

রেজিস্টার্ড নং ডি এ-১



বাংলাদেশ গেজেট

অতিরিক্ত সংখ্যা

কর্তৃপক্ষ কর্তৃক প্রকাশিত

বৃহস্পতিবার, নভেম্বর ১৩, ২০২৫

Government of the People's Republic of Bangladesh

National Board of Revenue

Ministry of Finance

#### NOTIFICATION

Dated: 09 November, 2025

**S.R.O No-441-Law/2025.**—In the exercise of the powers conferred by section 268 of the Customs Act, 2023, the Government is pleased to publish the following English translation of the Act to be called the Authentic English Text of the Act:

(Authentic English Text of the Original Bangla Act)

Act No. 57 of 2023

#### An Act to repeal the Customs Act, 1969 and make a new Act by updating and modification thereof

WHEREAS it is expedient and necessary to repeal the Customs Act, 1969 (Act No IV of 1969) and make a new Act by updating and modification thereof;

THEREFORE, It is hereby enacted as follows:—

#### CHAPTER I

#### PRELIMINARY

1. **Short title and commencement.**—(1) This Act may be called the Customs Act, 2023.

(2) It shall come into force on such date as the Government may, by notification in the official Gazette, appoint.

(১২১১১)  
মূল্য : টাকা ১২৮.০০

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

- (1) “**Appellate Tribunal**” means the Customs, Excise and Value Added Tax Appellate Tribunal constituted under section 225;
- (2) “**import**” means bringing any goods into Bangladesh from abroad;
- (3) “**importer**” means any person by whom or on whose behalf any goods are imported, and also includes such consignee or person having ownership or right of possession or interest on the goods between the time from importation to the end of customs formalities;
- (4) “**imported**” means any such goods brought into or entered into Bangladesh from abroad, and also includes any derelict goods, jetsam goods from the ship, flotsam goods or wreck of sinking ship brought into or arrived in Bangladesh;
- (5) “**import duties and tax**” means customs duties and any other duties, tax or charge and regulatory, countervailing, anti-dumping and safeguard duties, as the case may be, related to import or on imported goods leviable under section 18, 19, 20 and 23; but shall not include any fee paid for any service under section 24 or any charge collected by the Board on behalf of any Government authorities;
- (6) “**coastal goods**” means goods transported in a vessel from one port to another port in Bangladesh, but does not include imported goods on which customs duties has not been paid;
- (7) “**competent authority**” means any Government agency empowered by the law for the execution of functions related to import or export of goods;
- (8) “**agent**” means shipping agent, clearing and forwarding agent, cargo agent and freight forwarding agent, including any person licensed under section 243 or shall also include any person permitted to transact any business under section 244;
- (9) “**warehouse**” means any place declared under section 11 or licensed under section 12;
- (10) “**warehousing station**” means any place declared as a warehousing station under section 10;

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- (11) “**cargo declaration**” means any cargo declaration given under section 48 or, as the case may be, under section 55;
  - (12) “**customs inland container depot**” means any area declared as customs inland container depot under section 8;
  - (13) “**customs inland riverine-container terminal**” means any area declared as customs-inland riverine-container terminal under section 8;
  - (14) “**customs-area**” means the area of the customs-station specified under section 9 and it also includes that area in which imported goods or goods for export are generally kept before clearance by the customs authorities;
  - (15) “**customs computer system**” means the customs computerized processing system established or appointed by the Board, which is appropriately or necessarily interconnected with other systems;
  - (16) “**officer of customs**” means an officer of customs appointed under section 4;
  - (17) “**customs airport**” means any airport declared as a customs airport under section 8;
  - (18) “**customs control**” means any activity undertaken by an officer of customs to ensure the compliance of provisions of this Act related to import, export, transit, transfer and storage and location and transfer of imported goods between Bangladesh and other countries or regions;
  - (19) “**customs procedure**” means any of the following procedure related to customs, namely:—
    - (a) clearance for home consumption;
    - (b) temporary importation;
    - (c) inward processing;
    - (d) outward processing;
    - (e) customs warehousing;
    - (f) transit;
    - (g) transshipment;
    - (h) provisions and stores;
    - (i) export; or
    - (j) any other procedure determined by the Board by notification in the official Gazette.

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- (20) “**customs port**” means any area declared as customs port under section 8;
- (21) “**assessable value**” means value assessed under section 27, which is the basis for the imposition of customs duties on any goods;
- (22) “**customs duties**” means any duties mentioned in the First Schedule, or any duties payable on goods entering or exiting Bangladesh under any prevailing Act;
- (23) “**customs-station**” means any customs port, customs airport, land customs station, customs inland container depot, customs inland river-container terminal, or any similar area, declared under section 8, from time to time;
- (24) “**smuggle**” means to bring into or take out of Bangladesh the following goods, in breach of any prohibition or restriction under any Act for the time being in force, or evading payment of customs duties or tax leviable thereon, namely—
- (a) narcotics, narcotic drugs or psychotropic substances;
  - (b) gold bullion, silver bullion, platinum, palladium, radium, precious stones, currency or any material manufactured out of gold, silver, platinum, palladium or precious stones or any goods exceeding the value, fixed by the Government in the official Gazette, from time to time;
  - (c) any goods concealed in any manner in any place on board any ship, vessel, aircraft or in any other vehicle or in any baggage or cargo or on person; or
  - (d) any goods bringing in or taking out by any route other than a route declared under section 8 or 9 from any place other than a customs station; and shall also include 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; or
  - (e) any other goods determined by the Board, by notification in the official Gazette;
- (25) “**wharf**” means any place in customs port approved under clause (b) of section 9 for the loading and unloading of goods or any class of goods;

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- (26) “**Penal Code**” means Penal Code, 1860 (Act No. XLV of 1860);
  - (27) “**Code of Civil Procedure**” means Code of Civil Procedure, 1908 (Act No. V of 1908);
  - (28) “**prescribed**” means prescribed by rules or, as the case may be, by order or notification;
  - (29) “**adjudication**” means the administrative proceedings carried out by the appropriate officer in respect of an offense related to customs where fine may be imposed;
  - (30) “**goods**” means any movable property and shall also include the following goods, namely—
    - (a) conveyances;
    - (b) provision sand stores;
    - (c) baggage;
    - (d) electronic data;
    - (e) currency and negotiable instruments; and
    - (f) any other goods, declared by the Board, by notification in the official Gazette;
  - (31) “**goods declaration**” means declaration of any goods made under the provisions of section 81;
  - (32) “**classification of goods (H.S. Classification)**” means the classification of goods in accordance with the First Schedule of this Act, framed by following the Harmonized Commodity Description and Coding System developed by the World Customs Organization (WCO);
  - (33) “**President**” means President of the Appellate Tribunal;
  - (34) “**Code of Criminal Procedure**” means Code of Criminal Procedure, 1898 (Act No. V of 1898);
  - (35) “**Bangladesh customs-waters**” means the waters extending into the sea to a distance of 24 (twenty-four) nautical miles measured from the appropriate coastline on the coast of Bangladesh;
  - (36) “**Entity established in Bangladesh**” means any permanent resident of Bangladesh, and institution, company or private association permitted to stay or legally authorized and registered in Bangladesh;
  - (37) “**rule**” means any rule made under this Act;

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- (38) “**Board**” means National Board of Revenue constituted under National Board of Revenue Order, 1972 (President’s Order No. 76 of 1972);
- (39) “**person**” shall also include a company, partnership business, institution, firm, cooperative, or a body of persons;
- (40) “**person-in-charge**” means—
- (a) in relation to a vessel, the master;
  - (b) in relation to an aircraft, the commander or pilot;
  - (c) in relation to a railway train, the conductor, operator or any person appointed as operator; or
  - (d) in relation to any other conveyance, the driver or its controller;
- (41) “**master**” means, in relation to any vessel, any person, having command or charge of such vessel, except a pilot or harbor master;
- (42) “**appropriate officer**” means in relation to any functions to be performed under this Act, the officer of customs to whom such functions have been assigned by or under this Act;
- (43) “**conveyance**” means any type of mechanical or non-mechanical conveyance used for carrying goods or passengers by water, land or air;
- (44) “**export duties and taxes**” means all other duties, taxes or charges, including customs duties, related to export of goods or leivable on exportable goods, but does not include any fee paid for any service under section 24 or any charge collected by board on behalf of any Government authority;
- (45) “**exporter**” means any such person who himself or on whose behalf any goods are exported, and shall also include such consignor or person who have or shall have the ownership or the right of possession or the interest of the goods from export declaration to exportation;
- (46) “**export cargo declaration**” means any export cargo declaration made under section 55;

- (47) “**provisions and stores**” means any goods for use or stored in any vehicle, whether or not for immediate use, fuel, spare parts and other inputs and shall also include any other goods carried in such conveyance for the purpose of retail sale to the passengers of that conveyance;
- (48) “**duties and tax**” means import duties and tax or export duties and tax;
- (49) “**land customs station**” means any place declared under section 8 to be a land customs-station including an inland river port.

**3. Overriding effect of Act.**— Notwithstanding anything contained in any other Act for the time being in force, the provisions of this Act shall prevail.

## CHAPTER II

### APPOINTMENT OF OFFICER OF CUSTOMS AND POWERS

**4. Appointment of officer of customs.**—For the purposes of this Act, the Board may, <sup>1</sup>[by order], appoint, in relation to any area or function specified [in the order], any person for the following post, namely:—

- (a) Commissioner of Customs;
- (b) Commissioner of Customs (Appeal);
- (c) Commissioner of Customs (Bond);
- (d) Commissioner of Customs (Customs Valuation and Internal Audit);
- (e) Commissioner of Customs (Bangladesh Single Window);
- (f) Commissioner of Customs (Customs Risk Management);
- (g) Director General (Customs Intelligence and Investigation);
- (h) Director General (Customs Exemption and Drawback);
- (i) Director General (Customs, Excise and VAT Training Academy);
- (j) Director General (Central Intelligence Cell);
- (k) Additional Commissioner of Customs or Additional Director General or Director (Central Intelligence Cell);

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<sup>1</sup>The words and comma “by order, ... in the order” were substituted for the words and comma “by notification in the official Gazette, ... in the notification” by section 89 of the Finance Act, 2024 (Act No. 5 of 2024).

- (l) Joint Commissioner of Customs or Director or Joint Director (Central Intelligence Cell);
- <sup>1</sup>[(m)Deputy Commissioner of Customs or Deputy Director or Deputy Director (Central Intelligence Cell);
- (n) Assistant Commissioner of Customs or Assistant Director or Assistant Director (Central Intelligence Cell);]
- (o) Revenue Officer;
- (p) Assistant Revenue Officer; and
- (q) Officer of Customs with any other designation, not below the rank of Assistant Revenue Officer.

**5. Powers and duties of the officers of Customs.**—Any officer of customs shall exercise in such powers and discharge such duties as may be conferred or imposed upon 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 the Board may, by general or special order, determine such limitations or impose such conditions on the exercise of such powers and discharge of such duties as it thinks fit.

**6. Delegation of power.**—<sup>2</sup>[(1)For carrying out the purposes of this Act, the Chairman, National Board of Revenue, or, as the case may be, the Member (Customs), National Board of Revenue, shall exercise and perform all such powers and functions as may be exercised and performed by the Board.

(1A) The Board may, by order, subject to such limitations and conditions, as may be specified therein, delegate to any other officer of customs the duties and powers assigned to an immediate superior officer.]

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<sup>1</sup>Clauses (m) and (n) were substituted by section 138 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

<sup>2</sup>The sub-sections '(1)' and '(1A)' were substituted by the Finance Act, 2024 (Act No. 5 of 2024).

<sup>1</sup>[(1AB) The Board may, by order, subject to such limitations and conditions, as may be specified therein, delegate the duties assigned to an officer of customs to any other officer of customs working in his own jurisdiction.]

(2) The Board may, by notification in the official Gazette, subject to such conditions and limitations as may be specified in the notification, entrust the duties assigned to any officer of customs to any officer of the Government:

Provided that such powers shall not be entrusted in respect of customs ports, customs airports, land customs stations declared under section 8 and no interference or control shall be imposed on the functions of the customs officer responsible for the enforcement of customs procedures.

**7. Assistance to the officers of customs.**— All officers and staff of the Government, semi-Government organizations, autonomous bodies, statutory bodies, financial institutions, educational institutions and non-government institutions or organizations shall assist the officers of customs in discharge of their functions under this Act.

### CHAPTER III

#### DECLARATION OF PORTS, AIRPORTS, LAND CUSTOMSSTATIONS, ETC.

**8. Declaration of customs-ports, customs-airports, etc.**— (1) The Board may, by the notification in the official Gazette, declare—

- (a) the ports and airports at which imported goods or class of goods are unloaded and exportable goods or class of goods are loaded, as customs ports and customs airports respectively;
- (b) the places where imported goods are unloaded or exportable goods are loaded by land or inland waterways or any goods or class of goods are unloaded or loaded, as land customs stations or customs inland container depot or customs inland river in container terminals; and
- (c) the routes, by which, any goods or class of goods shall be imported or exported by land or inland waterways or through any land customs station or customs station or any border may be determined by notification in the official Gazette, for the purpose of determining any route as a customs route.

<sup>1</sup>Sub-section (1AB) was inserted by section 139 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

(2) Only those places shall be declared as customs ports from where coastal trade is carried on with any specified customs-port in Bangladesh and, for carrying out the purposes of this Act, which are deemed to be customs houses and their limits thereof.

**9. Power to approve landing places and specify the limits and time limit of customs stations.**—The Board may, by notification in the official Gazette,—

- (a) specify the limits of any customs-station;
- (b) approve any place in any customs-station as proper place for the loading and unloading of goods or any class of goods; and
- (c) specify the time limit for the operation of the customs station in consultation with the private sector and in coordination with the competent authorities.

**10. Declaration of warehousing stations.**—The Board may, by notification in the official Gazette, declare any specific place as a warehousing station.

**11. Designation of public warehouses.**—The Commissioner of Customs (Bond) or any other Commissioner of Customs authorized by the Board may, from time to time, designate any warehousing station as a public warehouse wherein dutiable goods may be deposited without payment of customs duties.

**12. Grant, suspension, cancellation, etc. of license of private warehouse.**—(1) Subject to the provision of sub-section (2), the Commissioner of Customs (Bond) or any other Commissioner of Customs authorized by the Board, may give license any building or part of a building or enclosure at any warehousing station to operate as a private warehouse for the following purposes, namely: —

- (a) storing the customs dutiable goods imported by the licensee or on behalf of him;
- (b) the storage of any imported goods such that there are no storage facilities in the public warehouses; or
- (c) processing or manufacturing goods wholly or partly from dutiable imported goods.

(2) For carrying out the purposes of this section, rules may be made in respect of the following matters, namely: —

- (a) grant of licenses to private warehouse and management of private warehouse;
- (b) condition, limitations or restrictions on the operation and nature of private warehouses and the goods to be stored in the warehouses; and
- (c) import entitlement of the warehouse.

(3) The Commissioner of Customs (Bond) or any other Commissioner of Customs authorized by the Board may, order the licensee under this section to furnish guarantee for the purpose of ensuring the payment of duties and taxes leviable on the goods stored in the warehouse.

(4) 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), for any of the following reasons, namely: —

- (a) if the licensee contravenes any provision of this Act or the rules made there under or any condition of the license; or
- (b) a license to be suspended or cancelled if it deems fit in the public interest.

(5) In the case of suspension of license under clause (b) of sub-section (4), the Business Identification Number (BIN) issued in favor of the licensee under the relevant Act, shall be suspended.

(6) Despite the suspension or cancellation of a license under sub-section (4), if there is any government due to any licensee under this Act, the proceedings for recovery of such due shall continue.

**13. Stations for the officers of Customs to board and land.**—The Commissioner of Customs may, from time to time, in or near any customs-ports, determine, stations or limits at which place or within the area, 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 therefore have been made under the Ports Act, 1908 (Act No. XV of 1908) direct at what particular place in the port such vessels, not brought into port by pilots, shall anchor or moor.

## CHAPTER IV

### ELECTRONIC RECORD AND PAYMENT

**14. Submission of document or payment made through electronic media**—(1) For carrying out the purposes of this Act, the Board may, by notification in the official Gazette, specify the documents or payments under this Act, that may be submitted or made through electronic media.

(2) The Board may, under sub-section (1), make rules related to the procedure of submitting documents or making of payments through electronic media and other matters there under.

**15. Preservation of electronic records**.—The Board shall preserve the information related to submitted documents or payments made through electronic media in the electronic records for a specified period.

**16. Applicability of Act No. 39 of 2006**.—The relevant provisions of the Information and Communication Technology Act, 2006 (Act No. 39 of 2006) shall, as far as possible, apply in respect of the submission of documents or payments made through electronic media.

## CHAPTER V

### PROHIBITION AND RESTRICTION OF IMPORTATION AND EXPORTATION

**17. Prohibitions and restrictions**.—(1) Notwithstanding anything to the contrary contained in any other law for the time being in force, no goods specified in the following clauses shall be imported or exported, namely:—

- (a) counterfeit coin;
- (b) forged or counterfeit currency notes and any other counterfeit product;
- (c) any obscene book, pamphlet, paper, drawing, portrait, photograph, film or article, video or audio recording, CD or recording in any other means;
- (d) goods imported violating the provisions of the Wildlife (Conservation and Security) Act, 2012 (Act No. 30 of 2012)
- (e) goods with fake geographical indication;

- (f) goods having applied thereto a counterfeit trademark within the meaning of the Penal Code or a false trade description according to the definition under clause (5) of section 2 of the Trademarks Act, 2009 (Act No. 19 of 2009);
  - (g) piece-goods manufactured outside Bangladesh (which are usually sold by length or by piece), unless the actual length thereof in standard meters or any other measurement for the time being in force in Bangladesh is conspicuously stamped or in any other way printed, on each piece in numbers;
- <sup>1</sup>[(h) goods produced involving infringement of the rights of any patent holder under the Bangladesh Patent Act, 2023 (Act No. 53 of 2023);
- (i) goods produced involving infringement of the rights of any copyright holder under the Copyright Act, 2023 (Act No. 34 of 2023);]
  - (j) any goods prohibited under any other law; and
  - (k) any goods specified by the Board, from time to time, by notification in the official Gazette.

(2) The Government, from time to time, by notification in the official Gazette, may control the bringing into Bangladesh or taken out of Bangladesh of any goods.

## CHAPTER VI

### LEVY OF AND EXEMPTION FROM, CUSTOMS DUTIES

**18. Goods dutiable.**—(1) Subject to the other provisions of this Act, customs duties shall be levied on all goods imported and to be exported, at such rates as prescribed in the First Schedule or under any other law for the time being in force:

Provided that customs duties and tax leviable by an officer of customs under this Act or under any other law for the time being in force, in the procedure prescribed by the Board, shall not be levied or collected unless the value of the goods in any one consignment exceeds <sup>2</sup>[4 (four)] thousands taka.

<sup>1</sup> Clauses (h) and (i) were substituted by section 140 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

<sup>2</sup>The figure, brackets and word “4 (four)” were substituted for the figure, brackets and word “2 (two)” by section 141 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

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

**Explanation.**—The rate of regulatory duties on any goods may be higher than that of the customs duties leviable on said goods as prescribed in the First Schedule, provided such regulatory duties does not exceed two times of the highest rate of customs duties in the said Schedule.

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

(4) Any notification issued under sub-section (2) shall, unless previously rescinded, automatically rescind at the end of the financial year in which it is issued.

**19. Imposition of countervailing duties.**—(1) If any country or territory pays directly or indirectly, any subsidy upon the manufacture or production therein or the exportation there from of any goods including any subsidy on transportation of such goods, then, for the importation of any such goods, whether the same is imported directly or not from the country of manufacture, production or otherwise received, 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, a similar domestic industry is damaged or is likely to be damaged, and there is a causal relationship between the damage to the said domestic industry and the importation, the Government, on the recommendation of the Bangladesh Trade and Tariff Commission, by notification in the official Gazette, may impose such amount of countervailing duties on it not exceeding the amount of such subsidy.

**Explanation.**—For carrying out the purposes of this section, a subsidy shall be deemed to exist if—

(a) there is financial assistance provided by the Government, or any public body within the territory of the exporting or producing country, where—

(i) any prevalent practice of the Government involves the direct transfer of funds (including any grants, loans and equity capital flows) or the potential direct transfer of funds or liabilities or both;

- (ii) Government revenue, even though that is otherwise due is forgone or not collected (including fiscal incentives);
  - (iii) a Government provides or purchases any goods or services other than general infrastructure;
  - (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) the Government grants or maintains any form of income or price support which directly or indirectly helps 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, subject to the determination of the amount of subsidy, in accordance with the provisions of this section and the rules made there under, impose such countervailing duties under this sub-section not exceeding the amount of subsidy as provisionally estimated by it and if such countervailing duties exceeds the subsidy subsequently determined, the Government shall—
- (a) reduce such countervailing duties having regard to the determination of such subsidy and as soon as possible may be after such determination; and
  - (b) refund the countervailing duties which has been collected as in excess of the countervailing duties as a result of such reduction.
- (3) Countervailing duties under sub-section (1) or sub-section (2) shall not be levied unless it is determined that—
- (a) the subsidy relates to export capability; or
  - (b) the subsidy relates to the use of domestic raw materials instead of imported raw materials in the production of 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 provided for—
    - (i) the research activities conducted by or on behalf of persons engaged in the manufacture, production or export; or

- (ii) the assistance of any backward region within the territory of the exporting country; or
- (iii) the assistance to promote adaptation of existing facilities to new environmental requirements.

(4) If the Government, is of the opinion that the loss of interest to the domestic industry which is difficult to repair, is caused by massive imports of the goods benefiting from subsidies paid or bestowed in relatively short period and where in order to preclude the recurrence of such loss of interest, it is necessary to levy countervailing duties retrospectively, the Government may, by notification in the official Gazette, impose countervailing duties from any date prior to the date of imposition of countervailing duties under sub-section (2) but it shall not be earlier than 90 (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 duties shall be payable from the date specified in the notification issued under this sub-section.

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

(6) The countervailing duties imposed under this section shall, unless revoked earlier, cease to have effect on the expiry of 5(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 duties is likely to lead to continuation or recurrence of subsidization and loss of interest, the Government may, from time to time, <sup>1</sup>[extend] the period of such imposition for a further period of 5(five) years:

Provided further that if any revision proceedings commenced before the expiry of the said period of 5 (five) years are not concluded before the expiry of the said period, then, subject to the outcome of the revision, the countervailing duties may continue to remain in force for a further period not exceeding one year.

(7) The Government shall, after such inquiry as it may, from time to time, think necessary, ascertain and determine the amount of subsidy referred to in sub-section (1) or sub-section (2) and after identifying and importing such goods, the Government may make rules to determine and collect the countervailing duties imposed under this section.

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<sup>1</sup>The word “extend” was substituted for the words “extend for the period” by section 142 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

(8) No proceeding for imposition of countervailing duties under this section shall be commenced unless the Bangladesh Trade and Tariff Commission, on receipt of a written application submitted by or on behalf of a domestic industry or by its own, informs the Government that there is *prima-facie* evidence of loss of interest caused by direct or indirect subsidy on any particular imported goods.

**20. Imposition of anti-dumping duties.**—(1) If any goods is 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, and where for the exportation, a similar domestic industry is damaged or is likely to be damaged, on the recommendation of the Bangladesh Trade and Tariff Commission, the Government may, by notification in the official Gazette, impose an anti-dumping duties not exceeding the margin of dumping on such imported goods.

**Explanation.**—For carrying out the purpose of this section, in relation of any goods—

- (a) “margin of dumping” means the difference between its export price and its normal value;
- (b) “export price” 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 of any third party or a compensatory arrangement between the exporter and the importer, 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 to an independent buyer in the same condition as imported, on such reasonable basis as may be determined in accordance with the rules made under sub-section (6);
- (c) “normal value” 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—

- 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 transshipped 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 the 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 there under, impose on the importation of such goods into Bangladesh an anti-dumping duties <sup>1</sup>[on the basis of a provisional estimate of such value and the margin of dumping], and if such anti-dumping duties exceeds the margin as so determined, the Government shall—

- (a) having regard to such determination and as soon as may be after such determination, reduce such anti-dumping duties; and
- (b) refund the anti-dumping duties which has been collected as in excess of anti-dumping duties as so reduced.

(3) If the Government, in respect of any dumped goods under inquiry, is of the opinion that there is a history of injury of the industry caused for dumping or that the importer was, or should have been, aware that the exporter practices dumping and that such dumping cause injury to the local industry, the Government may, by notification in the official Gazette, levy anti-dumping duties retrospectively from any date prior to the date of imposition of anti-dumping duties 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 duties shall be payable at such rate and from such date as may be specified in the notification.

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<sup>1</sup>The words “on the basis of .... the margin of dumping” were substituted by clause (a) of section 143 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

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

(5) The anti-dumping duties 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 duties is likely to lead to continuation or recurrence of dumping and injury, the Government may, from time to time, extend the period of such imposition of duties <sup>1</sup>[\*\*\*] for a further period of five years:

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 duties 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 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 make rules for the purpose of this section and without prejudice to the generality of the forgoing such rules may provide for <sup>2</sup>[the manner in which] goods liable for anti-dumping duties under this section may be identified and for the manner in which the export price and the normal value and the margin of dumping in relation to such goods may be determined and the provision for the assessment and collection of such anti-dumping duties.

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

<sup>1</sup>The words “for the period” were omitted by clause (b) of section 143 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

<sup>2</sup>The words “the manner in which” were substituted by clause (c) of section 143 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

**21. No imposition of Countervailing duties and Anti-dumping duties in certain cases.**—(1) Notwithstanding anything contained in section 19 or section 20,—

- (a) no goods shall be subjected to both countervailing duties and anti-dumping duties to compensate for the same situation of dumping or export subsidization;
- (b) the Government shall not levy—
  - (i) any countervailing duties or anti-dumping duties under section 19 or section 20 by the 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 the reasons of refund of such duties or taxes;
  - (ii) countervailing duties or anti-dumping duties under sub-section (2) of section 19 and sub-section (2) of section 20, on import into Bangladesh of any goods from the specified country without complying with the rules made under sub-section (2) of this section, if preliminary findings have been made to the effect that subsidy or dumping, and in its consequent injury to domestic industry may be caused; and a further determination has been made that a duties is necessary to prevent injury being caused during the investigation;

Provided that this provision shall not apply if a countervailing duties or an anti-dumping duties has been imposed on any goods to prevent loss of interest or threat of loss of interest to the domestic industry of a third country exporting the similar goods to Bangladesh.

- (c) the Government may not levy—
  - (i) any countervailing duties under section 19, 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 it is satisfied that injurious effect of the subsidy shall be eliminated thereby;
  - (ii) any anti-dumping duties under section 20, at any time upon receipt of satisfactory voluntary undertaking from exporter to revise the prices or to cease exports to the area in question at dumped price and if it is satisfied that the injurious effect of dumping shall be eliminated by such action.

(2) Rules may be made for the purpose of this section.

**22. Appeal against imposition of countervailing or anti-dumping duties.**—(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 the import of any goods shall lie to the Appellate Tribunal.

(2) Every appeal under this section shall be filed within 90 (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 90 (ninety) days, if it is satisfied that the appellant has been prevented from filing the appeal in time due to reasonable cause.

(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.

