IV of 1889);
- (e) goods made or produced outside ¹[Bangladesh] and having applied thereto any name or trade mark, being or purporting to be the name or trade mark of any manufacturer, dealer or trader in ¹[Bangladesh] unless-
 - (i) the name or trade mark is, as to every application thereof, accompanied by a definite indication of the goods having been made or produced in a place outside ¹[Bangladesh]; and
 - (ii) the country in which that place is situated is in that indication shown in letters as large and conspicuous as any letter in the name or trade mark, and in the same language and character as the name or trade mark;
- (f) piece-goods manufactured outside ¹[Bangladesh] (such as are ordinarily sold by length or by the piece), unless the real length thereof in standard ²[metres] or other measurement for the time being applying in ¹[Bangladesh] has been conspicuously stamped on each piece in Arabic numerals; and
- (g) goods made or produced outside ¹[Bangladesh] and intended for sale, and having applied thereto, a design in which copyright exists under the Patents and Designs Act, 1911 (II of 1911) in respect of the class to which the goods belong or any

¹ Finance Act, 1980 (Act 23 of 1980)

² Finance Act, 1992 (Act 21 of 1992)

fraudulent or obvious imitation of such design except when the application of such design has been made with the license or written consent of the registered proprietor of the design:

¹[Provided that the Government may, by an order in writing, condone, subject to such conditions, limitations or restrictions, if any, as it thinks fit to impose, any classes of goods from the provisions mentioned in sub-section (d), (e), (f) and (g).]

16. Power to prohibit or restrict importation and exportation of goods.- The ²[Government] may, from time to time, by notification in the official Gazette, prohibit or restrict the bringing into or taking out of ²[Bangladesh] of any goods of specified description by air, sea or land.

³[**17. Detention and confiscation of goods imported in breach of section 15 or section 16.-** Where any goods are imported into or attempted to be exported out of Bangladesh in violation of the provisions of the section 15 or of a notification under section 16, such goods shall, without prejudice to any other penalty to which the offender may be liable under this Act, or any other law, be liable to be detained and confiscated and shall be disposed of in such a manner as may be prescribed.]

1 Finance Act, 1995 (Act 12 of 1995) 2 Finance Act, 1980 (Act 23 of 1980)

3 Finance Act, 2003 (Act 17 of 2003)

CHAPTER V**LEVY OF, EXEMPTION FROM, AND REPAYMENT
OF, CUSTOMS DUTIES**

¹[**18. Goods dutiable.**- (1) Except as hereinafter provided, customs-duties shall be levied at such rates as are prescribed in the First Schedule ²[*] or under any other law for the time being in force on-

- (a) goods imported into, or exported from, Bangladesh;
- (b) goods brought from any foreign country to any customs station, and without payment of duty there, transhipped or transported for, or thence carried to, and imported at, any other customs station; and
- (c) goods brought in bond from one customs station to another ³[:
Provided that no customs duty under this Act or other tax leviable by a customs officer under any other law for the time being in force shall be levied or collected in respect thereof, if-
 - (a) in value of the goods in any one consignment do not exceed one thousand taka; and
 - (b) the total amount of such duty and tax does not exceed taka one thousand.]

³[(2) The Government may, by notification in the official Gazette, levy, subject to such conditions, limitations or restrictions as it may deem fit to impose, a regulatory duty on all or any of the goods specified in the First Schedule at the rate not exceeding the highest rate of customs duty ⁴[*] specified in the said Schedule.]

⁴[**Explanation.**- The rate of regulatory duty on any such goods may be higher than that of the customs duty leviable on that goods as prescribed in the said Schedule, provided such regulatory duty does not exceed the highest rate of customs duty of that Schedule.]

(3) The regulatory duty levied under sub-section (2) shall be in addition to any duty imposed under sub-section (1) or under any other law for the time being in force.

 1 Finance Act, 1980 (Act 23 of 1980) 2 Finance Act, 1993 (Act 18 of 1993)
 3 Finance Act, 2000 (Act 15 of 2000) 4 Finance Act, 2001 (Act 30 of 2001)

(4) Any notification issued under sub-section (2) shall, if not earlier rescinded, stand rescinded on the expiry of the financial year in which it was issued.]

¹[*]

¹**[18A. Imposition of countervailing duty.-** (1) Where any country or territory pays, bestows, directly or indirectly, any subsidy upon the manufacture or production therein or the exportation therefrom, of any goods, including any subsidy on transportation of such goods, then, upon the importation of any such goods into Bangladesh, whether the same is imported directly from the country of manufacture, production or otherwise, and whether it is imported in the same condition as when exported from the country of manufacture or production or has been changed in condition by manufacture, production or otherwise, the Government may, by notification in the official Gazette, impose a countervailing duty not exceeding the amount of such subsidy.

Explanation.- For the purposes of this section, subsidy shall be deemed to exist, if-

- (a) *there is financial contribution by a Government, or any public body within the territory of the exporting or producing country, that is, where-*
 - (i) *a Government practice involves a direct transfer of funds (including grants, loans and equity infusion) or potential direct transfer of funds or liability or both;*
 - (ii) *Government revenue that is otherwise due is forgone or not collected (including fiscal incentives);*
 - (iii) *a Government provides goods or services other than general infrastructure or purchases goods;*
 - (iv) *a Government makes payments to funding mechanism, or entrusts or directs a private body to carry out one or more of the type of functions specified in clauses (i), (ii) or (iii) which would normally be vested in the Government and the practice, in no real sense, differs from practices normally followed by Governments; or*
- (b) *a Government grants or maintains any form of income or price support, which operates directly or indirectly to increase*

export of any goods from, or to reduce import of any goods to its territory, and a benefit is thereby conferred.

(2) The Government may, pending the determination of the amount of subsidy, in accordance with the provisions of this section and the rules made thereunder impose a countervailing duty under this sub-section not exceeding the amount of such subsidy as provisionally estimated by it and if such countervailing duty exceeds the subsidy as so determined,-

- (a) the Government shall, having regard to such determination and as soon as may be after such determination reduce such countervailing duty; and
- (b) refund shall be made of so much of such countervailing duty which has been collected as is in excess of the countervailing duty as so reduced.

(3) Subject to any rules made by the Government, by notification in the official Gazette, the countervailing duty under sub-section (1) or sub-section (2) shall not be levied unless it is determined -

- (a) the subsidy relates to export performance;
- (b) the subsidy relates to the use of domestic raw materials over imported raw materials in the exported goods; or
- (c) the subsidy has been conferred on a limited number of persons engaged in manufacturing, producing or exporting the goods unless such a subsidy is for-
 - (i) research activities conducted by or on behalf of persons engaged in the manufacture, production or export; or
 - (ii) assistance to disadvantaged regions within the territory of the exporting country; or
 - (iii) assistance to promote adaptation of existing facilities to new environmental requirements.

(4) If the Government, is of the opinion that the injury to the domestic industry which is difficult to repair, is caused by massive imports in relatively short period, of the goods benefiting from subsidies paid or bestowed and where in order to preclude the recurrence of such injury, it is necessary to levy countervailing duty retrospectively, the Government may, by notification in the official Gazette, impose countervailing duty from a date prior to the date of imposition of countervailing duty under sub-section (2) but not beyond ninety days from the date of notification under that sub-

section and notwithstanding anything contained in any law for the time being in force, such duty shall be payable from the date as specified in the notification issued under this sub-section.

(5) The countervailing duty chargeable under this section shall be in addition to any other duty imposed under this Act or any other law for the time being in force.

(6) The countervailing duty imposed under this section shall unless revoked earlier, cease to have effect on the expiry of five years from the date of such imposition:

Provided that if the Government, in a review, is of the opinion that the cessation of such duty is likely to lead to continuation or recurrence of subsidization and injury, it may, from time to time, extend the period of such imposition for a further period of five years and such further period shall commence from the date of order of such extension:

Provided further that where a review initiated before the expiry of the aforesaid period of five years has not come to a conclusion before such expiry, the countervailing duty may continue to remain in force pending outcome of such a review for a further period not exceeding one year.

(7) The amount of any subsidy referred to in sub-section (1) or sub-section (2) shall, from time to time, be ascertained and determined by the Government, after such inquiry as it may consider necessary and the Government may, by notification in the official Gazette, make rules for the identification of such goods and for the assessment and collection of any countervailing duty imposed upon the importation thereof under this section.

(8) No proceeding for imposition of countervailing duty under this section shall commence unless the Bangladesh Tariff Commission, on receipt of written application by or on behalf of a domestic industry, informs the Government that there is prima-facie evidence of injury which caused by direct or indirect subsidy on any particular imported goods.

18B. Imposition of anti-dumping duty.- (1) Where any goods are exported from any country or territory (hereinafter in this section referred to as the exporting country or territory) to Bangladesh at less than the normal value, then, upon the importation of such goods into Bangladesh, the Government may, by notification in the official Gazette, impose an anti-dumping duty not exceeding the margin of dumping in relation to such goods.

Explanation: For the purposes of this section,-

- (a) **"margin of dumping"**, in relation to any goods, means the difference between its export price and its normal value;
- (b) **"export price"**, in relation to any goods, means the price of the goods exported from the exporting country or territory and in cases where there is no export price or where the export price is unreliable because of association or a compensatory arrangement between the exporter and the importer of a third party, the export price may be constructed on the basis of the price at which the imported goods are first resold to an independent buyer, or not resold in the condition as imported, on such reasonable basis as may be determined in accordance with the rules made under sub-section (6);
- (c) **"normal value"**, in relation to any goods, means-
 - (i) the comparable price, in the ordinary course of trade, for the like goods when meant for consumption in the exporting country or territory as determined in accordance with the rules made under sub-section (6); or
 - (ii) when there are no sales of the like goods in the ordinary course of trade in the domestic market of the exporting country or territory, or, when because of the particular market situation or low volume of the sales in the domestic market of the exporting country or territory, such sales do not permit a proper comparison the normal value shall be either-
 - (a) comparable representative price of the like goods when exported from the exporting country or territory or an appropriate third country as determined in accordance with the rules made under sub-section (6); or
 - (b) the cost of production of the said goods in the country of origin along with reasonable addition for administrative, selling and general costs and for profits, as determined in accordance with the rules made under sub-section (6):

Provided that in the case of import of the goods from a country other than the country of origin and where the goods have been merely transhipped through the country of export or such goods are not produced in the country of export, the normal value shall be determined with reference to the price in country of origin.

(2) The Government may, pending the determination of the normal value and the margin of dumping in relation to any goods, in accordance with the provisions of this section and the rules made thereunder, impose on the importation of such goods into Bangladesh an anti-dumping duty on the basis of a provisional estimate of such value and margin and if such anti-dumping duty exceeds the margin as so determined-

- (a) the Government shall, having regard to such determination and as soon as may be after such determination, reduce such anti-dumping duty; and
 - (b) refund shall be made of so much of the anti-dumping duty which has been collected as is in excess of anti-dumping duty as so reduced.
- (3) If the Government, in respect of the dumped goods under inquiry, is of the opinion that-
- (i) there is a history of dumping which caused injury or that the importer was, or should have been, aware that the exporter practices dumping and that such dumping cause injury; and
 - (ii) the injury is caused by massive dumping of goods imported in a relative short time which in light of the timing and the volume of imported goods dumped and other circumstances, is likely to seriously undermine the remedial effect of the anti-dumping duty liable to be levied, the Government may, by notification in the official Gazette, levy anti-dumping duty retrospectively from a date prior to the date of imposition of anti-dumping duty under sub-section (2) but not beyond ninety days from the date of notification under that sub-section and notwithstanding anything contained in any law for the time being in force, such duty shall be payable at such rate and from such date as may be specified in the notification.

(4) The anti-dumping duty chargeable under this section shall be in addition to any other duty imposed under this Act or any other law for the time being in force.

(5) The anti-dumping duty imposed under this section shall, unless revoked earlier, cease to have effect on the expiry of five years from the date of such imposition:

Provided that if the Government, in a view, is of the opinion that the cessation of such duty is likely to lead to continuation or recurrence of dumping and injury, it may, from time to time, extend the period of such imposition for a further period of five years and such further period shall commence from the date of order of such extension:

Provided further that where a review initiated before the expiry of the aforesaid period of five years has not come to a conclusion before such expiry, the anti-dumping duty may continue to remain in force pending outcome of such a review for a further period not exceeding one year.

(6) The margin of dumping as referred to in sub-section (1) or sub-section (2) shall, from time to time, be ascertained and determined by the Government after such inquiry as it may consider necessary and the Government may, by notification in the official Gazette, make rules for the purposes of this section and without prejudice to the generality of the forgoing, such rules may provide for the manner in which goods liable for anti-dumping duty under this section may be identified and for the manner in which the export price and the normal value of and the margin of dumping in relation to such goods may be determined and for the assessment and collection of such anti-dumping duty.

(7) No proceeding for imposition of anti-dumping duty under this section shall commence unless the Bangladesh Tariff Commission, on receipt of written application by or on behalf of a domestic industry, informs the Government that there is prima-facie evidence of injury which is caused by dumping on any particular imported goods.

18C. No imposition under section 18A or 18B in certain cases.-(1)
Notwithstanding any thing contained in section 18A or section 18B-

- (a) no goods shall be subjected to both countervailing duty and anti-dumping duty to compensate for the same situation of dumping or export subsidization;
- (b) the Government shall not levy any countervailing duty or anti-dumping –

- (i) under section 18A or Section 18B by reasons of exemption of such goods from duties or taxes borne by the like goods when meant for consumption in the country of origin or exportation or by reasons of refund of such duties or taxes;
 - (ii) under sub-section (1) of each of these sections, on the import into Bangladesh of any goods from a member country of the World Trade Organization or from a country with which the Government of the People's Republic of Bangladesh has most favoured nation agreement (hereinafter referred as a specified country), unless in accordance with the rules made under sub-section (2) of this section, a determination has been made that import of such goods into Bangladesh causes or threatens to cause material injury to any established industry in Bangladesh or materially retards the establishment of any industry in Bangladesh; and
 - (iii) under sub-section (2) of each of these sections on import into Bangladesh of any goods from the specified countries unless in accordance with the rules made under sub-section (2) of this section, preliminary findings have been made of subsidy or dumping and consequent injury to domestic industry; and a further determination has been made that a duty is necessary to prevent injury being caused during the investigation:
Provided that nothing contained in sub-clauses (ii) and (iii) of clause (b) shall apply if a countervailing duty or an anti-dumping duty has been imposed on any goods to prevent injury or threat of an injury to the domestic industry of a third country exporting the like goods to Bangladesh;
- (c) the Government may not levy-
- (i) any countervailing duty under section 18A, at any time, upon receipt of satisfactory voluntary undertaking from the Government of the exporting country or territory agreeing to eliminate or limit the subsidy or take other measures concerning its effect, or the exporter agreeing to revise the price of the goods and if the Government is satisfied that injurious effect of the subsidy is eliminated thereby;

- (ii) any anti-dumping duty under section 18B, at any time upon receipt of satisfactory voluntary undertaking from any exporter to revise its prices or to cease exports to the area in question at dumped price and if the Government is satisfied that the injurious effect of dumping is eliminated by such action.

(2) The Government may, by notification in the official Gazette, make rules for the purposes of this section, and without prejudice to the generality of the forgoing, such rules may provide for the manner in which any investigation may be made for the purposes of this section, the factors to which regard shall be paid in any such investigation and for all matters connected with such investigation.

18D. Appeal against imposition of countervailing or anti-dumping duty.- (1) An appeal against the order of determination or review thereof regarding the existence, degree and effect of any subsidy or dumping in relation to import of any goods shall lie to the Customs, Excise and g~j" ms†hvRb Ki Appellate Tribunal constituted under section 196.

(2) Every appeal under this section shall be filed within ninety days of the date of order under appeal:

Provided that the Appellate Tribunal may entertain any appeal after the expiry of the said period of ninety days, if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time.

(3) The Appellate Tribunal may, after giving the parties to the appeal, an opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or annulling the order appealed against.

(4) Every appeal under sub-section (1) shall be heard by a special Bench constituted by the President of the Appellate Tribunal for hearing such appeals and such Bench shall consist of the President and not less than two members and shall include one technical member and one judicial member.]

[18E. Imposition of safeguard duty.- (1) If the Government after conducting such enquiry as it deems fit, is satisfied that any article is being imported into Bangladesh in such increased quantities and under such conditions that such importation may cause or threaten to cause serious injury to domestic industry, it may, by notification in the official Gazette, impose a safeguard duty on that article:

Provided that the Government, may, by notification in the official Gazette, exempt any goods from the whole or any part of safeguard duty leviable thereon, subject to such conditions, limitations or restrictions as it thinks fit to impose.

(2) The Government may, pending the determination under subsection (1) of the injury or threat thereof, impose a provisional safeguard duty on the basis of a preliminary determination in the prescribed manner that increased imports have caused or threatened to cause serious injury to a domestic industry:

Provided that where, on final determination, the Government is of the opinion that increased imports have not caused or threatened to cause serious injury to a domestic industry, it shall refund the duty so collected:

Provided further that the provisional safeguard duty shall not remain in force for more than two hundred days from the date on which it was imposed.

(3) The duty chargeable under this section shall be in addition to any other duty imposed under this Act or under any other law for the time being in force.

(4) The duty imposed under this section shall, unless revoked earlier, cease to have effect on the expiry of four years from the date of such imposition:

Provided that if the Government is of the opinion that the domestic industry has taken measures to adjust to such injury or threat thereof and it is necessary that the safeguard duty should continue to be imposed, it may extend the period of such imposition:

Provided further that in no case the safeguard duty shall continue to be imposed beyond a period of ten years from the date on which such duty was first imposed.

(5) The Government may, by notification in the official Gazette, make rules for the purposes of this section, and without prejudice to the generality of the foregoing, such rules may provide for the manner in which articles liable for safeguard duty may be identified and for the manner in which the causes of serious injury or causes of threat of serious injury in relation to such articles may be determined and for the assessment and collection of such safeguard duty.

- (6) For the purposes of this section,-
- (a) **"domestic industry"** means the producers-
- (i) as a whole of the like article or a directly competitive article in Bangladesh; or
 - (ii) whose collective output of the like article or a directly competitive article in Bangladesh constitutes a major share of the total production of the said article in Bangladesh;
- (b) **"serious injury"** means an injury causing significant overall impairment in the position of a domestic industry;
- (c) **"threat of serious injury"** means a clear and imminent danger of serious injury.]

19. General power to exempt from Customs duties.- ¹[(1)] ²[If the Government is satisfied, after consultation with the Board, that it is necessary in the public interest to do so, it may, subject to such conditions, limitations or restrictions, if any, as it thinks fit to impose,] by notification in the official Gazette, exempt any goods imported into, or exported from, ³[Bangladesh] or into or from any specified port or station or area therein, from the whole or any part of the customs duties chargeable thereon ⁴[:

Provided that if, in a financial year, exemption under this sub-section is given in respect of any goods the rate of duty cannot be changed more than once in that year so as to increase that rate.]

¹[(2) An exemption granted under sub-section (1) shall be effective from the date mentioned in the notification issued under that sub-section.]

20. ⁵[Government's power] to grant exemption from duty in exceptional circumstances.- ²[If the ⁵[Government] is satisfied that it is necessary in the public interest to do so, it may, under circumstances of exceptional nature,] subject to such conditions, limitations or restrictions, if any, as it thinks fit to impose, by a special order in each case recording such circumstances, exempt any goods from payment of the whole or any part of the customs duties chargeable thereon.

21. Power to deliver certain goods without payment of duty and to repay duty on certain goods.- Subject to such conditions, limitations or restrictions, as it thinks fit to impose, the Board ¹[or any other authority authorised by the Board in writing in this behalf] may, in such general cases as may be prescribed by rules or in particular cases by special order, authorise-

- (a) the delivery without payment of the customs duties chargeable thereon, of goods which are imported only temporarily with a view to subsequent exportation;
- (b) the delivery without payment of the whole or any part of the customs duties chargeable thereon, of imported goods of such classes or description as it may prescribe, intended to be used in the production, manufacture, processing, repair or refitting in ²[Bangladesh] of goods of such classes or descriptions as it may prescribe; and
- (c) the repayment in whole or in part of the customs duties paid on the importation of any goods of such classes or descriptions as it may prescribe, which have been used in the production, manufacture, processing, repair or fitting in ²[Bangladesh] of goods of such classes or descriptions as it may prescribe, provided such repayment shall not be made in respect of the class or description of goods for which drawback can be claimed under section 37.

