

¹[**THE FIRST SCHEDULE**
(Printed separately)]

²[**THE THIRD SCHEDULE**]

1. Regulation of proceedings for the detention and confiscation of the prohibited goods imported or intended to be exported, including verification of information relating 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 by the informant of expenses and damages caused by incorrect information supplied by him.
2. Cases in which the goods or material imported with a view to subsequent exportation, or to be used in the production, manufacture, processing, repair or refitting to goods specified in the rule may be delivered without payment of the whole or part of the duty; and repayment of duty on such goods and material.
3. Valuation of the goods imported or intended to be exported; submission by the importer or exporter of information necessary for the proper valuation of the goods; and production of the relevant books and documents by him; furnishing of information by the importer relating to the sources, nature and amount of the funds or assets by which the goods were acquired or the consideration for which and the manner in which it was disposed of.
4. Determining denature spirit, and testing and denaturing of spirit.

¹ The FIRST SCHEDULE was substituted by section 7 of অর্থ আইন, ২০০৬ (২০০৬ সনের ২২ নং আইন) which was substituted for “the FIRST and SECOND SCHEDULE” by section 5 of অর্থ আইন, ১৯৯৩ (১৯৯৩ সনের ১৮ নং আইন).

² Former “First Schedule” was renumbered as “The Third Schedule” by section 11 of the Finance Act, 1980 (Act No. XXIII of 1980).

5. Matters pertaining to drawback; drawback in respect of used goods, the amount of duty which shall be repaid as drawback on such goods; prohibition of drawback on any specified goods or class of goods; conditions for the payment of drawback; limiting the period during which such goods must be exported; limiting the time during which drawback may be claimed.
6. The extent to which and the conditions subject to which drawback may be allowed on the imported material used in the manufacture of goods in Bangladesh which are exported.
7. Matters relating to port clearance or to departure of conveyances; grant of special pass permitting bulk to be broken; conditions relating to the grant of port clearance to the master of a vessel when the agent furnishes security for the delivery of export manifest and other documents.
8. Sealing of conveyances carrying transit goods and in other cases.
9. Marking of boats belonging to ³[Bangladeshi] ships and of other vessels not exceeding one hundred tons; prohibition, regulation and restriction of the plying of such boats and vessels; fees for licences and registration of cargo boats.
10. Expenses to be charged when Customs officer is specially employed to accompany the owner to the warehouse under section 93; fees to be charged for permitting the owner of any goods to deal with them as provided in Section 94.
11. Matters pertaining to the manufacturing and other operation carried on in the warehouse.
12. Transhipment; prohibition; and regulation and restriction of transhipment of goods without payment of duty; powers of officers of Customs in that behalf; and the fees for transhipment.
13. Export of frustrated cargo under section 138.
14. Transport of goods from one part of Bangladesh to another through foreign territory; conditions as to the due arrival of such goods at the destination.

³ The word “Bangladeshi” was substituted for the word “Pakistani” by section 11 of the Finance Act, 1980 (Act No. XXIII of 1980).

15. Condition and restrictions applying to the transit of goods to a foreign territory without payment of duty.
16. Bill of export.
17. Baggage of passengers and the crew; definition, declaration, custody, examinations, assessment and clearance of such baggage; transit and transhipment of such baggage; circumstances and conditions under which such baggage or any specified class of goods included in such baggage would be exempt from duty; extent of such exemption.
18. Matters pertaining to the import or export of goods by post; examination, assessment, clearance, transit or transhipment of the goods so imported or to be exported.
19. Prevention of the 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 vessel; prohibiting the conveyance of any specified class of goods generally, or to or between specified ports in a coasting vessel.
20. Powers to be exercised by an officer stationed at a factory or building under section 176.
21. Licensing of agents; the form of the licence and fee payable therefore: the authority competent to grant the licence; the period of validity of the licence; qualifications of the licensee; conditions and restrictions applying to the licence including furnishing of security; ⁴[circumstances in which penalty may be imposed on the licensee or licence may be suspended or revoked; appeals against the penalty or suspension or revocation of the licence.]
22. Matters pertaining to any business for the regulation of which a notification may be issued under section 212; the accounts and records to be maintained, and the information to be furnished, by persons engaged in such business.

⁴ The words and semi-colon “circumstances in which penalty may be imposed on the licensee or licence may be suspended or revoked; appeals against the penalty or suspension or revocation of the licence” were substituted for the words and semi-colon “circumstances in which licence may be suspended or revoked; appeals against the suspension or revocation of the licence” by section 7 of the Finance Ordinance, 1986 (Ordinance No. XLV of 1986).

⁵[22A. Reward under section 217A.]

⁶[22B. Definition of Privileged Person; goods imported, or purchased from duty-free bonded warehouse or acquired otherwise by privileged persons; declaration, examination, assessment, clearance, custody and disposal of such goods; transit and transhipment of such goods; circumstances, conditions, limitations and restrictions under which such goods would be exempted from Customs duties; extent of such exemption; issuance of Customs Passbooks in favour of privileged persons.]

23. Any other matter necessary for giving effect to the provisions of this Act.

⁷[THE FOURTH SCHEDULE]

S. No.	Name and No. of enactment	Extent of repeal	Amendments
1	2	3	4
1.	The Sea Customs Act, 1878 (VIII of 1878).	The whole.	-
2.	The Inland Bonded Warehouses Act, 1896 (VIII of 1896).	The whole.	-
3.	The Land Customs Act, 1924 (XIX of 1924).	The whole.	-
4.	The Tariff Act, 1934 (XXXII of 1934).	⁸ [The whole].	⁹ [* * *]
5.	The Civil Aviation Ordinance, 1960 (XXXII of 1960).	Section 14.	-

⁵ Entry 22A was inserted by section 51 of অর্থ আইন, ২০০০ (২০০০ সনের ১৫ নং আইন).

⁶ Entry 22B was inserted by section 14 of অর্থ আইন, ২০০৩ (২০০৩ সনের ১৭ নং আইন).

⁷ Former “Second Schedule” was renumbered as “The Fourth Schedule” by section 11 of the Finance Act, 1980 (Act No. XXIII of 1980).

⁸ The words “The whole” were substituted for the words and figures “Sections 5 and 6” by section 11 of the Finance Act, 1980 (Act No. XXIII of 1980).

⁹ The entries were omitted by section 11 of the Finance Act, 1980 (Act No. XXIII of 1980).