**23. Imposition of safeguard duties.**— (1) If the Government, after conducting proper enquiry as it deems fit, is satisfied that any goods 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, the Government may, by notification in the official Gazette, impose a safeguard duties on those goods:

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

(2) The Government may, pending the determination of the injury or threat under sub-section (1), impose a provisional safeguard duties on the basis of a preliminary determination in 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 duties so collected:

Provided further that the provisional safeguard duties shall not remain in force for more than 200 (two hundreds) days from the date on which it is imposed.

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

(4) The duties imposed under this section shall, unless revoked earlier, cease to have effect on the expiry of 4 (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 duties should continue to be imposed, Government may extend the period of such imposition:

Provided further that, in no case the safeguard duties shall continue to be imposed beyond a period of 10 (ten) years from the date on which such duties was first imposed.

(5) Rules may be made for the purpose of this section.

**Explanation.**—For carrying out the purpose of this section,—

(a) “**domestic industry**” means that the producers—

- (i) who produce 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 collective production of the said article in Bangladesh;

(b) “**serious injury**” means such an injury, causing significant impairment in the position of a domestic industry; and

(c) “**threat of serious injury**” means a clear and imminent danger of serious injury.

**24. Fee for customs service.**— (1) The Board may direct to pay fees for the following services rendered in favour of a specified person, namely: —

- (a) loading or unloading of goods, at any place other than the designated place for loading or unloading of goods or beyond the working hours fixed for carrying out the activities related thereto;
- (b) declaration, authentication or release of any goods beyond the fixed working hours or at any place other than a designated customs station to conduct the activities under this Act;
- (c) entry or handling of goods or collection of samples by the owner or importer of any goods in any such customs bonded warehouse or temporary storage facility, where supervision of an officer of customs is required;

- (d) grant or renewal of any license under this Act, for establishing private warehouse or to transact business as a cargo-boat or as an agent for the unloading and loading of goods within the limits of the port;
- (e) supply of information, forms or documents on request of any person;
- (f) any expenditure involved other than the cost of using officer of customs to collect and examine samples of the goods for authentication purposes, or to destroy the goods; and
- (g) transit or transshipment related activities:

Provided that amount of any such fee so imposed shall not exceed the probable administrative expenses and the cost of services rendered.

(2) Rules may be made for the purposes of this section.

(3) If not otherwise mentioned clearly, except duties drawback or provisions related to delay of payment, all other provisions of administrative and enforcement process under this Act and rules, fees payable under this section and to the person responsible for payment of such fees shall apply as if the fee is customs duties, and for the purposes of this section, the assessable penalty related to the amount of customs duties, whether the said duties is actually chargeable or payable or not, shall be determined following the same procedure, applicable to the payment of any fee payable under this section.

**25. Power to exempt from duties and taxes.**—(1) The Government, after consultation with the Board, in the public interest, may, subject to such conditions, limitations or restrictions, if any, as it thinks fit to impose, by notification in the official Gazette, exempt any imported or exported goods, from the whole or any part of the duties and taxes chargeable thereon:

Provided that if, in a financial year, exemption is given in respect of any goods the rate of duties cannot be increased more than once in that year.

(2) The Government, after consultation with the Board, in the public interest, subject to impose such limitations or restrictions, if any, as it thinks fit to impose, by notification in the official Gazette, exempt any imported or exported goods or class of goods, from the whole or any part of the duties and taxes chargeable thereon, for the implementation of any international agreement or bilateral agreement on a reciprocal basis.

(3) The Government, by a special order in each case recording such circumstances, exempt any goods or consignment of goods, from payment of the whole or any part of the duties and taxes chargeable at import stage.

**26. Re-importation of goods.**—If any goods produced or manufactured in Bangladesh or released earlier for internal consumption in Bangladesh or processed or manufactured under inward processing or customs warehouse procedure in Bangladesh have been returned to Bangladesh within 2 (two) years of their exportation without any processing since their exportation, the appropriate officer not below the rank of an Assistant Commissioner of Customs may permit the goods to enter into the country without payment of customs duties:

Provided that —

- (a) where at the time of exportation of such goods, drawback is allowed, on payment of the amount of such drawback;
- (b) where such goods are processed or manufactured under inward processing or customs warehouse procedure and exported, without payment of the following duties and taxes, if any, namely: —
  - (i) the duties and taxes chargeable on the imported materials, if any, used in the processing or manufacturing of such goods;
  - (ii) the duties and taxes chargeable on the domestic raw materials, if any, used in the processing or manufacturing of such goods; or
  - (iii) the duties and taxes, if any, chargeable on such domestic goods;

then, on payment of customs duties equal to the aggregate amount of all such duties and taxes calculated at the rates prevailing at the time and place of importation of those goods.

**27. Assessable value of goods for assessment purposes.**—<sup>1</sup>[(1) 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.

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<sup>1</sup>Sub-sections (1) and (2) were substituted by clause (a) of section 144 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

(2) Subject to the provisions of sub-section (1), the value of the imported goods mentioned in the said sub-section shall be assessed according to the rules made in this behalf.]

(3) Customs value for exported goods, shall be the value, at which any exported goods or similar goods are ordinarily sold, or offered for sale, in the course of general trade, in a perfectly competitive situation, at the time of exportation, including the transportation cost up to the customs stations of Bangladesh from where the goods shall be exported:

Provided that the Government, by notification in the official Gazette, may fix the export value of any goods <sup>1</sup>[to be exported], which shall be used for ascertaining the customs value of such goods, in case, such fixed value is higher than the declared value of such goods.

(4) The average rate of exchange prevailing during the 30 (thirty) days preceding the last working day of the third week of the month preceding the month during which the goods declaration is registered under sections 83, shall be the rate of exchange for the computation of the value of any imported goods or any goods <sup>2</sup>[to be exported] and such rate shall be fixed by the Board or by such officer as the Board may authorize in this behalf.

(5) 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 or minimum values for any goods imported or exported as chargeable with customs duties *ad valorem*:

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

**Explanation.**—For carrying out the purpose of this section,—

- (a) “**rate of exchange**” means the rate of exchange determined as per the prevailing market rate for the conversion of Bangladesh currency into foreign currency or foreign currency into Bangladesh currency;

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<sup>1</sup>The words “to be exported” were substituted for the word “exported” by clause (b) of section 144 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

<sup>2</sup> The words “to be exported” were substituted for the word “exported” by clause (c) of section 144 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

- (b) “**foreign currency**” and “**Bangladesh currency**” have the same meaning of “foreign currency” and “Bangladesh currency” respectively assigned to them in the Foreign Exchange Regulation Act, 1947 (Act No. VII of 1947).

**28. Abatement of duties on damaged, deteriorated, lost, or destroyed goods.**—(1) Where, at the time of first examination, of any imported goods, on application by the owner, an officer not below the rank of an Assistant Commissioner of Customs is satisfied that—

- (a) the goods have been damaged or have deteriorated at any time before or during their landing; or
- (b) the goods have been damaged, at any time after landing but before such examination, by accident or natural calamities or act of God and not due to any willful act, negligence or default of the importer or his agents;

in such cases, the value of such goods shall, on a written application made by the owner of the goods, be appraised by an appropriate officer, and the owner shall be allowed abatement of duties 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 Commissioner of Customs that the goods have been damaged, deteriorated, lost or destroyed by an accident or natural calamities, or *force majeure*, after importation but before clearance thereof for home consumption, the Commissioner of Customs may permit an appropriate officer to assess the value of the goods, on the basis of the application made by the owner, furnishing all particulars necessary to establish the fact of such damage, deterioration, loss or destruction, and remit or refund any duties chargeable or paid on the goods, on such proportion as the value of the goods so deteriorated.

(3) Where it is shown to the satisfaction of the Commissioner of Customs that any warehoused goods had been damaged at any time before clearance for home-consumption by an accident or natural calamities or *force majeure*, the 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 and the owner of the goods shall be allowed abatement of duties in proportion to the diminution in value of the goods as so appraised.

**29. Power to test and denature imported spirit.**—When by any law for the time being in force a duties lower than the duties prescribed by this Act, is imposed on denatured spirit, any such spirit is imported may, in the process as prescribed in the rules, be tested by officers of customs and if necessary, adequately denatured, at the expense of the person importing the same, before the customs duties is charged thereon.

**30. Date for determination of rate of duties, value and exchange rate.**—The amount of duties and taxes applicable to any imported goods or any goods<sup>1</sup>[to be exported], shall be assessed on the basis of rate of exchange and class of business, classification of goods, rules of origin, and applicable rate of duties and taxes of such goods in force in the following date, such as:—

- (a) registration date of the declaration of goods under section 83;
- (b) in the case of goods cleared from a warehouse for home consumption under clause (a) and sub-clause (i) of section 134, on the date of registration of the declaration of goods under section 83; and
- (c) in any other cases, on the date of payment of duties:

Provided that if any declaration of goods is submitted under sub-section (2) of section 84, in anticipation of arrival of a conveyance by which the goods shall be imported, for the purpose of this section, the date of notification of arrival of goods shall be the date of determination of rate of duties, value and rate of exchange of the goods:

Provided further that where the export of any goods is permitted without the declaration of goods or in anticipation of submission of such declaration, the rate of duties applicable to, and the rate of exchange for the computation of the value of such goods shall be the rate of duties 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.

**31. Value and effective rate of duties.**—Notwithstanding anything contained in any other law for the time being in force, for the purposes of section 30, the value and rate of duties shall respectively include the value as determined under section 27 and amount of duties imposed under section 18, 19, 20 or 23 and the amount of duties that may have become payable in the consequence of the withdrawal of the whole or any part of the exemption or concession from duties whether before or after the conclusion of a contract for the sale of goods or opening of a letter of credit in respect thereof.

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<sup>1</sup>The words “to be exported” were substituted for the word “exported” by section 145 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

**32. Time limit for payment of duties, taxes and interest.**—(1) Subject to the other provisions of this Act, duties, taxes and other charges, shall be payable within 10 (ten) days of the date of the person liable for payment is notified unless another date is given in the notice of information thereof.

(2) If the person liable to pay any duties, taxes or other charges obtains permission for late payment under sub-section (2) of section 35, the payment shall be made within the period specified in the said sub-section.

<sup>1</sup>[(3) If any duties, taxes or other charges is not paid by the due date, shall be liable to pay interest at the simple rate of 1 (one) percent per month on such duties, taxes or other charges for the period commencing from the last date on which it became payable or chargeable till the date of payment.

**Explanation.**—For the purposes of this section, “till the date of payment” means from the day after the due date till the date of payment including the time of disposal, which shall not exceed 24 (twenty-four) months.]

(4) If any duties, taxes or other charges remain due after clearance of any goods, in addition to the due amount, interest shall be charged at the rate of <sup>2</sup>[1 (one) percent per month] from the date of clearance of such goods till the date of <sup>3</sup>[payment] of the said dues:

Provided that if the Board, in accordance with the rules laid down by the Government, determines that the person concerned would suffer serious financial loss as a result of payment of the interest charged, the Board may refrain from charging such interest.

**33. False statement, etc.**—(1) Any person shall not submit false information or statement or, as the case may be, document in connection with any of the following matters of customs, namely:—

- (a) to submit or sign or deliver or causes to be delivered to an officer of customs any declaration, notice, certificate or other document whatsoever:

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<sup>1</sup>Sub-section (3) was substituted by clause (a) of section 146 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

<sup>2</sup>The figure, brackets and words “1 (one) percent per month” were substituted for the figure, brackets and words “10 (ten) percent per annum” by section 141 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

<sup>3</sup>The word “payment”was substituted for the word “inform” by section 91 of the Finance Act, 2024 (Act No. 5 of 2024).

- (b) to make any statement in answer to any question put to him by an officer of customs which he is required under this Act or rules to answer; or
- (c) to transmits any declaration, document, information or record through electronic media or produces soft copy thereof.

(2) Where, by reason of submission of any false statement or information or document or by reason of some collusion as specified in sub-section (1), any duties 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 demand cum show cause notice requiring him to show cause why he should not pay the amount specified in the notice.

<sup>1</sup>[(2A) Where, by reason of negligence, mistake or misinterpretation, any duties or charge not less than 4 (four) 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 demand cum show cause notice requiring him to show cause why he should not pay the amount specified in the notice.]

(3) The appropriate officer, after considering the representation, if any, of such person as is referred to in sub-section (2) shall determine the amount of duties payable by him which shall in no case exceed the amount specified in the notice, and such person shall pay the amount so determined.

(4) There shall be no time limit for serving notice under sub-section (2).

**34. Refund to be claimed within three years.**—(1) No refund of any customs duties or charge claimed to have been paid or over-paid through inadvertence, error or misconstruction or in any other way shall be allowed, unless such claim is made within three years of the date of payment and shall be refunded without any undue delay, as soon as the correctness of the claim is established:

Provided that where the amount so claimed is less than the amount fixed under sub-section (1) of section 18, refund shall not be allowed.

(2) In the case of provisional payment made under section 93, the said period of 3 (three) years shall be reckoned from the date of the adjustment of duties after the final assessment of duties.

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<sup>1</sup>Sub-section (2A) was inserted by clause (a) of section 147 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

**35. Deposit of duties, taxes and charges, and deferred payment.**—(1) An officer of customs, not below the rank of Assistant Commissioner of Customs may, in the case of any mercantile firm or Government agencies, if he so thinks fit, instead of requiring payment of customs duties or charges as and when they become payable, shall 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.

(2) Any person having the status of economic operator empowered under section 97, may request for deferred payment of duties and taxes payable for the goods released in favor of him, by furnishing sufficient guarantee, in the procedure mentioned in the rule, but the request for such deferred payment shall not be for more than 14 (fourteen) days from the release of such goods.

(3) The Board, by special order, in the public interest, may allow release any goods of any government or semi-government organization or statutory <sup>1</sup>[body] without payment of customs duties and other charges on furnishing a guarantee to pay such duties and charges within a specified period fixed by the Board.

## CHAPTER VII

### DRAWBACK

**36. Drawback of customs duties.**—(1) Any goods, capable of being easily identified, are exported to any place outside Bangladesh, and thereafter, unloaded as provisions or stores for use on board a conveyance proceeding to a foreign territory or destroyed under supervision of appropriate officer or handed over to Government, duties paid on such goods, not exceeding seven-eighths thereof shall be repaid as drawback, subject to the following conditions, namely: —

- (a) the said goods are not used in Bangladesh in between the importation and subsequent exportation, destruction or hand over, except as the exceptional and approved situation prescribed by the rules; and

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<sup>1</sup> The word “body” was substituted by section 148 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

- (b) the goods are identified to the satisfaction of such officer not below the rank of Assistant Commissioner of Customs at the customs station, to be the same as had been imported:

Provided that the Commissioner of Customs shall not extend the time beyond 3 (three) years after the importation of such goods.

**Explanation.**—For carrying out the purposes of this section, the goods shall be deemed to have been entered for export on the date on which such declaration of goods is registered for export by the appropriate officer under section 83.

(2) Where it appears to the Board that a drawback should be allowed in respect of goods of any class or description used for the manufacturing of goods, manufactured in Bangladesh and exported to any place outside Bangladesh, the Board may, by notification in the official Gazette, direct that drawback shall be allowed in respect of such goods to such extent and subject to such condition as may be provided in the rules.

**37. Power to declare what goods are not identifiable and to prohibit drawback in the case of specified foreign territory.**—(1) The Board may, from time to time, by notification in the official Gazette, for carrying out the purposes of this chapter, declare the list of such goods not being easily identifiable.

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

**38. When no drawback is allowed.**—Notwithstanding anything contained in section 36, no drawback shall be allowed for the following cases, namely:—

- (a) on such goods which are required to be included in export cargo declaration and are not so included;
- (b) when the amount of claim for drawback, in respect of any single shipment is less than 2 (two) thousand taka; or
- (c) unless the claim for drawback has been made and established at the time of export, destroy or abandoned or within six months from the date of export.

**39. Time of payment of drawback.**—If any drawback is claimed on the basis of export, such claim shall be paid without undue delay, but no such payment of drawback shall be made until the vessel carrying the goods has put out to sea or other conveyance has left Bangladesh.

**40. Declaration by parties claiming drawback.**—Every person, or his duly authorized agent, claiming drawback on any goods properly destroyed, handed over to Government or abandoned, exported, under the supervision of appropriate officer, shall make and subscribe a declaration that such goods have been actually handed over, abandoned, destroyed or exported and have not re-landed and are not intended to be re-landed at any place in Bangladesh and that such person at the time of hand over, abandonment, destruction or export was entitled to drawback and such right is still prevailing.

## CHAPTERVIII

### CUSTOMS GUARANTTEE

**41. Types of guarantee.**—(1) For carrying out the purposes of this Act, for the payment of any duties, taxes, or other charges, the following guarantee may be furnished, namely:—

- (a) any cash deposit in Bangladeshi currency, or any other payment equivalent to cash deposit recognized by the Board;
- (b) bank guarantee or surety given by a guarantor in the form prescribed by the Board; or
- (c) bond or other form of guarantee or undertaking in such form as may be prescribed by the Board, provide assurance that duties, taxes, or other charges shall be paid and any other obligations arising under this Act and the rules made there under shall be duly discharged.

<sup>1</sup>[(2) The matters relating to the type of guarantee which shall be furnished among the guarantee mentioned in sub-section (1) and the specified period for which the said guarantee is to be valid, shall be determined by rules.]

**42. Guarantor.**—(1) Unless it is provided otherwise under any international agreement to which Bangladesh is a party, any guarantor shall be a third party established in Bangladesh and approved by the Board.

(2) The guarantor shall undertake in writing, to fulfill the obligations and shall be liable for the payment of the sum assured for such undischarged obligation of the principal, jointly and individually, under this Act and the rules made there under.

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<sup>1</sup>Sub-section (2) was substituted by section 92 of the Finance Act, 2024 (Act No. 5 of 2024).

(3) If it is not confirmed by the guarantor or the proposed guarantee that the guaranteed amount shall be paid within the stipulated time, the Board may refuse to approve the said guarantor or guarantee.

**43. Comprehensive guarantee.**—(1) The Commissioner of Customs may, on the request of any person, required to furnish a guarantee, allow to submit a comprehensive guarantee to fulfill obligations related to two or more functions, declarations, or customs procedures under this Act or rules.

(2) Permission under sub-section (1) shall be granted only to a person who fulfills the following conditions, namely: —

- (a) shall be established in Bangladesh;
- (b) shall have records of compliance with customs and taxes obligations;
- (c) the Commissioner of Customs is informed that a regular user of the customs procedure or has the ability to meet the obligations related to the procedure.

**44. Level of guarantee.**—<sup>1</sup>[\*\*\*] The Commissioner of Customs shall determine the required level of guarantee on the basis of risk assessment, considering the following factors, namely:-

- (a) previous records of timely payment of duties and other charges by the concerned person;
- (b) previous compliance records of the concerned person regarding customs procedures for handling, movement, and warehousing of imported goods and other obligations related to the enforcement and administration of this Act and the rules made there under;
- (c) the value and nature and the amount of duties and taxes of the goods, related to the transaction considered for the guarantee;
- (d) the extent and nature of supervision to be exercised by the officer of customs on the concerned transaction;

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<sup>1</sup>The figure and brackets were omitted by section 93 (a) of the Finance Act, 2024 (Act No. 5 of 2024).

- (e) the previous compliance records of the principal of the establishment, regarding the conditions of the bond, including the payment of the deposited money; and
- (f) other related matters.

<sup>1</sup>[\*\*\*]

**45. Additional or replacement guarantee.**—Where it appears to the Commissioner of Customs that the submitted guarantee does not ensure the fulfillment of the guarantor's obligations or is not certain or sufficient to provide assurance, under this Act or the rules made there under, including the payment of duties, taxes or other charges within the period so fixed, in that case, he impose the obligation to provide an additional guarantee or a new guarantee instead of the original guarantee.

**46. Release of guarantee and cancellation of charges.**—(1) The Commissioner of Customs or any appropriate officer authorized by the commissioner, may permit the release of any guarantee in accordance with the provisions of this chapter, or, in case of violation of any condition of the guarantee, subject to payment of lesser amount of money or fine, subject to impose any other type of conditions and limitations as he deems fit, may cancel any charge imposed on the guarantee.

(2) If the liability secured by any guarantee is settled in accordance with the provisions of this Act and rules, the Commissioner of Customs or any other officer of customs duly empowered by the commissioner, shall forthwith release the guarantee or refund the cash deposit:

Provided that if the said liability is partially settled, the corresponding part of the deposited money or partially evolved, except the money related to the liability, the remaining part of the collateral money, shall be released upon request of the concerned person, if the related money proves the justification of such action.

(3) With a view to ensuring uniform, rational, and fair decisions, the Government shall make rules on the release of guarantee and to establish standard criteria for determining the conditions for cancellation of charges imposed there under.

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<sup>1</sup> Sub-section (2) was omitted by section 93(b) of the Finance Act, 2024 (Act No. 5 of 2024).

## CHAPTER IX

### ARRIVAL AND DEPARTURE OF CONVEYANCE

**47. Goods under the control of customs.**—(1) Every such goods entering into Bangladesh or going out of Bangladesh, shall be under the control of customs, whether liable or not for the payment of duties and taxes.

(2) Goods imported shall remain under the control of customs from their entry into Bangladesh until release for home consumption or handed over or surrendered to the Government, in accordance with this Act.

(3) If the imported goods are placed under the customs procedure for customs warehouse, temporary importation, inward processing, transshipment, transit, or storage, the said goods shall be under the control of customs, and such control shall be ceased only when the goods are exported or released for home consumption or handed over or surrendered to the Government in accordance with the related methods authorized under this Act.

(4) Exportable goods shall remain under the control of customs from the time they are brought into a customs area until they are exported to anyplace outside Bangladesh or handed over to the Government or abandoned.

(5) No goods shall be released from the control of customs without scanning under electronic procedure for home consumption or warehousing or for export to any place outside Bangladesh, except any such goods are exempted from scanning, by notification in the official Gazette.

**48. Conveyance and cargo declaration.**—(1) Subject to the exceptions prescribed by the Board, any such conveyance arriving in Bangladesh from outside of Bangladesh, the person-in-charge or, on behalf of him, the owner or operator or his agent, shall submit a declaration in the form, procedure, and time specified by the Board regarding the following matters, namely:—

- (a) time of upcoming arrival of the conveyance;
- (b) route;
- (c) crew;
- (d) passenger;
- (e) a cargo declaration, containing all such goods shall be brought into Bangladesh, whether or not for release in Bangladesh; and
- (f) the name of the customs station of the arrival of conveyance.

(2) The appropriate officer may allow the person-in-charge, owner or operator of any conveyance or their agent, to correct the declaration submitted under sub-section (1) or to submit the supplementary declaration:

Provided that any correction or submission of the supplementary declaration shall not be allowed in the following circumstances, namely:-

- (a) if the person-in-charge, owner, or operator of any conveyance or their agent is informed in this regard, by any officer of customs that such goods shall be examined;
- (b) the matter under correction is already established to be false by the officer of customs;
- (c) permission has been granted to remove the goods from the place of arrival; or
- (d) a declaration of the said goods has already been submitted.

(3) Owner of the conveyance or his agent or operator, shall submit, in such manner as may be prescribed, Advance Passenger Information (API) and Passenger Name Record (PNR), before the arrival and departure of the conveyance.

**49. Place of arrival of conveyance.**—(1) The person-in-charge of a conveyance entering Bangladesh from outside Bangladesh shall not load or land the conveyance or permit the conveyance to be loaded or landed, at any place other than the customs station.

(2) The person in charge of the vehicle entering Bangladesh by land shall at once proceed with his vehicle to the customs station nearest to the place where he crosses the border of Bangladesh on the route determined by the Board.

(3) After arrival in Bangladesh, no vehicle shall depart from the port, place, or airport of arrival or discharge any goods without permission of the appropriate officer.

(4) Notwithstanding anything contained in sub-sections (1), (2), and (3), any conveyance carrying imported or exported goods listed by an international organization on suspicion of terrorism and proliferation of weapons of mass destruction and its financing shall not be permitted to load or land into any customs station in Bangladesh or leave Bangladesh for export.

**50. Force majeure.**—If for the reason of accident, the stress of weather, or other unavoidable causes, the person-in-charge of any conveyance, fails to comply with the obligations specified in section 49, the person-in-charge shall—

- (a) immediately inform its arrival of the conveyance to the nearest officer of customs or the officer-in-charge of the police station and shall on demand produce before him the cargo book or the manifest or the log-book of such conveyance;
- (b) without the consent of such officer, not permit any goods carried in the conveyance to be unloaded from, or any of the crew member or passenger to depart from that area;
- (c) comply with any direction given by such officer with respect to any 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 any goods from, the conveyance, where it is necessary for the reasons of health, safety, or life or the preservation of the property of the passenger or crew member of the conveyance.

**51. Arrival and inward report.**—(1) Save as otherwise provided in other provisions of this Act, the person-in-charge, owner, operator, or as the case may be, their agent, of any conveyance entering into Bangladesh from any place outside of Bangladesh or the conveyance carrying goods to be under the control of customs or any such other conveyance, shall submit to the appropriate officer an inward report related to the arrival of the cargo containing supplementary documents and description in the designated place, time, form and procedure prescribed by the Board:

Provided that information declared under sub-section (1) of section 48 shall not be required to be included in such report and supplementary document.

(2) The person-in-charge, owner, operator of any conveyance, or as the case may be their agent—

- (a) on demand of the appropriate officer, shall deliver to such officer the bill of lading or the bill of freight or a copy thereof, journey log-book, and port clearance for goods board or every part of the cargo on the conveyance, docket or other documents granted in respect of the conveyance at the place from which it is stated to have come;

- (b) shall answer all such questions related to the conveyance, goods carried, crew, and route as are put forward by any officer of customs; and
- (c) shall follow the direction of the officer of customs related to the movement of such conveyance within the customs area and discharge of goods or disembarkation of crew and passengers from thereon.

**52. Order for entry outwards or loading of goods to be obtained before exportable goods are loaded.**—(1) Unless and otherwise directed by the appropriate officer, no other goods other than passengers' baggage and mail bags shall be loaded on a conveyance until such goods are vested under export procedure according to the provision of this Act and—

- (a) in the case of a vessel, a written application for entry outward of such vessel, subscribed by the master of the 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 the permission 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 for the loading.

(2) Every application made under this section shall specify the particulars as prescribed by the Board.

**53. 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 the sea unless the master of the vessel produces a port clearance.

**54. No conveyance other than a 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.

**55. 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 Commissioner of Customs or any officer authorized by him on this behalf may, for specific reasons to be recorded, allow a shorter period for the delivery of the said application:

Provided further that when the master is a registered user, he may submit, 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 cargo declaration in duplicate, from time to time, in such form as may be prescribed by the Board signed by such master specifying all goods to be declared in export cargo in the vessel and showing separately all goods, provisions, and stores entered into the import cargo declaration, which are not landed or consumed on board or transshipped;
- (b) following the general instructions of the Commissioner of Customs, deliver the export cargo declaration or other documents required by the appropriate officer; and
- (c) answer such questions in respect of the departure and destination of the vessel as are put to him by the appropriate officer.

(3) The provisions of sub-section (3) of section 48, related to the amendment of cargo declaration, *mutatis mutandis*, shall also apply to export cargo declaration delivered under this section and under section 57.