22. Re-importation of goods produced or manufactured in ¹[Bangladesh].- If goods produced or manufactured in and exported from ¹[Bangladesh] are subsequently imported into ¹[Bangladesh], such goods shall be liable to customs duty and be subject to all the conditions and restrictions, if any, to which goods of the like kind and value not so produced or manufactured are liable on the importation thereof:

Provided if such goods have been imported within two years of their exportation ³[*] and have not undergone any processing since their exportation, the appropriate officer not below the rank of an ⁴[Assistant Commissioner of Customs] may admit the goods-

- ¹[(a) where at the time of exportation of such goods, drawback was allowed, on payment of the amount of such drawback;
- (b) where such goods were exported from any bonded warehouse, without payment of -
- (i) the duties and taxes chargeable on the imported materials, if any, used in the manufacture of such goods ; or
 - (ii) the duties and taxes chargeable on the indigenous raw materials, if any, used in the manufacture or such goods; or
 - (iii) the duties and taxes, if any, chargeable on such indigenous goods;
- on payment of customs duty equal to the aggregate amount of all such duties and taxes calculated at the rates prevailing at the time and place of importation of goods; or]
- ²[(c) in any other case, without payment of customs duty.]

23. Goods, derelict, wreck, etc.- All goods, derelict, jetsam, flotsam and wreck, brought or coming into ¹[Bangladesh], shall be dealt with as if they were imported into ¹[Bangladesh].

24. Provisions and stores may be exported free of duty.- Goods produced or manufactured in ¹[Bangladesh] and required as provisions and stores on any conveyance proceeding to any foreign port, airport or station may be exported free of customs duty, ¹[and Value Added Tax (gjj " ms†hvRb Ki)] in such quantities as the appropriate officer may determine having regard to the size of the conveyance, the number of passengers and crew and the length of the voyage or journey on which the conveyance is about to depart.

25. ³[Value of goods for assessment purposes.]- (1) ³[Whenever customs duty is leviable on any goods by reference to their value, the actual price, that is, the price actually paid or payable, or the nearest ascertainable equivalent of such price, at which such or like goods are ordinarily sold, or offered for sale, for delivery at the time and place of importation or exportation, as the case may be, in course of international trade under fully competitive conditions, where the seller and the buyer have no interest in the business of each other and the price is the sole consideration for sale or offer for sale, shall be the value.]

¹[*Explanation.- For the purposes of this sub-section, the expression-*

²[(a) **"the time of importation"** means the date on which a bill of entry is delivered under section 79;]

(b) **"the time of exportation"** means the time when the bill of export is delivered under section 131, or when export of the goods is allowed ²[under that section] without a bill of export or in anticipation of the presentation of a bill of export, the time when the goods is taken to the customs port or customs airport or customs station for the purpose of export;

(c) (i) **"the place of importation"** means the customs port or customs airport or the customs station at which the bill of entry is first submitted; and

(ii) **"place of exportation"** means the customs port or the station at which the bill of export is submitted.]

(2) Subject to the provision of sub-section (1), the price referred to in that sub-section in respect of imported goods shall be determined in accordance with the rules made in this behalf.

(3) Notwithstanding anything contained in this section, the Government may, by notification in the official Gazette, fix, for the purpose of levying customs duties, tariff values ¹[or minimum values] for any goods imported or exported as chargeable with customs duty ad valorem:

Provided that any imported or exported goods, the declared value of which is higher than its tariff value fixed under this sub-section, shall be chargeable with customs duties on the basis of its declared value.

³[(4) The average rate of exchange prevailing during the thirty days preceding the last working day of the third week of the month preceding the month during which the bill of entry or the bill of export is delivered under sections 79 or 131 or electronically transmitted to the Customs computer system shall be the rate of exchange for the computation of the value of any imported or exported goods and such rate shall be fixed by the Board or by such officer as the Board may authorise in this behalf.]

¹[* *]

(5) For the purpose of this section ¹[* *]-

- (a) **"rate of exchange"** means the rate of exchange determined by the Government for the conversion of Bangladesh currency into foreign currency or foreign currency into Bangladesh currency;
- (b) **"foreign currency"** and **"Bangladesh currency"** have the meaning respectively assigned to them in the Foreign Exchange Regulation Act, 1947 (VII of 1947).]

²[(6) For the purposes of sub-section (1)-

- (a) the value of any goods shall include the freight, insurance, commission and all other cost, charges and expenses incidental to the sale and delivery at the place of importation or exportation; and
- (b) the Board may, by notification in the official Gazette, fix the freight for the transportation of any goods or class of goods by aircraft that are delivered or could have been delivered at a Customs airport to the buyer.]

³[**25A. Pre-shipment inspection agencies and assessment on the basis of their certificates.-** ¹[(1) For the purposes of this Act, the Government may, by notification in the official gazette-

- (a) appoint pre-shipment inspection agencies and audit agencies, and
- (b) determine the scope and manner of certification, and also the scope and manner of audit, and any matter related to such certification and audit.]

⁴[(2) The Government may, by notification in the official gazette, declare that the quality, quantity, price, description and customs classification of any goods verified and certified in the prescribed manner by a pre-shipment inspection agency shall be accepted as the basis for assessment, unless otherwise prescribed.]

(3) For the purposes of this section, **"price"** means value of the goods determined in accordance with sub-sections (1) and (2) of section 25;]

³[**25B. Mandatory pre-shipment Inspection.-** It is mandatory for the importers to have their importable goods inspected by a pre-shipment

inspection agency before or at the time of shipment of those goods on board a vessel, aircraft or other conveyance:

Provided that the Government may, by notification in the official Gazette, exempt any class of goods or any goods imported by any class of importers or any goods imported through a customs port or a customs station or any area within such port or station from the mandatory pre-shipment inspection.

25C. Pre-shipment inspection service charge.- The Government may, by notification in the official Gazette, impose pre-shipment inspection service charge on imported goods required to be inspected by pre-shipment inspection agencies at a rate not exceeding one percent of the value of such goods and this charge shall be collected as if it were a customs duty leviable under section 18(1).];

¹[**26. Requisition to produce documents.-** (1) Where-

- (a) an officer of Customs has reasons to believe that goods have been unlawfully imported, exported, under valued or overvalued, entered, removed, or otherwise unlawfully dealt with by any person contrary to this Act or that any person attempts to import, export, under or overvalue, enter, remove or otherwise deal with any goods; or
- (b) goods have been seized under this Act, an officer of Customs not below the rank of an Assistant Commissioner may, by notice in writing, require that person or any person whom the officer suspects to be or to have been the owner, importer or exporter of those goods, or agent thereof, as the case may be, as and when required, to produce and deliver to the officer or to any other specified Customs officer all books of account, invoice books, or other books, records or documents in which any entry or memorandum appears or may be supposed to appear in respect of the purchase, importation, exportation, cost, or value of, or payment for, the goods and any other goods so imported or exported or otherwise dealt with within a period of three years preceding the date of the notice.

(2) In addition to the requirements of sub-section (1) of this section, an officer of Customs not below the rank of an Assistant Commissioner may

require the owner or importer or exporter of those goods, or agent thereof, as the case may be, as and ¹[when necessary], to-

- (a) produce for the inspection of the officer or any specified Customs officer, and allow the officer to make copies of or extracts from, any of the documents, books, or records referred to in sub-section (1), ¹[*]
- ¹[(aa) transmit or send, by electronic or other means, the information contained in those documents, books or records, and]
- (b) answer any question concerning those documents, books, or records.

26A. Further powers in relation to documents.- An officer of Customs not below the rank of Joint Commissioner may, by notice in writing, require any person (including any officer employed in or in connection with any Government department, Corporation, or local authority, or any officer employed in or in connection with any bank), as and when required to-

- (a) produce for inspection by an officer of Customs any documents or records that the Joint Commissioner considers necessary or relevant to an investigation or audit under this Act;
- (b) allow the officer of Customs to make copies of or extracts from any such documents or records;
- (c) appear before the Joint Commissioner of Customs and answer all questions put to him concerning any goods or any transactions relating to those goods that are the subject of any such investigation, or concerning the documents or records that are relevant to any such investigation.

26B. A Customs officer may take possession of and retain documents and records.- (1) A Customs officer may take possession of and retain any document or record presented in connection with any entry or required to be produced under this Act.

(2) Where the Customs officer takes possession of a document or record under sub-section (1) of this section, the said officer shall, at the request of the person otherwise entitled to the document or record, provide that person with a copy of the document certified by him or on his behalf under the seal of the Customs as a true copy.

(3) Every copy so certified shall be admissible as evidence in all Courts as if it were the original.

26C. Copying of documents obtained during search.- (1) Where an officer of Customs or an authorized person carries out any lawful search, inspection, audit, or examination under this Act, and has reasonable cause to believe that documents coming into his possession during such search, inspection, audit, or examination are evidence of the commission of an offence under this Act, he may remove the documents for the purpose of making copies.

(2) The documents or records so removed must, as soon as practicable after copies thereof have been made, be returned to the person otherwise entitled to them.

(3) A copy of any such document certified by or on behalf the officer of Customs under the seal of the Customs shall be admissible in evidence in all Courts as if it were the original.

26D. Retention of documents and goods obtained during search.- Where an officer of Customs or an authorized person carries out any lawful search, inspection, audit, or examination under this Act, and has reasonable cause to believe that any document or goods coming into his possession during such search, inspection, audit, or examination are evidence of the commission of an offence under this Act, or are intended to be used for the purpose of committing any offence under this Act, the officer or his authorized person may take possession of and retain the documents or goods, as the case may be.

(2) Where an officer of Customs or his authorized person takes possession of a document under sub-section (1) of this section, he shall, at the request of the person otherwise entitled to the document, provide that person with a copy of the document certified by or on behalf of the Custom officer under the seal of the Customs as a true copy.

(3) Every copy so certified shall be admissible in evidence in Courts as if it were the original.]

¹[**27. Abatement of duty on damaged, deteriorated, lost, or destroyed goods.-** ²(1)Where, at the time of first examination, of any imported goods, it is shown by the owner in writing to the satisfaction of an officer not below the rank of an ¹[Assistant Commissioner of Customs]-

- (a) that the goods had been damaged or had deteriorated at any time before or during their landing; or
- (b) that the goods ²[* *] had been damaged, at any time after landing but before such examination, by accident and not due to any wilful act, negligence or default of the importer or his agents;

the value of such goods shall, on a written application made by the owner of the goods, be appraised by an appropriate officer of Customs, and the owner shall be allowed abatement of duty in proportion to the diminution in value of the goods as so appraised.

(2) Where it is shown, in writing by the owner of any imported goods to the satisfaction of the ¹[Commissioner of Customs] that the goods have been ³[damaged, deteriorated, lost or destroyed] by an accident or force majeure, after importation but before clearance thereof for home consumption, the ¹[Commissioner of Customs] may, on an application made by the owner, furnishing all particulars necessary to establish the fact of such ³[damage, deterioration, loss or destruction], remit or repay any duty chargeable or paid on such goods.

Explanation.-For the purpose of this sub-section "force majeure" means an act of god.]

³[(3) Where it is shown to the satisfaction of the ¹[Commissioner of Customs] that any warehoused goods had been damaged at any time before clearance for home-consumption by an accident or force majeure, the ¹[Commissioner of Customs] may, on an application from the owner of the goods furnishing all particulars necessary to establish the fact of such damage, allow the value of such goods to be appraised by an appropriate officer of customs and the owner of the goods shall be allowed abatement of duty in proportion to the diminution in value of the goods as so appraised.]

28. Power to test and denature imported spirit.- When by any law for the time being in force a duty lower than that prescribed by ⁴[this Act], is imposed on denatured spirit, any such spirit imported into ⁴[Bangladesh] may, subject to rules, be tested and if necessary adequately denatured by officers of customs, at the expense of the person importing the same, before the customs duty is charged thereon.

29. Restriction on amendment of bill of entry or bill of export.-

Except as provided in section 88, no amendment of a bill of entry or bill of export relating to goods assessed for duty on the declared value, quantity or description thereof shall be allowed after such goods have been removed from the customs-area.

¹²[**30. Date for determination of rate of duty, value and exchange rate for imported goods.**]- The rate of duty, ¹[value and exchange rate applicable to any imported goods, shall be the rate of duty, value and exchange rate] in force,-

- (a) in the case of goods cleared for home consumption under section 79, on the date a bill of entry is presented under that section and a bill of entry number is allocated thereto;
- (b) in the case of goods cleared from a warehouse for home consumption under section 104, on the date ³[a bill of entry was presented under section 79 and the bill of entry number was allocated thereto]; and
- (c) in the case of any other goods, on the date of payment of duty:

Provided that if a bill of entry is presented in anticipation of arrival of a conveyance by which the goods are imported, the relevant date for the purpose of this section shall be the date on which the manifest of the conveyance is delivered after its arrival."

²[**30A. Value and effective rate of duty.**- Notwithstanding anything contained in any other law for the time being in force or any decision of any court, for the purposes of section 30, the value and the rate of duty applicable to any goods shall respectively include the value as determined under section 25 and any amount of duty imposed under section 18, 18A or 18B and the amount of duty that may have become payable in consequence of the withdrawal of the whole or any part of the exemption or concession from duty whether before or after the conclusion of a contract or agreement for the sale of goods or opening of a letter of credit in respect thereof.]

¹[**31. Date for determination of export duty.**- The rate of duty applicable to, and the rate of exchange for computation of the value of, any goods exported shall be the rate of duty or, as the case may be, the rate of exchange prevailing on the date of the delivery of the bill of export under section 131:

Provided that where the export of any goods is permitted without a bill of export or in anticipation of the delivery of such a bill, the rate of duty applicable to, and the rate of exchange for the computation of the value of, such goods shall be the rate of duty or, as the case may be, the rate of exchange applicable on the date on which loading of the goods on the outgoing conveyance commences.]

32. Untrue statement, error, etc.- (1) If any person, in connection with any matter of customs,-

- (a) make or signs or causes to be made or signed, or delivers or causes to be delivered to an officer of customs any declaration, notice, certificate or other document whatsoever, or
- (b) makes any statement in answer to any question put to him by an officer of customs which he is required by or under this Act to answer, ²[or]
- ²[(c) transmits any statement, document, information or record through electronic device or produces soft copy thereof,]

and such document or statement is untrue in any material particular, he shall be guilty of an offence under this section.

(2) Where, by reason of any such document or statement as aforesaid or by reason of some collusion, any duty or charge has not been levied or has been short-levied or has been erroneously refunded, the person liable to pay any amount on that account shall be served with a notice ³[*], requiring him to show cause why he should not pay the amount specified in the notice.

(3) Where, by reason of any inadvertence, error or misconception, any duty or charge ⁴[amounting to not less than one thousand taka] has not been levied or has been short-levied or has been erroneously refunded, the person liable to pay any amount on that account shall be served with a notice within ⁴[three years] of the relevant date requiring him to show cause why he should not pay the amount specified in the notice.

(4) The appropriate officer, after considering the representation, if any, of such person as is referred to in sub-section (2) or sub-section (3) shall determine the amount of duty payable by him which shall in no case exceed

the amount specified in the notice, and such person shall pay the amount so determined ¹[:

Provided that where the amount so determined is less than one thousand taka, the person concerned shall not be required to make the payment.]

(5) For the purposes of this section, the expression "**relevant date**" means-

- (a) in any case where duty is not levied, the duty on which an order for the clearance of goods is made;
- (b) in a case where duty is provisionally assessed under section 81, the date of adjustment of duty after its final assessment;
- (c) in a case where duty has been erroneously refunded, the date of its refund;
- (d) in any other case, the date of payment of duty or charge.

33. Refund to be claimed within ²[six months]. - (1) No refund of any customs-duties or charges claimed to have been paid or over-paid through inadvertence, ³[error, misconception or in any other way] shall be allowed, unless such claim is made within ²[six months] of the date of payment ⁴[:

Provided that where the amount so claimed is less than one thousand taka, refund shall not be allowed.]

(2) In the case of provisional payment made under section 81, the said period of ²[six months] shall be reckoned from the date of the adjustment of duty after its final assessment.

34. Power to give credit for, and keep account-current of, duties and charges.- An officer of customs, not below the rank of ⁵[Assistant Commissioner of Customs] may, in the case of any mercantile firm or public body, if he so thinks fit, instead of requiring payment of customs-duties or charges as and when they become due, keep with such firm or body an account-current of such duties and charges, which account shall be settled at intervals of not exceeding one month, and such firm or body shall make a deposit or furnish a security sufficient in the opinion of that officer to cover the amount which may at any time be payable by it in respect of such duties or charges.

CHAPTER VI DRAWBACK

35. Drawback of the export on imported goods.- Subject to the subsequent provisions of this Chapter and the rules, when any goods, capable of being easily identified, which have been imported into ¹[Bangladesh] and upon which customs-duties have been paid on importation, are exported to any place outside ¹[Bangladesh] or as provisions or stores for use on board a conveyance proceeding to a foreign territory, ²[such duties, not exceeding seven-eighths thereof,] shall be repaid as drawback, subject to the following conditions, namely-

- (1) the goods are identified to the satisfaction of an officer of customs not below the rank of ³[Assistant Commissioner of Customs] at the customs-station, to be the same as had been imported, and
- (2) the goods are entered for export within two years of the date of their importation, as shown by the records of the custom-house or if such time is extended by the Board or the ³[Commissioner of Customs] for sufficient cause within such extended time:

Provided that the ³[Commissioner of Customs] shall not extend the time beyond three years of the importation of such goods.

Explanation: For the purposes of this section, the goods shall be deemed to have been entered for export on the date on which the bill of export is delivered to the appropriate officer under section 131.

36. Drawback on goods taken into use between importation and exportation.- Notwithstanding anything contended in section 35, the repayment of duty as drawback in respect of goods which have been taken into use between their importation and subsequent exportation shall be made in accordance with the provisions of the rules made in that behalf.

37. Drawback on goods used in the manufacture of goods which are exported.- Where it appears to the Board that in respect of goods of any class or description manufactured in ¹[Bangladesh] and exported to any place

outside ¹[Bangladesh], a drawback of customs-duties should be allowed on any imported goods of a class or description used in the manufacture of such exported goods, the Board may, by notification in the official Gazette, direct that drawback shall be allowed in respect of such imported goods to such extent and subject to such condition as may be provided in the rules.

38. Power to declare what goods are identifiable and to prohibit drawback in case of specified foreign territory.- (1) The Board may, from time to time, by notification in the official Gazette, declare what goods shall, for the purposes of this Chapter, be deemed to be not capable of being easily identified.

(2) The ¹[Government] may, from time to time, by notification in the official Gazette, prohibit the payment of drawback upon the exportation of goods or any specified goods or class of goods to any specified foreign port or territory.

39. When no drawback allowed.- Notwithstanding anything hereinbefore contained, no drawback shall be allowed-

- (a) upon goods which are required to be included in export manifest and are not so included, or
- (b) when the claim is for drawback amounting, in respect of any single shipment, to less than hundred ¹[Taka], or
- (c) unless the claim for drawback has been made and established at the time of export ²[or within six months from the date of export].

40. Time of payment of drawback.- No such payment of drawback shall be made until the vessel carrying the goods has put out to sea or other conveyance has left ¹[Bangladesh].

41. Declaration by parties claiming drawback.- Every person, or his duly authorized agent, claiming drawback on any goods duly exported shall make and subscribe a declaration that such goods have been actually exported and have not relanded and are not intended to be relanded at any place in ¹[Bangladesh] and that such person was at the time of entry outwards and export and continues to be entitled to drawback thereon.

