

# Bangladesh Customs Information

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

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

For the custom procedure only Benapole (a part of the port and sea custom clearance, see on the sea and airport assessment) is set up with an electronic system. In case of using another Land Entry Port instead of Benapole, it is highly recommended to pass through a House Broker licensed and habilitated on the entry point.

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

## Duties and Tax Exemption

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

### [4.2.1 Bangladesh Government Contact List](#)

#### **Emergency Response:**

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

Agreements / Conventions Description	Ratified by Country?
	(Yes / No)
WCO (World Customs Organization) member	Yes - 1 <sup>st</sup> Jan 1985
Annex J-5 Revised Kyoto Convention	n/a
OCHA Model Agreement	n/a
Tampere Convention (on the Provision of Telecommunication Resources for Disaster Mitigation and Relief Operations)	n/a
Regional Agreements (on emergency/disaster response, but also customs unions, regional integration)	Special custom regulation of procedure for Humanitarian Emergency has not yet been established by the Bangladesh Government. However in humanitarian emergency situations it is possible to use the UN and Disaster Management Bureau or Logistic Cluster as facilitator for help with the custom authority.

### **Exemption Regular Regime (Non-Emergency Response):**

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

#### **Organizational Requirements to obtain Duty Free Status United Nations Agencies**

All imported relief (humanitarian) goods are exempted from duties and taxes. This concession is contained in a Special Order-Circular that originates from the Ministry of Finance, Internal Resources Division (Economic Relations Division), Customs.

This circular/law is dated as 3rd Chaitra, 1398 Bangla, 17 March 1992, referenced as SRO No.61-law/92/1444/Customs and developed from the Customs Act of 1969 (IV of 1969), Section 19 and the Value Added Tax Law, Section 14(1) of 1991 (no. 22 law of 1991). In its short form,

## **Organizational Requirements to obtain Duty Free Status**

it is referred to as SRO-61

As per the SRO-61, the following organizations are allowed to be operational in Bangladesh:  
The Bangladesh Red Crescent Society, as well as NGOs,

INGOs, and national and international voluntary organizations which have a valid registration certificate from the NGO Bureau Affairs

### **Exemption Certificate Application Procedure:**

#### **Duties and Taxes Exemption Application Procedure**

##### **Generalities (include a list of necessary documentation)**

- Official and regular procedure of duties exemption doesn't exist in Bangladesh for emergency and relief special purpose.
- Each organisation involved in humanitarian and Relief issue in Bangladesh has to contact the NGO Bureau Affairs the National Board of Revenue and Disaster Management Bureau in order to negotiate a customs agreement related to their own activities.

For the humanitarian agencies and International NGOs, the NGO Bureau Affairs is in charge of following up on the process of exemption of taxes and duty. Due to the fact that all the administrative procedures have not been computerized and that each step of the procedure requires a signature, it is highly recommended to follow the process personally otherwise the process can take a long time to be completed.

An official duty exemption agreement has been done for the UN and implementing partners. Therefore UN has to provide a copy of this agreement and the implementing partner a copy of the MoE.

##### **Process to be followed (step by step or flowchart)**

- See above

### **Exemption Certificate Document Requirements**

[Information on Bangladesh Customs certificate document requirements unavailable](#)

### **Customs Clearance**

## General Information

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

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

## Customs Clearance Document Requirements

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

### Transit Regime

There are no transit land to land facilities in Bangladesh.

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

### [4.2.1 Bangladesh Government Contact List](#)

For information on Bangladesh Customs additional details, please see the following documents:

[\*\*Bangladesh Customs Additional Information\*\*](#)

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