**56. Conveyances other than vessels to deliver documents and answer questions before departure.**—The person-in-charge of a conveyance other than a vessel or his duly authorized agent shall—

- (a) deliver to the appropriate officer an export cargo declaration in duplicate, from time to time, in such form as may be prescribed by the Board signed by him or his agent specifying all goods to be exported in the conveyance and showing separately all goods, provisions, and stores entered into the import cargo declaration, which are not landed or consumed on board or transshipped;
- (b) following the general instructions of the Commissioner of Customs, deliver the export declaration or other documents required by the appropriate officer; and
- (c) answer such questions in respect of departure and destination of the conveyance as are put to him by the appropriate officer.

**57. 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 another conveyance until—

- (a) the provisions of section 66 or section 67, as the case may be, have been complied with;
- (b) all dues of station or port, other charges or fines payable, 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 money deposited at such rate, as such officer directs, by the owner or master in respect of such vessel or the owner or person-in-charge in respect of other conveyance;
- (c) where exportable goods have been loaded without payment or securing payment of all payable taxes, duties, and other dues as described in clause (a) and (b) or in contravention of any provision of this Act or the rules made there under or of any other law for the time being in force related to export of goods, in such case—
  - (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 authorized agent has given an undertaking, or secured by such guarantee or deposit of such amount as the appropriate officer may direct, for bringing back the goods to 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 such goods found in the conveyance which has not been entered or described into the cargo declaration or any such goods that are entered into the cargo declaration but not found or found in less quantity in the conveyance, and if the explanation in relation to such excess or shortage for the satisfaction of the appropriate officer is not provided, as the case may be, for any fine imposed under serial number 11 of column (1) of the Table under sub-section (1) of the section 171 and furnishes security for the discharge of the same;
- (e) the agent, if any, submits to the appropriate officer a declaration in writing to the effect that if the owner of any goods included in the import cargo claims of damage or short delivery of the goods, he shall be liable to fulfill it, if established.

(2) An agent delivering a declaration under clause (d) of sub-section (1) shall be liable to all fines under serial number 11 of column (1) of the Table under sub-section (1) of section 171 and an agent delivering a declaration under clause (e) of sub-section (1) shall be bound to discharge all claims referred to such declaration.

**58. Grant of port clearance or permission for departure.**—If the appropriate officer is satisfied that the provisions of this chapter related to the conveyance have been duly complied with, he shall grant a port clearance to the master of the vessel or permission for departure for other conveyance and shall return at the same time to the master or person in charge one copy of the cargo declaration countersigned by him.

**59. Grant of port clearance or permission for departure on security of agent.**—Notwithstanding anything contained in section 57 or section 58 and subject to the condition prescribed in the 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 the export cargo declaration and other documents specified in section 55 or section 56, as the case may be, within 10 (ten) days from the date of such grant.

**60. Power to cancel port clearance or permission for departure.—(1)** For the purpose of compliance with the 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 the territory of Bangladesh, demand the return of port clearance or the written permission for departure.

(2) Any such demand under sub-section (1) 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 delivering to the person in charge or his agent in personally;
- (b) by leaving it at the last known place of abode of such person or agent; or
- (c) by leaving it to the person appearing to be in charge or in command of the conveyance.

(3) Where under sub-section (2), a demand for the return of a port clearance or of permission for departure is made; the port clearance or permission shall forthwith become void.

**61. Exemption of certain classes of conveyance from certain provisions of this Chapter.**—(1) The provisions of sections 48, 54, and 56 shall not apply to a conveyance other than a vessel carrying no other goods except the baggage of its occupants.

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

## CHAPTER X

### GENERAL PROVISIONS RELATING TO CONVEYANCES AT CUSTOMS STATIONS

**62. Power to depute officer of customs to board conveyances.**—(1) 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 in the conveyance.

(2) Whenever an officer of customs is so deputed to be on board of any conveyance, the person-in-charge shall be bound to receive him on board and provide him with suitable accommodation and adequate quantity of pure drinking water.

**63. Powers of access, etc.**—(1) Every officer deputed under section 62 shall have access to every part of the conveyance and he 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 of the conveyance or to any other officer under his authority, a written order for search.

(3) On production of the order under sub-section (2), the officer empowered there under may require that any such box, place, or closed receptacle be opened in his presence; and if it is not opened upon his requisition, he may break open the same.

**64. Sealing of conveyance.**—Conveyances carrying transit goods for destinations outside 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 manner as may be prescribed in the rules.

**65. Goods not to be loaded, unloaded, or released on certain places, days, or at certain times.**—Except with the permission of the appropriate officer, as prescribed by the rule, no goods shall in any customs station be loaded or unloaded beyond the working hours or place fixed for loading or unloading of such goods.

**66. Boat-note.**—(1) When any goods are water-borne for the purpose of being landed from any vessel for transportation and warehousing or cleared for home consumption, or of being shipped for exportation on board any vessel, there shall be sent, with each boat-load or any other separate consignment, a boat-note specifying the number of packages so sent and the marks and 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 is on board, and shall be delivered on arrival to the officer of customs authorized to receive the same.

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

(4) The officer of customs who receives the boat note of goods landed, and the officer of customs who receives the boat note of export goods or master or other officers, as the case may be, shall sign the same boat note and note thereon such particulars as the 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.

**67. 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 undue delay.

**68. Goods not to be transshipped without permission.**—Except incase so imminent danger, no goods discharged into or loaded in any boat for the purpose to be landed or shipped shall be transshipped into any other boat without the permission of an officer of customs.

**69. 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, any boat that is not duly licensed or registered shall not be allowed to ply as a cargo-boat for the landing and shipping of merchandise within that port.

(2) In any port, with regard to which such notification has been issued under sub-section (1), the Commissioner of Customs or any other officer whom the Board appoints in this behalf, may, subject to the condition prescribed by rules and on payment of such fees as the Board set by notification in the official Gazette, issue license and registration for cargo-boats, or cancel the license.

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

(2) Subject to the condition prescribed by rules, plying, whether in sea or inland waters, of all or any class or description of vessels, not more than 1 (one) hundred tons, may be prohibited or regulated or restricted.

## CHAPTER XI

### DISCHARGE OF CARGO AND ENTRY FOR INWARDS OF GOODS

**71. Discharge of cargo by vessels.**—No cargo shall be discharged from any vessel, unless permission for discharge of cargo has been granted by the appropriate officer in such form and manner as may be prescribed by the Board:

Provided that the appropriate officer may, in such manner as may be prescribed by rules, permit the discharge of perishable or other cargo requiring special care, before submission of the inward report.

**72. unload 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 sends the required information related to the arrival and submits inward report under section 51, he shall forthwith take the conveyance or make arrangements to take the conveyance to the examination point at the land customs station or customs airport as per the requirement of the appropriate officer, and unload or make arrangements to unload all goods carried in such conveyance in the customs station or customs airport, in the presence of the appropriate officer or any other person duly authorized in this behalf.

**73. Imported goods not to be unloaded unless entered in the cargo declaration.**—(1) No imported goods, required to be shown in the cargo declaration, shall be unloaded from any conveyance at any customs station, without the permission of the appropriate officer, unless they are specified in the cargo declaration or amended or supplementary cargo declaration to be 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 crew member or mail bags.

**74. Procedure in respect of goods not unloaded from vessels within the time allowed.**—(1) If—

- (a) any goods imported by a vessel (except such as have been shown in the cargo declaration as not to be unloaded) are not unloaded after giving permission for unloading of goods within such period as is specified by the Board, or
- (b) except for a small quantity of goods, other cargo of the vessel, has been discharged before the expiration of the period so specified;

then, in such a situation, the master of the vessel, or on his application, the appropriate officer may carry such goods to the customs house and that shall remain there for entry.

(2) The appropriate officer shall thereupon take charge of and grant receipt for, any goods carried to the customs house under sub-section (1), 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, then the appropriate officer shall hold such goods until he receives notice in writing that the said charges have been paid.

**75. Power to unload small parcels and take custody of 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 customs station, there to remain for entry in-charge of the officer of customs, during the remainder of the working days allowed under this Act for the landing of such package or parcel.

(2) If any package or parcel so carried to the customs station remains unclaimed on the expiration of the number of working days so allowed for its discharge, or at the time of the issuance of clearance outward of the vessel from which it was unloaded, the master of such vessel may give notice as provision of section 74, and the officer-in-charge of the customs station shall thereupon hold possession of such package or parcel as prescribed in that section.

**76. Power to permit immediate discharge of goods.**—(1) Notwithstanding anything contained in sections 72, 74 and 75, the appropriate officer of such customs station to which the Board, by notification in the official Gazette, declares this section to apply, may, immediately on receipt of an order under section 71, permit the master of any vessel or the person-in-charge of a conveyance other than a vessel, to unload all the goods imported by such conveyance, or any portion thereof, immediately after receipt of the cargo declaration, into the custody of his agent, if he be willing to receive the same, at following places, for the purpose of discharging the same, namely:—

- (a) at any customs house, any specified landing place or wharf;
- (b) at any landing place or wharf belonging to the port authority, land port authority, airport authority, railways or any other public body or company; or
- (c) to any person who has the approval from the Commissioner of Customs to take such goods in his custody.

(2) Any agent so receiving the cargo or portion specified in sub-section (1) shall be bound to discharge all established claims of the owner of such goods for damage or short delivery, and shall be entitled to recover from such owner his charges for service rendered, but, where any agent for the unloading of such cargo or portion has been previously appointed by the owner and such appointment is unrevoked, the agent shall not receive commission or the like:

Provided that no agent so receiving such cargo or portion shall cause it to be unloaded 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 take measures in relation thereto as per clauses of section 74 and 94.

(4) If any goods are discharged in a landing place or wharf or place of storage belonging to the port authority, land port authority, airport authority, railways or any other public body or company under clause (b) or clause (c) of sub-section (1), then such goods shall not be removed or otherwise dealt with except in accordance with the order in writing of the appropriate officer.

**77. Temporary storage of goods.**—(1) Imported goods shall be deemed to be under temporary storage from the time of notification of arrival of any cargo until it is placed under any customs procedure.

(2) The cargo declaration of goods shall be the temporary storage declaration.

**78. Temporary storage warehouse and place.**—(1) Goods under temporary storage may be kept, only in warehouse prescribed under section 11 or licensed for this purpose under section 12 or, subject to such conditions as prescribed by the Board by notification in the official Gazette, in any other place approved by Commissioner of Customs (Bond) or any other Commissioner of Customs.

(2) Goods kept in temporary storage, shall not be removed from that place until released under section 92 or unless an appropriate officer grants removal order for any other reason.

**79. Access to good in temporary storage.**—Any officer of customs not below the rank of Assistant Commissioner of Customs, on request of the importer of the goods, may allow to examine or collect sample of the goods in temporary storage.

**80. Approved activities in respect of the goods kept in temporary storage.**—Without prejudicing the provisions of section 88, the goods kept in temporary storage shall be handled only in such a manner that no change in the external or technical characteristics of the said goods takes place.

## CHAPTER XII

### DECLARATION OF GOODS AND RELEASE

**81. Declaration of goods.**—(1) Importer or exporter of any goods, shall submit a declaration of goods in the Customs Computer System or, manually if there is no electronic system, in such form and procedure as may be prescribed by the Board, specifying the following matters, namely:—

- (a) the customs procedure applicable for such goods;
- (b) declaration in respect of classification of goods, country of origin and customs value of the goods, according to the provisions of this Act and the rules made there under; and
- (c) quantity of goods and proper description, including any other matter prescribed by the Board.

(2) Importer of the goods shall submit or present such documents as may be prescribed by the Board or other appropriate authorities, and sufficient information, required for correct assessment of duties and release, to the appropriate officer.

**82. Responsibilities of the importer and the exporter.**—The person who declared the imported and exportable goods, or the person on behalf of whom such declaration has made, shall be liable for the following matters, namely:—

- (a) correctness and completeness of the information provided in the declaration of goods;
- (b) integrity of any documents presented;
- (c) where applicable, payment of all duties, taxes and other charges payable and compliance of all other obligations related to the vesting of such goods under relevant customs procedures; and
- (d) submission of all required documents and information in any appropriate form, in response to the request by the appropriate officer and within the time frame set by the said officer, and render all possible assistance necessary for completion or control of customs formalities;

Provided that if the declaration is submitted by an agent on behalf of the importer or the exporter, such agent shall be liable for the above-mentioned obligations under clauses (a), (b) and (d).

**83. Registration.**—(1) In the case of submission of the declaration of goods in electronic system, it shall be automatically registered forthwith as per section 81.

(2) In the case of manual submission of a declaration of goods, subject to compliance of the requirements of section 81, in applicable cases, the appropriate officer shall forthwith register the same.

**84. The time of submission of the declaration of goods.**—(1) After unloading of any goods in any customs station, the importer shall submit the declaration of goods, in such manner as may be prescribed by the rules, after arrival of the goods or, as the case may be, within 5 (five) working days of unloading of goods.

(2) Where any such conveyance loaded with goods for importation is expected to arrive within 30 (thirty) days of the submission of such declaration of goods, the importer may submit a declaration of goods prior to the importation of such goods:

Provided that if the said goods has not arrived within the said period, it shall be deemed that such declaration of goods has not been filed.

**85. Substitution of the declaration of goods.**—If any importer submits an application in writing to substitute any declaration of goods submitted by him under any customs procedure, and if the Commissioner of Customs is satisfied that such request is made on a legitimate reason and there is no intention to defraud, he may permit such substitution.

**86. Amendment and withdrawal of the submitted declaration of goods.**—(1) Upon the written request by an importer or an exporter, permission may be granted to amend one or more of the particulars specified in the goods declaration submitted under section 81:

Provided that the requested amendment shall be consistent with the original document:

Provided further that if any amendment is requested after any of the following events, the said amendment shall not be permitted, namely: —

- (a) if the concerned person is informed that the goods shall be examined;
- (b) if it is established by any officer of customs that related descriptions are not correct; or
- (c) goods are released, except as the exceptional ground specified in section 112.

(2) Any amendment made in the declaration of goods under sub-section (1) shall not be applicable for any other goods except the goods included in the original declaration of goods.

(3) If authenticity is substantiated, the Commissioner of Customs may, by recording reasonable cause, permit the withdrawal of submitted declaration of goods.

<sup>1</sup>[(4) Notwithstanding anything contained in the other provisions of this section, the quantity, value and description of the goods shall not be amended after the removal of the goods from the customs area, except in the cases mentioned in section 112.]

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<sup>1</sup>Sub-section (4) was added by section 94 of the Finance Act, 2024 (Act No. 5 of 2024).

**87. Substantiation of authenticity.**—(1) For the purpose of substantiation of authenticity of the correctness of descriptions stated in the declaration of goods, and to comply with this Act and the rules, and for the fulfillment of any prohibition, restriction or other requirement of any other applicable law, in relation to import or, as the case may be, export of goods, and subject to the provisions of section 93, the appropriate officer may undertake one or more of the following activities, namely:—

- (a) to examine the declaration of goods and any other supporting documents;
- (b) to give order the concerned importer or exporter to produce other documents;
- (c) to inspect the goods using non-intrusive instrument;
- (d) to examine of the goods;
- (e) to examine the goods by any other competent authority; or
- (f) to collect the samples for product analysis or detailed testing.

(2) If any officer of customs or any other competent authority selects any goods for examination or collection of samples, the appropriate officer shall forthwith inform it to the concerned importer or exporter.

(3) In the case of examination, collection of samples or other control of goods by or on behalf of any other Government authority, the appropriate officer shall, wherever possible, ensure that the said customs-related formalities and similar formalities by or on behalf of the other authorities are carried out at the same time and place.

**88. Collection of the sample of goods and test.**—(1) For carrying out the purposes of this Act, the appropriate officer may take sample and conduct necessary test of such goods, at the time of entry or release or at the time of passing through any customs area.

(2) The Board may, for carrying out the purposes of this Act, appoint any laboratory to carry out the examination or chemical examination of imported goods.

(3) For carrying out the purposes of sub-section (1) and (2), procedures to be followed, shall be determined by rules.

**89. To make all arrangements and bear all expenses by importer or exporter.**—Any opening, unpacking, waiving, measuring, repacking, stacking, sorting, raking out, marking, numbering, loading, unloading, carrying or lading or removal or warehousing thereof, of goods or their containers for the purposes of, or incidental to, the examination, including any investigation, scientific or chemical test or draft survey, by any officer of customs, shall be done, and any facilities or assistance required for any such examination, investigation, chemical test or survey shall be provided, by or at the expense of the owner of goods.

**90. Assessment of duties.**—(1) The Appropriate officer shall, in such manner as may be prescribed in this Act and rules,—

- (a) determine the classification of the goods, country of origin and customs value of the goods following the provisions of this Act, rules and other legal provisions; and
- (b) assess the payable duties, taxes and other charges, wherever applicable, on the goods.

(2) The related importer or the exporter shall be informed forthwith, the amount of payable duties and taxes, if any, through electronic procedure or issuing assessment order.

(3) Instead of assessment under sub-section (1) by an appropriate officer, in such manner as may be prescribed by rules, the customs value, classification of goods, country of origin, rate of duties, amount of payable duties, taxes and other charges mentioned in the declaration of goods, and in such case, notice for payable amount, shall be considered as assessment order made by the appropriate officer, for carrying out the purposes of this Act.

**91. Re-assessment of duties.**—(1) Without prejudice the applicable time limit for demand <sup>1</sup>[under sub-section (3) of section 204], 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 re-assessment of an assessment of duties, taxes and other charges, altering the accepted classification of goods, country of origin and the customs value to ensure the correctness of any assessment.

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<sup>1</sup>The words, figures and brackets “under sub-section (3) of section 204” were substituted by section 149 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

(2) An officer specified in sub-section (1), may make or cause to be made such amendments as he deems necessary in the matter of any prohibition, restrictions or violations imposed under any other existing law, even though the goods related to such assessment are no longer under the control of customs or the duties and taxes on the goods originally assessed has been paid, aforementioned provisions shall apply.

(3) If the re-assessment under this section has the effect of imposing new or additional duties, taxes or fee, or realizing again such duties, taxes or fees refunded erroneously, on the basis of the reason such decision of re-assessment has been taken that to be informed in writing to the concern person, and such person shall be given opportunity of expressing his opinion in writing and opportunity of being heard within the time mentioned in it, and after the time, re-assessment should be finalized and a written demand notice shall be issued.

(4) Re-assessed duties and taxes under this section shall be paid within 30 (thirty) working days of issuing the written demand.

**92. Release.**—Any goods included in the declaration of goods shall be released on completion of the following activities, namely:—

- (a) fulfilling all conditions, including payment of duties, taxes and other charges or submitting any required guarantee, following the proper customs procedure; and
- (b) authenticity of declaration of goods is substantiated, or the declaration of goods have been accepted by an appropriate officer without substantiating the authenticity of the said declaration.

**93. Provisional assessment of duties and release.**—(1) Where it is not possible to immediately assess the customs duties 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 or a further enquiry for the 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 Assistant Commissioner of Customs may order that the duties payable on such goods be assessed provisionally and release of said goods:

Provided that the importer or the exporter furnishes guarantee for such amount for the payment thereof as the said officer deems sufficient to meet the excess of the final assessment of duties over the provisional assessment, and in such cases, there shall be no prohibition on import of such goods and to be confirmed that all rules-regulation for such goods are being fulfilled.

(2) Where any goods are allowed to be cleared on the basis of such provisional assessment under sub-section (1), the amount of duties actually payable on those goods shall, within a period of 120 (one hundred and twenty) working days from the date of the provisional assessment, and where there is a case pending at any court, tribunal or appellate authority, within a period of 120 (one hundred and twenty) working days from the date of receipt of the final disposal order of that case, 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 duties and taxes payable on the basis of final assessment, and the difference between them shall be paid forthwith by the importer or exporter, or as the case may be, refunded to him:

Provided that the <sup>1</sup>[in case of customs house, the Commissioner of Customs or in case of customs station, the Commissioner] may, under exceptional circumstances, recorded in writing, extend the period of final assessment specified under this sub-section.

**94. Handover of goods to the Government and its disposal.**—(1) If any imported goods are not cleared for home consumption or any goods are not exported after submission of export declaration, with prior approval of the appropriate officer, such goods shall be handed over to the Government by the importer or the exporter or, as the case may be, the custodian.

<sup>2</sup>[(2) Any goods shall be considered, deem to have been handed over to the Government, if such goods—

- (a) are not released or loaded into the vessel, within the date after the date of unloading of goods, as decided by the board, or within the additional time approved by the appropriate officer, for the following reasons—
  - (i) effort for examination or examination of such goods was not possible within the prescribed period due to any reason caused by the related importer or exporter;

<sup>1</sup> The words “in case of customs house, the Commissioner of Customs or in case of customs station, the Commissioner” were substituted for the word “Board” by section 150 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

<sup>2</sup> Sub-section (2) was substituted by section 95 of the Finance Act, 2024 (Act No. 5 of 2024).

- (ii) mandatory documents are not submitted before the related goods that are vested or to be released under the requested customs procedure; or
- (iii) in the case of payment of duties and taxes or submission of any guarantee related to this are not paid or submitted.]

(3) Goods handed over to the Government shall be sold, destroyed or otherwise disposed of by the orders of an appropriate officer, after due notice given to the owner, if his address could be ascertained, or such notice published in the newspaper, if his address could not be ascertained:

Provided that —

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

(4) Notwithstanding anything contained in sub-section (1) and (3) any dutiable goods for home consumption shall not be removed without payment of customs duties and taxes thereon.

(5) Where any goods are sold under sub-section (1) subject to the adjudication, appeal, revision or decision of any other 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 237, be refunded to the owner.

**95. Procedure in case of goods not assessed 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 declaration of goods has duly been presented, are not assessed within 7 (seven) working days, the importer of such goods may serve a notice upon the Commissioner for the assessment within 3 (three) working days, and the said Commissioner or any officer authorized on his behalf shall, assess duties, if the import is legal, or issue a show cause notice if the import is not legal.

**Explanation.—**For the purpose of this section "detained goods" shall include goods detained for chemical examination or radiation test or classification, value, importability or to resolve any other legal disputes.

**96. Grounds for changes in declaration and procedure of release.**—To simplify and expedite the release procedure, the Board, by rules and subject to determined condition and limitation prescribed by it, may change the requirements under this Act, related to the declaration of goods, proof of authenticity and mandatory conditions to be fulfilled for the release of goods as per clauses of this Act, in case of following goods, namely:—

- (a) total value of the related consignment of goods is not more than the amount fixed by the Board;
- (b) personal belongings of a Bangladesh citizen deceased abroad;
- (c) temporary import or re-importable commercial vehicle in the same condition;
- (d) goods used for performing the duties of relief workers engaged in disaster management, including goods imported to help disaster-affected people;
- (e) live animals and perishable goods;
- (f) consignment under express procedure; and
- (g) in any other cases, where, for trade facilitation and for considering the risks, alternative declaration or clearance procedures may be required for different classes or types of goods or different classes of transactions.

**97. Authorized Economic Operator.**—(1) The Board, subject to the procedure prescribed by rules, may grant Authorized Economic Operator status to any person established in Bangladesh who has complied with this Act and rules to an appropriate extent and met other criteria related to compliance or risk of non-compliance as prescribed by the Board.

(2) Authorized Economic Operators shall be eligible to use simplified customs formalities subject to terms and conditions prescribed by the Board.

(3) The Government may enter into an international agreement to grant Authorized Economic Operator facilities under this section to any person established in a country or territory other than Bangladesh, if the Government is satisfied to such extent that the conditions and obligations prescribed under the relevant laws of that country or territory are consistent with the conditions and obligations prescribed under this section, and the said benefit is provided on a reciprocal basis to a person established in Bangladesh.

(4) Subject to the international agreement specified in sub-section (3), the Board may grant the facilities provided to an Authorized Economic Operator under this section to any person who fulfills the conditions and complies with the obligations defined by the relevant laws of the foreign country or territory.

## CHAPTER XIII

### CLEARANCE OF GOODS AND AUDIT AFTER RELEASE

**98. Release order for home consumption.**—(1) Goods imported for sales, use or consumption in Bangladesh shall be vested under the customs procedure prescribed for home consumption.

(2) In order to vest goods under customs procedure for home consumption, the following terms and conditions shall be fulfilled, namely: —

- (a) payment of all customs duties, taxes and other charges payable on the said goods, or to furnish guarantee to secure the said payment, in the case approved under this Act or the rules thereof; and
- (b) completion of necessary formalities related to the declaration of goods and release of the same.

**99. Audit or examination of records.**—(1) Any officer of customs may at any time and subject to provisions of section 176, enter to any place or premises where records are kept pursuant to section 246 and audit and examine the matter related to the adequacy or integrity of the records or regarding any specific transactions, prepared and kept in handwritten or electronic system.

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

- (a) to be necessary or relevant for the purpose of collecting any duties under the Act or for the purpose of carrying out any 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, records or documents specified in sub-section (1).

(4) Notwithstanding anything contained in sub-sections (2) and (3), an officer of customs shall not enter into any private dwelling except with the consent of the occupant or owner thereof or pursuant to a warrant issued under this Act.

(5) Necessary activities and procedures related to audit and examination of record shall be determined by the rules made in this behalf.

**100. Power to appoint auditor, etc.**—The 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 matter under this Act; and such auditor or audit firm shall be deemed to be an officer of customs for the purpose of section 99.

## CHAPTER XIV

### TEMPORARY IMPORTATION

**101. Temporary importation procedure.**—(1) Subject to the provisions of this Chapter and the conditions and restrictions as prescribed by rules, imported goods specified in rules, for temporary use in Bangladesh and subsequent re-exportation may be released under temporary importation procedures, without payment of import duties and taxes.

(2) Any goods may be placed under temporary importation procedures, subject to the following conditions, namely: —

- (a) no change may be done except normal depreciation for the use of the said goods;
- (b) it is possible to ensure that the goods shall be identified after carrying out of such procedure, except in the case of any misuse of the specified process in the absence of means of identification for the reasons of the nature of the product or its intended use;
- (c) notwithstanding anything contrary contained in any other provisions of this Act and rules, submission of guarantee to ensure payment of any leviable duties and taxes on such goods;
- (d) fulfillment of all the requirements for the exemption of all duties, in the procedure specified in rules; and
- (e) completion of necessary formalities for the declaration of goods and release thereof.

(3) The Government may, in such manner as may be specified by rules, allow Temporary Admission (ATA) Carnet procedure including any temporary importation procedure of any goods.

**Explanation.**—For carrying out the purposes of this section “Temporary Admission (ATA) Carnet” means Admission Temporaire/Temporary Admission (ATA) Carnet procedure mentioned in Istanbul Convention on Temporary Importation.

**102. Termination of temporary importation procedure.**—(1) The temporary importation procedure shall be terminated upon re-export of any goods.

(2) Subject to the permission of the appropriate officer and such conditions and restrictions as may be determined by the Board, the temporary importation procedure shall be terminated as follows, namely: —

- (a) declaration of goods has been filed for home consumption; or
- (b) goods are handed over to the Government.

(3) The period for termination of the temporary importation procedure shall be prescribed by rules:

Provided that in exceptional circumstances determined by the Board by notification in the official Gazette, if the approved use can not be completed within the said period, the Commissioner of Customs may, upon reasonable ground by the concerned importer, extend the said period for not exceeding 6 (six) months.