CHAPTER VII ARRIVAL AND DEPARTURE OF CONVEYANCE

42. Arrival of conveyance.— (1) The person-in-charge of a conveyance entering ¹[Bangladesh] from any place outside ¹[Bangladesh] shall not cause or permit the conveyance to call or to land in the first instance at any place other than a customs-station.

(2) The provisions of sub-section (1) shall not apply in relation to any conveyance which is compelled by accident, stress of weather or other unavoidable cause to call or land at a place other than a customs-station but the person-in-charge of any such conveyance-

- (a) shall immediately report its arrival to the nearest officer of customs or the officer-in-charge of the police-station and shall on demand produce before him either the cargo book or the manifest or the log-book belonging to such conveyance;
- (b) shall not, without the consent of any such officer, permit any goods carried in the conveyance to be unloaded from, or any of the crew or passenger to depart from its vicinity;
- (c) shall comply with any direction given by such officer with respect to any such goods; and no passenger or member of the crew shall, without the consent of any such officer, leave the vicinity of the conveyance:

Provided that nothing in this section shall prohibit the departure of any passenger or member of the crew from the vicinity of, or the removal of goods from, the conveyance where such departure or removal is necessary for reasons of health, safety or the preservation of life or property.

43. Delivery of import manifest in respect of a vessel.— (1) The Board may, by notification in the official Gazette, fix a place in any river or port beyond which no vessel arriving shall pass until an import manifest has been delivered to the pilot, ²[officer of customs, or other person duly authorised to receive the same, or as the case may be, until the manifest has been transmitted to the Customs computer system by a registered user].

(2) If in any river or port wherein a place has been fixed by the Board under this section, the master of any vessel arriving remains outside or below the place so fixed, such master shall, nevertheless, within twenty-four hours after the vessel anchors, deliver an import manifest to the pilot, officer of customs or other person duly authorised to receive the same.

(3) If any vessel arrives at any customs-port in which a place has not been so fixed, the master of such vessel shall, within twenty-four hours after such vessel has anchored within the limits of the port, deliver an import manifest to the pilot, officer of customs or other person authorised to receive the same¹[:

Provided that if any officer not below the rank of²[Revenu Officer] is satisfied that the master of the vessel was prevented by circumstances beyond his control from delivering the import manifest within twenty-four hours after the vessel anchored outside or below the place fixed by the Board under sub-section (1), allow it to be delivered within a further period of twenty-four hours or immediately after the first lighter vessel takes berth, whichever is earlier.]

(4) Notwithstanding anything hereinbefore contained, the appropriate officer may allow an import manifest to be delivered in anticipation of the arrival of a vessel.

44. Delivery of import manifest in respect of a conveyance other than a vessel.- The person-in-charge of a conveyance other than a vessel shall, within twenty-four hours after arrival thereof at a land customs-station or customs-airport, as the case may be, deliver an import manifest to the appropriate officer³[or if the person-in-charge is a registered user, he may transmit the manifest to the Customs computer system].

45. Signature and contents of import manifest and amendment thereof.- (1) Every manifest delivered under section 43 or section 44 shall be signed by the person-in-charge of the conveyance or his duly authorised agent and shall specify all goods imported in such conveyance showing separately all goods, if any, intended to be landed, transhipped, transited or taken on to another customs-station or to a destination outside⁴[Bangladesh] and stores intended for consumption at the customs-station or in the outward voyage or journey, and shall be made out in such form and contain such further particulars as the Board may from time to time direct⁵[:

¹[Provided that the manifest transmitted to the Customs computer system by a registered user shall be deemed to have been signed by him.]

(2) The appropriate officer shall permit the person-in-charge of a conveyance or his duly authorised agent to correct any obvious error in the import manifest or to supply any omission which in the opinion of such officer results from accident or inadvertence, by furnishing an amended or supplementary import manifest and shall levy thereon such fees as the Board from time to time directs.

²(3) Notwithstanding anything contained in sub-section (2), the Board may specify, by special Order, the manner, conditions, limitations or restrictions under which the appropriate officer shall permit, the person-in-charge of a conveyance, or his duly authorised agent, to submit an amended or supplementary import manifest in special circumstances and shall levy thereon such fees as the Board may direct.]

46. Duty of person receiving import manifest.- The person receiving an import manifest under section 43 or section 44 shall countersign the same and enter thereon such particulars as the ³[Commissioner of Customs] from time to time directs ¹[and where the import manifest is transmitted electronically to the Customs computer system by a registered user, the import manifest shall be deemed to have been countersigned by the person authorised to receive such transmission and that person shall comply with the direction of that Commissioner, if any, in this regard].

47. Bulk not to be broken until manifest, etc., delivered and vessel entered inwards.- No vessel arriving in any customs-port shall be allowed to break bulk, until an import manifest has been delivered as hereinbefore provided or until a copy of such manifest, together with an application for entry of such vessel inwards, has been presented by the master to the appropriate officer and an order has been given thereon for such entry.

48. Power to require production of documents and ask questions.- (1) When an import manifest is presented, the person-in-charge of a conveyance or his duly authorised agent, if required so to do by the appropriate officer, shall deliver to the officer the bill of lading or the bill of freight or

a copy thereof for every part of cargo or goods laden or board, journey log-book and any port clearance, docket or other paper granted in respect of such conveyance at the place from which it is stated to have come, and shall answer all such questions relating to the conveyance, goods, crew¹[,passengers] and voyage or journey as are put to him by such officer.

(2) The appropriate officer may, if any requisition or question made or put by him under this section is not complied with or answered, refuse to grant permission to a vessel to break bulk and to other conveyance to land the imported goods, as the case may be.

49. Special pass for breaking bulk.- Notwithstanding anything contained in section 47 and subject to rules, the appropriate officer may grant, prior to receipt of the import manifest and the entry inwards of a vessel, a special pass permitting bulk to be broken.

50. Order for entry outwards or loading of goods to be obtained before export goods are loaded.- (1) No goods other than passengers' baggage and mail bags shall be loaded on a conveyance until-

- (a) in the case of a vessel, a written application for entry of such vessel outwards, subscribed by the master of such vessel has been made to the appropriate officer and an order has been given thereon for such entry; and
 - (b) in the case of any other conveyance, a written application for authority to load the goods subscribed by the person-in-charge of the conveyance has been made to the appropriate officer and an order has been given thereon authorising the loading.
- (2) Every application made under this section shall specify the particulars as prescribed by the Board.

51. No vessel to depart without port-clearance.- (1) No vessel, whether laden or in ballast, shall depart from any customs-port until a port-clearance has been granted by the appropriate officer.

(2) No pilot shall take charge of any vessel proceeding to sea, unless the master of such vessel produces a port-clearance.

52. No conveyance other than vessel to leave without permission.-

No conveyance other than a vessel shall depart from a land customs-station or customs-airport until a written permission to that effect has been granted by the appropriate officer.

53. Application for port-clearance of vessels.- (1) Every application for port-clearance shall be made by the master of a vessel at least twenty-four hours before the intended departure of the vessel:

Provided that the ¹[Commissioner of Customs] or an officer authorised by him in this behalf may for special reasons to be recorded allow a shorter period for the delivery of the said application ²[:]

³[Provided further that when the master is a registered user, he may make the application under this sub-section by transmitting it to the Customs computer system, and an application so transmitted shall be deemed to have been duly signed by him.]

(2) The master shall, at the time of applying for port-clearance,-

- (a) deliver to the appropriate officer an export manifest in duplicate in such form as may from time to time be prescribed by the Board signed by such master specifying all goods to be exported in the vessel and showing separately all goods and stores entered in the import manifest, and not landed or consumed on board or transhipped;
- (b) deliver to the appropriate officer such bills of export or other documents as such officer acting under the general instructions of the ¹[Commissioner of Customs] requires; and
- (c) answer such questions respecting the departure and destination of the vessel as are put to him by the appropriate officer ³[:]

Provided that if the master is a registered user, he may transmit to the Customs computer system the export manifest and other documents specified at clauses (b) and (c) and the documents so transmitted shall be deemed to have been signed by him for the purposes of this section.]

(3) The provisions of section 45, relating to the amendment of import manifest shall, mutatis mutandis, apply also to export manifest delivered under this section or under section 54.

54. Conveyances other than vessels to deliver documents and answer question before departure.- The person-in-charge of a conveyance other than a vessel or his duly authorised agent shall-

- (a) deliver to the appropriate officer an export manifest in duplicate in such form as may from time to time be prescribed by the Board signed by such person-in-charge or the agent specifying all goods or stores entered in the import manifest, and not landed or transhipped or consumed on board the conveyance;
- (b) deliver to the appropriate officer such bills of export or other documents as such officer acting under the general instructions of the ¹[Commissioner of Customs] requires; and
- (c) answer such questions respecting the departure and destination of the conveyance as are put to him by the appropriate officer.

55. Power to refuse port-clearance to vessels or permission for departure to other conveyance.- (1) The appropriate officer may refuse to give port-clearance to a vessel or permission for departure to any other conveyance until-

- (a) the provisions of section 53 or section 54, as the case may be, have been complied with;
- (b) all station or port dues and other charges and penalties payable in respect of such vessel or by the owner or master thereof, or in respect of such other conveyance by the owner or person-in-charge thereof, and all taxes, duties and other dues payable in respect of any goods loaded therein, have been duly paid, or their payment secured by such guarantee, or by such deposit at such rate, as such officer directs;
- (c) where export goods have been loaded without payment or securing payment as aforesaid of all taxes, duties and other dues payable in respect thereof or in contravention of any provision of this Act or the rules or of any other law for the time being in force relating to export of goods-
 - (i) such goods have been unloaded, or
 - (ii) where the appropriate officer is satisfied that it is not practicable to unload such goods, the person-in-charge or his duly authorised agent has given an undertaking, secured by such guarantee or deposit of such amount as the appropriate officer may direct, for bringing back the goods to ²[Bangladesh];

- (d) the agent, if any, delivers to the appropriate officer a declaration in writing to the effect that he will be liable for any penalty imposed under clause 24 of the Table under sub-section (1) of the section 156 and furnishes security for the discharge of the same;
- (e) the agent, if any, delivers to the appropriate officer a declaration in writing to the effect that such agent is answerable for the discharge of all claims for damage or short delivery which may be established by the owner of any goods comprised in the import cargo in respect of such goods.

(2) An agent delivering a declaration under clause (d) of sub-section (1) shall be liable to all penalties which might be imposed on the person-in-charge of such conveyance under clause 24 of the Table under sub-section (1) of section 156 and an agent delivering a declaration under clause (e) of the sub-section (1) shall be bound to discharge all claims referred to in such declaration.

56. Grant of port-clearance or permission for departure.- When the appropriate officer is satisfied that the provisions of this Chapter relating to the departure of conveyances have been duly complied with, he shall grant a port-clearance to the master of the vessel or a written permission for departure to the person-in-charge of any other conveyance and shall return at the same time to such master or person-in-charge one copy of the manifest duly countersigned by the appropriate officer.

57. Grant of port-clearance or permission for departure on security of agent.- Notwithstanding anything contained in section 55 or section 56 and subject to rules, the appropriate officer may grant a port-clearance in respect of a vessel or permission for departure in respect of any other conveyance, if the agent furnishes such security as such officer deems sufficient for duly delivering within ten days from the date of such grant, the export manifest and other documents specified in section 53 or section 54, as the case may be.

58. Power to cancel port-clearance or permission for departure.-
(1) For the purpose of securing compliance with any provision of this Act or the rules or any other law, the appropriate officer may at any time, while the vessel is within the limits of any port or any other conveyance is within the limits of any station or airport or within ¹[Bangladesh] territory, demand the

return of port-clearance or the written permission for departure, as the case may be.

(2) Any such demand may be made in writing or may be communicated to the person-in-charge of the conveyance by wireless, and if made in writing it may be served-

- (a) by delivery to the person-in-charge or his agent personally; or
- (b) by leaving it at the last known place of abode of such person or agent; or
- (c) by leaving it on board the conveyance with the person appearing to be in charge or command thereof.

(3) Where a demand for the return of a port-clearance or of permission for departure is made as aforesaid, the port-clearance or permission shall forthwith become void.

59. Exemption of certain classes of conveyance from certain provisions of this Chapter.— (1) The provisions of sections 44, 52 and 54 shall not apply to a conveyance other than a vessel which carries no goods other than the baggage of its occupants.

(2) The ¹[Government] may, by notification in the official Gazette, exempt conveyances belonging to Government or any foreign Government from all or any of the provisions of this Chapter.

CHAPTER VIII
GENERAL PROVISIONS AFFECTING CONVEYANCES AT
CUSTOMS-STATIONS

60. Power to depute officers of customs to board conveyances.- At any time while a conveyance is in a customs-station or is proceeding towards such station, the appropriate officer may depute one or more officers of customs to board the conveyance, and every officer so deputed shall remain on board such conveyance for such time as the appropriate officer may consider necessary.

61. Officer to be received and accommodation to be provided.- Whenever an officer of customs is so deputed to be on board any conveyance, the person-in-charge shall be bound to receive him on board and to provide him with suitable accommodation and adequate quantity of fresh water.

62. Officers' powers of access, etc.- (1) Every officer deputed as aforesaid shall have free access to every part of the conveyance and may-

- (a) cause any goods to be marked before they are unloaded from that conveyance;
- (b) lock up, seal, mark or otherwise secure any goods carried in the conveyance or any place or container in which they are carried; or
- (c) fasten down any hatchway or entrance to the hold.

(2) If any box, place or closed receptacle in any such conveyance be locked, and the key be withheld, such officer shall report the same to the appropriate officer, who may thereupon issue to the officer on board the conveyance or to any other officer under his authority, a written order for search.

(3) On production of such order, the officer empowered thereunder may require that any such box, place or closed receptacle be opened in his presence; and if it be not opened upon his requisition, he may break open the same.

63. Sealing of conveyance.- Conveyances carrying transit goods for destinations outside ¹[Bangladesh] or goods from some foreign territory to a customs-station or from a customs-station to some foreign territory may be sealed in such cases and in such manner as may be provided in the rules.

64. Goods not to be loaded or unloaded or water-borne except in presence of officer— Save where general permission is given under section 67 or with permission in writing of the appropriate officer, no goods other than passengers' baggage or ballast urgently required to be loaded for the vessel's safety, shall be shipped or water-borne to be shipped or discharged from any vessel, in any customs-port, nor any goods except passenger' baggage shall be loaded in or unloaded from any conveyance other than a vessel at any land customs-station or customs-airport except in the presence of an officer of customs.

65. Goods not to be loaded or unloaded or passed on certain days or at certain times.— Except with the permission of the appropriate officer and on payment of such fees as may be prescribed by the Board no goods, other than passengers' baggage or mail bags, shall in any customs-port be discharged, or be shipped or water-borne to be shipped or shall be loaded or unloaded or passed at any land customs-station or customs-airport-

- (a) on any public holiday within the meaning of the section 25 of the Negotiable Instruments Act, 1881 (XXVI of 1881) or on any day on which the discharge or shipping of cargo at customs-port or loading, unloading, passage or delivery of cargo at any land customs-station or customs-airport, as the case may be, is prohibited by the Board by notification in the official Gazette; or
- (b) on any day except between such hours as the Board may, from time to time, by a like notification, appoint.

66. Goods not to be loaded or unloaded except at approved places.— Save where general permission is given under section 67 or with permission in writing of the appropriate officer, no imported goods shall be unloaded or goods for export loaded at any place other than a place duly approved under clause (b) of section 10 for the unloading or loading of such goods.

67. Power to exempt from sections 64 and 66.— Notwithstanding anything contained in section 64 or section 66, the Board may, by notification in the official Gazette, give general permission for goods to be loaded at any customs-station from any place not duly appointed for loading and without the presence or authority of an officer of customs.

68. Boat-note.— (1) When any goods are water-borne for the purpose of being landed from any vessel and warehoused or cleared for home-consumption, or of being shipped for exportation on board any vessel, there shall be sent, with each boat-load or other separate despatch, a boat-note specifying the number of packages so sent and the marks or number or other description thereof.

(2) Each boat-note for goods to be landed shall be signed by an officer of the vessel, and likewise by the officer of customs on board, if any such officer be on board, and shall be delivered on arrival to any officer of customs authorised to receive the same.

(3) Each boat-note for goods to be shipped shall be signed by the appropriate officer and, if an officer of customs is on board the vessel on which such goods are to be shipped, shall be delivered to such officer, and if no such officer be on board, shall be delivered to the master of the vessel or to an officer of the vessel appointed by him to receive it.

(4) The officer of customs who receives any boat-note of goods landed, and the officer of customs, master or other officer as the case may be, who receives any boat-note of goods shipped, shall sign the same and note thereon such particulars as the ¹[Commissioner of Customs] may from time to time direct.

(5) The Board may from time to time, by notification in the official Gazette, suspend the operation of this section in any customs-port or part thereof.

69. Goods water-borne to be forthwith landed or shipped.— All goods water-borne for the purpose of being landed or shipped shall be landed or shipped without any unnecessary delay.

70. Goods not to be transhipped without permission.— Except in cases of imminent danger, no goods discharged into or loaded in any boat for the purpose of being landed or shipped shall be transhipped into any other boat without the permission of an officer of customs.

71. Power to prohibit plying of unlicensed cargo-boats.— (1) The Board may declare with regard to any customs-port, by notification in the official Gazette, that, after a date therein specified, no boat not duly licensed and registered shall be allowed to ply as a cargo-boat for the landing and shipping of merchandise within the limits of such port.

(2) In any port with regard to which such notification has been issued, the ¹[Commissioner of Customs] or other officer whom the Board appoints in this behalf, may, subject to rules and on payment of such fees as the Board may, by notification in the official Gazette, prescribe, issue licenses for and register cargo-boats, or cancel the same.

72. Plying of ships of less than one hundred tons.— (1) Every boat belonging to a ²[Bangladeshi] ship and every other vessel not exceeding one hundred tons, shall be marked in such manner as may be prescribed by rules.

(2) Plying of all or any class or description of vessels of less than one hundred tons, whether in sea or inland waters, may be prohibited or regulated or restricted as to the purposes and limits of plying by rules.

CHAPTER IX
DISCHARGE OF CARGO AND ENTRY
INWARDS OF GOODS

73. Discharge of cargo by vessels may commence on receipt of due permission.- When an order for entry inwards of any vessel which has arrived in any customs-port or a special pass permeating such vessel to break bulk has been given, discharge of the cargo of such vessel may be proceeded with.

74. Discharge of goods by conveyances other than vessels.- When on arrival of a conveyance other than a vessel at a land customs-station or customs-airport the person-in-charge of such conveyance has delivered the import manifest under section 44 and the documents required under section 48, he shall forthwith take the conveyance or cause it to be taken to the examination station at the land customs-station or customs-airport and remove or cause to be removed all goods carried in such conveyance to the custom-house in the presence of the appropriate officer or some person duly authorised by him in that behalf.

75. Imported goods not to be unloaded unless entered in the import manifest.- (1) No imported goods required to be shown in the import manifest shall, except with the permission of the appropriate officer, be unloaded from any conveyance at any customs-station unless they are specified in the import manifest or amended or supplementary import manifest for being unloaded at that customs-station.

(2) Nothing in the section shall apply to the unloading of the baggage accompanying a passenger or a member or a crew or mail bags.

76. Procedure in respect of goods not unloaded by vessels within time allowed.- (1) (a) If any goods imported by a vessel (except such as have been shown in the import manifest as not to be unloaded) are not unloaded within such period as is specified in the bill of lading or if no period is so specified, within such number of the working days, not exceeding fifteen, after entry of the vessel as the Board may from time to time by notification in the official Gazette appoint, or

(b) if the cargo of any vessel, excepting a small quantity of goods, has been discharged before the expiration of the period so specified or appointed, the master of such vessel or, on this application, the appropriate officer may then carry such goods to the custom-house, there to remain for entry.

