

Government of the People's Republic of Bangladesh

National Board of Revenue

Dhaka

(Customs and Sales Tax)

NOTIFICATION

Dhaka, the 10th December, 1984

No. S.R.O. 546-L/84/890/Cus.— In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), read with item 2 of the Third Schedule thereof, the National Board of Revenue is pleased to make the following rules, namely: –

**THE REPAYMENT OF CUSTOMS DUTY ON LOCALLY MANUFACTURED
GOODS SOLD AGAINST FOREIGN EXCHANGE OR SUPPLIED TO
EXPORT ORIENTED INDUSTRY AGAINST BACK TO BACK LETTER OF
CREDIT RULES, 1984.**

1. These rules may be called The Repayment of Customs Duty on Locally Manufactured Goods Sold Against Foreign Exchange or Supplied to Export Oriented Industry Against Back to Back Letter of Credit Rules, 1984.
2. The extent to which repayment shall be allowed in respect of any imported materials used in the manufacture of any goods which are sold against foreign exchange in Bangladesh or supplied to export oriented industries against back to back letter of credit shall be whole of the customs-duties paid on the importation of such imported goods.
3. On being successful in obtaining supply order against a tender the payment of which shall be received against foreign exchange to the satisfaction and certification of a scheduled bank or upon receiving a back to back letter of credit, a supplier or manufacturer-*cum*-supplier shall, immediately make an application to the Director, Inspection, Customs and Excise along with particulars in Form XD-I annexed hereto of the items so supplied giving quantum of import duty paid on importation of raw materials required for manufacture of such items along with three samples of each for verification of the claim.
4. The Directorate of Inspection, shall, upon receipt of the application under rule 3, undertake a detail survey of the manufacturing industrial unit, verify the correction of the statement furnished by the supplier or manufacturer-

cum-supplier to ascertain the amount of customs-duties involved in each unit of items to be supplied.

5. A supplier, other than a manufacturer-*cum*-supplier, shall make arrangement with the manufacturer of the items so supplied by him to furnish such details as may be required by the officers of the Directorate of Inspection, to verify the particulars of the statement.
6. The Director of Inspection, shall forward the survey report to the Board along with its recommendation specifying the amount of duty admissible for repayment.
7. The supplier or manufacturer-*cum*-supplier shall apply to the Board along with certificate or copy of bill of export in support of delivery of the goods either to the tenderer or exporter-*cum*-manufacturer showing receipt in full of the quantity so delivered.
8. The Board, after examining the claim for repayment, shall pass necessary order for repayment in respect of the goods for which repayment claim has been lodged, asking the Commissioner of Customs of the jurisdiction through which initial payment of customs-duties was made.
9. The Commissioner of Customs, on receipt of the order of the Board under rule 8, shall make repayment of duty in cheque to the claimant.
10. The supplier, manufacturer-*cum*- supplier and exporter of the goods shall maintain all reports for at least two years from the date of repayment.

[C. No. 5(4)Cus.I/84]

M. S. I. Chowdhury
First Secretary (Customs)