## CHAPTER XV

### INWARD AND OUTWARD PROCESSING PROCEDURE

**103. Period for completion of inward and outward processing procedure.**—The inward processing and outward processing described in this Chapter shall be completed within 6 (six) months or as extended by the Board.

**104. Inward processing procedure.**—Commissioner of Customs may, except in the cases specified in Chapter XVI of this Act and subject to the execution of requirements mentioned in this Chapter and the fulfillment of necessary formalities related to the declaration of goods and release thereof, in such manner as may be prescribed by rules, release the goods imported temporarily into Bangladesh for repair, partial alteration or processing, without payment of duties and taxes under inward processing procedure, subject to furnishing bank guarantee to ensure the payment of applicable import duties and taxes.

**105. Outward processing procedure.**—(1) Subject to the requirements specified in this Chapter and execution of necessary formalities related to the declaration of goods and release thereof, in such manner as may be prescribed by rules, goods manufactured or produced in Bangladesh, imported goods released for home consumption, which are intended for temporary export to repair, partial alteration or processing abroad, shall be placed under the outward processing procedure.

(2) If the goods, repaired, modified or processed from goods entrusted under the outward processing procedure are brought back to Bangladesh, the import duties and taxes on the said goods shall be determined on the basis of the cost of the activities undertaken outside Bangladesh, including related transportation, freight, handling charges and insurance charges for sending the goods abroad from Bangladesh and bringing them back to Bangladesh.

(3) Notwithstanding anything contained in sub-section (2), if the Commissioner of Customs is satisfied that the temporarily exported goods, are repaired free of charge, under any contractual or statutory obligation arising out of any guarantee or warranty or any manufacturing or significant defect, the goods brought back to Bangladesh, may be released without payment of import duties and taxes to the extent of the said contract, warranty or guarantee.

(4) Outward processing shall not be allowed if drawback is paid on temporarily exported goods.

**106. Termination of inward processing procedure.**—(1) If repaired, partially altered or processed goods placed under inward processing procedure are exported as single or multiple consignments, or handed over to the Government under section 94, inward processing procedure shall be terminated.

(2) For the purpose of completion of the inward processing procedure, the Commissioner of Customs may permit, at the request of the person concerned, to export or hand over of the goods in the same state as the goods were imported.

(3) Import duties and taxes shall be payable on any goods, including waste, arising from the processing of imported goods under inward processing procedure, which shall not be exported.

**107. Termination of outward processing procedure.**—(1) If the declaration of goods for home consumption is submitted for the repaired, partially altered or processed goods placed under outward processing procedure, as a single or multiple consignments of goods, the outward processing procedure shall be terminated.

(2) On the request of the person concerned, the Commissioner of Customs may permit to terminate the outward processing procedure through the declaration of goods for permanent export, subject to compliance with the conditions and formalities of the said procedure.

## CHAPTER XVI

### WAREHOUSING

**108. Customs warehousing procedure.**—Subject to the requirements, conditions and restrictions under this Chapter and rules made there under and the execution of the necessary formalities related to the declaration of goods and release thereof, imported goods shall be placed in any warehouse, without payment of import duties and taxes, for the purpose provided under this Chapter.

**109. Warehousing bond.**—(1) Notwithstanding anything contained in any provisions of this Act, concerned importer shall submit a general bond for placing goods under warehousing procedure, as determined by the Commissioner of Customs (Bond) or any other Commissioner empowered on this behalf, for the amount of money, condition and limitation or restrictions as directed to the related importer.

(2) A bond executed under this section by an importer in respect of any goods shall continue to be 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 and thereupon the bond executed by the transferee shall be deemed to be discharged to the extent to which the fresh bond has been executed by the transferee.

**110. Warehousing bank guarantee.**—Notwithstanding anything contained in other provisions of this Act regarding execution of a bond in relation to clearance of goods for warehousing, the Board or a Commissioner of Customs authorized 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.

**111. Forwarding of goods to warehouse.**—Goods cleared for warehousing in accordance with the provision of rules related thereto, issued by the Board, the related importer shall ensure deposit of goods to the warehouse determined for depositing the same.

**112. Receipt of goods at warehouse.**—The Warehouse-keeper shall receive, preserve and handle the goods following the customs warehousing procedure determined by the Board.

**113. Control over warehoused goods.**—(1) All warehoused goods shall be under the control of the appropriate officer.

(2) An officer, not below the rank of Assistant Commissioner of Customs of the Customs Bond Commissionerate or Customs Intelligence and Investigation Directorate or Customs Valuation and Internal Audit Commissionerate, shall have access to any part of a warehouse and examine the goods, records, accounts and documents kept therein.

**114. 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 examined; and may, after <sup>1</sup>[any goods] have been so opened, weighed or examined, 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, if he thinks fit, take necessary action to seal or mark the packages again.

**115. Access of owners of warehoused goods to warehouse.**—Any owner of goods lodged in a warehouse shall, at any time within the office hours, have access to the 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.

**116. 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 of the goods;
- (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 depreciation or deterioration or damage to the goods;
- (d) show the goods for sale; or

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The words “the said goods” were substituted for the word “said any goods” by section 151 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

- (e) take such samples of goods as may be allowed by the appropriate officer, with or without the declaration of goods for home-consumption, and with or without payment of duties, 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 duties to take necessary step or give permission for destruction, and may remit the duties payable thereon.

**117. Manufacture and other operations in relation to goods in a warehouse.**—(1) Subject to complying with the rules and the conditions of license issued under section 12, the owner of any warehoused goods may, carry on any manufacturing process or other operations in the warehouse in relation to such goods.

(2) Where in the course of any operation or process under sub-section (1), 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 duties 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 shall be either destroyed or duties on it shall be paid, as if it had been imported into Bangladesh in that form;

- (b) if the whole or any part of the goods produced by such operation or process are cleared from the warehouse for home-consumption, duties 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 such manner as may be prescribed by rules:

Provided that the value for assessment purposes under this clause shall, notwithstanding anything contained in any other provisions of this Act, be determined by the Commissioner of Customs (Bond) or any other Commissioner of Customs authorized by the Board.

**118. 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.

**119. Period for customs warehousing.**—(1) The Board shall, according to rules, determine the period of storage of goods in the warehouse:

Provided that, the Board may determine different periods for completion of warehousing procedure for different types of warehouses.

(2) Period for completion of warehousing procedure mentioned in subsection (1) shall be counted from the date of release of the imported goods under warehousing procedure.

**120. 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 10 (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.

**121. Power to remove goods from one warehouse to another in the same customs station.**—Any owner of goods warehoused may, within the period of their warehousing under section 119, on application in the form prescribed by the Board, and with the permission of the Commissioner of Customs (Bond) or any other Commissioner of Customs authorized by the Board or any officer authorized for the purpose by the Commissioner of Customs (Bond) or any other Commissioner of Customs authorized by the Board, on such conditions and after giving such security, if any, as that commissioner directs, remove goods from one warehouse to another warehouse in the same customs station.

**122. Power to remove goods from one warehousing station to another.**—Any owner of goods warehoused at any warehousing station may, within the period of their warehousing under section 119, on application in such form and procedure as may be prescribed by the Board, to the Commissioner of Customs (Bond) or any other Commissioner of Customs authorized by the Board, stating therein the particulars of the goods to be removed, and the name of the customs station to which they are to be removed, remove the same for the purpose of warehousing them at any other warehousing station.

**123. Goods on arrival at customs station of destination to be subject to the 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 the goods are entered and warehoused on the first importation thereof, and such goods shall, in so far as may be applicable, be subject to the laws and rules which regulate the entry and warehousing of such last mentioned goods.

**124. 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 in between released for warehousing and 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 duties leivable thereon shall be diminished in proportion to the diminution of their value and a new bond for twice the amount of the diminished duties may, the owner voluntarily, be executed by him to replace the bond originally executed.

**125. 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 Commissioner of Customs (Bond) or any other Commissioner of Customs authorized by the Board is satisfied that such deficiency is on account of natural loss, no duties shall be charged on such deficiency.

**126. Duties 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 issue demand and upon such demand the owner of such goods shall forthwith pay the full amount of duties 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 118;
- (b) goods which have not been removed from the warehouse within the time allowed for such removal under section 120;

- (c) goods in respect of which a bond has been executed under section 109 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 or are not managed as provided in sections 116 and 117 or are lost or destroyed otherwise than as mentioned in section 129, or are not accounted for to the satisfaction of the appropriate officer; and
- (d) goods which have been taken under section 116 as samples without payment of duties.

**127. Procedure on failure to pay duties, etc.**—(1) If any owner fails to pay any sum demanded under section 126, the appropriate officer may either proceed upon the bond executed under section 109 or take necessary action as prescribed by rules 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 15 (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 237.

(4) No transfer or assignment of the goods shall prevent the appropriate officer from proceeding following the manner prescribed in this section, for any amount due thereon.

**128. Preservation of record.**—Warehouse keeper shall preserve accounts of stock keeping including all records for the goods entered thereon, in such manner as may be prescribed by the Board.

**129. Power to remit duties on warehoused goods destroyed by accident.**—If any warehoused goods, in respect of which a bond has been executed under section 109 and which have not been cleared for home-consumption are destroyed by unavoidable accident, the Commissioner of Customs (Bond) or any other Commissioner of Customs authorized by the Board may in his discretion exempt the duties due thereon:

Provided that, if any such goods of a private warehouse is destroyed, notice thereof in writing shall be given to the appropriate officer within 3 (three) working days after the discovery of such destruction.

**130. 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 there from, 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 125:

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 willful act or neglect of the warehouse-keeper or of an officer of customs.

**131. Power to decide where goods may be deposited in warehouse.**—The Commissioner of Customs (Bond) or any other Commissioner of Customs authorized by the Board may, from time to time, determine in what division of warehouse, in what manner, and on what terms, any goods may be deposited, and what sort of goods may be deposited in any such warehouse.

**132. 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 shall be borne by the owner, and recoverable from the owner, in the manner provided in section 127.

**133. Power to add, alter or relax the condition, etc.**—The Board may, by notification in the official Gazette, add or alter any condition or requirement contained in any provision of this Chapter to such extent as it is consistent, and if it considers expedient, relax any provision thereof, to meet any special requirement.

**134. End of customs warehousing procedure.**—Any customs warehousing procedure shall be ended in manner mentioned there under, namely:—

- (a) by releasing goods under any customs procedure for the following purposes, subject to compliance with the conditions and formalities required under the said procedure, namely:—
  - (i) goods released for home-consumption; or
  - (ii) permanent exportation;
- (b) by hand over of goods to the Government.

## CHAPTER XVII

### TRANSSHIPMENT

**135. Non-applicability of this Chapter to baggage or postal articles.—**

The provisions of this Chapter shall not be applicable to baggage, and goods imported by post.

**136. Transshipment of goods without payment of duties.—** (1) Goods entrusted under the transshipment procedure may be transferred from an importing ship or aircraft to an exporting ship or aircraft within the same customs port or customs airport, without payment of duties and taxes.

(2) Subject to such control and conditions, as may be prescribed by the Board, any cargo declaration shall serve as a declaration for transshipment in case of goods being transshipped.

**137. Superintendence of transshipment.—** (1) Any officer of customs may be deputed to superintend the removal of transshipped goods from one conveyance to any other Conveyance.

(2) The Board may make rules to fulfill the following purposes, namely:—

- (a) identification of customs port or customs airport for transshipment of goods;
- (b) setting the maximum time period to export the goods entrusted under transshipment procedure after arrival of goods; and
- (c) to carry out the provisions of this Chapter.

**138. Obligation of importer in respect of transshipment.—** Any such importer, who places goods under transshipment procedure shall be liable for the following matters, namely:—

- (a) safe storage of goods unloaded from importing ship or aircraft, at the place approved by the Board, for this purpose, inside the customs port or customs airport;
- (b) compliance of any steps taken by any officer of customs to ensure the identification of the goods;
- (c) loading of the goods on the exporting vehicle within the stipulated time period;
- (d) completion of necessary formalities for declaration and clearance of goods; and
- (e) compliance of rules and regulations related to transshipment procedures.

**139. 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 its 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 appropriate officer during such repairs, and to load and export the same free of duties.

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

**140. Completion of transshipment procedure.**—The obligation of the concerned importer shall be fulfilled and the transshipment procedure shall be completed, on loading of the goods on the ship or aircraft by which the goods are to be exported from Bangladesh.

## CHAPTER XVIII

### TRANSIT TRADE

**141. Non-applicability of this Chapter to baggage or postal articles.**—The provisions of this Chapter shall not be applicable to baggage, and goods imported by post.

**142. Transit of goods in the same conveyance.**—(1) Subject to the provisions of section 17 and rules, any goods imported in a conveyance and mentioned in the cargo declaration as for transit to a customs station in Bangladesh or to any destination outside Bangladesh may be allowed to be so transited without payment of import duties and taxes, if any, leviable on such goods at the customs station of transit.

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

**143. Transport of certain classes of goods subject to prescribed conditions.**— Any goods may be transported from one part of 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.

**144. Transit of goods across Bangladesh to a foreign territory.**—(1) Where any goods are entered for transit across Bangladesh to a destination outside Bangladesh, in that case, the appropriate officer may, subject to the provisions of the rules, allow the goods to be so transited without payment of the import duties and taxes which would otherwise be chargeable on such goods:

Provided that such transit shall be subject to submission of a guarantee or security as surety for the import duties and taxes of goods under transit, as per section 41.

(2) The Board may, by notification in the official Gazette, fix fees for service-related expenses for goods and vehicles in transit out of Bangladesh through Bangladesh.

**145. Transfer of imported goods to inland customs station for release.**—(1) The Board may, in such manner as may be prescribed by rules, to ensure proper supervision and control of any imported goods arriving at the customs station, from the said customs station, to the customs station within Bangladesh where necessary formalities shall be observed for the release of said goods, permit for transportation to the said customs station.

(2) All goods vested under the procedure specified in sub-section (1), after reaching the customs station of destination, shall be declared in the same manner in which the said goods were first imported and procedures shall be taken accordingly.

## CHAPTER XIX

### EXPORTATION OR SHIPMENT AND RELANDING

**146. Export procedure.**—(1) All other goods destined to leave Bangladesh, except the following goods, shall be exported, subject to submission of declaration of goods vested under export procedure, namely:—

- (a) goods crossing through Bangladesh under transit procedure;
- (b) goods transferred from one place to another place in Bangladesh through any adjacent country under the transit procedure; and
- (c) goods re-exported under transshipment or store procedure.

(2) The following conditions shall be observed, in placing any goods under export procedure, namely:—

- (a) payment of all export duties and taxes, and other charges payable on the goods concerned or, if authorized under this Act or rules, a furnishing guarantee to ensure the payment thereof;
- (b) in the manner prescribed by rules and subject to the requirement of the appropriate officer, where applicable, furnishing guarantee to ensure the submission of proof of completion of actual export of the goods; and
- (c) completion of formalities required for declaration of goods and release thereof.

**147. Notice of non-loading or relanding and refund of duties thereon.**—(1) If any goods mentioned in the declaration of exportable goods or cargo declaration are not loaded or loaded in short or loaded and afterwards relanded, the exporter of the goods, except in the case where the appropriate officer has loaded in short of the declaration of goods or make arrangement of the relanding, in other cases, shall before the expiration of 15 (fifteen) 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, gives information of such short-loading or relanding to the appropriate officer.

(2) Upon an application being made to the appropriate officer within one year of loading, short-loading or relanding under sub-section (1) any duties levied upon goods not loaded or short loaded and afterwards relanded shall be refunded to the person on whose behalf such duties was paid:

Provided that where the required information of short-loading or relanding is not given within the aforesaid period of 15 (fifteen) working days, the appropriate officer may make refund of duties imposing of such penalty, if any, as he may deem fit to impose.

**148. Goods relanded or transshipped from a conveyance returning to a customs station or entered into another customs-station.**—(1) If, after having departed from any customs station, any conveyance without having discharged her cargo returns to such customs station or entered into any other customs station, and any owner of goods transported 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 received under sub-section (1), shall thereupon send an officer of customs to watch the conveyance and to take charge of such goods during such relanding or transshipment.

(3) Such goods shall not be allowed to be transshipped or re-exported free of duties by reason of the previous settlement of duties 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 transshipped under such custody.

(4) All expenses related to such custody mentioned in sub-section (3) shall be borne by the owner.

**149. Conveyance returning to customs station may enter and land goods.**—(1) In either of the two cases mentioned in section 148, the person-in-charge of the conveyance may enter such conveyance inwards and 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 rules.

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

**150. Frustrated cargo.**—(1) Where any goods are brought into a customs station by reason of inadvertence, mis-direction or untraced ability of the consignee, the 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 import duties or export duties chargeable thereon, provided that such goods have remained and are exported under the custody of an officer of customs.

(2) Where any goods are brought into a customs station by any 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 duties chargeable thereon.

(3) All expenses attending to such custody under sub-section (1) shall be borne by the applicant.

## CHAPTER XX

### PROVISIONS AND STORES

**151. Provisions and stores of incoming conveyance.**—(1) Subject to the condition and restriction determined by the Board and completion of the necessary formalities related to the declaration of goods and release, any goods transported as provisions and store of any conveyance incoming from any place outside Bangladesh, shall get customs duties exemption, subject to the following conditions, namely:—

- (a) such provisions and stores shall not be used except for the use or service for the passenger or crew of the conveyance, from the last departing port, airport, or customs station of Bangladesh of such conveyance, before its departure; and
- (b) such provisions and stores shall not be unloaded from the conveyance.

(2) If necessary, any officer of customs may order the person-in-charge of the conveyance mentioned in sub-section (1), to take necessary steps to prevent unauthorized use, including sealing of the provisions and store materials.

**152. Other disposal of provisions and stores.**—Notwithstanding anything contained in section 151, any goods transported as provision and stores by any conveyance incoming from any place outside Bangladesh and the goods properly reported after arrival, subject to the approval of the appropriate officer and the conditions and restriction determined by the Board,—

- (a) be unloaded or released for temporary supervision in a safe place approved by the Board and shall be reloaded for use to the same conveyance at the time of its departure for any possible destination outside Bangladesh;
- (b) be unloaded or released for immediate transfer to any other conveyance, for use, on the same route at the same place, without payment of duties and taxes, at the time of its departure to any possible destination outside Bangladesh.

**153. Supply of duties and taxes exempted provisions and stores.**— Goods produced or manufactured in Bangladesh and required as provisions and stores on any conveyance proceeding to any foreign port, airport or station may be exported without payment of duties and taxes, 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.

## CHAPTER XXI

### SPECIAL PROVISIONS REGARDING BAGGAGE AND GOODS IMPORTED OR EXPORTED BY POST

**154. Declaration of baggage by passenger or crew.**—Any passenger or member of the crew arrived in Bangladesh shall, for the purpose of clearing his baggage or goods in the baggage, make a verbal or written declaration 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.

**155. Determination of rate of duties in respect of baggage.**—The rate of duties if any, applicable to baggage under section 154, shall be the rate in force on the date on which a declaration is made in respect of such baggage.

**156. Bonafide baggage exempted from duties.**—If the appropriate officer is satisfied that any baggage of the passenger or crew has been brought in for the purpose of actual use or gift, he may, subject to such limits, conditions and restrictions as may be prescribed by law, release the same free of duties.

**157. 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 154, the appropriate officer may, at the request of the passenger, detain such article for the purpose of being returned to him on his leaving Bangladesh.

**158. 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 154, 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 duties.

**159. Label or declaration in respect of goods imported or exported by post to be treated as declaration of goods.**—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 a declaration for import or as the case may be export, for the purposes of this Act.

**160. Rate of duties in respect of goods imported or exported by post.**—

(1) The rate of duties, 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 159 for the purpose of assessing the duties thereon.

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

## CHAPTER XXII

### PROVISIONS RELATING TO COASTAL GOODS AND VESSELS

**161. Non-applicability of this chapter in case of baggage.**—The provisions of this chapter shall not be applicable to baggage.

**162. Entry of coastal goods.**—(1) The consignor of coastal goods shall present to the appropriate officer a bill related to such goods in the form prescribed by the Board.

(2) Every such consignor mentioned in sub-section (1) shall make a declaration on the bill related to the coastal goods presented by him as to the truth of the contents thereof.

**163. Coastal goods not to be loaded until bill relating thereto is passed.**—No vessel shall take on board 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.

**164. Clearance of coastal goods at destination.**—(1) The master of a vessel carrying coastal goods shall carry on board the vessel all bills delivered to him under section 163 and shall, within 24 (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, in such cases, 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).

**165. Declaration concerning coasting vessel which has touched foreign port.**—The master of a vessel carrying coastal goods which has touched at any foreign port immediately before its arrival at a port of Bangladesh, shall deliver, along with the bills referred to in section 164, 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.

**166. Cargo book.**—(1) Every coasting vessel shall keep a cargo book on board stating the name of the vessel, the port at which she is registered, and the name of the master.

(2) It shall be the duties of the master of every coasting vessel to register the following matters, in the cargo book, namely: —

- (a) the port to which the vessel is bound and each voyage;
- (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 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 exporters and the consignees in so far as such particulars be ascertainable;

(d) the name of every port of discharge of every goods delivered and the respective dates on which such goods 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 record such note or remark therein as he considers necessary.

**167. 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 8.

**168. 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 under sub-section (1) shall be given until—

- (a) the master of the vessel has answered the questions, if any, put to him;
- (b) all charges and fines, 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.

**169. Application of certain provisions of this Act to coastal goods.**—

(1) Sections 65 shall, so far as may be, apply to coastal goods as they apply to imported goods or goods for export.

(2) Sub-section (2) of Section 51, Section 52 and section 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 Government may, by notification in the official Gazette, direct that all or any provisions of Chapter Nine and the provisions of section 76 shall apply to coastal goods or vessels carrying coastal goods with such exceptions and modifications, if any, as may be specified in the notification.

**170. Prohibition of the coastal trade of certain goods.**—No goods or provisions and stores shall be carried coastwise in a coasting vessel contrary to any prohibition or restriction imposed by or under any law, nor shall such goods, provisions or stores be brought to any place in Bangladesh for the purpose of being so carried.

**CHAPTER XXIII**  
**OFFENCES, FINE AND PENALTIES**

**171. Fine and penalty for the offences.**—(1) If any person, commits any offence described in column (3) of the Table below, then for that offence he shall be liable to the fine and penalty mentioned in column (4) thereof, namely:—

TABLE

Sl. No	Related Section, Chapter, etc.	Offence	Fine/ Penalty
(1)	(2)	(3)	(4)
1.	8 and 9	<p>If any person—</p> <p>(a) unloads or attempts to unload any goods imported by sea or air at any place other than a customs port or customs airport declared under section 8;</p> <p>(b) any goods imported by land or inland waterways by any route other than the route declared under clause (c) of section 8;</p> <p>(c) attempts to export by sea or by air from any place other than the customs port or customs airport designated for loading exportable goods;</p> <p>(d) attempts to export any goods by land or inland waterways by any route other than the route prescribed for export under clause (c) of section 8;</p>	<p>(a) such person shall be liable to a penalty equal to but not more than twice the value of the goods and the goods shall be liable to confiscation; or</p> <p>(b) if found guilty by the court, the person concerned shall be liable to imprisonment for a term not less than 1 (one) year but not more than 6 (six) years and to a fine equal to but not more than twice the value of the goods and the goods concerned shall be liable to confiscation.</p>

<b>Sl. No</b>	<b>Related Section, Chapter, etc.</b>	<b>Offence</b>	<b>Fine/ Penalty</b>
(1)	(2)	(3)	(4)
		(e) brings any imported goods into a bay, creek or river for the purpose of landing at a place other than a customs port; or (f) brings any goods to the land border or near the coast of Bangladesh or any bay, creek or river for export from any place other than a customs station or a place authorized for loading goods under clause (b) of section 9,	
2.	12, Chapter XVI	If any person fails to comply with any condition or obligation prescribed for any customs warehouse approved by the Commissioner of Customs,	such person shall be liable to a penalty not less than 50 (fifty) thousand but not more than 3 (three) lakh Taka.
3.	13	If any person fails to bring any arriving, or departing vessel in a place of the customs station fixed for the boarding or landing of an officer of customs under section 13 or operate or locate such vessel within the prescribed area of the station as directed by the appropriate officer,	such person shall be liable to a penalty not less than 20 (twenty) thousands taka but not more than 50 (fifty) thousands taka.

<b>Sl. No</b>	<b>Related Section, Chapter, etc.</b>	<b>Offence</b>	<b>Fine/ Penalty</b>
(1)	(2)	(3)	(4)
4.	Chapter IV	<p>(1) If any person-</p> <p>(a) without lawful authority gains access to, or attempts to gain access to, Customs Computer System, uses or discloses information obtained from such computer system for a purpose that is not authorized;</p> <p>(b) having lawful access to Customs Computer System, uses or discloses information obtained from such a computer system for a purpose that is not authorized;</p> <p>(c) who is not authorized to do so, receives information obtained from Customs Computer System, and uses, discloses or publishes or authorizes dissemination of such information,</p> <p>(2) If any person-</p> <p>(a) fraudulently alters any record or information stored in the Customs Computer System;</p> <p>(b) damages or disrupts the Customs Computer System; or</p>	<p>(a) such person shall be liable to a penalty not less than 1 (one) lakh taka but not more than 5 (five) lakh taka; or</p> <p>(b) if found guilty by a court, such person shall be liable to imprisonment for a term not less than 6 (six) months but not exceeding 2 (two) years, or to a fine not less than 1 (one) lakh taka but not more than 5 (five) lakh taka, or to both.</p>

<b>Sl. No</b>	<b>Related Section, Chapter, etc.</b>	<b>Offence</b>	<b>Fine/ Penalty</b>
(1)	(2)	(3)	(4)
		<p>(c) stores information obtained from the Customs Computer System on any duplicate tape, disk or any other media or otherwise damages or defaces the said stored information, without the permission of the Board,</p> <p>(3) If any person-</p> <ul style="list-style-type: none"> <li>(a) not being a registered user, uses a Unique User Identifier to authenticate any transmission of information to the Customs Computer System; or</li> <li>(b) being a registered user, uses the Unique User Identifier of any other registered user, to authenticate any transmission of information to the Customs Computer System,</li> </ul>	
5.	17	If any person imports or exports any goods, or attempts to import or export any goods, violating the provisions of section 17,	without prejudice to the punishment imposable under this Act or any other law, a penalty <sup>1[***]</sup> not exceeding two times of the value of the goods shall be imposed on the person concerned and the goods concerned shall be liable to confiscation.