¹[(2) The appropriate officer shall thereupon take charge of, and grant receipt for, such goods; and if notice in writing has been given by the master or the agent of the vessel to the appropriate officer that goods are to remain subject to a lien for freight, primage, general average demurrage, container detention charges, dead-freight, terminal handling charges, container service charge or other charges of a stated amount, the appropriate officer shall hold such goods until he receives notice in writing that the said charges have been paid.]

77. Power to land small parcels and hold unclaimed parcels- (1)

At any time after the arrival of any vessel, the appropriate officer may, with the consent of the master of such vessel, cause any small package or parcel of goods to be carried to the custom-house there to remain for entry in-charge of the officers of customs, during the remainder of the working days allowed under this Act for the landing of such package or parcel.

(2) In any package or parcel so carried to the custom-house remains unclaimed on the expiration of the number of working days so allowed for its unloading or at the time of the clearance outwards of the vessel from which it was unloaded, the master of such vessel may give such notice as is provided in section 76, and the officer-in-charge of the custom-house shall thereupon hold such package or parcel as provided in that section.

78. Power to permit immediate discharge.- (1) Notwithstanding anything contended in sections 74, 76 and 77, the appropriate officer in any customs-station to which the Board, by notification in the official Gazette, declares this section to apply, may permit the master of any vessel immediately on receipt of an order under section 47 or a special pass under section 49, or the person-in-charge of a conveyance other than a vessel on receipt of the import manifest to discharge the goods imported by such conveyance, or any portion thereof, into the custody of his agent, if he be willing to receive the same, for the purpose of unloading the same forthwith-

- (a) at the custom-house, or at any specified landing-place or wharf;
or

- (b) at any landing-place or wharf belonging to the port commissioners, port trust, railways or other public body or company; or
- (c) for giving it in the custody of such person as may be approved by the ¹[Commissioner of Customs].

(2) Any agent so receiving such cargo or portion shall be bound to discharge all claims for damage or short delivery which may be established in respect of the same by the owner thereof, and shall be entitled to recover from such owner his charges for service rendered, but not for commission or the like, where any agent for the unloading of such cargo or portion has been previously appointed by the owner and such appointment is unrevoked ²[:

Provide that no agent so receiving such cargo or portion shall cause it to be removed or otherwise dealt with except in accordance with the written order of the appropriate officer.]

(3) The appropriate officer shall take charge of all goods discharged under clause (a) of sub-section (1) and otherwise proceed in relation thereto as provided in section 76 and 82.

(4) ³[A public body or company or port authority or airlines or] person at whose landing- place or wharf or place of storage any goods are discharged under clause (b) or clause (c) of sub-section (1) shall not permit the same to be removed or otherwise dealt with except in accordance with the order in writing of the appropriate officer.

79. Entry for home-consumption or warehousing.- (1) The owner of any imported goods shall make entry of such goods for home-consumption or warehousing or for any other approved purpose by delivering to the appropriate officer a bill of entry thereof in such form and manner and containing such particulars as the Board may direct:

Provided that, if the owner makes and subscribes a declaration before the appropriate officer to the effect that he is unable, for want of ³[such information as is essential for submitting a bill of entry], then the said officer shall permit him, previous to the entry thereof, to examine the goods in the presence of an officer of customs or to deposit such goods in a public warehouse appointed under section 12 without warehousing the same, pending the production of such information.

¹[(1A) The Commissioner of Customs may within the period specified in sub-section (2) require the owner who has delivered or transmitted a bill of entry in electronic form to submit to the appropriate officer a paper bill of entry duly signed by the owner or his authorized agent, containing such information and documents as the said Commissioner may specify;]

²[(2) A bill of entry under sub-section (1) may be presented and the goods be cleared at any time within ³[thirty] days of the date of unloading thereof at a customs-port or a land customs-station or customs-inland container depot or ³[within twenty one days of] the date of unloading thereof at a customs-airport or within such extended period as the ⁴[Commissioner of Customs] may deem fit:

⁵[Provided that the Commissioner of Customs may permit a bill of entry to be presented even before the delivery of the manifest if the vessel or the aircraft by which the goods have been shipped for importation into Bangladesh is expected to arrive within thirty days from the date of such presentation.]

(3) If the ²[Commissioner of Customs] is satisfied that the rate of customs duty is not adversely affected and that there was no intention to defraud, he may in exceptional circumstances and for reasons to be recorded in writing permit substitution of a bill of entry for home-consumption for a bill of entry for warehousing or vice versa.

⁶**[79A. Acceptance of electronically transmitted bills of entry and documents.-** The Board may, by notification in the official Gazette, declare that electronically transmitted bills of entry and related documents may be acceptable subject to such conditions as are specified in that notification.]

⁵**[79B. Access to ⁷[Customs computer] systems.-** No person shall transmit to, or receive information from, a ⁷[Customs computer] system unless that person is registered by the Commissioner of Customs as a user of that ⁷[Customs computer] system.

⁵**[79C. Registered users.-** (1) A person who wishes to be registered as a user of a ⁷[Customs computer] system may apply in writing to the

Commissioner of Customs in the prescribed form and shall provide such information in relation to the application as required by the Commissioner.

(2) The said Commissioner may require an applicant for registration to give such additional information as the said Commissioner considers necessary for the purpose of the application.

(3) The said Commissioner may-

- (a) grant the application subject to such conditions and limitations as the said Commissioner thinks fit; or
- (b) refuse the application.

(4) The said Commissioner shall give notice in writing to the applicant of his decision.]

¹[79D. Registered users to be allocated unique user identifier.- (1)

A person who is registered as a user of a ²[Customs computer] system shall be allocated a unique user identifier for use in relation to that ²[Customs computer] system by the Commissioner of Customs, in such form or of such a nature as the Commissioner of Customs may determine.

(2) The unique user identifier allocated pursuant to sub-section (1) of this section shall be used by the registered user for the purpose of transmitting information to or receiving information from that ²[Customs computer] system.

(3) The Commissioner of Customs may, by notice in writing, impose conditions and limitations on a particular registered user, or on registered users generally, relating to the use and security of unique user identifiers.

79E. Use of unique user identifier.- (1) Where information is transmitted to a ²[Customs computer] system using a unique user identifier issued to a registered user by the Commissioner of Customs for that purpose, the transmission of that information shall, in the absence of proof to the contrary, be sufficient evidence that the registered user to whom the unique user identifier has been issued has transmitted that information.

(2) Where a unique user identifier is used by an individual who is not entitled to use it, sub-section (1) of this section does not apply if the registered user to whom the unique user identifier was issued has, prior to the unauthorized use of the unique user identifier, notified the Commissioner of Customs in writing that the unique user identifier is no longer secure.

¹[79F. Cancellation of registration of registered user.- (1) Where at any time the Commissioner of Customs having jurisdiction is satisfied that a person who is a registered user of a ²[Customs computer] system has-

- (a) failed to comply with a condition of registration imposed by the said Commissioner under section 79C (3) of this Act; or
- (b) failed to comply with, or acted in contravention of, any conditions imposed by the said Commissioner under section 79D(3) of this Act in relation to the use and security of the registered user's unique user identifier; or
- (c) has been convicted of an offence under this Act in relation to improper access to or interference with a ²[Customs computer] system,-

the said Commissioner may cancel the registration of that individual as a registered user by giving notice in writing to that person setting out the reasons for the cancellation.

79G. Customs to keep records of transmission.- (1) The Customs must keep a record of every transmission sent to or received from a registered user using a ²[Customs computer] system.

(2) The record described in sub-section (1) of this section must be kept for a period of five years from the date of the sending of or the receipt of the transmission, or for such other period as may be prescribed.]

80. Assessment of duty.- (1) On the delivery ²[or electronic transmission] of such bill, the goods or such part thereof as may be necessary may, without undue delay, be examined or tasted ¹[in the presence of the owner or his agent, unless due to any exceptional circumstance such presence cannot be allowed,] and thereafter the goods shall be assessed to duty, if any, and the owner of such goods may then proceed to clear the same for home-consumption or warehouse them, subject to the provisions hereinafter contained.

(2) Notwithstanding anything contained in sub-section (1), imported goods prior to examination or testing thereof may be permitted by the appropriate officer to be assessed to duty on the basis of the statements made in the bill relating thereto and the information furnished under the rules and the documents produced under section 26; but if it is found subsequently on examination or testing of the goods or otherwise that any statement in such bill or document or any information so furnished is not correct in respect of

any matter relating to the assessment, the goods shall, without prejudice to any other action which may be taken under this Act, be re-assessed to duty.

¹[(3) The Board may by notification in the official gazette, exempt in the public interest any goods or class of goods imported by an importer or a class of importer from the requirement of examination and testing of the goods under sub-section (1).

(4) Upon delivery or transmission of the bill of entry for the goods exempted under sub-section (3) the duty shall be deemed to have been duly assessed for the purposes of this section:

Provided that where the appropriate officer has reason to believe that in case of any bill of entry re-assessment is necessary, he may, by recording reasons in writing, re-assess the duty payable for the goods and take such other actions as he may deem fit under this Act.]

81. Provisional assessment of duty.- (1) Where it is not possible immediately to assess the customs duty that may be payable on any imported goods entered for home-consumption or for warehousing or for clearance from a warehouse for home-consumption or on any goods entered for exportation, for the reason that the goods require chemical or other test ²[or a further enquiry] for purposes of assessment, or that all the documents or complete documents or full information pertaining to those goods have not been furnished, an officer not below the rank of ³[Assistant Commissioner of Customs] may order that the duty payable on such goods be assessed provisionally:

Provided that the importer (same in the case of goods entered for warehousing) or the exporter pays such additional amount as security or furnishes such guarantee of a scheduled bank for the payment thereof as the said officer deems sufficient to meet the excess of the final assessment of duty over the provisional assessment.

(2) Where any goods are allowed to be cleared or delivered on the basis of such provisional assessment, the amount of duty actually payable on those goods shall, ¹[within a period of ²[one hundred and twenty] working days from the date of the provisional assessment], be finally assessed and on completion of such assessment the appropriate officer shall order that the amount already paid or guaranteed be adjusted against the amount payable on the basis of final assessment, and the difference between them shall be paid forthwith to or by the importer or exporter as the case may be ²[:

Provided that the Board may, under exceptional circumstances recorded in writing, extend the period of final assessment specified under this sub-section.]

³**[82. Procedure in case of goods not cleared or warehoused or transhipped after unloading within a specified period.-** ⁴[(1)] If any goods are not entered and cleared for home-consumption or warehoused or transhipped within ²[thirty] days of the date of unloading thereof at a customs-port or a land customs-station ²[or customs-inland container depot], or within ²[twenty one] days of the date of unloading thereof at a customs-airport or within such extended period as the appropriate officer may allow, such goods may, after due notice given to the owner, if his address could be ascertained, or published in the newspaper, if his address could not be ascertained, be sold under the orders of the appropriate officer:

Provided that-

- (a) animals and perishable and hazardous goods may, with the permission of the appropriate officer, be sold at any time;
- (b) arms, ammunition or military stores may be sold or otherwise disposed of at such time and place and in such manner as the Board may, with the approval of the Government, direct:

Provided further that nothing in this section shall authorise removal for home-consumption of any dutiable goods without payment of customs-duties thereon.]

⁴[(2) Where any goods are sold under sub-section (1) pending adjudication, appeal, revision or decision of a court, the proceeds of such sale shall be deposited into the Government treasury; and, if on such adjudication or in such appeal or revision it is found or if the court finds that the goods so sold are not liable to confiscation, the proceeds of the sale shall, after necessary deduction of dues, taxes or duties as provided in section 201, be refunded to the owner.]

¹[82A. Procedure in case of goods not assessed or out-passed by Customs after presentation of the related bill of entry within a specified period.— If any goods, other than goods detained, seized, confiscated, under adjudication or appeal under the provisions of this Act, for which a bill of entry has duly been presented, are not assessed and out-passed within seven working days the owner of such goods may serve a notice upon the Commissioner to finalize the Customs formalities within three working days enabling him to pay duty and taxes and clear the goods, and the said Commissioner or any officer authorized on his behalf shall do so, if the import is in order, or issue a show cause notice if the import is not in order.

***Explanation.**— For the purpose of this section "detained goods" include goods detained for chemical examination, radiation test, reference for resolution disputes on of classification, value, ITC aspect or any other legal disputes.]*

CHAPTER X
CLEARANCE OF GOODS FOR HOME
CONSUMPTION

83. Clearance for home-consumption.-¹[1] When the owner of any goods entered for home-consumption and assessed under section 80 has paid the import duty and other charges, if any in respect of the same, the appropriate officer, if he is satisfied that the import of the goods is not prohibited or in breach of any restrictions or conditions applying to the importer of such goods, may make an order for the clearance of the same.

¹[(2) Notwithstanding anything contained in sub-section (1) the importer or a class of importers for any goods, notified under section 80(3), shall be allowed clearance without any formal order under sub-section (1) of this section and such goods shall be deemed to have been duly allowed to pass.]

²[(3) The Board may, by special order, in the public interest, allow any government or semi-government organization or statutory public authority to take clearance of goods without paying the import duty and other charges on submission of a guarantee that such duty and charges shall be paid within specific period to be determined by the Board.]

³**83A. Amendment of assessment.-** (1) An officer of Customs not below the rank of an Assistant Commissioner of Customs may from time to time make or cause to be made such amendments to an assessment of duty or to the value taken for the purpose of assessment of duty as he thinks necessary in order to ensure the correctness of the assessment even though the goods to which the value or the duty relates have already passed out of Customs control or the duty originally assessed has been paid.

(2) If the amendment has the effect of imposing a fresh liability or enhancing an existing liability, a demand notice in writing shall be given by the officer of Customs to the person liable for the duty.

(3) Unless otherwise specified in this Act, the due date for payment against the aforesaid demand notice shall be thirty working days from the date of issue of such a written demand notice by the officer of Customs.

83B. Limitation of time for amendment assessments.- (1) Where an assessment of duty has been made under this Act, the officer of Customs is not entitled to increase the amount of the assessment after the expiration of three years from the date on which the original assessment was made.

(2) Notwithstanding sub-section (1) of this section, in any case where the entry or any declaration made in relation to the goods was fraudulent or willfully misleading, the officer of Customs may amend the assessment at any time ¹[*] so as to increase the amount of the assessment.

83C. Audit or examination of records.- (1) An officer of Customs may at any time enter any premises or place where records are kept pursuant to section 211 of this Act and audit and examine those records either in relation to specific transactions or to the adequacy or integrity of the manual or electronic system or systems by which such records are created and stored.

(2) For the purposes of sub-section (1) of this section, an officer of Custom shall have full and free access to all lands, buildings and places and to all books, records and documents, whether in the custody or under the control of the licensee, importer, exporter or any other person, for the purpose of inspecting any books, records, and documents and any property, process, or matter that the officer considers-

- (a) necessary or relevant for the purpose of collecting any duty under the Act or for the purpose of carrying out any other function lawfully conferred on the officer, or
- (b) likely to provide any information otherwise required for the purposes of this Act or for the discharge of any functions under this Act.

(3) The officer of Customs may make extracts from or copies of any such books, documents or records.

(4) Notwithstanding sub-section (2) and (3) of this section, an officer of Customs shall not enter any private dwelling except with the consent of an occupier or owner thereof or pursuant to a warrant issued under this Act.]

²**[83D. Power to appoint auditor, etc.-** Board may, by issuance of special order, appoint, on such terms and conditions as it may deem appropriate, professional auditor or audit firm for carrying out audit on any Customs matter; and such auditor or audit firm shall be deemed to be an officer of Customs for the purpose of this section.]

CHAPTER XI WAREHOUSING

84. Application to warehouse.- When any dutiable goods have been entered for warehousing and assessed under section 80, the owner of such goods may apply for leave to deposit the same in any warehouse appointed or licensed under this Act.

85. Form of application.- Every such application shall be in writing signed by the applicant, and shall be in such form as may be prescribed by the Board.

86. Warehousing bond.- (1) When any such application has been made in respect of any goods, the owner of the goods to which it relates shall execute a bond, binding himself in a penalty of twice the amount of the duty assessed under section 80 or section 81 ¹[* *] on such goods,-

- (a) to observe all provisions of this Act and the rules in respect of such goods;
- (b) to pay on or before a date specified in a notice of demand all duties, rent and charges payable in respect of such goods together with interest on the same from the date so specified at the rate ²[to be determined by the Board, being a rate not less than the bank rate fixed by the Bangladesh Bank and not more than double the Bank rate so fixed]; and
- (c) to discharge all penalties incurred for violation of the provisions of this Act and the rules in respect of such goods.

(2) Every such bond shall be in such form as is from time to time prescribed by the Board, and shall relate to the goods or portion of goods of one conveyance only.

(3) Notwithstanding anything in sub-section (2), for the purposes of sub-section (1), the ¹[Commissioner of Customs (Bond) or any other Commissioner of Customs authorised by the Board] may permit any importer to entry into a general bond in such amount and subject to such conditions, limitations or restrictions as the ¹[Commissioner of Customs (Bond) or any other Commissioner of Customs authorised by the Board] may determine in respect of the warehousing of goods to be imported by such importer within a specified period.

(4) A bond executed under this section by an importer in respect of any goods shall continue in force notwithstanding the transfer of the goods to any other person or the removal of the goods to another warehouse or warehousing station:

Provided that, where the whole of the goods or any part thereof are transferred to another person, the appropriate officer may accept a fresh bond from the transferee in a sum equal to twice the amount of the duty assessed on the goods transferred and thereupon the bond executed by the transferer shall be deemed to be discharged to the extent to which the fresh bond has been executed by the transferee.

²[**86A. Warehousing bank guarantee.-** Notwithstanding anything contained in this Act regarding execution of a bond in relation to clearance of goods for warehousing, the Board or a Commissioner of Customs authorised in this behalf by the Board, may, in addition to requiring execution of bond, direct that a bank guarantee, for an amount not exceeding the duties leviable on the goods, be furnished in such manner as may be prescribed.]

³[**87. Forwarding of goods to warehouse.-** (1) When the provisions of section 85 and 86 have been complied with in respect of any goods, such goods shall be delivered to the owner of such goods or his authorized representative for onward transportation to the warehouse in which they are to be deposited.

(2) A pass shall be sent with the goods specifying the name of the owner of such goods and the name or number of the importing conveyance, the marks, numbers and contents of each package, and the warehouse or place in the warehouse wherein they are to be deposited.

(3) After depositing such goods mentioned in sub-section (1) the owner of such goods shall inform the concerned Commissioner of Customs regarding the warehousing of the goods.]

88. Receipt of goods at warehouse.- (1) On receipt of the goods, the pass shall be examined by the warehouse-keeper, and shall be returned to the appropriate officer.

(2) No package, but, cask or other container shall be admitted into any warehouse unless it bears the marks and numbers specified in, and otherwise corresponds with, the pass for its admission.

(3) If the goods be found to correspond with the pass, the warehouse-keeper shall certify to that effect on the pass, and the warehousing of such goods shall be deemed to have been completed.

(4) If the goods do not so correspond, the fact shall be reported by the warehouse-keeper for the orders of the appropriate officer, and the goods shall either be returned to the custom-house in charge of an officer of customs or kept in deposit pending such orders as the warehouse-keeper deems most convenient.

(5) If the quantity or value of any goods has been incorrectly stated in the bill of entry, due to inadvertence or bona fide error, the error may be rectified at any time before the warehousing of the goods is completed, and not subsequently.

89. Goods how warehoused.- Except as provided in section 94, all goods shall be warehoused in the packages, butts, casks or other containers in which they have been imported.

90. Warrant to be given when goods are warehoused.- (1) Whenever any goods are lodged in a public warehouse or a licensed private warehouse, the warehouse-keeper shall deliver a warrant signed by him as such to the person lodging the goods.

(2) Such warrant shall be in such form as the Board may from time to time prescribe, and shall be transferable by the endorsement; and the endorsee shall be entitled to receive the goods specified in such warrant on the same terms as those on which the person who originally lodged the goods would have been entitled to receive the same.

(3) The Board may, by notification in the official Gazette, exempt any class of goods from the operation of this section.

[91. Control over warehoused goods.- (1) All warehoused goods shall be subject to the control of the appropriate officer.

(2) The appropriate officer may cause any warehouse, except a special bonded warehouse, to be locked.

(3) Subject to sub-section (4), no person shall, without the written permission of the appropriate officer,-

(a) enter into a warehouse or remove any goods therefrom;

(b) unlock the warehouse which is locked under sub-section (2).

(4) An office-

(a) not below the rank of an Assistant Commissioner of Customs of the Customs Inspection Directorate or of the Customs Intelligence and Investigation Directorate, or

- (b) below the rank of Assistant Commissioner of Customs, of the said two Directorates authorised by the officer mention in clause (a)

shall have access to any part of a warehouse and power to examine the goods, records, accounts and documents therein and ask any question as may be deemed necessary.]

92. Power to cause packages lodged in warehouse to be opened and examined.- (1) The appropriate officer may at any time by order in writing direct that any goods or packages lodged in any warehouse shall be opened, weighed or otherwise examined; and after any goods have been so opened, weighed or examined, may cause the same to be sealed or marked in such manner as he thinks fit.

(2) When any goods have been so sealed and marked after examination, they shall not be again opened without the permission of the appropriate officer; and, when any such goods have been opened with such permission, the packages shall, if he thinks fit, be again sealed or marked.

93. Access of owners to warehoused goods.- (1) Any owner of goods lodged in a warehouse shall, at any time within the hours of business, have access to his goods in the presence of an officer of customs, and an officer of customs shall, upon application for the purpose being made in writing to the appropriate officer, be deputed to accompany such owner.

(2) When an officer of customs is specially employed to accompany such owner, a sum sufficient to meet the expense thereby incurred shall, subject to rules, be paid by such owner to the appropriate officer, and such sum shall, if the appropriate officer so directs, be paid in advance.

94. Owner's power to deal with warehouse goods.- (1) With the sanction of the appropriate officer and on payment of such fees as may be prescribed by rules, the owner of any goods may, either before or after warehousing the same,

- (a) separate damaged or deteriorated goods from the rest;
- (b) sort the goods or change their containers for the purpose of preservation, sale, export or disposal of the goods;
- (c) deal with the goods and their containers in such manner as may be necessary to prevent loss or deterioration or damage to the goods;
- (d) show the goods for sale; or

- (e) take such samples of goods as may be allowed by the appropriate officer with or without entry for home-consumption, and with or without payment of duty, except such as may eventually become payable on a deficiency of the original quantity.

(2) After any such goods have been so separated and repacked in proper or approved packages, the appropriate officer may, at the request of the owner of such goods, cause or permit any refuse, damaged or surplus goods remaining after such separation or repacking (or at the like request, any goods which may not be worth the duty) to be destroyed, and may remit the duty payable thereon.

95. Manufacture and other operations in relation to goods in a warehouse.- (1) Subject to rules, the owner of any warehoused goods may, ¹[by giving fifteen days prior notice in writing to the ²[Commissioner of Customs (Bond) or any other Commissioner of Customs authorised by the Board], carry on any manufacturing process or other operations in the warehouse in relation to such goods.

(2) Where in the course of any such operation or process there is any waste or refuse the following provisions shall apply, namely-

- (a) If the whole or any part of the goods produced by such operation or process are exported, no duty shall be charged on the quantity of the warehoused goods wasted or turned into refuse in the course of the operation or processing carried on in relation to the goods exported:

Provided that such waste or refuse is either destroyed or duty is paid on such waste or refuse as if it had been imported into ¹[Bangladesh] in that form.

- ²(b) If the whole or any part of the goods produced by such operation or process are cleared from the warehouse for home-consumption, duty and other taxes shall be charged on the quantity of such goods cleared for home-consumption and also on the warehoused goods wasted or turned into refuse in the course of the operation or processing carried on the relation to such goods cleared for home-consumption in a manner to be prescribed by rules:

Provided that the value for assessment purposes under this clause shall, notwithstanding any other provisions of this Act, be determined by the

³[Commissioner of Customs (Bond) or any other Commissioner of Customs authorised by the Board].

⁴96. Payment of rent and warehouse dues.- (1) The owner of any warehoused goods shall pay to the warehouse-keeper rent and other charges at the rates fixed under any law for the time being in force or where no rates are so fixed, at such rates as may be fixed by the Commissioner of Customs (Bond) or any other Commissioner of Customs or by agreement between the owner of the warehouse and the owner of warehoused goods.

(2) A table of the rates of rent and other charges fixed under sub-section (1) shall be displayed in a conspicuous part of such warehouse.

(3) If any rent or other charges are not paid within ten days from the date when they become due, the warehouse-keeper may, after due notice to the owner of the warehoused goods and with the permission of the appropriate officer, cause to be sold (any transfer of the warehoused goods notwithstanding) such portion of the goods as may be sufficient to realise the unpaid rent and other charges.]

97. Goods not to be taken out of warehouse except as provided by this Act.- No warehoused goods shall be taken out of any warehouse, except on clearance for home-consumption or export or for removal to another warehouse, or as otherwise provided in this Act.

¹98. Period for which goods may remain warehoused.- (1) Goods imported for and warehoused in any special bonded warehouse or in any hundred percent export oriented industry, may remain in such warehouse or industry for a period not exceeding twenty four months from the date of warehousing :

(2) The Commissioner of Customs (Bond) or any other Commissioner of Customs authorized by the Board in this behalf may extend the period of warehousing mentioned in sub-section (1) for further period of six months if the goods specified in sub-section (1) are not likely to deteriorate.

²[(2A) Notwithstanding anything contained in sub-section (1) and (2), goods imported and warehoused by a hundred percent export oriented ship building industry, may remain in such warehouse for a period not exceeding forty eight months from the date of warehousing.]

(3) Goods imported for and warehoused in any diplomatic bonded warehouse, may remain in the warehouse for a period not exceeding twelve months from the date of warehousing.

(4) Warehoused goods other than the goods mentioned in sub-sections (1) and (3) may remain in the warehouse for a period not exceeding six months following the date of execution of the bond under section 86 in respect of such goods.

(5) In the case of any goods specified in sub-sections (3) and (4) which are not likely to deteriorate, the period for warehousing of such goods may, with reasons in writing, be extended by the Commissioner of Customs (Bond) or any other Commissioner of Customs authorized by the Board in this behalf for a period not exceeding three months and subsequently by the Board for a further period not exceeding three months.

(6) The Commissioner of Customs (Bond) or any other Commissioner of Customs authorized by the Board in this behalf may reduce the period for warehousing mentioned in sub-sections (1), (3), and (4) to such reasonable period as he deems fit in each case, if the goods mentioned in such sub-sections are likely to deteriorate.]

¹[98A. Goods to be removed if license is cancelled.- When the license of any private warehouse is cancelled, the owner of any goods warehoused therein shall, within ten days of the date on which notice of such cancellation is given or within such extended period, as the appropriate officer may allow, remove the goods from that warehouse to another warehouse or clear them for home-consumption or exportation.]

99. Power to remove goods from one warehouse to another in the same customs-station.- (1) Any owner of goods warehoused under this Act may, within the period of their warehousing under section 98, and with the permission of the ²[Commissioner of Customs (Bond) or any other Commissioner of Customs authorised by the Board] ³[or any officer authorised for the purpose by the ²[Commissioner of Customs (Bond) or any other Commissioner of Customs authorised by the Board], on such conditions and after giving such security, if any, as ²[that commissioner] directs, remove goods from one warehouse to another warehouse in the same warehousing station.

(2) When any owner desires to remove any goods, he shall apply for permission to do so in such form as the Board may prescribe.

100. Power to remove goods from one warehousing station to another.- (1) Any owner of goods warehoused at any warehousing station may, within the period of their warehousing under section 98, remove the same for the purpose of warehousing them at any other warehousing station.

(2) When any owner desires to remove any goods for such purpose, he shall apply to the ²[Commissioner of Customs (Bond) or any other Commissioner of Customs authorised by the Board] in such form and manner as the Board may prescribe stating therein the particulars of the goods to be removed, and the name of the customs station to which they are to be removed.

101. Transmission of account of goods to officers at warehousing station of destination.- (1) When permission is granted for the removal of any goods from one warehousing station to another under section 100, an account containing the particulars thereof shall be transmitted by the appropriate officer of the customs station of removal to the appropriate officer of the customs station of destination.

(2) The person requiring the removal shall before such removal enter into a bond with one sufficient surety, in a sum equal at least to the duty chargeable on such goods, for the due arrival and re-warehousing thereof at the custom-station of destination, within such time, as the ¹[Commissioner of Customs (Bond) or any other Commissioner of Customs authorised by the Board] directs.

(3) Such bond may be taken by the appropriate officer either at the customs station of removal or at the customs station of destination as best suits the convenience of the owner.

(4) If such bond is taken at customs station of destination, a certificate thereof signed by the appropriate officer of such station shall at the time of the removal of such goods be produced to the appropriate officer at the customs station of removal; and such bond shall not be discharged unless such goods are produced to the appropriate officer, and duly re-warehoused at the customs station of destination within the time allowed for such removal or are otherwise accounted for to the satisfaction of such officer; nor until the full duty due upon any deficiency of such goods, not so accounted for, has been paid.

²[(5) Notwithstanding anything contained in the aforesaid subsections, the ¹[Commissioner of Customs (Bond) or any other Commissioner of Customs authorised by the Board] may prescribe such conditions as he deems fit for the removal of warehoused goods from special bonded warehouse.]

102. Remover may enter into a general bond.- The ¹[Commissioner of Customs (Bond) or any other Commissioner of Customs authorised by the Board] may permit any person desirous of removing warehoused goods to enter into a general bond, with such sureties, in such amount and under such conditions as ¹[that Commissioner] approves, for the removal, from time to time, of any goods from one warehouse to another, either in the same or in a different warehousing station and for the due arrival and re-warehousing of such goods at the destination within such time as ¹[that Commissioner] directs.

103. Goods on arrival at customs station of destination to be subject to same laws as goods on first importation.- Upon the arrival of warehoused goods at the customs station of destination, they shall be entered and warehoused in like manner as goods are entered and warehoused on the first importation thereof, and under the laws and rules, in so far as such laws and rules are applicable, which regulate the entry and warehousing of such last mentioned goods.

104. Clearance of bonded goods for home-consumption.- Any owner of warehoused goods may, at any time within the period of their warehousing under section 98, clear such goods for home-consumption by paying-

- (a) the duty assessed on such goods under the provisions of this Act; and
- (b) all rent, penalties, interest and other charges payable in respect of such goods ¹[:

Provided that necessary permission will have to be taken from ²[Commissioner of Customs (Bond) or any other Commissioner of Customs authorised by the Board] fifteen days in advance in case of Special Bonded Warehouse for special purposes to be determined by the ¹[Commissioner of Customs (Bond) or any other Commissioner of Customs authorised by the Board].

105. Clearance of warehoused goods for export.- Any owner of warehoused goods may, at any time within the period of their warehousing under section 98, clear such goods for export out of ³[Bangladesh] on payment of all rent, penalties, interest and other charges payable as aforesaid but without paying any import duty thereon:

Provide that, if the ³[Government] is of the opinion that warehoused goods of any specified description are likely to be smuggled back into

³[Bangladesh], it may, by notification in the official Gazette, direct that such goods shall not be exported to any place outside ³[Bangladesh] without payment of duty or allow them to be exported subject to such restrictions and conditions as may be specified in the notification.

106. Clearance of warehoused goods for export as provisions, on a conveyance proceeding to foreign destination.- Any warehoused provisions and stores may be exported within the period of their warehousing under section 98 without payment of import duty for use on board any conveyance proceeding to a foreign territory.

107. Application for clearance of goods.- (1) An application to clear goods from any warehouse for home-consumption or for export shall be made in such form as the Board may prescribe.

(2) Such application shall ordinarily be made to the appropriate officer at least twenty-four hours before it is intended to clear such goods ¹[:

Provided that in the case of Special Bonded Warehouses, the procedure to be followed will be determined by ²[that Commissioner] of Customs (Bond) or any other Commissioner of Customs authorised by the Board.]

108. Re-assessment of warehoused goods when damaged or deteriorated.- If any goods upon which duties are levied ad valorem are damaged or deteriorated due to an unavoidable accident or cause after they have been entered for warehousing and assessed under section 80 and before they are cleared for home-consumption, their value in the damaged or deteriorated state may be appraised, if the owner so desires, by an officer of customs and the duty leviable thereon shall be diminished in proportion to the diminution of their value and a new bond for twice the amount of the diminished duty may, at the option of the owner, be executed by him to replace the bond originally executed.

²[*]

110. Allowance in case of volatile goods.- When any warehoused goods of such class or description as the Board having regard to the volatility of such goods and the manner of their storage may, by notification in the official Gazette, specify are, at the time of delivery from a warehouse, found to be deficient in quantity and the ²[Commissioner of Customs (Bond) or any other Commissioner of Customs authorised by the Board] is satisfied that

such deficiency is on account of natural loss, no duty shall be charged on such deficiency.

111. Duty on goods improperly removed from warehouse or allowed to remain beyond fixed time or lost or destroyed or taken as sample.- In respect of goods specified hereunder the appropriate officer may demand and upon such demand the owner of such goods shall forthwith pay the full amount of duty chargeable on such goods together with all rent, penalties, interest and other charges payable in respect of them, namely-

- (a) Warehoused goods which are removed in contravention of section 97.
- (b) Goods which have not been removed from the warehouse within the time allowed for such removal under section 98.
- (c) Goods in respect of which a bond has been executed ¹[under section 86 or as prescribed by rules made under this Act] and which have not been cleared for home-consumption or export or removed in accordance with the provisions of this Act and are lost or destroyed otherwise than as provided in sections 94 and 95 or as mentioned in section 115, or are not accounted for to the satisfaction of the appropriate officer.
- (d) Goods which have been taken under section 94 as samples without payment of duty.

112. Procedure on failure to pay duty, etc.- ¹[(1) If any owner fails to pay any sum demanded under section 111, the appropriate officer may either proceed upon the bond executed under 86 or as prescribed by rules made under this Act or cause such portion of the owners goods in the warehouse or any plant or machinery or equipment used for the manufacture of goods or any other goods and properties belonging to such persons to be detained as he may consider adequate to recover the demand, and the notice in writing for such detention, shall immediately be given to the owner.]

(2) In case the demand is not discharged within fifteen days of the date of such notice, the goods so detained may be sold.

(3) The net proceeds of any such sale shall be entered upon and adjusted against the bond and the surplus if any remaining after full satisfaction of the bond shall be disposed of in the manner provided in section 201.

(4) No transfer or assignment of the goods shall prevent the appropriate officer from proceeding against such goods in the manner above provided, for any amount due thereon.

113. Noting removal of goods.- (1) When any warehoused goods are taken out of any warehouse, the appropriate officer shall cause the fact to be noted on the back of the bond.

(2) Every note so made shall specify the quantity and description of such goods, the purposes for which they have been removed, the date of removal, the name of the person removing them, the number and date of the bill of export under which they have taken away, if removed for exportation, or of the bill of entry, if removed for home-consumption and the amount of duty paid, if any.

¹[(3) In case of Special Bonded warehouses, the procedure to be followed will be determined by the ²[Commissioner of Customs (Bond) or any other Commissioner of Customs authorised by the Board.]

114. Register of bonds.- (1) A register shall be kept of all bonds entered into for customs-duties on warehoused goods, and entry shall be made in such register of all particulars required by section 113 to be specified ¹[, or in the case of Special Bonded warehouse entry shall be made in a register to be prescribed by the ²[Commissioner of Customs (Bond) or any other Commissioner of Customs authorised by the Board].]

(2) When such register shows that the whole of the goods covered by any bond have been cleared for home-consumption or export, or otherwise duly accounted for, and when all amounts due on account of such goods have been paid, the appropriate officer shall cancel such bond as discharged in full, and shall on demand deliver the cancelled bond to the person who executed it or who is entitled to receive it.

115. Power to remit duties on warehoused goods lost or destroyed.- If any warehoused goods, in respect of which a bond has been executed under section 86 and which have not been cleared for home-consumption are lost or destroyed by unavoidable accident or cause, the ²[Commissioner of Customs (Bond) or any other Commissioner of Customs authorised by the Board] may in his discretion remit the duties due thereon:

Provided that, if any such goods be so lost or destroyed in a private warehouse, ³[notice thereof in writing shall] be given to the appropriate

officer ⁴[within two working days] after the discovery of such loss or destruction.

116. Responsibility of warehouse-keeper.- The warehouse-keeper in respect of goods lodged in a public warehouse, and the licensee in respect of goods lodged in a private warehouse, shall be responsible for their due receipt therein and delivery therefrom, and their safe custody while deposited therein, according to the quantity, weight or gauge reported by the officer of customs who has assessed such goods, allowance being made, if necessary, for deficiency in quantity on account of natural loss as provided in section 110:

Provided that no owner of goods shall be entitled to claim from the appropriate officer or from any keeper of a public warehouse, compensation for any loss or damage occurring to such goods while they are being passed into or out of such warehouse, or while they remain therein, unless it be proved that such loss or damage was occasioned by the wilful act or neglect of the warehouse-keeper or of an officer of customs.

¹[117. ** ** **]

117A. ** ** **]

118. Power to decide where goods may be deposited in ¹[warehouse], and on what terms.- The ²[Commissioner of Customs (Bond) or any other Commissioner of Customs authorised by the Board] may from time to time determine in what division of any ⁵[warehouse], and in what manner, and on what terms, any goods may be deposited, and what sort of goods may be deposited in any such warehouse.

119. Expenses of carriage, packing, etc., to be borne by owner.- The expenses of carriage, packing and storage of goods on their receipt into or removal from a public warehouse shall, if paid by the appropriate officer or by the warehouse-keeper, be chargeable on the goods and be defrayed by, and recoverable from, the owner, in the manner provided in section 112.

³[119A. Power to add, alter or relax the condition, etc.- The ⁴[Board] may, by notification in the official Gazette, add or alter any condition or requirement contained in any provision of this chapter, and if it considers expedient, relax any provision thereof, to meet any special requirement.]

CHAPTER XII TRANSHIPMENT

120. Chapter not to apply to baggage or postal articles.- The provisions of this Chapter shall not apply to (a) baggage, and (b) goods imported by post.

121. Transhipment of goods without payment of duty.- Subject to the provisions of section 15 and the rules, the appropriate officer may, on application by the owner of any goods imported at any customs station and specially and distinctly manifested at the time of importation as for transhipment to some other customs station or foreign destination, grant leave to tranship the same without payment of duty, if any, chargeable on such goods at the customs station of transhipment and, in case of goods to be transhipped to some other customs station, with or without any security or bond for the due arrival and entry of the goods thereat.

122. Superintendence of transhipment.- An officer of customs shall in every case, be deputed free of charge to superintend the removal of transhipped goods from one conveyance to another.

123. Entry, etc., of transhipped goods.- All goods transhipped under section 121 to any customs station shall, on their arrival at such customs station, be entered in the same manner as goods on their first importation and shall be dealt with like-wise.

124. Transhipment of provisions and stores from one conveyance to another of the same owner without payment of duty.- Any provisions and stores in use or being carried for use on board a conveyance may, at the discretion of the appropriate officer be transhipped to another conveyance belonging wholly or partly to the same owner and present simultaneously at the same customs station, without payment of duty.

125. Levy of transhipment fees.- Subject to the rules, a transhipment fee on any goods or class of goods transhipped under this Act may be levied at such rates, according to weight, measurement, quantity, number, bale, package or container, as the Board may, by notification in the official Gazette, prescribe for any customs station or class of customs stations.

CHAPTER XIII TRANSIT TRADE

126. Chapter not to apply to baggage and postal articles.- The provisions of this Chapter shall not apply to (a) baggage, and (b) goods imported by post.

127. Transit of goods in the same conveyance.- (1) Subject to the provisions of section 15 and the rules any goods imported in a conveyance and mentioned in the import manifest as for transit in the same conveyance to a customs station in ¹[Bangladesh] or to any destination outside ¹[Bangladesh] may be allowed to be so transited without payment of duty, if any, leviable on such goods at the customs station of transit.