<sup>1</sup>The words “not less than equal but” were omitted by clause (a) of section 152 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

<b>Sl. No</b>	<b>Related Section, Chapter, etc.</b>	<b>Offence</b>	<b>Fine/ Penalty</b>
(1)	(2)	(3)	(4)
6.	General	If any person smuggles any goods into Bangladesh or out of Bangladesh,	<p>(a) such person shall be liable to a penalty not less than equal but not exceeding two times of the value of the goods and such goods shall be liable to confiscation; or</p> <p>(b) such person shall upon conviction by a Court, be liable to an imprisonment for a term not less than 2 (two) years but not exceeding 14 (fourteen) years and shall be liable to a fine not less than equal but not exceeding two times of the value of the goods and such goods shall be liable to confiscation.</p>

Sl. No	Related Section, Chapter, etc.	Offence	Fine/ Penalty
(1)	(2)	(3)	(4)
7.	General	<p>If any person, without any legal reason, the burden of proof shall lies on him, possess or carries in any manner, removes, deposits, shelters, preserves, hides or in any other manner, any smuggled goods or reasonable doubt that the goods are smuggled, of a value not less than 50 (fifty) thousand taka, under this Act,</p> <p><b>Explanation-</b> if the goods under this entry is gold bullion or silver bullion and any person so claims that the goods are not smuggled, the goods are collected through processing in Bangladesh or in any other manner, and then the burden of proof shall lie on the person,</p>	<p>(a) such person shall be liable to a penalty not less than equal but not exceeding two times of the value of the goods and such goods shall be liable to confiscation; or</p> <p>(b) such person shall, upon conviction by a Court, be liable to an imprisonment for a term not less than 1 (one) year but not exceeding 6 (six) years, and shall be liable to a fine not less than equal but not exceeding two times of the value of the goods and such goods shall be liable to confiscation.</p>
8	25	If any person contravenes the conditions, limitations or restrictions, imposed under section 25, in respect of any goods which have been exempted from the payment of the customs duties,	such person shall be liable to a penalty not less than equal but not exceeding two times of the statutory duties chargeable on such goods, and such goods shall be liable to confiscation.

<b>Sl. No</b>	<b>Related Section, Chapter, etc.</b>	<b>Offence</b>	<b>Fine/ Penalty</b>
(1)	(2)	(3)	(4)
9.	33	If any person provides untrue statement or submits false documents in any matter related to customs under section 33,	<p>(a) such person shall be liable to a penalty <sup>1</sup>[not less than equal but not exceeding two times]of the amount of duties-taxes evaded and such goods shall be liable to confiscation; or</p> <p>(b) such person shall, upon conviction by a Court, be liable to an imprisonment for a term not exceeding 5 (five) years or to a fine <sup>2</sup>[not less than equal but not exceeding two times]of the amount of duties-taxes evaded or both and such goods shall be liable to confiscation.</p>
10.	Chapter VII	If any person claims drawback or received drawback on any goods which are not duly exported or after shipment, are unloaded or relanded in Bangladesh, violating the provisions of this Act,	such person shall be liable, in applicable case, to a penalty not exceeding equal to the amount of duties-taxes <sup>3</sup> [leviable to the said goods], including refund of the money given as drawback and as the case may be, the related goods shall be liable to confiscation.

<sup>1</sup>The words “not less than equal but not exceeding two times” were substituted for the words “not less than two times but not exceeding four times” by clause (b) of section 152 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

<sup>2</sup>The words “not less than equal but not exceeding two times” were substituted for the words “not less than two times but not exceeding four times” by clause (b) of section 152 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

<sup>3</sup>The words “leviable to the said goods” were substituted by clause (c) of section 152 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

<b>Sl. No</b>	<b>Related Section, Chapter, etc.</b>	<b>Offence</b>	<b>Fine/ Penalty</b>
(1)	(2)	(3)	(4)
11.	48	(1) If any person fails to submit conveyance and cargo declaration as per the prescribed time limit and procedure according to the provisions of section 48,	(1) such person shall be liable to a penalty <sup>1</sup> [not exceeding 2 (two) lakh taka].
		(2) If any person fails to enter or describe any goods in the cargo declaration in accordance with the provisions of section 48, if such goods are subsequently found in the conveyance or at the time of unloading from the conveyance,	(2) such person shall be liable to a penalty not less than 50 (fifty) thousands taka but not exceeding 2 (two) lakh taka and such goods shall be liable to confiscation.
		(3) If any person entered or described the goods in the cargo declaration as per the provision of section 48, are not found or found in short,	(3) such person shall be liable to a penalty not less than equal but not exceeding two times of the amount of leviable duties-taxes, or if such goods are not dutiable or the duties thereon cannot be ascertained, to a fine not less than 50 (fifty) thousands taka but not exceeding 2 (two) lakh taka for each not found or shortage package or each separate goods, and in case of bulk goods not less than the value of the goods or 2 (two) lakh taka whichever is higher.

<sup>1</sup>The words, figure and brackets “not exceeding 2 (two) lakh taka” were substituted for the words, figures and brackets “not less than 50 (fifty) thousands taka but not exceeding 2 (two) lakh taka” by clause (d) of section 152 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

<b>Sl. No</b>	<b>Related Section, Chapter, etc.</b>	<b>Offence</b>	<b>Fine/ Penalty</b>
(1)	(2)	(3)	(4)
12.	49, 50, 51, 65, 68, 71, 72 and 73	If any person, without the permission of the appropriate officer under the provisions of section 49, 50, 51, 65, 68, 71, 72 or 73, where customs formalities are required, discharges from any conveyance and loads goods in any conveyance departing Bangladesh, any such goods,	such person shall be liable to a penalty not less than 2 (two) lakh taka but not exceeding 5 (five) lakh taka and such goods shall be liable to confiscation.
13.	51	If any person fails to inform regarding arrival of goods and fails to send inward report according to the provisions under section 51,	such person shall be liable to a penalty not less than 50 (fifty) thousands taka but not exceeding 1 (one) lakh taka.
14.	53 and 54	If any person departs or attempts to depart, any conveyance without port clearance or permission of the appropriate office according to the provisions under sections 53 or 54,	such person shall be liable to a penalty not less than 2 (two) lakh taka but not exceeding 5 (five) lakh taka.
15.	62	If any person in charge of a vessel incoming to or outgoing from a customs station refuses to receive on board officer of customs deputed under section 62 and fails to provide suitable accommodation and adequate goods and services necessary to discharge his duties,	such person shall be liable to a penalty not less than 25 (twenty five) thousands taka but not exceeding 50 (fifty) thousands taka.

<b>Sl. No</b>	<b>Related Section, Chapter, etc.</b>	<b>Offence</b>	<b>Fine/ Penalty</b>
(1)	(2)	(3)	(4)
16.	66	If any person, under section 66, transports any goods from or to any vessel without boat note or transports goods more than the quantity mentioned in the boat note,	such person shall be liable to a penalty not exceeding two times of the amount of leviable duties-taxes, if such goods are not dutiable or the duties thereon cannot be ascertained, to a fine not less than 1 (one) lakh taka but not exceeding 5 (five) lakh taka and such goods shall be liable to confiscation.
17.	70	If any person in contravention of section 70 of this act operates any boat of Bangladeshi ship or any other ship having maximum capacity of 100 ton,	such boat shall be liable to confiscation.
18.	81 and 82	If any person fails to submit the declaration of goods as per the provisions of section 81 or 82 and within the specified time period,	such person shall be liable to a penalty not less than 5 (five) thousands taka but not exceeding 50 (fifty) thousands taka.
19.	82	If any person fails to furnish any document or information lawfully required by an officer of customs to complete customs formalities or to administer customs control in accordance with the provisions of section 82,	such person shall be liable to a penalty not less than 50 (fifty) thousands taka but not exceeding 2 (two) lakh taka and in applicable cases related goods shall be liable to confiscation.

<b>Sl. No</b>	<b>Related Section, Chapter, etc.</b>	<b>Offence</b>	<b>Fine/ Penalty</b>
(1)	(2)	(3)	(4)
20.	92	If any person removes such goods, from temporary storage for which the customs formalities has not been completed nor has been approved by appropriate officer under section 92,	such person shall be liable to pay the entire amount of duties-taxes leviable on the related goods and to a penalty not less than the equal or not exceeding ten times of the amount of such leviable duties-taxes.
21.	<sup>1</sup> [Chapter XIV]	If any person fails to comply with any conditions or restrictions prescribed by this Act or the rules related to temporary importation under Chapter XIV,	Such person shall, in addition to paying the total amount of duties-taxes leviable on the related goods, be liable to a penalty of not less than one (one) lakh taka but not more than three times of the value of the goods, whichever is higher and such goods shall be liable to confiscation.
22.	Chapter XVI	If any person carries on any activities in any warehouse under Chapter XVI in contravention of the provisions of this Act or the rules or without the permission of any appropriate officer,	such person shall be liable to a penalty not less than 50 (fifty) thousands taka but not exceeding 3 (three) lakh taka and such goods shall be liable to confiscation.

<sup>1</sup>The words “Chapter XIV” were substituted by clause (e) of section 152 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

<b>Sl. No</b>	<b>Related Section, Chapter, etc.</b>	<b>Offence</b>	<b>Fine/ Penalty</b>
(1)	(2)	(3)	(4)
23.	Chapter XVI	(1) If a warehouse keeper fails to store any goods in the warehouse in accordance with the provisions of Chapter XVI or misuses the warehouse facilities for the purpose of evading customs duties and taxes,	(a) such person shall be liable to a penalty not less than equal but not exceeding two times of the total amount of duties-taxes leviable on the goods concerned and such goods shall be liable to confiscation; or  (b) such person shall, upon conviction by a Court, be liable to rigorous imprisonment for a term not less than 6 (six) months but 3 (three) years or to a fine not less than equal but not exceeding two times of the total amount of duties-taxes leviable on the goods concerned or <sup>1</sup> [to both] and such goods shall be liable to confiscation.
		(2) If any warehouse keeper removes any goods without payment of customs duties from the warehouse illegally, abets or in any way relates with such activity,	(a) such person shall be liable to a penalty not less than equal but not exceeding two times of the total amount of duties-taxes leviable on the goods concerned and such goods shall be liable to confiscation; or

<sup>1</sup>The words “to both” were substituted by sub-clause (i) of clause (f) of section 152 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

<b>Sl. No</b>	<b>Related Section, Chapter, etc.</b>	<b>Offence</b>	<b>Fine/ Penalty</b>
(1)	(2)	(3)	(4)
			(b) such person shall, upon conviction by a Court, be liable to rigorous imprisonment for a term not less than <sup>1</sup> [3 (three) months] and not more than 3 (three) years or a fine not less than equal but not exceeding two times of the total amount of duties-taxes leviable on the goods concerned or to both and such goods shall be liable to confiscation.
24.	Chapter XVII	If any person contravenes any provision related to transshipment under section 136, 137, 138, 139 or 140 of Chapter XVII or transships such goods which are not subject to transshipment,	such person shall be liable to a penalty not less than 50 (fifty) thousand taka but not exceeding 2 (two) lakh taka and such goods shall be liable to confiscation.

<sup>1</sup>The figure, words and brackets “3 (three) months” were substituted for the figure, word and brackets “3(months)” by sub-clause (ii) of clause (f) of section 152 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

Sl. No	Related Section, Chapter, etc.	Offence	Fine/ Penalty
(1)	(2)	(3)	(4)
25.	Chapter XVIII	If any person fails to present the goods entrusted under the transit procedure and the applicable documents in accordance with the provisions of sections 142, 143, 144 or 145 of Chapter XVIII, at the customs station of destination, according to the said procedure or violates the transit-related regulations and procedures,	such person shall be liable to, in the case of an offense of evasion of duties-taxes, in addition to payment of the whole amount of duties-taxes payable on such goods, a penalty not less than equal but not exceeding five times of the amount of payable duties-taxes and, in applicable cases, such goods shall be liable to confiscation, but except the cases other than duties-taxes evasion, such person shall be liable to a penalty of not less than 50 (fifty) thousands taka but not more than 3 (three) lakh taka.
26.	147	If any person, fails to inform the appropriate officer about not loading or short loading or relanding after loading of exportable goods under section 147,	such person shall be liable to a penalty not less than 25 (twenty-five) thousand taka but not exceeding 1 (one) lakh taka and, where applicable, such goods shall be liable to confiscation.
27.	148	If any person relands any exportable goods, provisions or stores from the conveyance without permission of the appropriate officer under section 148,	such person shall be liable to a penalty not less than 25 (twenty-five) thousands taka but not exceeding 1 (one) lakh taka and such goods shall be liable to confiscation.

<b>Sl. No</b>	<b>Related Section, Chapter, etc.</b>	<b>Offence</b>	<b>Fine/ Penalty</b>
(1)	(2)	(3)	(4)
28.	Chapter XX	If any person fails to comply with any conditions or restrictions determined by this Act or the rules made there under related to provisions and stores under Chapter XX,	such person shall be liable to, in addition to the payment of the whole amount of duties-taxes payable on such goods, a penalty not less than 1 (one) lakh taka but not exceeding three times the value of the goods, whichever is higher and such goods shall be liable to confiscation.
29.	154	If any person after arrival in Bangladesh fails to make a declaration in the prescribed manner in respect of any goods carried with him or kept in his baggage before the examination of baggage, in accordance with the provisions of section 154,	such person shall be liable to a penalty not less than 50 (fifty) thousands taka but not exceeding 1 (one) lakh taka and such goods shall be liable to confiscation.
30.	162, 163, 164, 165, 166 and 168	If any person, as master of a vessel carrying coastal goods, fails to comply with the obligations under section 162, 163, 164, 165, 166 or 168,	such person shall be liable to a penalty not more than 2 (two) lakh taka and such goods shall be liable to confiscation.
31.	170	If any person fails to comply with any provision prohibiting or controlling the carriage of any coastal goods out of Bangladesh,	the master of a vessel carrying such goods shall be liable to a penalty not more than two lakh taka and if any evasion of duties-taxes took place then a penalty shall be leviable to the amount not exceeding three times of the amount of duties-taxes and such goods shall be liable to confiscation.

<b>Sl. No</b>	<b>Related Section, Chapter, etc.</b>	<b>Offence</b>	<b>Fine/ Penalty</b>
(1)	(2)	(3)	(4)
32.	General	If any person removes or attempts to remove any goods under his custody from the port area for the purpose of evading revenue,	(a) such person shall be liable, in addition to payment of the total amount of duties-taxes leviable on the goods concerned, a penalty not less than equal but not exceeding five times of the amount of leviable duties-taxes, or if the goods concerned are not dutiable or the duties-taxes cannot be ascertained, a penalty not exceeding 50 (fifty) thousands taka for each missing or deficient package or individual item and, in case of bulk goods, a penalty not less than 50 (fifty) thousands taka or not exceeding ten times of the value of the goods, whichever is higher and such goods shall be liable to confiscation; or

<b>Sl. No</b>	<b>Related Section, Chapter, etc.</b>	<b>Offence</b>	<b>Fine/ Penalty</b>
(1)	(2)	(3)	(4)
			(b) such person shall, upon conviction by a Court, be liable to an imprisonment for a term not less than 1 (one) year and not more than 6 (six) years and in addition to the payment of the total amount of duties-taxes leviable on the goods concerned, a fine not less than equal but not exceeding five times of the amount of leviable duties-taxes, or if the goods concerned are not dutiable or the duties-taxes cannot be ascertained, a fine not exceeding 50 (fifty) thousands taka for each missing or deficient package or individual item and, in case of bulk goods, a fine not less than 50 (fifty) thousands taka or not exceeding ten times of the value of the goods, whichever is higher, and such goods shall be liable to confiscation.

Sl. No	Related Section, Chapter, etc.	Offence	Fine/ Penalty
(1)	(2)	(3)	(4)
33.	General	<p>If any person knowingly—</p> <ul style="list-style-type: none"> <li>(a) obstructs, hinders, molests or assaults any person duly engaged in the discharge of any duties 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,</li> <li>(b) does anything which impedes, or attempts 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,</li> <li>(c) takes possession or damages or destroys anything so liable to confiscation under this Act or does anything purposefully with intent to prevent the procuring or giving of evidence as to whether or not anything is liable to confiscation,</li> <li>(d) prevents the detention of any person by any person duly engaged or acting as aforesaid under this Act, or snatches any person so detained; or</li> <li>(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,</li> </ul>	<p>(a) such person shall be liable to a penalty not less than 1 (one) lakh taka but not more than 5 (five) lakh taka; or</p> <p>(b) such person upon conviction by a Court shall be liable to an imprisonment for a term not less than 6 (six) months but not more than 3 (three) years and a fine not less than 1 (one) lakh taka but not more than 5 (five) lakh taka or both.</p>

<b>Sl. No</b>	<b>Related Section, Chapter, etc.</b>	<b>Offence</b>	<b>Fine/ Penalty</b>
(1)	(2)	(3)	(4)
34.	193	If any written notice under sub-section (2) of section 193 is served, or the police officer responsible for the delivery of goods to any customs house or customs station, neglects to discharge such duties.	the officer concerned shall be liable to a fine not less than 10 (ten) thousand taka but not more than 25 (twenty-five) thousand taka.
35.	213	If any person fails to show notice of conviction under the sub-section (2) of section 213.	(a) such person shall be liable to a penalty not less than 1 (one) lakh taka but not more than 5 (five) lakh taka;  (b) such person shall, upon conviction by a Court, be liable to an imprisonment for a term not less than 6 (six) months but not more than 3 (three) years or a fine not less than 1 (one) lakh taka but not more than 5 (five) lakh taka or to both.
36.	215	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 nearest customs house or the officer-in-charge of customs station, or if there be no customs house or customs station at a reasonably convenient distance to the officer-in-charge of the nearest police station,	(a) such person shall be liable to a penalty not more than 1 (one) lakh taka; or  (b) such person shall, upon conviction by a Court, be liable to an imprisonment for a term not less than 1 (one) year or a fine not more than 1 (one) lakh taka or to both.

Sl. No	Related Section, Chapter, etc.	Offence	Fine/ Penalty
(1)	(2)	(3)	(4)
37.	General	If any person, without lawful excuse, the burden of proof shall lie on him, brings into Bangladesh, or is in any way concerned with such bringing, 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 into Bangladesh, or on whose behalf it has been brought into Bangladesh,	(a) such person shall be liable to a penalty not exceeding 1 (one) lakh taka and such goods shall be liable to confiscation; or  (b) such person shall, upon conviction by a Court, be liable to an imprisonment for a term not exceeding 1 (one) year or a fine not exceeding 1 (one) lakh taka or both and such goods shall be liable to confiscation.
38.	General	Any person who bears himself in disguise or, being armed with an offensive weapon, intimidates any person duly engaged in the discharge of any duties or the exercise of 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 such person, when—	(a) such person shall be liable to a penalty not less than 1 (one) lakh taka but not more than 5 (five) lakh taka; or  (b) such person shall, upon conviction by a Court, be liable to an imprisonment for a term not less than 6 (six) months but not more than 3 (three) years or a fine not less than 1 (one) lakh taka but not more than 5 (five) lakh taka or to both.

<b>Sl. No</b>	<b>Related Section, Chapter, etc.</b>	<b>Offence</b>	<b>Fine/ Penalty</b>
(1)	(2)	(3)	(4)
		<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 Act or any other Act or with the intent of passing such goods without paying the duties and taxes chargeable thereon or without giving security for its payment; or</p> <p>(b) while he keeps in possession of any goods liable to confiscation under this Act<sup>1[.]</sup></p>	
39.	General	If any person, by any means, makes any signal or transmits any message from any part of 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 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>(a) such person shall be liable to a penalty not less than 1 (one) lakh taka but not more than 5 (five) lakh taka; or</p> <p>(b) such person shall, upon conviction by a Court, be liable to an imprisonment for a term not less than 6 (six) months and not more than 3 (three) years or a fine not less than 1 (one) lakh taka but not more than 5 (five) lakh taka or to both.</p>

<sup>1</sup> The mark “,” was inserted by clause (g) of section 152 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

Sl. No	Related Section, Chapter, etc.	Offence	Fine/ Penalty
(1)	(2)	(3)	(4)
		<b>Explanation.—</b> 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 upon the defendant,	
40.	General	If any person deposits, places or carries, or causes to be deposited, placed or carried in, through any building or into any building in Bangladesh and within 1.6 kilometers of the frontier between Bangladesh and any foreign country, or in, through or into any premises connected with any such building, any dutiable goods on which duties have not been paid, or any goods imported in contravention of any of the provisions of this Act or any other law,	(a) such person shall be liable to a penalty not less than 1 (one) lakh taka but not more than 5 (five) lakh taka and such goods shall be liable to confiscation;  (b) such person shall, upon conviction by a Court, be liable to an imprisonment for a term not less than 6 (six) months but not more than 3 (three) years or a fine not less than 1 (one) lakh taka but not more than 5 (five) lakh taka or to both and such goods shall be liable to confiscation.
41.	243	If any person, without a valid license under the provisions of section 243, enters or exits any conveyance or conducts any customs procedure related to the import, export or baggage of goods,	such person shall be liable to a penalty of two times of the amount of leviable duties-taxes, if such goods are duties-taxes leviable or if the said goods are not duties-taxes leviable such person shall be liable to a penalty not less than 50 (fifty) thousand taka but not more than 2 (two) lakh taka.

<b>Sl. No</b>	<b>Related Section, Chapter, etc.</b>	<b>Offence</b>	<b>Fine/ Penalty</b>
(1)	(2)	(3)	(4)
42.	246	If any person fails to maintain any business record or specified record for special customs procedure, or make available or present of such record before any officer of customs or answer any question asked by officer of customs as per the provision of section 246,	such person shall be liable to a penalty not less than 1 (one) lakh taka but not more than 2 (two) lakh taka.
<sup>1</sup> [43]	247	If any person contravenes any of the provisions of a notification under section 247 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 24 (twenty-four) kilometers of the frontier of Bangladesh,	(a) such person shall be liable to a penalty not less than 1 (one) lakh taka but not more than 5 (five) lakh taka and such goods shall be liable to confiscation; or (b) such person shall, upon conviction by a Court, be liable to an imprisonment for a term not less than 6 (six) months but not more than 3 (three) years and a fine not less than 1 (one) lakh taka but not more than 5 (five) lakh taka, and such goods shall be liable to confiscation.

<sup>1</sup> The serial No. "43" was renumbered for serial No. "42" by clause (h) of section 152 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

<b>Sl. No</b>	<b>Related Section, Chapter, etc.</b>	<b>Offence</b>	<b>Fine/ Penalty</b>
(1)	(2)	(3)	(4)
44	General	If any person does any activities prohibited by this Act or refrains from doing any such activities as is required to be done under this Act, other than the activities mentioned in the above-mentioned entries,	such person shall be liable to a penalty not less than 50 (fifty) thousand taka but not more than 1 (one) lakh taka and in applicable cases, related goods shall be liable to confiscation.
45	General	If any person, not being the owner of the goods imported through a customs house or station or not duly authorized by the owner of the goods, signs or attests any document on behalf of the owner of the goods for releasing the said goods,	such person shall be liable to a penalty not more than 2 (two) lakh taka.

(2) Notwithstanding anything contained in column (4) against serial No. 17 and 27, of column (1) of table of sub-section (1), if any person fails to provide indication about the correct, true or complete description of the goods mentioned in the declaration of goods regarding the quantity, quality, nature, classification of goods, customs value or country of origin or fails to declare all goods, for which duties and taxes or charges are assessed or realized less than the actual amount, no penalty shall be levied under this section against such person, if the related person voluntarily discloses to the proper officer of customs regarding the violation by the concerned person before notifying any of the following matter, namely:—

- (a) if the relevant declaration or goods related to said declaration are scheduled for examination;
- (b) if it is necessary to present documents related to such declaration; or
- (c) if related declaration is selected for audit or investigation:

Provided that such unpaid duties, taxes and fee and any interest accrued from it shall be paid, at the time of such disclosure or within 10 (ten) working days of notification by the appropriate officer or within the extended time approved by the Commissioner.

(3) The appropriate officer may investigate any offense specified in column (3) of the table in sub-section (1) and in that case the appropriate officer shall exercise such powers as any officer not below the rank of Sub-Inspector of Police exercises to conduct an investigation under the Code of Criminal Procedure.

<sup>1</sup>[(4) Subject to the other provisions of this section, certain offenses may, be specified, and fines shall be imposed by rules for such offenses, and the amount of such fine shall not exceed the maximum fine specified in sub-section (1).]

**172. Liability and scope of penal proceedings.**—(1) If any person commits or assists in the commission of an offense specified in column (3) of the table in sub-section (1) of section 171, without prejudice to the penalty punishable for such offense under any other law, he shall be punished under this Act as an additional charge.

(2) If any person keeps in his possession or receives such goods, knowingly or having sufficient opportunity to know that an offense punishable under section 171 has been committed in contravention of the provisions of this Act, shall be deemed to have committed by himself the said offense and for that, penalty shall be imposed against him under the relevant section of this act.

(3) Administrative action under more than one section shall not be taken against any person for the offense specified in column (3) of the table in sub-section (1) of section 171.

(4) If a person is accused of committing the same offense a second time or subsequently, he shall be liable to a fine or penalty twice the fine or penalty, as the case may be, imposed for the first offence.

**173. Confiscation, disposal etc.**— (1) Goods related to offenses mentioned in column (3) of the table under sub-section (1) of section 171, including the following goods shall be liable to confiscation, namely—

(a) any goods mixed, packaged or received with the goods related to sub-section (1) of section 171;

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<sup>1</sup> Sub-section (4) was added by section 96 of the Finance Act, 2024 (Act No. 5 of 2024).

- (b) any conveyance and its crane, cover, **furniture**, **furnace** and equipment related to any violation under this chapter.
- (c) any product specially prepared, adapted, altered or attached in any manner for the purpose of concealing any product, including any conveyance.
- (d) any document related to an offense liable to fine under this Chapter or an offense triable in a judicial court related to any contravention under this Act or rules.

(2) Notwithstanding anything contained in sub-section (1), the rented conveyances used for transportation of person or goods, such conveyance shall not be made responsible or confiscated under this Act for the violation related to the following goods, namely: —

- (a) any goods kept with the passenger;
- (b) baggage of any passenger legally transported in such conveyance or goods carried therewith; or
- (c) if goods of any conveyance is included in the cargo declaration and the mark, number, weight and quantity of the outer wrapper or container conforms to the cargo declaration, the goods specified in the cargo of the conveyance, unless the owner or person in charge of the conveyance is party to the violation or is aware of the violation or is grossly negligent in preventing or detecting the said breach.

(3) Where there are provisions for trial and imposition of penalty for any offense by a Court under this Act, the appropriate officer may, in accordance with the provisions of this Act, take measures for the disposal of the goods, and the jurisdiction of the Court shall be limited to criminal proceedings in respect of the goods.

(4) Notwithstanding anything contained in the Code of Criminal Procedure or any other law for the time being in force, the customs authorities may sale or otherwise dispose of the seized goods after preserving the samples with appropriate identification marks, in cases where it is realistic at the time of pending, if any, of the court proceedings and if it is decided by the court that no offense has been committed, the customs authority shall, where the owner or proper claimant is found, return the goods or the sales proceeds of the goods to the owner or claimant, if it is not otherwise forfeitable.

(5) Where a conveyance is liable to confiscation has been seized by any officer of customs, an officer <sup>1</sup>[not below the rank of Assistant Commissioner of Customs] may, in such circumstances as may be prescribed by rules, order its release, in pending the adjudication of the case involving its confiscation, if the owner of the conveyance furnishes him,—

- (a) in the case of the conveyance being a bus, minibus or truck or any other motor vehicle, with a personal undertaking properly attested and duly stamped by the concerned associations of vehicle owners recognized by the Government and registered with any authority specified by the Government on this behalf; or
- (b) in the case of any other conveyance, with such bank guarantee from a Scheduled bank as may be acceptable to an officer not below the rank of Assistant Commissioner of Customs, for the due production of such conveyance at any time and place required by an officer not below the rank of Assistant Commissioner of Customs,—

in that case, upon such order, the conveyance to which the order relates shall be released within 72 (seventy-two) hours of such undertaking or Bank guarantee, as the case may be.