(2) Any stores and provisions imported on board a conveyance which is in transit through ¹[Bangladesh] to a destination outside ¹[Bangladesh], may subject to rules, be allowed to be consumed on board that conveyance without payment of the duties which would otherwise be chargeable on them.

128. Transport of certain classes of goods subject to prescribed conditions.- Any goods may be transported from one part of ¹[Bangladesh] to another through any foreign territory, subject to such conditions as to their due arrival at the destination as may be prescribed by rules.

129. Transit of goods across ¹[Bangladesh] to a foreign territory.- Where any goods are entered for transit across ¹[Bangladesh] to a destination outside ¹[Bangladesh], the appropriate officer may, subject to the provisions of the rules, allow the goods to be so transited without payment of the duties which would otherwise be chargeable on such goods.

²[**129A. Levy of transit fees.-** A transit fee on any goods or class of goods transited under this Act may be levied at such rates, according to weight, measurement, quantity, number, bale, package or container, as may be prescribed by rules by the Board.]

CHAPTER XIV
EXPORTATION OR SHIPMENT AND RELANDING

130. No goods to be loaded on a conveyance, till entry outwards or permission granted.- No goods other than passengers' baggage or mail bags or ballast urgently required for a vessel's safety shall be loaded or water-borne to be loaded on a conveyance at a place in a customs station approved for the purpose under clause (b) of section 10, until an order under section 50 in respect of the conveyance has been given or permission in this behalf in writing has been granted by the appropriate officer.

131. Clearance for exportation: ¹[1] **No goods shall be loaded for exportation until-**

(a) in the case of goods other than passengers' baggage and mail bag-

²(i) the owner has delivered to the appropriate officer or, if the owner is a registered user, he has transmitted to the Customs computer system, a bill of export in such form and manner and containing such particulars as the Board may, by order, direct from time to time ³[:

Provided that the Commissioner of Customs may within a period of six months require the owner who has electronically transmitted a bill of export to the Customs computer system to submit to the appropriate officer a paper bill of export duly signed by him or his authorized agent containing such information as the said Commissioner may specify;]

(ii) such owner has paid the duties payable on such goods;

(iii) such bill has been passed by the appropriate officer; and

(b) in the case of passengers' baggage or mail bags, the appropriate officer has permitted them to be exported :

Provided that the Board may in the case of any customs station or wharf, by notification in the official Gazette, and subject to such restrictions and conditions, if any, as it thinks fit, exempt any specified goods or class of goods or any specified person or class of persons, from all or any of the provisions of this section ¹[:

Provided further that where the appropriate officer, in a particular case, has reason to believe that exportation of any goods in respect of which exemption has been notified under the first proviso should be intervened

before its loading for exportation, he may, upon recording reasons, examine the goods or the bill of export or both, and may take other necessary action under this Act.]

²[(2) In a case where exemption has been allowed under the proviso to sub-section (1) and any goods have been exported subject of any conditions or under any guarantee or undertaking, the exporter shall forthwith fulfil such conditions or, as the case may be, the terms of the guarantee or undertaking and submit to the appropriate officer documents relating thereto, including proceeds realisation certificate or such other documentary evidence showing the remittance to Bangladesh of the sale proceeds of the goods exported as may be acceptable to the Board.]

132. Bond required in certain cases before exportation.- Before any warehoused goods subject to excise duties, or goods entitled to drawback or repayment of customs-duties on exportation, or goods exportable only under particular rules or restrictions, are permitted to be exported, the owner shall, if required so to do, give security by bond in such sum not exceeding twice the duty leviable on such goods as the appropriate officer directs, with one sufficient surety, that such goods shall be exported and landed at the place for which they are entered outwards or shall be otherwise accounted for to the satisfaction of such officer.

133. Additional charge on goods cleared for export after port-clearance granted.- Where the goods are cleared for shipment on a bill of export presented after port-clearance or permission to depart has been granted, the appropriate officer may, if he thinks fit, levy, in addition to any duty to which such goods are ordinarily liable, a charge not exceeding one percent of the value of the goods determined in accordance with the provisions of section 25.

134. Notice of non-loading or relanding and return of duty thereon.- (1) If any goods mentioned in a bill of export or manifest be not loaded or be loaded and afterwards relanded, the owner shall before the expiration of fifteen clear working days after the conveyance on which such goods were intended to be loaded or from which they were relanded has left the customs station, give information of such short-loading or relanding to the appropriate officer save where the latter has occasioned the short-loading or relanding.

(2) Upon an application being made to the appropriate officer within one year of such short-loading or relanding any duty levied upon goods not

loaded or upon goods loaded and afterwards relanded shall be refunded to the person on whose behalf such duty was paid:

Provided that, where the required information of short-loading or relanding is not given within the aforesaid period of fifteen days, the appropriate officer may make refund of duty contingent upon payment of such penalty, if any, as he may see fit to impose.

135. Goods relanded or transhipped from a conveyance returning to a customs station or putting into another customs station.-

(1) If, after having cleared from any customs station any conveyance without having discharged her cargo returns to such customs station or puts into any other customs station, any owner of goods in such conveyance, if he desires to land or tranship the same or any portion thereof for re-export, may, with the consent of the person-in-charge of the conveyance, apply to the appropriate officer in that behalf.

(2) The appropriate officer, if he grants the application, shall thereupon send an officer of customs to watch the conveyance and to take charge of such goods during such relanding or transhipment.

(3) Such goods shall not be allowed to be transhipped or re-exported free of duty by reason of the previous settlement of duty at the time of first export unless they are lodged and remain, until the time of re-export under the custody of an officer of customs, in a place appointed by the appropriate officer, or are transhipped under such custody.

(4) All expenses attending such custody shall be borne by the owner.

136. Conveyance returning to customs station may enter and land goods.-

(1) In either of the cases mentioned in section 135, the person-in-charge of the conveyance may enter such conveyance inwards and any owner of goods thereon may, with the consent of the person-in-charge of conveyance, land the same under the provisions of this Act and the rules.

(2) In every such case, any export duty paid shall be refunded on an application made by the owner of such goods within one year of their landing and any amount paid to owners as drawback or repayment of duty (whether of customs, excise or any other tax) shall be recovered from him or adjusted against the amount refundable.

137. Landing of goods during repairs.- (1) The appropriate officer may, on application by the person-in-charge of a conveyance which is obliged before completing her journey or voyage to put into any customs

station for repairs, permit him to land the goods or any portion thereof, and to place it in the custody of an officer of customs during such repairs, and to load and export the same free of duty.

(2) All expenses attending such custody shall be borne by the person-in-charge of the conveyance.

138. Frustrated cargo ¹[and other than frustrated cargo] how dealt with.- (1) Where any goods are brought into a customs station by reason of inadvertence, mis-direction or untraceability of the consignee, the ²[Commissioner of Customs] may, on application by the person-in-charge of the conveyance which brought such goods or of the consignor of such goods and subject to rules, allow export of such goods without payment of any duties (whether of import or export) chargeable thereon, provided that such goods have remained and are exported under the custody of an officer of customs.

¹[(1A) Where any goods are brought into a customs-station by a reason other than the reasons mentioned in sub-section (1), the Commissioner of Customs may, with prior approval of the Board, allow re-exportation of such goods without payment of any duties chargeable thereon.]

(2) All expenses attending to such custody shall be borne by the applicant.

CHAPTER XV
SPECIAL PROVISIONS REGARDING BAGGAGE
AND GOODS IMPORTED OR EXPORTED BY POST

139. Declaration by passenger or crew of baggage.- The owner of any baggage whether a passenger or a member of the crew shall, for the purpose of clearing it, make a verbal or written declaration of its contents in such manner as may be prescribed by rules to the appropriate officer and shall answer such questions as the said officer may put to him with respect to his baggage and any article contained therein or carried with him and shall produce such baggage and any such article for examination.

140. Determination of rate of duty in respect of baggage.- The rate of duty if any, applicable to baggage shall be the rate in force on the date on which a declaration is made in respect of such baggage under section 139.

141. Bona fide baggage exempt from duty.- The appropriate officer may, subject to the limitations, conditions and restriction specified in the rules, pass free of duty any article in the baggage of a passenger or a member of the crew in respect of which the said officer is satisfied that it is bona fide meant for the use of such passenger or for making gift.

142. Temporary detention of baggage.- Where the baggage of passenger contains any article which is dutiable or the import of which is prohibited or restricted and in respect of which a true declaration has been made under section 139, the appropriate officer may, at the request of the passenger, detain such article for the purpose of being returned to him on his leaving ¹[Bangladesh].

143. Treatment of baggage of passengers or crew in transit.- Baggage of passengers and members of the crew in transit in respect of which a declaration has been made under section 139, may be permitted by the appropriate officer, subject to such limitations, conditions and restrictions as may be specified in the rules, to be so transited without payment of duty.

144. Label or declaration in respect of goods imported or exported by post to be treated as entry.- In the case of goods imported or exported by post, any label or declaration which contains the description, quantity and value thereof shall be deemed to be an entry for import or export, as the case may be, for the purposes of this Act.

145. Rate of duty in respect of goods imported or exported by post.- (1) The rate of duty, if any, applicable to any goods imported by post shall be the rate in force on the date on which the postal authorities present to the appropriate officer the declaration or label referred to in section 144 for the purpose of assessing the duty thereon.

(2) The rate of duty, if any, applicable to any goods exported by the post shall be the rate in force on the date on which the exporter delivers such goods to the postal authorities for exportation.

CHAPTER XVI
PROVISIONS RELATING TO COASTAL GOODS
AND VESSELS

146. Chapter not to apply to baggage.- The provisions of this Chapter shall not apply to baggage.

147. Entry of coastal goods.- (1) The consignor of any coastal goods shall present to the appropriate officer a bill of coastal goods in the form prescribed by the Board.

(2) Every such consignor shall make a declaration on the bill of coastal goods presented by him as to the truth of the contents thereof.

148. Coastal goods not to be loaded until bill relating thereto is passed.- No vessel shall take on board any coastal goods until the bill relating to such goods has been passed by the appropriate officer and delivered to the master of the vessel by the consignor:

Provided that the appropriate officer may, in circumstances of exceptional nature, on a written application by the master of the vessel, permit loading of coastal goods pending the presentation and passing of bills relating to such goods.

149. Clearance of coastal goods at destination.- (1) The master of a vessel carrying any coastal goods shall carry on board the vessel all bills delivered to him under section 148 and shall, within twenty-four hours of arrival of the vessel at any customs-port or coastal port, deliver to the appropriate officer all bills relating to the goods which are to be unloaded at that port.

(2) Where any coastal goods are unloaded at any port, the appropriate officer shall permit their clearance if he is satisfied that they are entered in a bill delivered to him under sub-section (1).

150. Declaration concerning coasting vessel which has touched foreign post.- The master of a vessel carrying coastal goods which has touched at any foreign port immediately before its arrival at a port of 1[Bangladesh] shall deliver, along with the bills referred to in section 149, a declaration stating that fact and indicating the particulars and specifications of the cargo, if any, discharged or taken on board at such foreign port.

151. Cargo book.- (1) There shall be kept on board every coasting vessel a cargo book stating the name of the vessel, the port at which she is registered and the name of the master.

(2) It shall be the duty of the master of every coasting vessel to enter or cause to be entered in the cargo book-

- (a) the port to which and each voyage on which the vessel is bound;
- (b) the respective times of departure from every port of lading and of arrival at every port of discharge ;
- (c) the name of every port of lading and an account of all goods taken on board at that port with a description of the packages and the quantities and description of the goods contained therein or stowed loose and the names of the respective shippers and the consignees in so far as such particulars be ascertainable;
- (d) the name of every port of discharge and the respective days on which such goods or any of them are delivered out of such vessel.

(3) The entries relating to the loading and discharge of goods shall be made respectively at the ports of lading and discharge.

(4) Every such master shall on demand produce the cargo book for the inspection of the appropriate officer and such officer may make such note or remark therein as he considers necessary.

152. Coastal goods not to be loaded or unloaded except at customs-port or coastal port.- No coastal goods shall be loaded on, or unloaded from, any vessel at any port other than a customs-port or a coastal port declared under section 9.

153. Coasting vessel to obtain written orders before departure.-

(1) No coasting vessel which has brought or loaded any coastal goods at a customs-port or coastal port shall depart from such port until a written order to that effect has been given by the appropriate officer.

(2) No such order shall be given until-

- (a) the master of the vessel has answered the questions, if any, put to him;
- (b) all charges and penalties, if any, payable in respect of that vessel or by its master have been paid or the payment secured by such guarantee as the appropriate officer may direct.

154. Application of certain provisions of this Act to coastal goods.- (1) Sections 64, 65 and 66 shall, so far as may be, apply to coastal goods as they apply to imported goods or goods for export.

(2) Section 48 and 60 shall, so far as may be, apply to vessels carrying coastal goods as they apply to vessels carrying imported goods or goods for export.

(3) The ¹[Government] may, by notification in the official Gazette, direct that all or any of the other provisions of Chapter VII and the provisions of section 78 shall apply to coastal goods or vessels carrying coastal goods with such exceptions and modifications, if any, as may be specified in the notification.

155. Prohibition of the coastal trade of certain goods.- No goods shall be carried coastwise or shipped as stores in a coasting vessel contrary to any prohibition or restriction imposed by or under any law, nor shall such goods or stores be brought to any place in ¹[Bangladesh] for the purpose of being so carried or shipped.

CHAPTER XVII
OFFENCES AND PENALTIES

156. Punishment for offences.- (1) Whoever commits any offence described in column 1 of the Table below shall, in addition to and not in derogation of any punishment to which he may be liable under any other law, be liable to the punishment mentioned against that offence in column 2 thereof-

TABLE

Offences	Penalties	Section of this Act to which offences has reference
(1)	(2)	(3)
1. If any person contravenes any provision of this Act or any rule made thereunder, or abets any such contravention or fails to comply with any provision of this Act or any such rule with which it was his duty to comply, where no express penalty has been provided elsewhere for such contravention or failure,	such person shall be liable to a penalty not exceeding ¹ [fifty thousand taka].	General
2. (i) If any goods imported by sea or air be un-loaded or attempted to be unloaded at any place other than a customs-port or customs airport declared under section 9 for unloading of such goods; or (ii) if any goods be imported by land or inland water through any route	² [such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding ten times the value of the goods; and upon conviction by a Magistrate he shall further be liable to imprisonment for a term not exceeding six years and to fine not exceeding ten times	9 & 10

<p>other than a route declared under clause (c) of section 9 for the import of such good;or</p> <p>(iii) if any goods be attempted to be exported by sea or air from any place other than a customs-port or customs-airport appointed for the loading of such good; or</p> <p>(iv) if any goods be attempted to be exported by land or inland water through any route other than a route declared under clause (c) of section 9 for the export of such goods; or</p> <p>(v) if any imported goods be brought into any bay, gulf, creek or river for the purpose of being landed at a place other than a customs-port; or</p> <p>(vi) if any goods be brought near the land frontier of the coast of ¹[Bangladesh] or near any bay, gulf, creek or river for the purpose of being exported form a place other than a customs station or where any place has been approved under clause (b) of section 10 for the loading of such goods, from any place other than the place so approved,</p>	<p>the value of such goods.]</p>	
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<p>3. (i) if any person exports or lands goods, or aids in the export or landing of goods, or knowingly keeps or conceals or knowingly permits or procures to be kept or concealed, any goods exported or landed, or intended to be exported or landed, contrary to the provisions of this Act; or</p> <p>(ii) if any person be found to have been on board any conveyance liable to confiscation on account of the commission of the offence under clause 4 of this Table, while such conveyance is within any place which is not a customs station for the export and landing of goods,</p>	<p>such person shall be liable to a penalty not exceeding ¹[fifty thousand taka].</p>	<p>General</p>
<p>4. If any conveyance which has been within the limits of any customs station in ¹[Bangladesh] with goods on board, be afterwards found anywhere in ¹[Bangladesh] with the whole or any portion of such goods missing, unless the person-in-charge of the conveyance be able to account for the loss of, or deficiency in, the goods,</p>	<p>the duty in respect of goods so lost or deficient shall be payable by the person-in-charge of the conveyance; and such conveyance shall also be liable to confiscation.</p>	<p>9 & 10</p>
<p>5. (i) If any goods are unloaded from any conveyance inward bound, without the authority of the appropriate officer into any</p>	<p>the person-in-charge of every such conveyance used for irregular import or export of goods shall be liable to a penalty not exceeding ¹[fifty thousand</p>	<p>9 & 10</p>

<p>other conveyance at any place other than a place declared under section 9 for the unloading of goods; or if any goods are loaded into any conveyance outward bound from any other conveyance, without such authority, from or at any place other than a place declared under section 9 for the loading of goods; or</p> <p>(ii) if any goods on which drawback has been granted are put, without such authority, on board any conveyance for the purpose of being reloaded,</p> <p>6. If any vessel arriving at, or departing from, any customs-port fails, when so required under section 14 to bring to at any such station as has been appointed by the ²[Commissioner of Customs] for the boarding or landing of an officer of customs,</p> <p>7. (i) If any vessel arriving at any customs-port, after having come to its proper place of mooring or unloading, removes from such place, except with the authority of the Conservator, obtained in accordance with the provisions of the Ports Act, 1908 (XV of 1908) or other lawful authority, to some other place of mooring or</p>	<p>taka]; and the goods and the conveyance shall be also be liable to confiscation</p> <p>the master of such vessel shall be liable to a penalty not exceeding ¹[twenty thousand taka]</p> <p>the master of such vessel shall be liable to a penalty not exceeding ¹[twenty thousand taka], and the vessel, if not entered, shall not be allowed to enter until the penalty is paid.</p>	<p>14</p> <p>14</p>
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<p>unloading; or</p> <p>(ii) if any vessel not brought into port by a pilot be not anchored or moored in accordance with any direction of the ¹[Commissioner of Customs] under section 14,</p> <p>8. If any goods be smuggled into or out of ²[Bangladesh],</p> <p>9 (i) If any goods, not being goods referred to in clause 8, are imported into or exported from ²[Bangladesh] evading payment of leviable customs-duties or in violation of any prohibition or restriction on the importation or exportation of such goods imposed by or under this Act or any other law; or</p> <p>(ii) if any attempt be made so to import or export any such goods; or</p> <p>(iii) if any goods be found in any package produced before any officer of customs as containing no such goods; or</p>	<p>such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding ten times the value of the goods; and upon conviction by a Magistrate he shall further be liable to imprisonment for a term not exceeding six years and to fine not exceeding ten times the value of such goods, ¹[*].</p> <p>such goods shall be liable to confiscation; and any person concerned in the offence shall also be liable to a penalty not exceeding two times the value of the goods.</p>	<p>General</p> <p>15&16</p>
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<p>(iv) if any such goods be found either before or after landing or shipment to have been concealed in any manner on board any conveyance within the limits of any seaport, airport, railway station or other place where railway station or other place where conveyances are ordinarily loaded or unloaded; or</p> <p>(v) if any such goods, the exportation of which is prohibited or restricted as aforesaid be brought within a customs-area or to a wharf, with the intention of loading them on a conveyance for exportation in violation of such prohibition or restriction.</p>		
<p>10. If, upon an application to pass any goods through the customs-house, any person not being the owner of such goods, and not having proper and sufficient authority from the owner, subscribes or attests any document relating to any goods on behalf of such owner,</p>	<p>such person shall be liable to a penalty not exceeding ¹[fifty thousand taka].</p>	<p>General</p>
<p>¹[10A. If any person contravenes the conditions, limitations or restrictions, if any, imposed under section 19 or section 20 in respect of any goods which have been exempted from the</p>	<p>such person shall be liable to a penalty not exceeding ²[two times] the duty chargeable on such goods; and such goods shall also be liable to confiscation and</p>	<p>19&20]</p>

<p>payment of the customs-duties, under that section,</p> <p>11 If any goods which have been allowed temporary admission under section 21 without payment of duty subject to the condition of subsequent export be not exported, or any goods duty on which has not been paid or having been paid has been refunded be sold or transferred or otherwise disposed of in contravention of the rules or a special order made under that section,</p>	<p>any person who sells, transfers or otherwise disposes of such goods, or aids or abets the sale, transfer or disposal of such goods, and any person in whose possession such goods are found shall be liable to a penalty not exceeding five times the duty chargeable on such goods; and such goods shall also be liable to confiscation.</p>	<p>21</p>
<p>³[11A If any person wilfully or negligently imports such goods without pre-shipment inspection which is not exempted from mandatory pre-shipment inspection,</p>	<p>such person shall be liable to pay pre-shipment inspection service charge at the rate as determined by the Government by the Notification published in the official Gazette and a penalty not exceeding the value of the goods, but not less than ten percent of the value of the goods.</p>	<p>25B]</p>
<p>12. If any person who without any reasonable excuse fails to comply with any requisition made under section 26 or to furnish any information as required by or under the rules to be furnished,</p>	<p>such person shall be liable to a penalty such person shall be liable to a penalty not exceeding ¹[twenty thousand taka].</p>	<p>26</p>
<p>13. If any person wilfully contravenes any rule relating to section 28 with respect to any spirits,</p>	<p>such person shall be liable to a penalty not exceeding ¹[twenty thousand taka]; and all such spirit shall be liable to confiscation.</p>	<p>28</p>

<p>14. If any person commits an offence under section 32,</p>	<p>²[such person shall be liable to a penalty not exceeding three times the value of the goods in respect of which such offence is committed and such goods shall also be liable to confiscation; and upon conviction by a Magistrate such person shall further be liable to rigorous imprisonment for a term not exceeding five years or to a fine not exceeding taka fifty thousand or to both.]</p>	<p>32</p>
<p>15. If any goods in respect of which drawback has been paid or any warehoused goods cleared for exportation are not duly exported or after being exported are unloaded or relanded at any other place in ³[Bangladesh] otherwise than in accordance with the provisions of this Act and the rules,</p>	<p>any person who fails to export such or who unloads or relands the goods or any person who aids or abets the evasion of export or such unloading or relanding shall be liable to a penalty not exceeding three times the value of such goods ²[*] and the goods which are not so exported or which are so unloaded or relanded together with the conveyance from which they are unloaded or relanded shall also be liable to confiscation.</p>	<p>35 & 105</p>
<p>16. If any provisions or stores on which drawback has been paid or on which duty has not been paid for reason of their being provisions or stores meant to be exported for use on board are not loaded on board or after being loaded are subsequently unloaded without the permission or the appropriate officer,</p>	<p>such provisions or stores shall be liable to confiscation.</p>	<p>24 & 35</p>

17. If any person fraudulently claims drawback on any goods on which drawback is disallowed under section 39 or includes any such goods in his claim for drawback,	such goods shall be liable to confiscation.	39
18. If, in any river or port wherein a place has been fixed under section 43 by the Board, any vessel arriving passes beyond such place, before delivery of a manifest to the pilot, officer of customs, or other person duly authorised to receive the same,	the master of such vessel shall be liable to a penalty not exceeding ¹ [fifty thousand taka].	43
19. If the master of any vessel arriving, which remains outside or below any place fixed, under section 43, wilfully omits, for twenty four hours after anchoring, to deliver a manifest as required by this Act,	such master shall be liable to a penalty not exceeding ¹ [fifty thousand taka].	43
20. If, after any vessel has entered any customs port in which a place has not been fixed under section 43, the master of such vessel wilfully omits, for twenty four hours, after anchoring, to deliver a manifest as required by this Act,	such master shall be liable to a penalty not exceeding ¹ [fifty thousand taka].	43
21. If, after any conveyance other than a vessel has entered any land customs station or customs airport, the person-in-charge of such conveyance wilfully omits, for twenty four hours after arrival, to deliver a manifest as required by this Act,	such person shall be liable to a penalty not exceeding ¹ [fifty thousand taka].	44

<p>22. If any person required by this Act to receive an import manifest from the person-in-charge of a conveyance refuses to do so, or fails to countersign the same or to enter thereon the particulars referred to in section 46,</p>	<p>such person shall be liable to a penalty not exceeding ¹[twenty thousand taka].</p>	<p>34 & 46</p>
<p>23. (i) If, any import or export manifest delivered under any provision of this Act is not signed by the person delivering the same or is not in the form prescribed under this Act or does not contain the particulars of the conveyance, goods and journey required to be stated in such manifest by or under this Act; or (ii) if any manifest so delivered does not contain a specification true to the best of such person's knowledge of all goods imported or to be exported in such conveyance,</p>	<p>the person delivering such manifest shall be liable to a penalty not exceeding ¹[fifty thousand taka].</p>	<p>45 & 53</p>
<p>24. (i) If any goods entered in the import manifest of a conveyance are not found in that conveyance; or</p>	<p>the person-in-charge of such conveyance shall be liable to a penalty not exceeding twice the amount of duty chargeable on the goods not found on the conveyance or, if such goods are not dutiable or the duty thereon cannot be ascertained, to a penalty not exceeding ¹[twenty five thousand taka] for every missing or deficient package or separate article, and in the case of bulk goods to a penalty not exceeding the value of the goods, or ¹[fifty thousand taka],</p>	<p>45,53&55</p>

<p>(ii) if the quantity found in the conveyance is short, and the shortage is not accounted for to the satisfaction of the officer-in-charge of the custom-house,</p>	<p>whichever be higher.</p>	
<p>25. If any bulk is broken on a vessel in contravention of section 47 or without a special pass granted under section 49,</p>	<p>the master of such vessel shall be liable to a penalty not exceeding ¹[fifty thousand taka].</p>	<p>47 & 49</p>
<p>26. (i) any bill of lading or copy required under section 8, is false and the person-in-charge of the conveyance is unable to satisfy the appropriate officer that he was not aware of the fact; or if any such bill or copy has been altered with fraudulent intent; or</p> <p>(ii) if the goods mentioned in any such bill or copy have not been bona fide shipped or loaded as shown therein; or if any such bill of lading or any bill of lading of which a copy is delivered has not been made previously to the departure of the conveyance from the place where the goods referred to in such bill of lading were shipped or loaded; or</p> <p>(iii) if any part of the cargo or goods has been stayed, destroyed or thrown overboard, or if any package has been opened and any part of the cargo or goods be not accounted for to the</p>	<p>the person-in-charge of such conveyance shall be liable to a penalty not exceeding ¹[fifty thousand taka].</p>	<p>48</p>

<p>satisfaction of the appropriate officer,</p>		
<p>27. If the person-in-charge of a conveyance attempts to depart from the customs station without a port clearance or written permission of the appropriate officer, granted under section 51 or section 52, as the case may be,</p>	<p>such person shall be liable to a penalty not exceeding ¹[fifty thousand taka]</p>	<p>51 & 52</p>
<p>28. If any conveyance actually departs from a customs station without obtaining the port clearance or the written permission of the appropriate officer, as the case may be,</p>	<p>the person-in-charge of such conveyance shall be liable to a penalty not exceeding ¹[fifty thousand taka].</p>	<p>51 & 52</p>
<p>29. If any pilot takes charge of any vessel proceeding out of ²[Bangladesh] notwithstanding that the master of the vessel does not produce a port clearance,</p>	<p>such pilot shall be liable to a penalty not exceeding ¹[fifty thousand taka].</p>	<p>51</p>
<p>30. If the person-in-charge of a conveyance refuses to receive on board any officer of customs deputed under section 60,</p>	<p>such erson shall be liable to a penalty not exceeding ¹[twenty thousand taka] for each day during which such officer is not received on board the conveyance, and the conveyance if not entered shall not be allowed to enter until such penalty is paid.</p>	<p>61</p>
<p>31. If the master of a vessel or the person-in-charge of a conveyance other than a vessel or an aircraft refuses to provide such officer with suitable accommodation and adequate quantity of fresh water,</p>	<p>such master or person shall, in each such case, be liable to a penalty not exceeding ¹[twenty thousand taka].</p>	<p>61</p>

<p>32. (i) If the person-in-charge of any conveyance refuses to allow such conveyance or any box, place or close receptacle therein to be searched when so required by an officer of customs bearing a written order to search; or</p> <p>(ii) if an officer of customs places any lock, mark or seal upon any goods in any conveyance, and such lock, mark or seal is wilfully opened, altered or broken, before due delivery of such goods; or</p> <p>(iii) if any such goods are secretly conveyed away; or</p> <p>(iv) if any hatchway or entrance to the hold of a conveyance after having been fastened down by an officer of customs is opened without his permission,</p>	<p>such person shall be liable to a penalty not exceeding ¹[fifty thousand taka].</p>	<p>62</p>
<p>33. If the person-in-charge of a conveyance laid up by the withdrawal of the officer of customs shall, before application is made by him for an officer of customs to superintendent the receipt of goods, causes or suffers to be put on board such conveyance any goods whatever in contravention of section 64,</p>	<p>such person shall be liable to a penalty not exceeding ¹[fifty thousand taka] and the goods if protected by a pass or written order shall be liable to be relanded for examination at the expense of the person-in-charge and, if not protected by a pass or written order, shall be liable to confiscation.</p>	<p>64</p>
<p>34. If the person-in-charge of a conveyance, in any case other than that provided for in clause 33 of this Table,</p>	<p>such person shall be liable to a penalty not exceeding ¹[fifty thousand taka] and all goods so discharged, put on board the</p>	<p>64, 65 & 141</p>

<p>causes or suffers any goods to be discharged, put on board the conveyance or waterborne contrary to the provisions of section 64 or section 65 or any rules relating to baggage,</p>	<p>conveyance or water-borne shall be liable to confiscation.</p>	
<p>35. (i) If, when a boat-note is required section 68, any goods water-borne for the purpose of being landed from any vessel and warehoused or passed for importation, or of being shipped for exportation, be found without such note; or (ii) if any goods, are found on board any boat in excess of such boat-note, whether such goods are intended to be landed, from, or to be shipped on board any vessel,</p>	<p>the person by whose authority the goods are being landed or shipped, and the person-in-charge of the boat, shall each be liable to a penalty not exceeding twice the amount of duty leviable on the goods, or, if such goods be non-dutiable to a penalty not exceeding ¹[five thousand taka]; and such goods shall also be liable to confiscation.</p>	<p>68</p>
<p>36. If any person refuses to receive, or fails to sign, or to note the prescribed particulars upon, any boat-note, as required by section 68, or if any master or officer of a vessel receiving the same fails to deliver it when required so to do by any officer of customs authorised to make such requisition,</p>	<p>such person, master or officer shall be liable to a penalty not exceeding ¹[twenty thousand taka].</p>	<p>68</p>
<p>37. (i) If any goods are, without permission, shipped or loaded on board a conveyance proceeding out of ¹[Bangladesh] or are water-borne to be so shipped or loaded or are</p>	<p>the person by whose authority the goods are shipped, loaded, landed, water-borne or transhipped and the person-in-charge of the conveyance employed in conveying them, shall each be liable to a penalty</p>	<p>66,69 &70</p>

<p>landed except from or at a wharf or other place duly appointed for the purpose; or (ii) if any goods water-borne for the purpose of being landed or shipped or loaded are not landed, shipped or loaded without unnecessary delay; or (iii) if the boat containing such goods be found out of the proper track between the vessel and the wharf or other proper place of landing or shipping or loading and such deviation be not accounted for to the satisfaction of the appropriate officer; or (iv) if any goods are transhipped contrary to the provisions of section 70,</p>	<p>not exceeding five times the value of the goods; and such goods shall also be liable to confiscation.</p>	
<p>38. If, after the issue of a notification under section 71 with regard to any port, any goods are found within the limits of such port on board any boat not duly licensed and registered,</p>	<p>the owner or the person-in-charge of the boat shall be liable to a penalty not exceeding ¹[five thousand taka]; and such goods shall also be liable to confiscation unless they are covered by a special permit of the ²[Commissioner of Customs].</p>	<p>71</p>
<p>39. If any boat or vessel not exceeding one hundred tons does not comply with the rules relatable to section 72,</p>	<p>such boat or such vessel shall be liable to confiscation.</p>	<p>72</p>
<p>40. If any person-in-charge of any conveyance unloads or suffers to be unloaded any</p>	<p>such person shall be liable to a penalty not exceeding ¹[fifty thousand taka].</p>	<p>45 & 75</p>

<p>goods not duly entered in the manifest of such conveyance,</p>		
<p>41. If any goods are found concealed in any place, box or close receptacle in any conveyance and are not duly accounted for to the satisfaction of the office-in-charge of the custom house,</p>	<p>such goods shall be liable to confiscation.</p>	<p>General</p>
<p>42. If any goods are found on board any conveyance in excess of those entered in the manifest, or not corresponding with the specification therein contained,</p>	<p>such goods shall be liable to confiscation.</p>	<p>47 & 75</p>
<p>43. If after any goods have been landed and before they have been passed through the custom house, the owner removes or attempts to remove them, with the intention of defrauding the revenue,</p>	<p>if the goods cannot be recovered, the owner shall be liable, in addition to full duty, to a penalty not exceeding five times the amount of such duty, or, if such goods are not dutiable or duty thereon cannot be ascertained, to a penalty not exceeding ¹[fifty thousand taka for every missing or deficient package or separate article, and in the case of bulk goods to a penalty not exceeding ¹[fifty thousand taka], or the value of the goods, whichever be higher.</p>	<p>75 & 80</p>
<p>¹[43A If any person or agent receiving goods or any portion into his custody, removes or attempts to remove them from the port area with the intention of defrauding the revenue,</p>	<p>²[*] the person or the agent concerned shall be liable, in addition to full duty, to a penalty not exceeding ten times the amount of such duty, or, if such goods are not dutiable or duty thereon cannot be ascertained, to a penalty not exceeding fifty thousand taka for every missing or deficient package or separate</p>	<p>78</p>

<p>44. If, in relation to any goods in respect of which a declaration is required on a bill of entry or a bill of export, as the case may be, it be found that the goods have apparently been packed so as to deceive the officer of customs,</p> <p>45. If any goods have been declared on a bill of entry or bill of export, as the case may be, and it is found that goods not so declared have been concealed in, or mixed with, the goods so declared,</p> <p>46. If, when goods are passed by bale or by package, any omission or misdescription thereof tending to injure the revenue be discovered,</p>	<p>article, and in the case of bulk goods, to a penalty not exceeding fifty thousand taka, or ten times the value of the goods, whichever is higher; and upon conviction by a Magistrate he shall further be liable to imprisonment for a term not exceeding ³[ten years].]</p> <p>the owner of the goods and every person who aids or abets such packing shall be liable to a penalty not exceeding ¹[fifty thousand taka]; and such goods shall also be liable to confiscation.</p> <p>the owner of such goods and every person who aids or abets such concealment of mixing of goods shall be liable to a penalty not exceeding ¹[fifty thousand taka]; and both the goods so declared and the goods not so declared shall be liable to confiscation.</p> <p>the person guilty of such omission or misdescription shall be liable to a penalty not exceeding ten times the amount of duty which might have been lost to Government by such omission or misdescription, unless it be proved to the satisfaction of the officer-in-charge of the custom-house that the variance was accidental.</p>	<p>79 & 131</p> <p>79 & 131</p> <p>79 & 88</p>
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<p>47. If without entry duly made, any goods are taken or passed out of any customs station,</p>	<p>the person so taking or passing such goods, shall, in every such case, be liable to a penalty not exceeding five times the value of goods; and such goods shall also be liable to confiscation.</p>	<p>79</p>
<p>¹[47A If any person- (i) without lawful authority gains access to, or attempts to gain access to, any Customs computerized entry processing system; or</p>	<p>such person shall, be liable to a penalty not exceeding twice the amount of duty taxes involved or ²[five lakh taka]; whichever is higher and on conviction before a Magistrate, shall be further liable to imprisonment for a term not exceeding two years, or to a fine not exceeding ²[five lakh taka], or to both.</p>	<p>79B</p>
<p>(ii) without lawful authority gains access to, or attempts to gain access to, any Customs computerized entry processing system, uses or discloses information obtained from such a computer system for a purpose that is not authorized; or</p>	<p>such person shall, be liable to a penalty not exceeding five lakh taka; and on conviction before a Magistrate, shall be further liable to imprisonment for a term not exceeding two years, or to a fine not exceeding five lakh taka, or to both.</p>	<p>79B</p>
<p>(iii) having lawful access to any Customs computerized entry processing system, uses or discloses information obtained from such a computer system for a purpose that is not authorized; or</p>	<p>such person shall, be liable to a penalty not exceeding two lakh taka; and on conviction before a Magistrate, shall be further liable to imprisonment for a term not exceeding two years, or to a fine not exceeding two lakh taka, or to both.</p>	<p>79B</p>
<p>(iv) who is not authorized to do so, receives information obtained from any Customs computerized entry</p>	<p>such person shall, be liable to a penalty not exceeding two lakh taka; and on conviction before a Magistrate, shall be further</p>	<p>79B</p>

<p>processing system, and uses, discloses, publishes or authorizes dissemination of such information.</p> <p>47B. If any person-</p> <p>(i) falsifies any record or information stored in any Customs computerized entry processing system, or</p> <p>(ii) damages or impairs any Customs computerized entry processing system, or</p> <p>(iii) damages or impairs any duplicate tape or disc or other medium on which any information obtained from Customs computerized entry processing system is held or stored otherwise than with the permission of the Board,</p>	<p>liable to imprisonment for a term not exceeding two years, or to a fine not exceeding two lakh taka, or to both.</p> <p>such person shall be liable to a penalty not exceeding five lakh taka; and on conviction before a magistrate, shall be further liable to imprisonment for a term not exceeding three years or to a fine not exceeding five lakh taka, or to both.</p>	<p>79B to 79G</p>
<p>47C. If any person-</p> <p>(i) not being a registered user, uses a unique identifier to authenticate a transmission of information to the Customs computerized entry processing system; or</p> <p>(ii) being a registered user, uses the unique user identifier of any other registered user, to authenticate a transmission of information to the Customs computerized entry processing system,</p>	<p>such person shall be liable to a penalty not exceeding five lakh taka; and on conviction before a magistrate, shall be further liable to imprisonment for a term not exceeding two years or to a fine not exceeding five lakh taka, or to both.</p>	<p>79B</p>

<p>48. If any prohibited or dutiable goods are found, either before or after landing, concealed in any passenger's baggage,</p>	<p>the passenger shall be liable to a penalty not exceeding five times the value of the goods; and such goods shall also be liable to confiscation.</p>	<p>General</p>
<p>49. If any goods entered to be warehoused are carried into the warehouse, unless with the authority, or under the care, of the appropriate officer, and in such manner, by such persons, within such time, and by such roads or ways, as such officer directs,</p>	<p>any person so carrying them shall be liable to a penalty not exceeding ¹[fifty thousand taka] and such goods shall also be liable to confiscation.</p>	<p>87</p>
<p>50. If any goods entered to be warehoused are not duly warehoused in pursuance of such entry, or are withheld, or removed from any proper place of examination before they have been examined and certified by the appropriate officer,</p>	<p>such goods shall be deemed not to have been duly warehoused, and shall be liable to confiscation.</p>	<p>79B</p>
<p>51. If any warehoused goods be not warehoused in accordance with the provisions of Chapter XI,</p>	<p>²[such goods shall be liable to confiscation and a penalty twice the value of the goods shall also be imposed; and upon conviction by a Magistrate such keeper shall further be liable to rigorous imprisonment for a term not less than three months but not exceeding two years.]</p>	<p>Chapter XI</p>
<p>³[51A. If any person misuses warehouse facilities for evading payment of customs duties and taxes leviable thereon.</p>	<p>A penalty twice the amount of duty and tax evaded shall be imposed on such person; and he shall also be liable to rigorous imprisonment for a term not exceeding five years by a Magistrate.</p>	<p>Chapter XI]</p>