## CHAPTER XXIV

### ENFORCEMENT OF POWER BY OFFICERS OF CUSTOMS

**174. Application of customs control.**—(1) Subject to directions by the Board, any officer of customs may, within his statutory powers, enforce all customs controls as he deems necessary.

(2) For the purpose of identification and assessment of risk and taking preventive measures of it, the risk assessment derived from the data processing following such electronic information processing techniques, if any, developed at the local, national or international level shall be the primary basis for customs control, including examination on a random basis.

(3) The Board shall establish a comprehensive Customs Risk Management Office with automated risk management system.

(4) For the purpose of enforcement of customs controls and integrated risk management, on international passengers, goods, cargo or vehicles, Customs Risk Management Office, may establish, a National Risk Targeting Center comprising representatives from other Government agencies.

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<sup>1</sup> The words “not below the rank of Assistant Commissioner of Customs” were substituted by section 153 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

(5) For the purposes of this section, the Board may appoint such number of officer of customs and employees, as may be necessary and may make rules and procedures.

**175. Establishment of Bangladesh Single Window.**—(1) The Government may, by notification in the official Gazette, establish Bangladesh Single Window to provide all services from a particular place, related to submission of certificate, license and permit, including import, export, warehousing, transit or transshipment procedure electronically for the people concerned, excluding those mentioned in sections 48, 51, 52 and 81.

(2) For the purposes of sub-section (1), the Board shall establish a regulatory office called the Bangladesh Single Window Commissionerate and the said Commissionerate shall function as the operator of the Bangladesh Single Window.

(3) Bangladesh Single Window Commissionerate shall be constituted by Commissioner of Customs (Bangladesh Single Window) and required number of representatives from Certificate, License and Permit Issuing Organizations or Institutions (CLPIA).

(4) The Board shall, in such manner as may be prescribed by rules, determine the composition, manpower, scope and procedure of the said Commissionerate.

(5) The <sup>1</sup>[person]concerned to import, export, warehousing, transit or transshipment shall send information or file documents electronically, in such manner as may be prescribed by the Board.

(6) The Board may, by notification in the official Gazette, constitute a Standing Committee consisting of the following members, namely: —

- (a) the Chairman, National Board of Revenue, who shall also be its Chairperson;
- (b) an officer of the rank of Member (Customs) from the Customs Wing of the National Board of Revenue;
- (c) one representative from each of the certificate, license and permit issuing agencies or institutions.

(7) The Standing Committee constituted under sub-section (6) shall supervise and coordinate the activities of the Bangladesh Single Window Commissionerate and provide necessary advice.

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<sup>1</sup>The word “person” was substituted by section 154 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

(8) The Board may, by notification in the official Gazette, determine the procedures, fees or other charges for using the Bangladesh Single Window.

**176. Taking possession and keeping in custody of documents and records by officer of customs.**—(1) Any officer of customs, may take possession and keep in custody any document or record produced in connection with any declaration or submitted to fulfill any other requirement under this Act.

(2) Where an officer of customs, under sub-section (1), takes possession of any document or record, at the request of such person retaining ownership of such document or record, shall provide a copy as true copy of the document with the customs seal, certified by or on behalf of such officer.

(3) Every copy certified under sub-section (2) shall be admissible as such evidence in all courts, as it were, the original copy.

**177. Power to search on reasonable ground.**—(1) The appropriate officer, if he has reason to believe that any person himself is carrying goods liable to confiscation or any documents related thereto, may search such person, if he has landed from or is on board a vessel within the Bangladesh customs waters, or if he has alighted from or is about to get into any other conveyance arriving in or proceeding from Bangladesh or at the time of entering or about to leave Bangladesh.

(2) Without prejudice to the provisions of sub-section (1), the appropriate officer may search any person, if he has reason to believe that such person himself is carrying, under this Act, smuggled platinum, any radioactive mineral, gold, silver, precious stones or manufactures of platinum, radioactive mineral, gold, silver or precious stones, or currency, or any other goods or class of goods notified by the Government in the official Gazette, or any documents related to any one or more of the aforementioned goods.

**178. Persons to be searched may desire to be taken before officer of customs.**—(1) When any officer of customs is about to search any person under the provisions of section 177, the officer of customs shall inform such person about his right to be taken to an officer of customs with the rank of Assistant Commissioner of Customs, and if such person so desires, take him without undue delay to the nearest officer of customs with the rank of Assistant Commissioner of Customs before searching him, and may detain him until he can be so taken.

(2) The said officer of customs mentioned in sub-section (1), before whom the person mentioned in the sub-section is brought shall, if he sees no reasonable ground for search, forthwith discharge the person and record reasons for doing so, or else direct search to be made.

(3) Before making a search under section 177, the officer of customs shall call upon two or more persons to attend and witness the search and may issue an order in writing to them or any of them so to do, and the search shall be made in the presence of such persons and a list of all things seized in the course of such search shall be prepared by such officer or other person and signed by such witnesses.

(4) A female shall not be searched except by a female.

(5) For the purpose of any legal proceeding or for any other purpose of this Act, where practicable, samples of related things with proper identification marks may be preserved.

**179. Power to screen or X-Ray bodies of suspected person for detecting secreted goods.**—(1) Where the appropriate officer has reason to believe that any person liable to search under section 177 has any goods liable to confiscation secreted inside his body, he may detain such person and produce him without undue delay before an officer of customs not below the rank of an Assistant Commissioner of Customs.

(2) The aforesaid Assistant Commissioner of Customs under sub-section (1), if he has reasonable grounds for believing that such person has any such goods secreted inside his body and that it is necessary to have the body of such person screened or X-Rayed, may make an order to that effect, or else discharge such person forthwith, except where he is held on any other grounds.

(3) Where the Assistant Commissioner of Customs mentioned in sub-section (2), orders such person to be screened or X-Rayed, the appropriate officer shall, as soon as practicable, take him to a radiologist possessing such qualifications as may be recognized by the Government for that purpose and such person shall allow the radiologist to screen or X-Ray his body.

(4) The radiologist shall screen or X-Ray the body of such person and forward his report thereon, together with screen or X-Ray pictures taken by him to the aforesaid officer mentioned in sub-section (2), without undue delay.

(5) Where on the basis of a report from the radiologist or otherwise, the officer mentioned in sub-section (2) is satisfied that any person has any goods liable to confiscation secreted inside his body, he may direct that suitable action for bringing such goods out of his body be taken on the advice and under the supervision of a registered medical practitioner and such person shall be bound to comply with such direction:

Provided that in the case of a female, no such action shall be taken except on the advice and under the supervision of a female registered medical practitioner.

(6) Where any such person is brought before an officer mentioned in sub-section (2), he may direct that till completion of all action under this section such person be detained.

(7) No person shall be subjected to screening or X-Ray if he confesses that goods liable to confiscation are secreted inside his body and of his own consent agrees to suitable steps being taken to bring out such goods.

**180. Power to arrest.**—(1) Any officer of customs authorized in this behalf who has reason to believe that any person has committed an offense under this Act may arrest such person.

(2) Any officer of customs duly empowered for the prevention of smuggling who has reason to believe that any person who has committed an offense of smuggling under this Act may arrest such person.

(3) Every person arrested under this Act shall be taken forthwith before the nearest officer of customs authorized by the Commissioner of Customs to deal with such cases, or, if there is no such officer of customs within a reasonable distance, to the officer-in-charge of the nearest police station.

(4) The officer of customs or the officer-in-charge of a police station before whom any person is taken under this section shall, if the offense be bailable, either admit him to bail to appear before the First-Class Judicial Magistrate having jurisdiction or have him taken in custody before such Magistrate.

(5) When any person is taken under sub-section (4) before an officer of customs as aforesaid, such officer shall proceed to inquire into the charge against such person.

(6) For the purpose of an inquiry under sub-section (5), the officer of customs may exercise the same powers and shall be subject to the same provisions, as an officer-in-charge of a police station may exercise and is subject to under the Code of Criminal Procedure when investigating a cognizable offense:

Provided that if the officer of customs is of opinion that there is sufficient evidence or reasonable ground of suspicion against the accused person, he shall if the offense be bailable, either admit him to bail to appear before a First-Class Judicial Magistrate having jurisdiction, or have him taken in custody before such Magistrate.

(7) If it appears to the officer of customs that there is no sufficient evidence or reasonable ground of suspicion against the accused person, he shall, release the accused person on his executing a bond, with or without sureties as the officer may direct, to appear, if and when so required, before the First-Class Judicial Magistrate having jurisdiction and shall make a full report of the case to his immediate superior officer.

**181. Power to issue search warrant.**—(1) Any First Class Judicial Magistrate may, on application by an officer of customs stating the grounds of his belief that goods liable to confiscation or documents or things which in his opinion will be useful as evidence in any proceeding under this Act are secreted in any place within the local limits of the jurisdiction of such Magistrate, issue a warrant to search for such goods, documents or things.

(2) Such warrant shall be executed in the same way, and shall have the same effect, as a search-warrant issued under the Code of Criminal Procedure.

**182. Power to search and arrest without warrant.**—(1) Whenever any officer of customs not below the rank of an Assistant Commissioner of Customs or any other officer employed for the prevention of smuggling has reasonable grounds for believing that any goods liable to confiscation or any documents or things which in his opinion will be useful for or relevant to any proceeding under this Act are concealed or kept in any place and that there is a danger that they may be removed before a search can be effected under section 181, he may, after preparing a statement in writing of the grounds of his belief and of the goods, documents or things for which search is to be made, search or cause search to the goods, documents or things in that place.

(2) Any officer or person who makes a search or causes a search to be made under sub-section (1) shall leave a signed copy of the aforementioned statement in or about the place searched and shall, at the time the search is made or as soon as is practicable thereafter, deliver furthermore a signed copy of such statement to the occupier of the place at his last known address.

(3) All searches made under this section shall be carried out *mutatis mutandis* in accordance with the provisions of the Code of Criminal Procedure.

(4) Notwithstanding anything contained in the foregoing sub-sections and subject to previous authorization by an officer of customs not below the rank of an Assistant Commissioner of Customs, any officer of customs or any person duly empowered as such may, with respect to an offense of smuggling, —

- (a) arrest without warrant any person concerned in such offense or against whom reasonable suspicion exists that he is about to be concerned in such offense;
- (b) enter and search without warrant any premises to make an arrest under clause (a), or to seize any goods which are reasonable suspected to be intended for smuggling contrary to any prohibition or restriction for the time being in force, and all documents or things which in his opinion will be useful for or relevant to any proceeding under this Act; and
- (c) for the purpose of arresting, detaining or taking into custody or preventing the escape of any person concerned or likely to be concerned in such offense, or for the purpose of seizing or preventing the removal of any goods in respect of which any such offense has occurred or is likely to occur, use or cause to be used such force to the extent of causing death as may be necessary.

(5) The provisions of sub-section (4) shall apply only to the areas within 8 (eight) kilometers of the land frontier of Bangladesh, and within a 24 (twenty-four) nautical miles (including Contiguous Zone) belt running along the sea coast of Bangladesh.

(6) No civil suit, criminal case or other legal proceeding shall be instituted, except with the previous sanction in writing of the Government, against any person in respect of anything done or purporting to be done in exercise of the powers conferred by sub-section (1) or sub-section (2) or, in the areas specified in sub-section (5), by sub-section (4).

**183. Copying of documents collected during search.**—(1) If any officer of customs or person authorized under this Act conducts any lawful search, inspection, audit or examination and if he believes on reasonable grounds that the documents obtained during the course of such search, inspection, audit or examination, shall be evidence of any crime committed under this Act, he may remove the said documents for the purpose of copying.

(2) Documents or files removed as per sub-section (1) shall, as soon as possible, be copied and returned to the person entitled to receive them.

(3) Any copy of the said documents bearing the customs seal certified by or on behalf of the officer of customs shall be admissible as evidence in all courts as if it is the original copy.

**184. Retention of documents and goods collected during search.**—(1) If any officer of customs or person authorized under this Act conducts any lawful search, inspection, audit or examination and if he has reasonable grounds to believe that the documents and goods obtained during the search, inspection, audit or examination shall be evidence of any offense committed under this Act or shall be used for the purpose of committing any offense under this Act, the said officer or person authorized by him may take possession and preserve the goods or, as the case may be, documents.

(2) If any officer of customs or person authorized by him took possession of any document under sub-section (1), he shall, at the request of such person retaining ownership of such document shall provide as a true copy of the document under the customs seal, certified by or on behalf of him.

**185. Power to stop and search conveyances.**—(1) Where the appropriate officer has reason to believe that within the territories of Bangladesh, including territorial waters and air space, any conveyance is used in the smuggling of any goods, or has been or is being or is about to be used, in the carriage of any smuggled goods, he may, at any time, stop any such conveyance or, in the case of an aircraft, compel it to land, and—

- (a) rummage or search any part of the conveyance;
- (b) examine and search any goods thereon; and
- (c) break open the lock of any door, fixture or package for making search.

(2) Where in the circumstances referred to in sub-section (1)—

- (a) if it becomes necessary to stop any ship or vessel or compel any aircraft to land, it shall be lawful for any ship or aircraft in the service of the Government while flying her proper flag or bearing flag marks and any authority authorized in this behalf by the Government to summon such ship to stop or the aircraft to land, by means of an international signal, code or other recognized means, and thereupon such ship shall forthwith stop or such aircraft shall forthwith land, and if it fails to do so, chase may be given there to by any ship or aircraft as aforesaid and if after a gun is fired as a signal the ship fails to stop or the aircraft fails to land, it may be fired upon;
- (b) if it becomes necessary to stop any conveyance other than a ship or aircraft, the appropriate officer may use or cause to be used all lawful means for stopping it or preventing it escape including, if all other means fail, firing upon it.

**186. Power to examine persons.**—(1) The appropriate officer may, during the course of an inquiry in connection with the smuggling of any goods,—

- (a) require any person to produce or deliver any document or thing to such officer; and
- (b) examine any person acquainted with the facts and circumstances of the case.

(2) The appropriate officer shall exercise the powers in sub-section (1) only in relation to a person who is readily available or present before him and shall be subject to the same provisions as an officer-in-charge of a police station is subject to under the Code of Criminal Procedure, when investigating an offense.

**187. Requisition to produce documents.**—(1) If—

- (a) any officer of customs has reasonable ground to believe that, any goods have been illegally imported, exported, undervalued, overvalued, entered, removed, or in any process violating the Act, any person made any illegal transaction, or any person has tried to import, export, undervalue, overvalue, enter, remove or transact in any other way; or
- (b) any goods detained under this Act,

then any officer of customs not below the rank of Assistant Commissioner of Customs, by giving written notice, order to submit or handover to such officer or any other officer predetermined, all books of account, records or documents, where purchase, import, export, expenditure or value or payment-related entry or memo are written or said to be written from the date of sending the notice up to the previous 3 (three) years, to such person or any other person whom the said office believes to be the owner, importer or exporter or as the case may be his agent, in the manner and whenever needed, in that manner and at that time.

(2) Any officer of customs not below the rank of Assistant Commissioner of Customs may, in addition to the requirements under sub-section (1), issue the following order to the owner or importer or exporter of such goods or, as the case may be, the agent namely:—

- (a) to produce the documents, books or files specified in sub-section (1) for the inspection of the said officer or any other specified officer of customs and allow the officer to copy or extract from them;
- (b) to transmit or send any information contained in such document, book or record by electronic or any other means; and
- (c) to answer any questions about the said document, record, book or file.

**188. Additional powers related to documents.**—(1) Any officer of customs not below the rank of Joint Commissioner of Customs may, by notice, any Government, semi-Government, autonomous, local body, bank or operator as defined in section 2(19) of the Bangladesh Telecommunications Regulation Act, 2001 or any officer appointed by any statutory authority including any person—

- (a) order to produce, for inspection by an officer of customs, any document or file, including by any means of communication by using telecommunication or wireless equipment, which the Joint Commissioner of Customs considers necessary or relevant for any investigation or audit;
- (b) permit the officer of customs to take copies or extracts of part of such documents or records; and
- (c) order to appear before the Joint Commissioner to answer all questions related to any goods or exchange of goods or documents or records related to the said investigation.

(2) Every certified copy as mentioned in sub-section (1) shall be admissible as evidence in all courts as if it is the original copy.

**189. Power to summon persons to give evidence and produce documents or goods.**—(1) Any gazetted officer of customs shall have power to summon any person whose attendance he considers necessary either to give evidence or to produce a document or any other thing in any inquiry which such officer is making in connection with the smuggling of any goods.

(2) A summon to produce documents or other things may be for the production of certain specified documents or things or for the production of all documents or things of a certain description in the possession or under the control of the person summoned.

(3) All persons so summoned under sub-section (1) shall be bound to attend either in person or by an authorized agent, as such officer directs; and all persons so summoned shall be bound to state the truth or make statement upon any subject respecting which they are examined and produce such documents and other things as may be required:

Provided that the exemption under section 132 of the Code of Civil Procedure, shall be applicable to any requisition for attendance under this section.

(4) Every such inquiry as aforesaid shall be deemed to be judicial proceeding within the meaning of section 193 and section 228 of the Penal Code.

**190. Persons escaped may be arrested afterwards.**—If any person liable to be arrested under this Act is not arrested at the time of committing the offense for which he is so liable, or after being arrested makes his escape, he may at any time afterwards be arrested and dealt with in accordance with the provisions of sub-sections (3) to (7) of section 180 as if he had been arrested at the time of committing such offense.

**191. Seizure of goods liable to confiscation.**—(1) The appropriate officer may seize any goods liable to confiscation under this Act, and where it is not practicable to seize any such goods, he may serve on the owner of the goods or any person holding them in his possession or charge, an order that he shall not remove, handover, or otherwise dispose of the goods except with the prior permission of such officer.

(2) Where any goods are seized under sub-section (1) and no show cause notice in respect thereof is given under section 203 within 2 (two) months of the seizure of the goods, the goods shall be returned to the person from whose possession they were seized:

Provided that the aforesaid period of 2 (two) months may, for reasons to be recorded in writing, be extended by the Commissioner of Customs by a period not exceeding 2 (two) months.

(3) The appropriate officer may seize any documents or things which in his opinion will be useful as evidence in any proceedings under this Act.

(4) The person from whose custody any documents are seized under sub-section (3) shall be entitled to make copies thereof or take extracts there from in the presence of any officer of customs.

**192. Management of seized goods.**—(1) All goods seized on the ground that they are liable to confiscation under this Act shall, without undue delay, be delivered into the care of the officer of customs authorized to receive the same.

(2) If there be no such officer at hand mentioned in sub-section (1), all such goods shall be carried to and deposited at the customs go down nearest to the place of seizure.

(3) If there be no customs go down within a convenient distance, such goods shall be deposited at the nearest place appointed by the Commissioner of Customs for the deposit of goods so seized.

(4) If the Commissioner of Customs or any other officer of customs authorized by him in this behalf considers that any such goods is perishable or liable to rapid deterioration, he shall immediately cause it to be sold in accordance with the provisions of section 237 and have the proceeds kept in deposit until the adjudication of the case is pending:

Provided that where practicable, samples of such goods with proper identification marks may be kept for the purpose of any legal proceedings or for any other purpose of this Act.

(5) If after such adjudication the goods so sold are found not to have been liable to confiscation, the entire sale proceeds, after necessary deduction of all duties, taxes or other dues as provided in section 237, shall be refunded to the owner.

**193. Procedure in respect of things seized on suspicion by the police.**—

(1) When any things liable to confiscation under this Act are seized by any police officer on suspicion that they had been stolen, he may carry them to any police station or Court at which a complaint connected with the stealing or receiving of such things has been made, or any inquiry connected with such stealing or receiving of such things has been made, or an inquiry connected with such stealing or receiving is in progress, and there detain such things until the dismissal of such complaint or the conclusion of such inquiry or of any trial thence resulting.

(2) In every such case mentioned in sub-section (1) the police officer seizing the things shall send written notice of their seizure and detention to the nearest customs godown and immediately after the dismissal of the complaint or the conclusion of the inquiry or trial he shall cause such things to be conveyed to and deposited at, the nearest customs godown, to be there proceeded against according to law.

**194. When seizure or arrest is made, reason in writing including inventory to be given.**—When anything is seized or any person is arrested under this Act, the officer or any other person making such seizure or arrest shall, at the time of making the seizure or arrest, inform in writing the person so arrested or the person from whose possession the things are seized, of the grounds of such seizure or arrest; and shall, in the case of seizure of anything, also deliver to the person from whose possession they have been seized an inventory related thereto:

Provided that where it is not practicable to deliver such inventory at the time of seizure, it shall be delivered within a period of 7 (seven) working days from the date of the seizure.

**195. Power to detain packages containing certain publications imported into Bangladesh.**—(1) Any officer of customs duly authorized by the Commissioner of Customs or any other officer authorized by the Government in this behalf may detain any package, brought whether by land, air or sea into Bangladesh which he suspects to contain,—

- (a) any prohibited newspaper or book as defined in the Printing Presses and Publications (Declaration and Registration) Act, 1973 (XXIII of 1973); or
- (b) any document in a packing condition, containing any treasonable or seditious information or matter, —

the publication of which is punishable under section 123A or section 124A, as the case may be, of the Penal Code, and shall forward such package to such officer as the Government may appoint in this behalf.

(2) Any officer detaining a package under sub-section (1) shall, where practicable, forthwith send by post to the addressee or consignee of such package notice of the fact of such detention.

(3) The Government shall cause the contents of package mentioned in sub-section (1), to be examined, and if it appears to the Government that the package contains any such newspaper, book or other document, as aforesaid sub-section, it may pass such order as to the disposal of it as it may deem proper, and, if it does not so appear, shall release the package and its contents unless the same be otherwise liable to seizure under any law for the time being in force:

Provided that any person interested in any package detained under the provisions of this section, may, within 2 (two) months of the date of such detention, apply to the Government for release of the same, and the Government shall consider such application and pass such order thereon as it may deem to be proper:

Provided further that if such application is rejected, the applicant may, within 2 (two) months of the date of the order rejecting the application, apply to the High Court Division for release of the package or its contents.

(4) No order passed or action taken under this section shall be called in question in any court save as provided in the second proviso to sub-section (3).

**Explanation.**—In this section "document" includes any writing, painting, engraving, drawing or photograph or any other visible representation.

**196. Procedure for disposal by High Court Division of applications for release of detained packages.**—Every application under the second proviso to sub-section (3) of section 195 shall be heard and determined, in the manner provided by sections 99D to 99F of the Code of Criminal Procedure, by a special bench of the High Court Division constituted in the manner provided by section 99C of that Code.

**197. Power to require production of order permitting clearance of goods imported or exported by land.**—The appropriate officer may require any person in charge of any goods which such officer has reason to believe to have been imported, or to be about to be exported by land from, or to, any foreign territory to produce the release order of the goods made under section 92:

Provided that nothing in this section shall apply to any imported goods passing from a foreign frontier to any inland customs station by a route prescribed under clause (c) of section 8:

Provided further that, the Board may, by notification in the official Gazette, direct that the provisions of this section shall not apply to any particular area adjoining foreign territory in relation to goods of any specified description or value.

**198. Power to prevent making or transmission of certain signals or messages.**—If an officer of customs or police or any member of the armed forces of Bangladesh has reasonable grounds for suspecting that any signal or message connected with smuggling or intention or designs of smuggling any goods into or out of Bangladesh is being made or is about to be made or transmitted from any conveyance, house or place, he may board such conveyance or enter house or place, and take such steps as are reasonably necessary to stop or prevent the making or transmission of the signal or message.

**199. Power to station officers in certain factories.**—(1) An officer of customs not below the rank of an Assistant Commissioner of Customs may, if he so deems fit, station any officer of customs in any factory or building used for commercial purposes and situated within 8 (eight) kilometers of the frontier of Bangladesh with the object of ensuring that the factory or building is not used in any way for the unlawful or irregular importation or exportation of goods.

(2) The officer so stationed under sub-section (1) shall have the power including to inspect at all reasonable times the records of the concerned factory or business carried on in the building and such other powers as may be prescribed by rules.

**200. Restriction on the possession of goods in certain areas.**—(1) This section shall apply to such areas adjacent to the frontier of Bangladesh as may, from time to time, be notified by the Board in the official Gazette.

(2) In the area to which this section applies, no person shall have in his possession or control any goods or class of goods in excess of such quantity or value as may, from time to time, be notified by the Government in the official Gazette, except under a permit granted by the Government or by an officer authorized by the Government, in respect of the particular goods or class of goods.

**201. Punishment of persons accompanying a person possessing goods liable to confiscation.**—If any two or more persons in company found together and they or any of them, have goods liable to confiscation under this Act, every such person having knowledge of this fact is guilty of an offense and punishable in accordance with the provisions of this Act as if goods were found on such person.

**202. Power of adjudication.**—(1) In cases involving confiscation of goods or imposition of penalty under this Act, the jurisdiction and powers of the officers of customs shall be as shown in the table below, such as:—

<sup>1</sup>[Table]

Sl No.	Type of cases	Designation of Officers	Jurisdiction and powers
(1)	(2)	(3)	(4)
1.	Adjudication of cases involving confiscation of goods or imposition of penalty or both.	Commissioner of Customs, Commissioner of Customs (Bond) and Director General (Customs Duties Exemption and Drawback)	Value of goods exceeding Taka 60 (sixty) lakh.
		Additional Commissioner of Customs	Value of goods not exceeding Taka 60 (sixty) lakh.
		Joint Commissioner of Customs	Value of goods not exceeding Taka 35 (thirty five) lakh.
		Deputy Commissioner of Customs	Value of goods not exceeding Taka 20 (twenty) lakh.
		Assistant Commissioner of Customs	Value of goods not exceeding Taka 10 (ten) lakh.
		Revenue Officer	Value of goods not exceeding Taka 5 (five) lakh.

<sup>1</sup>The Table is substituted by section 155 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

Sl No.	Type of cases	Designation of Officers	Jurisdiction and powers
(1)	(2)	(3)	(4)
2.	Adjudication of cases related to goods not found or found in less quantity mentioned in cargo declaration in customs houses and customs stations involving only imposition of penalty of entry (3) of column (3) and (4) under serial no 11 in column (1) of the table under sub-section (1) of section 171.	Deputy Commissioner of Customs or Assistant Commissioner of Customs in charge of Cargo Declaration in customs houses or customs stations, as the case may be.	Value of goods without limit.

]

(2) Notwithstanding anything contained in the Table, under sub-section (1), the Board may, by notification in the official Gazette, reduce or extend the jurisdiction and powers of any particular officer or class of officers.

(3) The Board may, by notification in the official Gazette, fix jurisdiction and confer powers upon any officers of customs, where jurisdiction and powers are not shown in the Table of the sub-section (1).

<sup>1</sup>[(4) An officer working in a higher post on current charge, may exercise the adjudication powers prescribed for the respective higher post as mentioned in the Table of sub-section (1).]

**203. Issuance of show-cause notice before confiscation of goods or imposition of penalty.**—No order under this Act shall be passed for the confiscation of any goods or for imposition of any penalty on any person, unless the owner of the goods, if any or such person,—

(a) is informed in writing or if the person concerned consents in writing of the grounds on which it is proposed to confiscate the goods or to impose the penalty;

<sup>1</sup> Sub-section (4) was added by section 97 of the Finance Act, 2024 (Act No. 5 of 2024).