<p>52. If the licensee of any private warehouse licensed under this Act does not open the same when required so to do by any officer entitled to have access thereto, or, upon demand made by any such officer, refuses access to any such officer,</p>	<p>such licensee shall be liable to a penalty not exceeding ¹[one lac] ²[taka], and shall further be liable to have his licence forthwith cancelled.</p>	<p>91</p>
<p>53. If the keeper of any public warehouse, or licensee of any private warehouse, neglects to show the goods ware-housed therein, so that easy access may be had to every package ¹[parcel thereof, or the records, accounts or documents, relating to such package or parcel, or refuses to answer questions put to him by an officer of customs,]</p>	<p>such keeper or licensee shall, for every such neglect, be liable to a penalty not exceeding ¹[one lac] ²[taka].</p>	<p>Chapter XI</p>
<p>54. If the owner of any warehoused goods, or any person in the employ of such owner, clandestinely opens any warehouse, or, except in the presence of the appropriate officer, gains access to his goods,</p>	<p>such owner of person shall in every such case, be liable to a penalty not exceeding ³[fifty thousand taka].</p>	<p>93</p>
<p>55. (i) If any warehoused goods are opened in contravention of the provisions of section 92; or (ii) if any alteration be made in such goods or in package thereof, except as provided in section 94,</p>	<p>such goods shall be liable to confiscation.</p>	<p>92 & 94</p>

<p>56. If any warehoused goods that have been delivered as stores and provisions for use on board a conveyance under the authority of this Act are relanded, sold or disposed of in ²[Bangladesh] without due entry and payment of duty,</p>	<p>the person-in-charge of the conveyance shall be liable to a penalty not exceeding ¹[fifty thousand taka] and such goods shall also be liable to confiscation.</p>	<p>106</p>
<p>57. If any goods lodged in a private warehouse are found at the time of delivery therefrom to be deficient, and such deficiency is not due solely to natural loss, as allowed under section 110,</p>	<p>the licensee of such warehouse shall, unless the deficiency be accounted for to the satisfaction of the appropriate officer, be liable to a penalty equal to five times the duty chargeable on the on the goods so deficient.</p>	<p>116</p>
<p>58. If the keeper of any public warehouse, or the licensee of any private warehouse, fails, on the requisition of any officer of customs, to produce any goods which have been deposited in such warehouse, and which have not been duly cleared and delivered therefrom, and is unable to account for such failure to the satisfaction of the appropriate officer,</p>	<p>such keeper or licensee shall, for every such failure, be liable to pay the duties due on such goods, and also a penalty not exceeding ¹[two thousand five hundred taka] in respect of every package or parcel so missing or deficient.</p>	<p>116</p>
<p>59. If any goods, after being duly warehoused, are fraudulently concealed in, or removed from the warehouse, or abstracted from any package or transferred from one package to another, or otherwise, for the purpose</p>	<p>any person guilty of such removal, concealment, abstraction or transferment and every person aiding or abetting him shall be liable to a penalty not exceeding ¹[fifty thousand taka].</p>	<p>Chapter XI</p>

<p>of illegal removal or concealment,</p>		
<p>60. If any goods lodged in a private warehouse are found to exceed the registered quantity,</p>	<p>¹[such excess, unless accounted for to the satisfaction of the officer-in-charge, shall be charged with not exceeding three times the duty leviable thereon.]</p>	<p>Chapter XI</p>
<p>61. If any goods be removed from the warehouse in which they were originally deposited, except in the presence, or with the sanction, of the appropriate officer, or under the proper authority for their delivery,</p>	<p>any person so removing them shall be liable to a penalty not exceeding ²[fifty thousand taka], and such goods shall also be liable to confiscation.</p>	<p>Chapter XI</p>
<p>62. If any person illegally takes any goods out of any warehouse without payment of duty, or aids, assists or is otherwise concerned therein,</p>	<p>³[such person shall be liable to a penalty not exceeding twice the value of the goods, and upon conviction by a magistrate shall further be liable to rigorous imprisonment for a term not less than three months but not exceeding two years.]</p>	<p>Chapter XI</p>
<p>63. If any person contravenes any rule relating to transshipment or transships goods not allowed to be transhipped,</p>	<p>such person shall be liable to a penalty not exceeding ²[fifty thousand taka] and any goods in respect of which such offence has been committed shall also be liable to confiscation.</p>	<p>121</p>
<p>64. If any person contravenes any rules or condition relating to section 128 or section 129,</p>	<p>such person shall be liable to a penalty not exceeding ²[fifty thousand taka]; and any goods in respect of which such offence has been committed shall also be liable to confiscation.</p>	<p>128 & 129</p>

<p>65. If any goods be taken on board any conveyance at any customs station in contravention of section 130,</p>	<p>the person-in-charge of such conveyance shall be liable to a penalty not exceeding ¹[fifty thousand taka].</p>	<p>130</p>
<p>66. If any goods not specified in a duly passed bill of export or not permitted to be exported are taken on board any conveyance, contrary to the provisions of section 131,</p>	<p>the person-in-charge of such conveyance shall be liable to a penalty not exceeding ¹[two thousand five hundred taka] for every package of such goods.</p>	<p>131</p>
<p>²[66A. If an exporter refuses or fails to fulfil the conditions or, as the case may be, the terms of guarantee or undertaking or to submit the documents or documentary evidences required to be fulfilled or submitted under section 131,</p>	<p>he shall be liable to a fine not exceeding one hundred thousand taka for every month or part thereof during which the default has continued and to pay to the appropriate officer an amount equal to the amount of the sale proceeds of the goods exported if such proceeds are not remitted to Bangladesh within a period of six months from the date of the export of the goods, and the amount so paid shall be liable to confiscation.</p>	<p>131]</p>
<p>67. If any goods specified in the manifest of any conveyance or in any bill of export are not duly put on board before the departure of such conveyance, or are relanded and notice of such short loading or relanding be not given as required by section 134,</p>	<p>the owner of such goods shall be liable to penalty not exceeding ¹[five thousand taka], and such goods shall also be liable to confiscation.</p>	<p>134</p>
<p>68. If any goods duly put on board any conveyance be landed, except under</p>	<p>the person-in-charge of such conveyance shall, unless the landing be accounted for to the</p>	<p>135, 136 & 137</p>

<p>section 135, 136 or 137, at any place other than that for which they have been cleared,</p>	<p>satisfaction of the appropriate officer, be liable to a penalty not exceeding three times the value of the goods so landed.</p>	
<p>69. If any goods on account of which drawback has been paid be not found on board any conveyance referred to in section 136,</p>	<p>the person-in-charge of such conveyance shall, unless the fact be accounted for to the satisfaction of the appropriate officer, be liable to a penalty not exceeding the value of such goods.</p>	<p>136</p>
<p>70. If the owner of any baggage fails to make a correct declaration of its contents or refuses to answer any questions put to him by the appropriate officer with respect to his baggage or any of its contents including articles carried with him or fails to produce the baggage or any such article for examination,</p>	<p>such owner shall be liable to a penalty not exceeding three times the value of the goods in respect of which no declaration or incorrect declaration has been made or in respect of which he refuses or fails to answer any question, or which he fails to produce for examination; and such goods shall also be liable to confiscation.</p>	<p>139</p>
<p>71. If any consignor in relation to coastal goods fails to make an entry thereof in the prescribed bill as required under section 147, or while presenting such bill fails to make and subscribe to declaration as to the truth of the contents of such bill,</p>	<p>such consignor shall be liable to a penalty not exceeding ¹[fifty thousand taka].</p>	<p>147</p>
<p>72. If in the case of any coasting vessel the provisions of sections 148, 149, 150, 151, 152 and 153 are not complied with,</p>	<p>the master of the vessel shall in each case be liable to a penalty not exceeding ¹[twenty five thousand taka].</p>	<p>148 to 153</p>

<p>73. (i) If the master of any coasting vessel fails correctly to keep, or to cause to be kept the cargo book, or to produce the same on demand; or</p> <p>(ii) if at any time there be found on board any such vessel any goods not entered in such book as laden, or any goods noted as delivered; or</p> <p>(iii) if any goods entered as laden, and not noted as delivered, be not on board,</p>	<p>the master shall be liable to a penalty not exceeding ¹[twenty thousand taka].</p>	<p>151</p>
<p>74. If any person contravenes the provision of section 155 or aids in or abets such contravention,</p>	<p>such person shall, except where any fine has been expressly provided for the violation of the prohibition or restriction in the law that imposes it, be liable to a penalty not exceeding ¹[twenty thousand taka], and the goods in respect of which such contravention is committed shall also be liable to confiscation.</p>	<p>155</p>
<p>75. If any rule which prevents or regulates the taking of any coastal goods out of ²[Bangladesh] is contravened,</p>	<p>the master of the vessel carrying such goods shall be liable to a penalty not exceeding ¹[fifty thousand taka], and where such contravention results in the loss of any customs-duty he shall further be liable to a penalty not exceeding three times such duty; and the goods in respect of which such contravention is committed shall also be liable to confiscation.</p>	<p>155</p>

<p>76. (i) If, contrary to the provisions of this Act or any other law for the time being in force, any goods are laden on board any vessel in any customs-port or carried coast-wise; or</p> <p>(ii) if any goods which have been brought coast-wise are so unladen in any such port; or</p> <p>(iii) if any goods are found on board any coasting vessel without being entered in the manifest or cargo book, as the case may be, of such vessel,</p>	<p>the master of such vessel shall be liable to a penalty not exceeding ¹[twenty thousand taka]; and such goods shall also be liable to confiscation.</p>	<p>Chapter XVI</p>
<p>77. (i) If any person makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document in the transaction of any business relating to the customs, knowing or having reason to believe that such declaration, statement or document is false in any material particular, or counterfeits, falsifies or fraudulently alters or destroys any such document, or any seal, signature, initials or other mark made or impressed by any officer of customs in the transaction of any business relating to the customs; or</p> <p>(ii) being required under this Act to produce any document, refuses or</p>	<p>such person shall, on conviction of any such offence before a Magistrate, be liable to imprisonment for a term not exceeding ¹[five years], or to fine or to both.</p>	<p>General</p>

<p>neglects to produce such document; or</p> <p>(iii) being required under this Act to answer any question put to him by an officer of customs, does not correctly answer such question,</p> <p>78. If any person on board any conveyance in any customs station or who has landed from any such conveyance, upon being asked by an officer of customs whether he has dutiable or prohibited goods about his person or in his possession, declares that he has not, and if any such goods are, after such denial found about his person or in his possession,</p> <p>79. (i) If any officer of customs requires any person to be searched for dutiable or prohibited goods, or any documents connected with such goods, or to be detained, without having reasonable ground to believe that he has such goods or documents about his person; or</p> <p>(ii) arrests any person without having reasonable ground to believe that he has been guilty of an offence relating to customs,</p>	<p>such person shall be liable to a penalty not exceeding three times the value of such goods; and such goods shall also be liable to confiscation</p> <p>such officer shall, on conviction before a Magistrate, be liable to a fine not exceeding ¹[fifty thousand taka].</p>	<p>General</p> <p>158</p>
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<p>80. If, save for good and sufficient cause, any conveyance having been summoned under section 164 to stop fails to do so,</p>	<p>the person-in-charge of such conveyance shall be liable to a penalty not exceeding ¹[fifty thousand taka]; and such conveyance shall also be liable to confiscation.</p>	<p>164</p>
<p>81. If any officer of customs, or other person duly employed for the prevention of smuggling, is guilty of a wilful breach of the provisions of this Act,</p>	<p>such officer or person shall, on conviction before a Magistrate, be liable to imprisonment for a term not exceeding three years, or to fine, or to both.</p>	<p>General</p>
<p>82. If any officer of customs, or other person duly employed for the prevention of smuggling, practises, or attempts to practise, any fraud for the purpose of injuring the customs revenue, or abets or connives at any such fraud, or any attempt to practise any such fraud,</p>	<p>such officer or person shall, on conviction before a Magistrate, be liable to imprisonment for a term not exceeding three years, or to fine, or to both.</p>	<p>General</p>
<p>83. If any police-officer, whose duty it is, under section 170, to send a written notice or cause goods to be conveyed to a custom house, neglects so to do,</p>	<p>such officer shall, on conviction before a Magistrate, be liable to a penalty not exceeding ¹[five thousand taka].</p>	<p>170</p>
<p>84. If, in relation to any goods imported or intended to be exported by land, an order permitting clearance under section 83 or section 131 is not produced,</p>	<p>the person concerned shall be liable to a penalty not exceeding ¹[fifty thousand taka], and such goods shall also be liable to confiscation.</p>	<p>83 & 131</p>
<p>85. If any person knowingly- (a) obstructs, hinders, molests or assaults any person duly engaged in the discharge of any duty or the</p>	<p>such person shall, on conviction before a Magistrate, be liable to a fine of ¹[fifty thousand taka], and to imprisonment for a term</p>	<p>General</p>

<p>exercise of any power imposed or conferred on him by or under any of the provisions of this Act or any person acting in his aid; or</p> <p>(b) does anything which impedes, or is calculated to impede, the carrying out of any search for anything liable to confiscation under this Act, or the detention, seizure or removal of any such thing; or</p> <p>(c) rescues, damages or destroys anything so liable to confiscation or does anything calculated to prevent the procuring or giving of evidence as to whether or not anything is so liable to confiscation; or</p> <p>(d) prevents the detention of any person by a person duly engaged or acting as aforesaid, or rescues any person so detained; or</p> <p>(e) attempts to do any of the aforementioned acts or things, or who aids or abets, or attempts to aid or abet, the doing of any of them,</p>	<p>not exceeding two years.</p>	
<p>86. If any person, having knowledge of the commission of any offence under this Act or of an attempt or likely attempt to commit any such offence, fails to give information in writing to the officer-in-charge of the nearest custom house or customs station, or if there be no customs-</p>	<p>such person shall, on conviction before a Magistrate, be liable to imprisonment for a term which may extend to one year, or to a fine not exceeding ¹[fifty thousand taka] or to both.</p>	<p>192</p>

<p>house or custom station at a reasonably convenient distance to the officer-in-charge of the nearest police station,</p> <p>87. (i) If any officer of customs, except in the discharge in good faith of his duty as such officer, discloses any particulars learnt by him in his official capacity in respect of any goods; or</p> <p>(ii) if any officer of customs, except as permitted by this Act, parts with the possession of any samples delivered to him in his official capacity,</p> <p>88. If any person not holding a licence granted under section 207 acts as an agent for the transaction of business as therein mention,</p> <p>89. If any person without lawful excuse, the proof of which shall be on such person, acquires possession of, or is in any way concerned in carrying, removing, depositing, harbouring, keeping or concealing, or in any manne dealing with smuggled goods or any goods with respect to which there may be reasonable suspicion that they are smuggled goods;</p> <p>Provided that if the smuggled goods be gold bullion or silver bullion</p>	<p>such officer shall, on conviction before a Magistrate, be liable to a fine not exceeding ¹[fifty thousand taka].</p> <p>such person shall be liable to a penalty not exceeding ¹[twenty thousand taka].</p> <p>if the value of such goods does not exceed ¹[fifty thousand taka], such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding ten times the value of the goods; and if the value of such goods exceeds ¹[fifty thousand taka] he shall further be liable, upon conviction by a Magistrate, to imprisonment for a term not exceeding ²[ten years] and to fine not exceeding ten times the value of such goods ²[*].</p>	<p>199</p> <p>207</p> <p>General</p>
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<p>the onus of proving the plea that such bullion was obtained by processing or other means employed in ³[Bangladesh] and not smuggling shall be upon the person taking that plea,</p> <p>90. If any person, without lawful excuse, the proof of which shall be on such person, acquires possession of, or is in any way concerned in carrying, removing, depositing, harbouring, keeping or concealing, or in any manner dealing with any goods, not being goods referred to in clause 89, which have been unlawfully removed from a warehouse, or which are chargeable with a duty which has not been paid, or with respect to the importation or exportation of which there is a reasonable suspicion that any prohibition or restriction for the time being in force under or by virtue of this Act has been contravened, or if any person is in relation to any such goods in any way, without lawful excuse, the proof of which shall be on such person, concerned in any fraudulent evasion or attempt at evasion of any duty chargeable thereon, or of any such prohibition or restriction as aforesaid or of</p>	<p>such goods shall be liable to confiscation and any person concerned shall also be liable to a penalty not exceeding ten times the value of the goods.</p>	<p>General</p>
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<p>any provision of this Act applicable to those goods,</p> <p>91. If any person, without lawful excuse, the proof of which shall be on such person, brings into ¹[Bangladesh], or is in any way concerned with the bringing into ¹[Bangladesh], or who has in his possession, any bill-heading, or other paper appearing to be a heading or blank, capable of being filled up and used as an invoice, purporting to be made out by or on behalf of a person or firm other than the one from whose possession the bill-heading or other paper has been recovered, or who has brought in into ¹[Bangladesh], or on whose behalf it has been brought into ¹[Bangladesh],</p>	<p>such person shall, on conviction before a Magistrate, be liable to imprisonment for a term not exceeding one year, or to a fine not exceeding ²[fifty thousand taka] or to both.</p>	<p>General</p>
<p>92. Any person who bears himself in disguise or, being armed with an offensive weapon, intimidates any person duly engaged in the discharge of any duty or the exercise of any power imposed or conferred on him by or under any of the provisions of this Act or any person acting in his aid or uses such weapon against any person-</p>	<p>such person shall be liable, on conviction before a Magistrate, to imprisonment for a term not exceeding ²[five years] ²[*].</p>	<p>General</p>

<p>(a) while he is concerned in the movement, carriage or concealment of any goods with the intent of violating any prohibition or restriction on the importation or exportation thereof imposed by this or any other Act or with the intent of passing such goods without paying the duty chargeable thereon or without giving security for its payment; or</p> <p>(b) while in possession of any goods liable to confiscation under this Act,</p> <p>93. If any person, by any means, makes any signal or transmits any message from any part of ¹[Bangladesh] or from any ship or aircraft for the information of a person in any ship or aircraft, or across the frontier, being a signal or message connected with the smuggling or intended smuggling of goods into or out of ¹[Bangladesh] whether or not the person for whom the signal or message intended is in a position to receive it or is actually engaged at the time in smuggling goods,</p> <p><i>Explanation.- If in any proceedings under this clause, any question arises as to whether any signal or message was such a signal or message as aforesaid, the burden of proof shall lie</i></p>	<p>such person shall, on conviction before a Magistrate, be liable to imprisonment for a term not exceeding ²[five years], or to a fine not exceeding ²[fifty thousand taka], or to both; and any equipment or apparatus used for sending the signal or message shall also be liable to confiscation.</p>	<p>General</p>
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<p><i>upon the defendant</i></p> <p>94. If within the limits of ¹[Bangladesh] any person deposits, places or carries, or causes to be deposited, placed or carried in, through or into any building within one mile of the frontier between ¹[Bangladesh] and any foreign country, or in, through or into any premises connected with any such building, any dutiable goods on which duty has not been paid, or any goods imported in contravention of any of the provisions of this Act or any other law,</p>	<p>such person shall, on conviction before a Magistrate, be liable to imprisonment for a term not exceeding ²[five years], or to a fine not exceeding ²[fifty thousand taka] or to both.</p>	<p>General</p>
<p>95. If, within one mile of the frontier between ¹[Bangladesh] and any foreign country, any building is generally used for storage of imported goods and any such goods are seized from such building and confiscated according to law,</p>	<p>such building shall be liable to confiscation.</p>	<p>General</p>
<p>96. If any person, being an importer or exporter of goods, other than for bona fide private or personal purposes, fails to maintain accounts in such form as may be notified by the Board, or for the period specified in section 211,</p>	<p>such person shall be liable to a penalty not exceeding ²[one hundred thousand taka].</p>	<p>211</p>

97. If any person contravenes any of the provisions of a notification under section 212 or of the rules regulating business connected with gold or silver or precious stones or ornaments made of gold or silver or precious stones within fifteen miles of the frontier of ¹ [Bangladesh],	such person shall, on conviction before a Magistrate, be liable to imprisonment for a term not exceeding three years, and to a fine not exceeding ² [one hundred thousand taka].	212
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