- (b) is given an opportunity of making a representation in writing or if the person concerned indicates in writing his preference for it orally, within such reasonable time as the appropriate officer may specify, against the proposed action; and
- (c) is given a reasonable opportunity of being heard in person or through a counsel or duly authorized agent;

Provided that the provisions of this section shall not apply to an order of confiscation of any goods or imposition of any penalty on any person passed in consequence of a request in writing of the owner of such goods or the person concerned to the effect that the offence is admitted and to accept the order passed without issuing any show-cause notice to him and without prejudice to his right of appeal against such order.

**204. Period of limitation.**— (1) Except for offenses arising out of fraud, no order imposing fine or confiscation of goods shall be made under this Act, unless the notice under section 203 is issued within 3 (three) years from the date of its occurrence:

Provided that in case of fine, absence of the concerned person in Bangladesh and in case of confiscation for the concealment of the concerned goods, such calculation of limitation shall not be applicable.

(2) Except as mentioned in section 33, no demand for any duties, taxes or other charges shall be issued or notified after the expiry of 3 (three) years from the relevant date in case of claim for duties, taxes or other charges.

**Explanation.**—For the purposes of this sub-section, “relevant date” means—

- (a) if duties and taxes are provisionally assessed under section 93, the date of adjustment of duties after the final assessment of duties;
- (b) in case of erroneously refund of duties and taxes or other charges, the date of refund thereof; and
- (c) in any other case, the date of release of the goods.

(3) There shall be no time limit for issuing notice under this section, if any offense under this Act is committed for any duties and taxes or other charges not levied or short levied or erroneously refunded by reasons of any false statement as mentioned in the entry in column (3) against serial number 9 of the Table in sub-section (1) of section 171.

**205. Option to pay fine in lieu of confiscated goods.**—(1) Whenever an order for the confiscation of goods is passed under this Act, the officer passing the order may give the owner of the goods an option to pay in lieu of the confiscation of the goods such fine as the officer thinks fit:

Provided that the amount of such fine shall not be more than the amount of fine that can be imposed against the related offenses mentioned in Chapter XIII of this Act.

(2) Nothing in this section shall apply to any goods the import of which is prohibited by or under any law.

(3) Any fine in lieu of confiscation of goods imposed under this section shall be in addition to any duties and charges payable in respect of such goods, and any fine that might have been imposed in addition to the confiscation of goods.

**206. Vesting of confiscated property to the Government.**—When any goods are confiscated under this Act, they shall forthwith vested to the Government, and the officer who orders confiscation shall take and hold possession of the confiscated goods.

**207. Levy of penalty for departure without authority or failure to bring-to.**—(1) If any conveyance departs without a port clearance or permission in writing or, in the case of a ship, after having failed to bring-to when required at any station appointed under section 13, the penalty to which the person-in-charge of such conveyance is liable may be adjudged by the appropriate officer of any customs station, to which such conveyance proceeds, or in which it for the time being is.

(2) A certificate in respect of such departure or failure to bring-to when required, purporting to be signed by the appropriate officer of the customs station from which the conveyance is stated to have so departed, shall be *prima facie* proof of the fact so stated.

**208. Power to try summarily.**—Any Judicial Magistrate empowered to try in a summary way the offenses specified in sub-section (1) of section 260 of the Code of Criminal Procedure, may, if he thinks fit, on application in this behalf by the prosecution, try an offence under this Act except when the value of goods involved in such offenses exceeds 5 (five) thousand Taka in accordance with the provisions of sub-section (1) of section 262 and sections 263, 264 and 265 of the Code.

**209. Special power of Judicial Magistrates.**—Notwithstanding anything contained in the Code of Criminal Procedure, any first-class Judicial Magistrate specially empowered by the Government, may pass a sentence of imprisonment for any term and of penalty for an offense under this Act.

**210. Detention of goods pending payment of fine or penalty.**—(1) When, as the case may be, any fine or penalty has been imposed, or while imposition of any fine or penalty is under consideration, in respect of any goods, such goods shall not be removed by the owner until such fine or penalty has been paid.

(2) When any fine or penalty has been imposed in respect of any goods, the appropriate officer may detain any other goods belonging to the same owner pending payment of such fine or penalty.

**211. Burden of proof as to lawful authority, etc.**—When any person is alleged to have committed an offense under this Act and any question arises whether he did any act or was in possession of anything with lawful authority or under a permit, license or other document prescribed by or under any law for the time being in force, the burden of proving that he had such authority, permit, license or other document shall lie on him.

**212. Presumption as to documents in certain cases.**—Where any document is produced by any person or has been seized from the custody or control of any person under this Act, and such document is tendered by the prosecution in evidence against him, the Judicial Magistrate shall,—

- (a) unless the contrary is proved by such person, presume—
  - (i) the truth of the contents of such document;
  - (ii) that the signature and every part of such document which purports to be in the handwriting of any particular person or which may reasonable assume to have been signed by or to be in the handwriting of, any particular person, is in that person's handwriting, and in the case of a document executed or attested, that it was executed or attested by the person by whom purports to have been so executed or attested;
- (b) admit the document in evidence, notwithstanding that it is not duly stamped, if such document is otherwise admissible in evidence.

**213. Notice of conviction to be displayed.**—(1) Upon the conviction of any person for the offense of smuggling, the Government may require him to exhibit in or outside, or both in and outside, his place of business, if any, notice of such number, size and lettering, and particulars relating to the conviction as it may determine, and to keep them so exhibited continuously for a period not less than 3 (three) months from the date of conviction.

(2) If any person fails to comply with the requirement mentioned in sub-section (1), he shall be deemed to have committed a further offence under this Act of the nature of the original offence for which he was convicted.

(3) If any person so convicted refuses or fails to comply with any the requirement mentioned in sub-section (1), any officer authorized in that behalf by an order of the Government in writing may, without prejudice to any proceedings which may be brought in respect of any such refusal or failure, affix the notice in or outside, or both in and outside, the place of business of such person in pursuance of sub-section (1).

(4) If, in any case the Government is satisfied that the exhibition of notices in accordance with the requirements of the provisions of sub-section (1) or sub-section (3) will not effectively bring the conviction to the notice of persons dealing with such person, the Government may, in lieu of, or in addition to any such requirement, require the convicted person to exhibit for such period, not being a period less than 3 (three) months, on such stationery used in his business, a notice printed in type of such size and form and containing the particulars of the conviction.

(5) If any person fails to comply with the requirement mentioned in sub-section (4), he shall be deemed to have committed a further offense under this Act of the nature of the first offense for which he was convicted.

**214. Power to publish conviction.**—If the Government is satisfied to this affect that it is necessary so to do, the conviction and the particulars relating to the conviction of any person for the offense of smuggling may be published in the official Gazette.

**215. Duties of certain person to give information.**—(1) Any person who comes to know of the commission of any offense under this Act, or any attempt or likely attempt to commit any such offense, shall, as soon as may be, give information thereof in writing to the officer-in-charge of the nearest customs station or customs office, or if there is no such customs station or customs office, to the officer-in-charge of the nearest police station.

(2) The officer-in-charge of the police station who receives any information mentioned in sub-section (1) shall as soon as possible communicate it to the officer-in-charge of the nearest customs station or customs office.

## CHAPTER XXV

### ALTERNATIVE DISPUTE RESOLUTION

**216. Alternative Dispute Resolution.**—(1) Notwithstanding anything contained in any other provision of this Act, any importer and exporter concerned in any dispute defined or described in section 217 for adjudication or disposal, which may or may not be pending with concerned customs authority or Commissioner of Customs (Appeal) or Appeal Tribunal or High Court Division or Appellate Division of the Bangladesh Supreme Court, may apply to the concerned authorities for resolution of the dispute through the Alternative Dispute Resolution proceedings and steps for alternative dispute resolution shall have to be initiated prior to completion of adjudication or of Appeal process under this Act.

(2) The Board may by notification in the official Gazette, from time to time, designate one or more customs station or customs office to process dispute resolution application.

**217. Definition and scope of disputes for Alternative Dispute Resolution.**—(1) For the purposes of this Chapter, "dispute" means any case or proceedings,

- (a) related to customs valuation of imported goods or applicable in case of imposition of fine related to customs valuation and classification of goods; and
- (b) pending before any customs authority or Commissioner of Customs (Appeal) or Appellate Tribunal or any other court including High Court Division of the Supreme Court.

(2) Notwithstanding anything contained in sub-section (1), the following disputes shall not be resolved with Alternative Dispute Resolution process, namely:—

- (a) fraud or criminal cases;
- (b) disputes involving seizure and confiscation of prohibited, restricted or smuggled goods under this Act;
- (c) disputes involving allegations of money laundering;
- (d) dispute related to classification of imported goods; and
- (e) disputes on alleged evasion of duties and taxes through misdeclaration of description, quantity and HS Code of goods, forgery of documents, violation of import and export policy or violations related to customs bonded warehouse licensing or bond-related conditions.

**218. Appointment of facilitator.**—For the purpose of dispute resolution in an alternative process Board may appoint or select facilitator.

**219. Methods and procedures related to Alternative Dispute Resolution.**—For the purpose of appointment of facilitator, application process for dispute resolution and disposal, timeframe for negotiation and resolution, delivery of decision, effect of agreement or settlement, necessary activity and procedure related to time limit for appeal, shall be determined by rules.

## CHAPTER XXVI

### APPEALS AND REVISION

**220. Appeals to Commissioner of Customs (Appeal).**—(1) Any person aggrieved by any decision or order passed under this Act, not being a decision or order passed under section 94 or section 119, by any officer lower in rank than a Commissioner of Customs, may appeal to the Commissioner of Customs (Appeal) within 3 (three) months from the date he has informed about such a decision or order:

Provided that the Commissioner of Customs (Appeal) may, if he is satisfied that the appellant was prevented by sufficient causes from presenting the appeal within the aforesaid period of 3 (three) months, allow it to be presented within a further period of 2 (two) months.

(2) Every appeal under this section shall be determined by stating the grounds of appeal in such manner as may be prescribed by rules.

(3) The Commissioner of Customs (Appeals), whether or not admissible in any other court, may, at any time during the proceedings, if he thinks may assist the proceedings, admit any such statement, document, information or matter as evidence.

**221. Procedure in appeal.**—(1) The Commissioner of Customs (Appeal) shall give an opportunity to the appellant to be heard if he so desires.

(2) The Commissioner of Customs (Appeal) may, at the hearing of an appeal, allow the appellant to mention any ground of appeal not included in the grounds of appeal, if he is satisfied that the omission of that ground from the grounds of appeal was not willful or unreasonable.

(3) The Commissioner of Customs (Appeal) may, after making such further inquiry as may be necessary, pass such order as he thinks fit conforming, modifying or annulling the decision or order appealed against:

Provided that an order enhancing any fine or penalty in lieu of confiscation or confiscating goods of greater value or reducing the amount of refund shall not be passed unless the appellant has been given a reasonable opportunity of showing cause against the proposed order:

Provided further that where the Commissioner of Customs (Appeal) is of opinion that any duties and taxes has not been levied or has been short levied or erroneously refunded, no order requiring the appellant to pay any duties not levied, short-levied or erroneously refunded shall be passed unless the appellant is given notice within the time-limit specified in section 191 to show cause against the proposed order.

(4) The order of the Commissioner of Customs (Appeal) disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reasons for the decision.

(5) On the disposal of the appeal, the Commissioner of Customs (Appeal) shall communicate the order passed by him to the appellant, the adjudicating authority and the related Commissioner of Customs.

(6) The Commissioner (Appeal) shall dispose of the appeal within 2 (two) years from the date of receipt thereof.

(7) If the Commissioner (Appeal) fails to dispose of the appeal within the time mentioned in sub-section (6), the Board may, upon request made by the commissioner (appeal) extend such time not more than 6 (six) months.

(8) If the appeal is not disposed of within the time extended under sub-section (7), the appeal shall be deemed to have been allowed.

**222. Power of the Board to rectify mistake, error, etc.—**The Board may on its own motion or on an application made by any person within 1 (one) year of the passing of an order, rectify any mistake or error which is apparent from the record in any order passed under any provision of this Act or the rules made thereunder:

Provided that no such rectification which has the effect of enhancing any penalty or requiring the payment of a greater amount of duties and taxes shall be made unless the person affected by such rectification has been given an opportunity of being heard in person or through a counsel or other person duly authorized by him.

**223. Deposit, pending appeal, of duties and taxes demanded or penalty levied.**—(1) Any person desirous of appealing under section 220 or section 226 against any decision or order related to any duties demanded in respect of goods which have ceased to be under the control of customs or to any penalty levied under this Act shall, at the time of filing his appeal or if he is so permitted by the appellate authority at any later stage before the consideration of the appeal, deposit with the appropriate officer <sup>1</sup>[10 (ten) percent of the duties and taxes demanded or, where duties and taxes are not applicable, 10 (ten) per cent of the fine]:

Provided that such person may, instead of depositing the amount of the penalty as aforementioned, deposit 50 (fifty) percent thereof and furnish a guarantee from a Scheduled bank for the due payment of the balance:

Provided further that, where in any particular case, the appellate authority is of the opinion that the deposit of duties and taxes demanded or penalty imposed will cause undue hardship to the appellant, it may dispense with such deposit, either unconditionally or subject to such conditions as it may deem fit to impose:

Provided further that such person according to section 32, shall be liable to pay interest on any duties or taxes notified under that section, but not paid, without considering any appeal filed or pending under this Act, unless it is finally determined on appeal that, the said unpaid amount was not imposed properly.

(2) If, upon an appeal it is decided that the whole or any portion of the aforesaid duties and taxes or penalty was not leviable, the appropriate officer shall return to the appellant such amount or portion as the case may be.

**224. Power of the Board to call for and examine records, etc.**—(1) The Board may of its own motion call for and examine the records of any proceedings under this Act for the purpose of satisfying itself as to the legality or propriety of any decision or order passed therein by an officer subordinate to it and may pass such orders as it thinks fit:

Provided that, no order confiscating goods of greater value, or enhancing any fine in lieu of confiscation, or imposing or enhancing any penalty, or requiring payment of any duties and taxes not levied or short-levied shall be passed unless the person affected thereby has been given any opportunity of showing cause against it and of being heard either in person or through a duly authorized counsel or representative.

<sup>1</sup>The words, figures and brackets “10 (ten) percent of the duties and taxes demanded or, where duties and taxes are not applicable, 10 (ten) per cent of the fine” were substituted for the words, figures and brackets “10 (ten) percent of the duties and taxes demanded or 10 (ten) per cent of the fine imposed” by section 156 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

(2) No record of any proceedings related to any decision or order passed by any officer of customs shall be called for and examined under sub-section (1) after the expiry of 2 (two) years from the date of such decision or order.

**225. Appellate Tribunal.**—(1) The Government shall constitute an Appellate Tribunal to be called the Customs, Excise and Value Added Tax Appellate Tribunal, which shall consist of required number of members to exercise the powers and discharge the functions conferred on the Appellate Tribunal in this Act.

(2) Any person mentioned below shall be eligible to be appointed as member of Appellate Tribunal, namely:

- (a) any person appointed in Bangladesh Civil Service (Customs and Excise) cadre, holding the post of member of the Board or working as member of the Board on current charge; or
- <sup>1</sup>[(b) Commissioner appointed in Bangladesh Civil Service (Customs and Excise) cadre, or any person working as Commissioner on current charge or working or has worked in any equivalent post for at least 1(one) year; or]
- (c) any person working in the position of Additional District Judge or Session Judge.

(3) The Government shall appoint one of the members of the Appellate Tribunal to be the President thereof, having practical experience on customs and related matters.

**226. Appeals to the Appellate Tribunal.**—(1) Any person aggrieved by any of the following orders may submit appeal to the Appellate Tribunal, namely:—

- (a) a decision or order passed by the Commissioner of Customs, Commissioner of Customs (Bond) or Director General (Duties Exemption and Drawback) or any officer equivalent to the post of Commissioner of Customs as an adjudicating authority, not being decision or order passed under section 94 or section 119; or
- (b) an order passed by the Commissioner of Customs (Appeal) under section 220 or section 221 as it stood immediately before the prescribed date.

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<sup>1</sup> Clause (b) was substituted by section 157 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

(2) The Commissioner of Customs may, if he is of the opinion that an order passed by the Commissioner of Customs (Appeal) under section 220 or 221 as it stood immediately before the appointed day, is not legal or proper, direct the appropriate officer to appeal on his behalf to the Appellate Tribunal against such order.

(3) Appeal shall be filed within <sup>1</sup>[90 (ninety) days] from the date on which the order sought to be appealed against is received to the Commissioner of Customs or, as the case may be, the other party preferring appeal.

(4) On receipt of notice that an appeal has been preferred, the party against whom the appeal has been preferred may, whether he has appealed against such order or any part thereof, file, within 45 (forty-five) days, a memorandum of cross-objections following the procedure specified by rules and such memorandum shall be disposed of by the Appellate Tribunal as if it were an appeal under sub-section (3).

(5) President of the Appellate Tribunal may, after the expiry of the relevant period referred in sub-section (3) or sub-section (4), admit an appeal or permit the filing of a memorandum of cross-objections within a further period of <sup>2</sup>[60(sixty) days] if he is satisfied that, if the Tribunal is satisfied that, there was sufficient cause for not presenting it within that period.

(6) An appeal to the Appellate Tribunal shall be filed in such form and following the procedure, as may be specified by rules made in this behalf and shall, in the case of an appeal made on or after the appointed date, irrespective of the date of imposition of penalty or duties and taxes and interest in relation to which the appeal is made, be accompanied by a fee at the following rate, namely: —

- (a) where the amount of duties and taxes and interest demanded and penalty levied by any officer of customs in the case to which the appeal relates is 1 (one) lakh taka or less, 300 (three hundred) taka;
- (b) where the amount of duties and taxes and interest demanded and penalty levied by any officer of customs in the case to which the appeal relates is more than 1 (one) lakh taka, 1200 (one thousand two hundred) taka:

<sup>1</sup>The figure, words and brackets “90 (ninety) days” were substituted for the figure, words and brackets “3 (three) months” by clause (a) of section 158 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

<sup>2</sup>The figure, words and brackets “60 (sixty) days” were substituted for the figure, words and brackets “02 (two) months” by clause (b) of section 158 of the Finance Ordinance, 2025 (Ordinance No. 28 of 2025).

Provided that no such fee shall be payable in the case of an appeal or a memorandum of cross-objections on behalf of the Commissioner.

(7) The Appellate Tribunal shall dispose of the appeal within 2 (two) years from the date of its receipt.

(8) If the appeal is not disposed of within the time specified in sub-section (7), the appeal shall be deemed to have been allowed by the Appellate Tribunal.

**227. Orders of Appellate Tribunal.**—(1) 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 decision or order or may refer the case back to the authority which passed such decision or order with such directions as the Appellate Tribunal may think fit, for a fresh adjudication or decision, as the case may be, after taking additional evidence, if necessary.

(2) The Appellate Tribunal may, at any time within 1 (one) year from the date of the order, with a view to rectifying any mistake apparent from the record, amend any order passed by it under sub-section (1) and shall make such amendments if the mistake is brought to its notice by the Commissioner of Customs or the other party to the appeal:

Provided that an amendment which has the effect of enhancing the assessment or reducing a refund or otherwise increasing the liability of the other party shall not be made, unless the Appellate Tribunal has given notice to him and has allowed him an opportunity of being heard.

(3) The Appellate Tribunal shall send a copy of every order passed under this section to the Commissioner of Customs and the other party to the appeal.

(4) Save as otherwise provided in section 230, order passed by the Appellate Tribunal on appeal shall be final.

<sup>1</sup>[(5) The appellant, in any appeal case pending, may apply to the Appellate Tribunal for stay of any order or for any interim order under appeal and the Appellate Tribunal may, considering such application, issue any legal order on it.]

**228. Procedures of Appellate Tribunal.**—(1) The powers and functions of the Appellate Tribunal may be exercised and discharged by Benches constituted by the President from amongst the members thereof.

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<sup>1</sup>Sub-section (5) was substituted by section 98 of the Finance Act, 2024 (Act No. 5 of 2024).

(2) Subject to the provisions contained in sub-section (3) and (4), a Bench shall consist of two members.

(3) Every appeal against a decision or order relating, among other things, to the determination of any question having a relation to the rate of duties or to the value of goods for purposes of assessment shall be heard by a special Bench constituted by the President for hearing such appeals and such Bench shall consist of not less than two members.

(4) The President or any other member of the Appellate Tribunal authorized by him, may, sitting singly, dispose of any following case which has been allotted to the Bench of which he is a member, namely:—

- (a) the value of the confiscated goods does not exceed one lakh taka without giving option to the owner of the goods to pay a fine in lieu of confiscation under section 205;
- (b) in any disputed case other than any question involving the determination of the rate of duties or the assessment of the value for duties, in which the subject matter or in relation to the subject matter is in dispute, provided that the difference in duties involved or the amount of duties involved does not exceed one lakh taka; or
- (c) the amount of fine involved does not exceed one lakh taka.

(5) If the members of a Bench differ in opinion, it shall be decided according to the opinion of the majority; but if the members are equally divided, they shall state the point or points on which they differ and make a reference to the President, who shall either hear the issue, or send it to one or more members of the Appellate Tribunal for hearing and in such cases shall be decided according to the opinion of the majority of these members of the Appellate Tribunal, who have initially or afterward heard the case.

(6) Subject to the provisions of this Act, the Tribunal shall have the power to determine the procedure in all matters related to the exercise of its powers and the discharge of its functions including the places at which the Appellate Tribunal and Benches shall hold their sittings.

(7) The Appellate Tribunal shall exercise such power under this section, as Civil Court may exercise under the Code of Civil Procedure, in respect of the following matters, namely:—

- (a) discovery and inspection;
- (b) ensuring the attendance of any person and examining that person on oath;

- (c) compelling the production of books of account and other documents; and
- (d) issuing commissions.

(8) Proceedings of the Appellate Tribunal shall be deemed to be a judicial proceeding within the meaning of section 193 and 228 and for the purposes of section 196 of the Penal Code and the Appellate Tribunal shall be deemed to be a Civil Court for the purposes of section 195 and Chapter Twenty-Six of the Code of Criminal Procedure.

**229. Appeal to the High Court Division.**—The Commissioner of Customs or the other party may, within 90 (ninety) days of issuance of any order under<sup>1</sup>[section 227], prefer an appeal to the High Court Division against such order.

**230. Case before High Court Division to be heard by not less than two judges.**—(1) An appeal submitted to the High Court Division under section 229, shall be heard by a Bench of not less than two judges.

(2) Where there is no majority among the judges, in taking decision on the appeal under sub-section (1), the judges shall state the point of law upon which they differ and the case shall then be heard upon that point by one or more of the other judges of the High Court Division, and the matter shall be decided according to the majority of the judges who have heard the case including those who first heard it.

**231. Decision of the High Court Division on the appeal.**—(1) Where an appeal is preferred under section 229, the High Court Division shall decide the points raised therein and such other points incidental thereto as are deemed necessary and shall deliver its judgment thereon.

(2) The High Court Division, in its judgment, may award any costs upon any party to the appeal.

(3) A copy of the judgment delivered under sub-section (1) shall, under the seal and signature of any officer of that Division, be sent to the Appellate Tribunal.

**232. Sums due to be realized notwithstanding reference to the High Court Division, etc.**—Notwithstanding that a reference has been made to the High Court Division, sums due to the Government as a result of an order passed under sub-section (1) of section 228 shall be payable in accordance with the order so passed.

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<sup>1</sup>The word and figure “section 227” was substituted for the word and figure “section 228” by section 99 of the Finance Act, 2024 (Act No. 5 of 2024).

**233. Exclusion of the time taken for copy.**—In computing the specified period for an appeal or application under this Chapter, the day on which the notice of the order served, and if the party preferring the appeal or making the application was not furnished with a copy of the order when the notice of the order was served, the time requisite for obtaining a copy of such order shall be excluded in counting the time.

**234. Appearance by the authorized representative.**—(1) Notwithstanding anything contained in this Act, any person, who is entitled or required to attend before any officer of Customs, an appellate authority, the Board or the Government in any proceedings under this Act or rules, otherwise than when required under law to attend in person, may attend in such proceedings by a person authorized by him in writing in this behalf, being a relative of, or a person appointed by, the aggrieved person, or a lawyer who is entitled to plead in any Court of Law, or a Customs Consultant as defined and licensed under rules prescribed in this behalf, or Chartered Accountant as defined under Article 2(1)(b) of the Bangladesh Chartered Accountants Order, 1973 (President's Order No.2 of 1973) or Cost and Management Accountant as defined under Cost and Management Accountant Act, 2018 and not being disqualified under sub-section (2).

(2) No person who has been dismissed from Government service shall be qualified to represent a person under sub-section (1); and if any advocate or Customs Consultant or Chartered Accountant as defined under Article 2(1)(b) of the Bangladesh Chartered Accountants Order, 1973 (President's Order No. 2 of 1973) or Cost and Management Accountant as defined under Cost and Management Accountant Act, 2018, is found guilty of misconduct in connection with any customs proceedings by the authority empowered to take disciplinary action against members of the profession to which he belongs, or if any other person is found guilty of such misconduct by the Commissioner of Customs, the Commissioner of Customs may direct that he shall be thence forward disqualified to represent a person under sub-section (1):

Provided that,

- (a) no such direction shall be issued in respect of any person unless he is given a reasonable opportunity of being heard;
- (b) any person against whom such direction is issued may, within 1 (one) month from the date of receipt of the direction, appeal to the Board to have the direction cancelled; and
- (c) no such direction shall take effect until 1 (one) month from the date of receipt thereof by the person concerned or, when an appeal is preferred, until the disposal of the appeal.

**235. Power of the Government to call for and examine records, etc.—**

The Government may, on its own motion or an application of an aggrieved person, within 1 (one) year of the passing of an order under this Act or the rules made there under, call for and examine the records of the proceedings related to such order for the purpose of satisfying itself as to the legality or propriety of the order and may pass such orders as it thinks fit, rectifying any mistake or error which becomes apparent from such examination:

Provided that, no such order which has the effect of confiscating goods of greater value or, order for enhancing any fine in lieu of confiscation or order for enhancing any penalty or order for requiring the payment of a greater amount of duties shall be made unless the person affected by such order has been given an opportunity of being heard in person or through a counsel or other person duly authorized by him.

**CHAPTER XXVII****MISCELLANEOUS****236. Power to open packages and examine, weight or measure goods.—**

The appropriate officer may open any package or container and examine, weight of any goods or may measure and detain, such quantity as he deems necessary or all the goods in the prescribed manner, place and time and brought to the customs station for importation or exportation and may for that purpose unload any such goods from the conveyance on which they have been imported or are to be exported.

**237. Procedure for sale of goods and application of sale proceeds.—(1)**

Where any goods, other than confiscated goods, are to be sold under this Act, they shall be sold after due notice to the owner, by public auction or by tender or by private offer or, with the consent of the owner in writing in any other manner.

(2) The sale proceeds shall be applied to the following purposes in their respective order, namely:—

- (a) to pay the expenses for the sale;
- (b) to pay the freight or other charges, if any, payable in respect of the goods, if notice of such charges has been given to the person holding the goods in custody;
- (c) to pay the customs duties, other taxes and dues payable to the Government in respect of such goods; and
- (d) to pay the charges due to the person holding such goods in custody.

(3) The balance, if any, shall be paid to the owner of the goods, provided he applies for it within 3 (three) years of the sale of the goods or shows sufficient cause for not doing so.

**238. Recovery of Government dues.**—(1) When, by any person, under this Act, any import duties and taxes are payable to the Government or any penalty is adjudged against any person or a demand notice is served upon any person calling for the payment of any amount unpaid which may be payable by way of import duties and taxes, penalty or under any bond, security, guarantee or any other instrument executed under this Act or rules or orders and such import duties, taxes, penalty or other dues are not paid within the determined time or ordered to be paid, the appropriate officer may at any time—

- (a) deduct, or compel to any other officer of customs to deduct, the amount so payable or due from any money owing to such person or due which may be in the hands or at the disposal of, or under the control of such officer or the Government;
- (b) stop clearance of any goods belonging to such person from customs control in the seaport, airport, any other customs station or from bonded warehouse till such amount is paid or recovered in full;
- (c) compel, by a notice in writing, any person owing any money to the person from whom such import duties and taxes, penalty or any other sum is recoverable or due, to pay to such officer the amount specified in the notice, or the whole of such money if it is less than the amount so recoverable or due, within 7 (seven) days of the receipt of the notice or within such longer time as may be allowed by such officer;
- (d) compel the appropriate Excise Officer and Value Added Tax Officer to recover such amount by attachment and sale of excisable or Value-Added Taxable goods or any plant, machinery and equipment used for the manufacture of goods or any other goods in the factory or bonded warehouse belonging to such person;
- (e) recover, or compel to any other officer of customs to recover, such amount by detaining and selling any goods belonging to such person, which are under the control of the customs authorities;
- (f) require, by a notice in writing, any Scheduled Bank having deposit of money of the person from whom such import duties and taxes or penalty or any other sum is recoverable or due to freeze the account or make the account inoperative on respect of the notice.

(2) An officer of customs empowered for the purpose of recovery of arrear taxes shall, subject to the provisions of this Act, have such powers as a civil court has in respect of recovery of money under the Code of Civil Procedure.

**239. Power to write off sums due to Government.**—When under this Act or the rules made there under any duties and taxes or any other money is payable to the Government by any person or a penalty is adjudged against any person and such duties and taxes, penalty or other sum has not been paid within the determined time and such duties and taxes, penalty or other sum could not be recovered nor is recoverable from the person in the manner provided in section 238 due to bankruptcy or untrace ability of such person or for any other reason, in that case the Government may write-off such duties and taxes, penalty or other sum, wholly or partially as it deems fit in the manner prescribed by rules:

Provided that notwithstanding anything contained in any other law, after write-off sums due to the Government, if it is proved that liable person or institution has newly acquired any property or the person or institution concerned with an ill motive, has transferred its property to another person or institution to become bankrupt in order to get relief from the Government dues, then the recovery of the government due shall take precedence over the said property in such manner as if the recipient of the said new property or the full responsibility for the payment of the Government dues have been vested on the recipient of the fraudulently transferred property.

**240. Wharfage or storage fee.**—After expiration of the period fixed, from time to time, by the Commissioner of Customs, the goods left or detained in any customs house, customs area, wharf or any other authorized landing place or part of the customs house premises shall be subject to payment of fees, and the commissioner may determine the amount of such fees.

**241. Supply of certificates and duplicate copies of customs document.**—A certificate, cargo declaration, declaration of goods or certificates of any other customs documents may, on payment of such fee as the Board may determine for this purpose, be furnished, at the discretion of an officer of customs not below the rank of an Assistant Commissioner of Customs, to any person applying for the same, if the said officer is satisfied that no fraud has been committed or he has no intention to commit any fraud.

**242. Correction of clerical errors, etc.**—If there is any clerical or arithmetical errors or errors arising therein from accidental slip or omission may, in any decision or order passed by the Government, the Board or any officer of customs under this Act, at any time, be corrected by the Government, the Board or such officer of customs or his successor in office, as the case may be.

**243. Customs House agents to be licensed.**—(1) No person shall act as an agent for the transaction of any business related to the entrance or departure of any conveyance or the import or export of goods or baggage at any customs station unless such person holds a license.

(2) Procedures for granting license under sub-section (1) and related matters shall be determined by the rules.

**244. Submission of authority by the agent.**—(1) When any person applies to any officer of customs for permission to transact any specified business with him on behalf of any other person, he may require the applicant to produce a written authority from the person on whose behalf such business is to be transacted, and in default of the production of such authority refuse such permission.

(2) The clerk, employee or agent of any person or mercantile firm may transact business at the customs house on behalf of such person or firm:

Provided that the appropriate officer may refuse to take into cognizance such clerk, servant or agent unless such person or a member of such firm identifies such clerk, servant or agent to the appropriate officer as empowered to transact such business, and submit to the said officer an authority in writing duly signed, authorizing such clerk, servant or agent to transact such business on behalf of such person or firm.

**245. Liability of principal and agent.**—(1) Subject to the provisions of sections 243 and 244, anything which the owner of any goods is bound or empowered to do under this Act, any person expressly or impliedly authorized by the owner for the purpose shall be also bound or empowered.

(2) If anything is done by an agent empowered under sub-section (1), it shall, unless the contrary is proved, be deemed to have been done with the knowledge and consent of the person who empowered the agent to do so, and he shall be liable for such proceedings under this Act as if he had done them himself.

(3) Unless otherwise anything provided in this Act, an agent empowered under sub-section (1) shall have the same rights, obligations and liabilities as the person from whom such power is derived:

Provided that where any duties is not levied or is short-levied or erroneously refunded on account of any reason other than willful act, negligence or default of the agent, in those cases, such duties shall not be recovered from the agent.

(4) Any notice required or given under this Act to an agent empowered under sub-section (1) shall be deemed to have been given to the person who has given such power to the agent, if the agent has expressly or impliedly empowered to accept such notice.

**246. Keeping of business records.**—(1) Every licensee, importer, exporter or their agents shall keep or cause to be kept such records for a period of 3 (three) years in the procedure, as may be specified by the Board.

(2) Every such person mentioned in sub-section (1) as directed by any officer of customs shall—

- (a) present the records and accounts to customs authority;
- (b) provide copies of the records and accounts as required; and
- (c) answer any question, asked by any officer of customs relevant to the matters arising under this Act.

(3) Where for the purpose of complying with sub-section (2), information is recorded or stored by means of an electronic or any other device, the licensee, importer, exporter, or its agent, shall, at the request of an officer of customs, operate the device, or cause it to be operated, to fulfill the requirements of sub-sections (2).

(4) For the purposes of sub-section (2) and (3), the audit agencies appointed under section 100 and an employee of that agency shall be deemed to be the officers of Customs.

**247. Regulation of business of gold, etc.**—The Government may, by notification in the official Gazette, regulate business in, or connected with, gold or silver or precious stones or ornaments made of gold or silver or precious stones, within 24 (twenty-four) kilometers of the frontier or coast line of Bangladesh.

**248. Recovery of money upon certain documents.**—If any person knowingly makes or brings into Bangladesh or causes or authorizes or is otherwise concerned in the making or bringing, any invoice or documents used or intended to be used as for the purposes of customs, in which value or charge of any goods are entered higher or lower than that actually paid or intended to be paid for them, or in which goods are falsely described, no sum of money shall be recoverable by such person, his representatives or assigns, for the price of such goods or any part thereof, nor shall any sum of money be recoverable upon any bill of exchange, note or other security made, given or executed for the whole or part of the price of such goods unless such bill of exchange, note or other security is in the hands of a *bona fide* holder for consideration without notice.

**249. Remission of duties and payment of compensation to the owner in certain cases.**—Where, on the basis of complaint by the owner of any goods, an officer of customs is convicted of an offence connected with the removal of such goods from the warehouse without payment of duties, the whole of the duties on such goods shall be remitted, and, the Commissioner of Customs shall, in accordance with the rules, pay due compensation for the damage caused to the owner by such offence.

**250. No compensation except on proof of neglect or willful neglect.**—No owner of goods shall claim from any officer of customs compensation for the loss or damage of such goods, at any time while they remain in any customs house, customs area, wharf or landing place or any goods lawfully detained under the supervision of any officer of customs, unless it be proved that such loss or damage was occasioned by gross negligence or willful act of such officer.

**251. Service of order, decision, etc.**—Any order, decision, summons or notice issued under this Act shall be served as the following process, namely:—

- (a) by tendering due to the person for whom it is intended or to his agent or sending it by registered with acknowledgement post to him or his agent; or
- (b) by affixing it on the notice board of the customs house or customs station.

**252. Bar to filing of cases in civil courts.**—No suit shall lie to any civil court, against the decision, regarding levy, imposition, exemption, assessment or realization of customs duties or taxes by the Board or the Government or, as the case may be, <sup>1</sup>[against any decision or order given by the related officer of customs].

**253. Protection of action taken on good faith under the Act.**—No civil or criminal suit or any other legal proceeding shall lie against the Government or any Government employee for anything which is done or intended to be done on good faith in pursuance of this Act or the rules made there under.

**254. Reward for detecting evasion of duties or violation of laws.**—(1) Notwithstanding anything contained to the contrary of this Act or any other law for the time being in force, subject to the provisions of sub-section (2), the Board may, in the manner, circumstances and amount as may be prescribed by rules, grant reward to the following persons, namely:—

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<sup>1</sup>The words “against any decision or order given by the related officer of customs” were substituted for the words “for determining the legality and justification of the decision” by section 100 of the Finance Act, 2024 (Act No. 5 of 2024).

- (a) any person giving information to Customs Authorities with regard to evasion or attempted evasion of customs duties or violation of any provision of this Act or any other law for the time being in force under which an officer of customs is empowered to collect taxes or other revenue;
  - (b) any officer of customs or officer or employee of any other Government agency or of a local authority who detects or uncovers the evasion or attempted evasion of customs duties or violation of this Act or any other law.
- (2) Reward under sub-section (1) shall be sanctioned, if such supply of information, evasion or attempted evasion of customs duties or the detection or unearthing of violation of law under the said sub-section, leads to completion of the following activities effectively, namely: —
- (i) the seizure and confiscation of goods or any other things in relation to which the evasion or attempted evasion or violation takes place; or
  - (ii) the realization of customs duties or any other revenue leviable under this Act or any other law for the time being in force or the realization of a penalty or fine imposed under the relevant law; or
  - (iii) complaint lodged or sentence imposed on the person liable for such evasion, attempted evasion or violation.

**255. Financial incentives award to officer of customs and employees.—**  
 Notwithstanding anything contained to the contrary in this Act or any other law the Board may, in the manner, circumstances and amount as may be prescribed by rules, award a portion of the surplus collection of revenue at import stage as financial incentives to all officer of customs and employees and officers and employees of the Board:

Provided that for providing financial incentive award in any specific financial year, the collection of revenue at import stage for a given financial year shall exceed the target fixed by the Government for that financial year.

**256. Notice of legal proceedings.—**For any other proceeding other than a civil suit against any officer of customs or any other person exercising any powers conferred or discharging any duties provided by or under this Act for anything purporting to be done in pursuance of the provisions of this Act or the rules, such officer or person must be given 1 (one) month previous prior notice in writing of the intended proceeding and of the cause thereof and after the expiration of 1 (one) year from the actual of such cause, such proceedings shall not be commenced.

**257. Providing decision.**—(1) Any person may apply to the appropriate officer, in such manner as may be prescribed by the rules, for decision on any matter related to the application of this Act or the rules.

(2) The appropriate officer, on receipt of any application under sub-section (1), shall, in such manner as may be prescribed by rules, take decision and forthwith communicate the same to the applicant, stating the reasons for the decision and the right of appeal.

(3) If any person is aggrieved by a decision received under sub-section (2), he may prefer appeal against the said decision in accordance with the provisions of section 244.

(4) In the cases where a decision in favor of any person under sub-section (1) shall be annulled or revoked at any time by the appropriate officer, those cases and the procedure to be followed thereon shall be prescribed by rules made for the purposes of this section.

**258. Power to make customs rulings.**—(1) The Board may, on an application by any person or on a reference by an officer of customs not below the rank of Commissioner of Customs or of its own motion, make customs rulings in respect of any matter specified in the application or reference, as the case may be, in any specific situation, related to application of any provision of this Act or the rules or tariff classification or duties rates or valuation of any goods for customs assessment purpose.

(2) The Board may decline to make a customs ruling on the ground of insufficient information furnished or in the absence of conclusive evidence provided in support of the contentions in the application or the reference.

(3) The Board may, from time to time, review any customs ruling and amend to correct any error contained in that ruling.

(4) Any person may apply to the Board for an advance ruling regarding classification and origin of any goods for the purpose of determination of customs duties of the said goods and accordingly the Board may accordingly issue an advance ruling on the related matter.

(5) The time limit for providing advance ruling under this section, related matters including the conditions and limitations for considering the ruling shall be determined by the rules.

(6) Any customs ruling and advance ruling made under this section shall be complied by the person concerned, the applicant and all officers of customs.

**Explanation.**—For carrying out the purposes of this section, “advance ruling” means any written decision given by the Board to an applicant before the importation of any goods specified in any application, where the treatment to be given to such goods by an officer of customs at the time of importation of such goods shall be stated.

**259. Inquiry and Inquiry Center.**—(1) The Board shall, within the limits of its received resources, shall establish and operate one or more inquiry centers at the Board or at customs stations to answer reasonable inquiries on information related to this Act and the rules, to provide notifications, circulars, orders and other documents issued for general use under this Act, and to supply necessary forms and documents related to import, export and transit process.

(2) The inquiry center established under sub-section (1) shall, on application by any willing person through electronically or in any other manner, within a reasonable time, as the case may be, reply to the inquiry and provide the relevant forms and documents electronically.

**260. Copy of decisions.**—Upon an application of a person directly interested in a decision taken by any officer of customs under this Act, the Commissioner of Customs or an officer authorized by him shall, within the time and subject to payment of fee specified by the Board, deliver a certified true copy of that decision.

**261. Confidentiality and arrangement for exchange of information facilitating trade.**— (1) All trade and passenger information collected by the Customs Authority in performing any duties under this Act shall be confidential except for the use in the following purposes-

- (a) for the statistical needs of the Board and other Government Agencies; or
- (b) for the purposes of comparison and proof with other imports and exports by the appropriate officer of customs; or

<sup>1</sup>[(c) for producing as evidence before any court or agency authorized by the Government:

Provided that, in cases where the administrative Court orders the production of any documents necessary for the purpose of the investigation as evidence, only such necessary documents shall be admissible as evidence; or]

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<sup>1</sup>Clause (c) was substituted by section 101 of the Finance Act, 2024 (Act No. 5 of 2024).

- (d) for disclosure of information subject to the conditions and limitations of the Right to Information Act, 2009 (Act No. 20 of 2009); or
- (e) for any other purposes determined by the Board.

(2) The Government may, under this Act, any bilateral, regional, multilateral agreement or convention or any other arrangement for the exchange of information for the purposes of trade facilitation, effective risk analysis, accuracy assessment of compliance and prevention, prevention of crime and investigation.

(3) Information exchanged shall, subject to the limitations and conditions mentioned in the executed agreement or convention or any such arrangement according to sub-section (2), may, be used as evidence in investigations and proceedings under this Act or in compliance with the existing provisions in the corresponding law of any other country.

(4) The Board may, by notification in the official Gazette, prescribe the manner and conditions of such exchange including specifying the designation of such information exchanger.

(5) Any disclosure or dissemination of information except in the cases mentioned in sub-sections (1) to (4) shall be considered an offense under this Act.

**262. Advice.**—The Board shall, regularly, receive advice from Bangladesh Trade and Tariff Commission including other related Government agencies and private sector regarding the implementation of this Act and the rules.

**263. Power to make rules.**—(1) The Government may, in consultation with the Board, by notification in the official Gazette, make rules for carrying out the purposes of this Act.

(2) Without prejudice to the generality of the provision of sub-section (1), rules may be made on any or all matters enumerated in the Second Schedule.

(3) Any rules made under this section, shall be published at least 30 (thirty) days before its execution, except in cases of emergency or for any other important reason by stating the situation at the time of publication of the rule.

**264. Special Provisions.**—Notwithstanding anything contained in any other provisions of this Act, the Government in consultation with the Board and the relevant authorities mentioned in this section, may, make separate and distinct customs-related rules by notification in the official Gazette, for the EPZs established under the Bangladesh Export Processing Zones Authority Act, 1980 (Act No. 36 of 1980), the economic zones established under the Bangladesh Economic Zone Authority Act, 2010 (Act No. 42 of 2010), Hi-Tech Parks established under The Bangladesh Hi-Tech Park Authority Act, 2010 (Act No. 8 of 2010) and any similar specialized areas.

<sup>1</sup>[**264A. Specialized functional units.**—For the purposes of this Act, the Board may, by notification in the official Gazette, constitute one or more specialized functional units to perform special functions, appoint thereto the necessary number of officers of customs and specify the duties and functions of such officers.]

**265. Electronically performing activities and publication by electronic means.**—(1) Notwithstanding anything contained in any other provisions of this Act or any other law for the time being in force, the Board may, by notification in the official Gazette, by providing necessary conditions, restrictions and procedures, order to execute <sup>2</sup>[any function under this Act] electronically.

(2) Any order, notification, circular, form or other information, explanation or decision to be made under this Act shall, as far as possible, be made available immediately by electronic means.

**266. Power to issue Orders, Forms, Notices, Explanations or Circulars.**—The Board or, as the case may be, the Commissioner of Customs ( Bond), or Commissioner of Customs (Valuation and Internal Audit), or any other Commissioner of Customs or Director General in their respective jurisdiction, to enforce the provisions of this Act or the rules, may issue and publish necessary orders, forms, notices, explanations or circulars subject to being consistent with the provisions of this Act.

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<sup>1</sup>Section “264A” was inserted by section 102 of the Finance Act, 2024 (Act No. 5 of 2024).

<sup>2</sup>The words “any function under this Act” were substituted for the words “the functions of any warehouse” by section 103 of the Finance Act, 2024 (Act No. 5 of 2024).

**267. Removal of difficulties.**—If any difficulty arises in giving effect to the provisions of this Act, the Board may, issue necessary order for the purpose of removing such difficulty, subject to being consistent with the provisions of this Act.

**268. Publication of Authentic English text.**—(1) After the commencement of this Act, the Government shall, by notification in the official Gazette, publish an authentic English text of this Act.

(2) In the event of conflict between the Bangla text and the English text, the Bangla text shall prevail.

**269. Repeals and savings.**—(1) As soon as after the commencement of this Act, the Customs Act, 1969 (Act No. IV of 1969) is hereby repealed.

(2) Notwithstanding the repeal under sub-section (1),—

- (a) any act done or measures taken under the said Act shall, subject to being consistent with the provisions of this Act, deemed to have been done or taken under this Act;
- (b) the activities pending under the said Act on the date of commencement of this Act shall, as far as possible, be disposed of, according to the provisions of this Act:

Provided that if the time remains for submission of any application or filing any appeal or revision under the said Act before the commencement of this Act, the said time period shall continue;

- (c) if any taxes, fee or any other sum remains due, and any matter remains pending under the said Act immediately before the commencement of this Act, the taxes, fee or due shall be recoverable, and the matter shall be disposed of in such way as if the said Act had not been repealed.
- (d) the cases pending under the said Act shall be disposed of as if the said Act had not been repealed;

- (e) all rules framed, orders passed, notifications or notices issued under the said Act shall, subject to being consistent with the provisions of this Act, continue in force until repealed or amended in a manner that it had been framed, passed or issued under the provisions of this Act; and
- (f) any Port Trustee or Port Authority constituted under the said Act shall continue to conduct their functioning for the remaining term as if this Act had not come into force.

<sup>1</sup>[**270. Amendment of such Acts, rules, etc. where reference of The Customs Act, 1969 were made.**—Notwithstanding anything to the contrary contained in any other law for the time being in force, upon the commencement of this Act, the reference of “the Customs Act, 1969 (Act No. IV of 1969)” in any Act, rules, regulation, notification, order or document immediately before such commencement, shall be substituted by the reference of “the Customs Act, 2023 (Act No. 57 of 2023)”, and if there is a reference to any provision of the Customs Act, 1969 mentioned in the said Act, rules, regulation, notification, order or document, the provision of this Act reflecting the content of the said provision shall be construed.]

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<sup>1</sup>Section 270 was added by section 104 of the Finance Act, 2024 (Act No. 5 of 2024).

## SCHEDULES

### THE FIRST SCHEDULE

[See section 18(1)]

**(Printed Separately)**

### THE SECOND SCHEDULE

[See section 263]

- (1) Matters related to exercise of powers and discharge of duties of officers of customs.
- (2) Matters related to payment and time of payment of customs duties and taxes.
- (3) Rules and regulations related to landing of imported, exported and transported goods and matters related to customs port and approved landing place for the purpose of loading in the ship and including area of port and landing place including the list of goods may be landed or loaded in the ship.
- (4) The place of import and export of goods by road and railway and the route on which goods are to be imported and exported by road.
- (5) Matters related to inland customs stations (where customs duties-taxes shall be collected).
- (6) Regulation of proceedings for the detention and confiscation of the prohibited goods imported and intended to be exported and verification of information related to such goods, notices to be given to the owner or other parties, security for the custody or release of such goods, examination of evidence, reimbursement expenses by the informer for incorrect information and providing compensation.
- (7) Cases in which the goods imported with a view to subsequent exportation or to be used in the production, manufacture, processing, repair or refitting of goods specified in the rule may be delivered without payment of whole or part of the duties.

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- (8) Matters related to physical, chemical, expert examination or authentication, non-intrusive inspection, selection of products for such testing or verification and risk management related areas including authentication of documents on consignment of imported and exportable goods.
  - (9) Marking of boats belonging to Bangladeshi ships and of other vessels not exceeding one hundred tons, regulation and restriction on it and fees for licenses and registration of cargo boats.
  - (10) Expenses to be claimed when officer of customs is specially employed to accompany the owner to the warehouse under section 115 and fees to be charged for permitting the owner of any goods to deal with them as provided in section 116.
  - (11) Matters pertaining to the manufacturing and other operation carried on in the warehouse including time limits.
  - (12) Transshipment of goods without payment of duties and prohibition and regulation and restriction of transshipment and power of officers of Customs in that behalf; and the fees for transshipment.
  - (13) Export of frustrated cargo under section 150.
  - (14) Transport of goods from one place of Bangladesh to another through foreign territory and condition as to the due arrival of such goods at the destination.
  - (15) Conditions and restrictions applying to the transit of goods to a foreign territory without payment of duties.
  - (16) Passengers and crew baggage, definition, declaration, custody, examination, assessment and clearance of such baggage and transit and transshipment of such baggage, circumstances and conditions under which such baggage or any specified class of goods included in such baggage would be exempt from duties, extent of such exemption.

- (17) Regarding the bringing or carrying of cash currency or currency notes, gold, diamonds, precious metals and precious stones in excess of allowable limits into or out of Bangladesh without reporting to the competent authorities.
- (18) Rules-regulations related to valuation of the goods imported or intended to be exported, submission of information necessary for the proper valuation of the goods by the importer or exporter, and production of the relevant books and documents by him, furnishing of information by the importer related to the sources, nature and amount of the funds or the consideration for which and the manner in which it was sold.
- (19) Determining denature spirit, and chemical testing and denaturing of spirit.
- (20) Matters pertaining to drawback, drawback in respect of used goods, the amount of duties which shall be repaid as drawback on such goods, prohibition of drawback on any specified goods or class of goods, condition for the payment of drawback, limiting the period during which such goods must be exported, limiting the time during which drawback may be claimed.
- (21) Matters related to port clearance or departure of conveyances, grant of special pass permitting bulk to be broken, conditions related to the grant of port clearance to the master of a ship on furnishing security by the agent for the delivery of export cargo declaration and other documents.
- (22) Matters pertaining to the import or export of goods by post, examination, duties assessment, clearance, transit or transshipment of the goods so imported or to be exported.
- (23) Prevention of taking out of Bangladesh of any coastal goods the export of which is dutiable or prohibited under this Act or any other law, prevention of the substitution of imported goods or export goods by coastal goods on board a ship, prohibiting the transportation of any specified class of goods generally in the specified ports or in between them.

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- (24) Power to be exercised by an officer stationed at a factory or building under section 199.
  - (25) Licensing of agents; license form and fee payable therefore, competent authority to grant license, validity period of license, qualifications of licensee, applicable conditions and restrictions on the license including furnishing of security, circumstances in which penalty imposed on the licensee or suspension or cancellation of license and appeals against the penalty or suspension or cancellation of license.
  - (26) Matters pertaining to the business for the regulation of which a notification may be issued under section 247 and the accounts and records to be maintained, and the information to be furnished, by persons engaged in such business.
  - (27) Matters related to reward for the detection of duties evasion and violation of the Act, under section 254.
  - (28) Matters related to Award of Financial Incentive for the officer of customs and employees under section 255.
  - (29) Matters related to fixing the opening days and hours of operations for the customs offices, customs stations or public and licensed warehouses and fixing the time of unloading, shipping and loading of goods at any customs port, airport and land port.
  - (30) Rate of overtime payment to the officer of customs and condition for approving overtime, on account of the rendering services by the officer of customs, beyond the fixed time, on request by the master of the ship or his agent or in the case of aircraft the pilot or his agent or in the case of vehicles the person in charge or the importer, exporter or their agent.
  - (31) Matters related to the control of officers of customs over ships carrying coastal goods in the waters of Bangladesh.
  - (32) Matters related to deposit of goods in public and licensed warehouses, supervision and removal of goods from warehouses and management and control of warehouses.

- (33) Issue of license including procedures thereon (other than agent license).
- (34) Regarding fees for license and permit, other than warehouses.
- (35) Related to preservation and preservation procedures of registers, documents and accounts by licensed persons.
- (36) Matters related to import, export and removal of goods under license or permit.
- (37) Regarding Export Processing Zone, Economic Zone and Hi-Tech Park and similar specialized zones.
- (38) Matters related to the manner in which packages of imported, exportable goods shall be marked and numbered and the manner in which invoices shall be prepared.
- (39) Matters related to the restriction or prohibition wholly or conditionally, of the movement of goods through any authorized customs port or station.
- (40) Matters related to the method of packaging of dutiable or restricted goods and not packaging dutiable, duties-free and restricted goods in the same package.
- (41) Regarding the standard of containers used for the transportation of export goods.
- (42) Matters related to the operation of duties-free shop.
- (43) Related to Authorized Economic Operator.
- (44) Regarding Post Clearance Audit.
- (45) Procedures regarding filing and disposal of appeal and review.
- (46) Matters related to submission, acceptance and disposal of refund application.
- (47) Issuance of show-cause notice for adjudication and issuance of demand.
- (48) Matters related to guarantee.
- (49) Matters related to safeguard duties.

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- (50) Matters related to inward and outward processing.
  - (51) Matters related to assessment and re-assessment.
  - (52) Matters related to provisions and stores.
  - (53) Matters related to the use of procedures for clearance of good through electronic procedure.
  - (54) Matters related to alternative dispute resolution.
  - (55) Matters related to advance ruling.
  - (56) Matters related to customs risk management.
  - (57) Any other matter necessary for giving effect to the provisions of this Act.

By order of the President

**Md. Abdur Rahman Khan FCMA**  
Secretary  
Internal Resources Division  
Ministry of Finance  
&  
Chairman  
National Board of Revenue.