

Government of the People's Republic of Bangladesh
National Board of Revenue

(Customs)

18-04-1410 B.S.
Dated: 02-08-2003

No. S.R.O. 237-Law/2003/2015/Cus.– In exercise of the powers conferred by the section 219 of The Customs Act, 1969 (IV of 1969), the National Board of Revenue is pleased to make the following Rules, namely :-

1. Short title.– These Rules may be called the **Privileged Persons (Customs Procedures) Rules, 2003.**

2. Definition.–In these Rules, unless there is anything repugnant in the subject or context,-

- (a) "appropriate officer" means an appropriate officer as defined in section 2(b) of the Customs Act, 1969 (IV of 1969);
- (b) "International Organization" means World Bank, International Monetary Fund, Asian Development Bank, Islamic Development Bank and any such organization, as the government or the National Board of Revenue may, from time to time, by notification in the official gazette, declare as "International Organization";
- (c) "Development Partner of Bangladesh" means United States Agency for International Development (USAID), Danish International Development Agency (DANIDA), Japan International Co-operation Agency (JICA), Department for International Development (DFID), Canadian International Development Agency (CIDA), Swedish International Development Agency (SIDA), German Technical Co-operation (GTZ), ¹[Korea International Cooperation Agency (KOICA), Japan Bank for International Cooperation (JBIC), Japan Overseas Corporation Volunteers (JOCV), Australian Agency for International Development (Aus-AID), European Commission (EC)], ²[“International Centre for Diarrhoeal Disease Research, Bangladesh (ICDDR’B)” and “International Federation of Red Cross and Red Crescent Societies”.] and any such organization as the government or the National Board of Revenue may, from time to time, by notification in the official gazette, declare as "Development Partner of Bangladesh";
- (d) "privileged person" means a non-Bangladeshi official working in Bangladesh under -
 - (i) the United Nations or an organization thereunder or a non-Bangladeshi expert performing functions in Bangladesh on behalf of the United Nations or an organization thereunder and holding United Nations laissezpasser;
 - (ii) an International Organization; and
 - (iii) a Development Partner of Bangladesh;
- (e) "member of the family of a privileged person" means spouse and children of a privileged person; and
- (f) "Schedule" means schedule annexed to these rules.

3. Import of articles free of customs duties.– (1) A privileged person shall be entitled to import free of customs duties,–

¹ Amendment by SRO No. 300–Law/2004/2057 Cus, dt. 18/10/2004

² Amendment by Notification No. 149/2005/Cus, dt. 17.01/2005

- (a) articles of foodstuff, medicines and other consumable stores of the value specified in the schedule;
- (b) alcoholic beverage, liquor and tobacco of the value specified in the schedule;

Provided that, the articles under clause (a) and clause (b) may be imported by a privileged person at a time for a maximum of three months quota as specified in the schedule.

(2) A privileged person shall be entitled to import free of customs duties, –

- (a) articles for personal use and household effects, if his or her continuous stay in Bangladesh is expected to be not less than six months and such import shall be limited to a maximum Cost, Insurance and Freight (CIF) value of taka fifty thousand for the first year and shall be imported within the period of six months from the date of his or her first arrival in Bangladesh and this period may, on satisfactory grounds, be extended by another period of three months by the commissioner of customs concerned and by the National Board of Revenue for such further period as it may deem fit;
- (b) after expiry of the period of one year of continuous stay in Bangladesh, articles of personal use and household effects upto the Cost, Insurance and Freight (CIF) value of taka fifteen thousand per year for the next two years; and

(3) A privileged person shall be entitled to import free of customs duties a motor car for his or her personal and family use, if his or her continuous stay in Bangladesh is expected to be not less than one year and in such case the motor car, if any, shall be imported within six months from the date of his or her first arrival in Bangladesh.

4. **Purchase of consumable articles from diplomatic bonded warehouses.**– A privileged person may purchase,–

- (a) the following goods from the diplomatic bonded warehouse of the Bangladesh Parjatan Corporation;
 - (i) alcoholic beverage and liquor,
 - (ii) tobacco,
 - (iii) articles of foodstuff,
 - (iv) medicine, and
 - (v) other consumable stores; and
- (b) the following goods from all other diplomatic bonded warehouses;
 - (i) alcoholic beverage and liquor,
 - (ii) tobacco.

5. **Conditions of Import & Purchase.**– (1) The total value of alcoholic beverage, liquor, tobacco, articles of foodstuff, medicine and other consumable stores, either imported or purchased from the diplomatic bonded warehouses, shall not exceed the value mentioned in the Schedule.

(2) Children below the age of 18 (eighteen) years shall not be entitled to enjoy the quota for alcoholic beverage, liquor and tobacco mentioned in the Schedule.

6. **Issuance of Customs Passbook.**– (1) If a privileged person is interested to enjoy his or her entitlement under these Rules shall submit application, to such officer of Customs as the National Board of Revenue may designate, through the Head of the organization in Bangladesh to which the privileged person belongs, for issuance of a customs passbook.

(2) The designated officer may, after examining the application, direct the concerned Additional or Joint Commissioner of Customs (Bond) to issue a customs passbook in favour of the privileged person in such manner and form as may be specified by the National Board of Revenue.

(3) The fact of issuance of customs passbook under sub-rule (2) shall be entered in the passport of the privileged person.

(4) The name, age and other necessary particulars of each member of the family of a privileged person shall be required to be included in his or her customs passbook.

(5) Details of all duty-free imports and purchases from the diplomatic bonded warehouses by a privileged person shall be entered in his or her customs passbook, from time to time, by an appropriate officer.

(6) The customs passbook issued to a privileged person shall remain valid for a period of one year from the date of issue or till the month of January next, whichever appears earlier.

(7) Notwithstanding anything contained in these Rules, no customs passbook shall be issued if the expected duration of stay of a privileged person in Bangladesh is less than ninety days.

7. Renewal of Customs Passbook.- (1) Application for renewal of customs passbook shall be submitted to the issuing authority with necessary documents at least fifteen days prior to expiry of the period as mentioned in sub-rule (6) of rule 6 and privileged persons, except those enjoying immunity granted under the Vienna Convention, shall be present physically before the designated officer for renewal of the customs passbook alongwith their passports and the passports of the members of their families at the time of submission of the applications for renewal.

(2) A customs passbook may be renewed on receipt of a certificate, from the Head of the organization in Bangladesh to which the privileged person belongs, to the effect that the holder of the customs passbook continues to be in his or her assignment in Bangladesh specifying the period for he or she is likely to continue with the assignment;

8. Disposal of car and other durable articles. – (1) Car and other durable articles imported or purchased from diplomatic bonded warehouses or from other privileged persons or diplomats free of customs duties under these Rules, if not re-exported, be disposed of in such manner as may be laid down by the National Board of Revenue from time to time.

(2) In case of disposal, other than by re-exportation or transfer to other privileged persons or diplomats, customs duties and other taxes chargeable thereon shall be payable at the rate as applicable under section 30(c) of the Customs Act, 1969.

(3) The re-exportation or otherwise disposal of car and other durable articles shall be completed before surrendering and depositing the customs passbook with the issuing authority.

(4) The fact of disposal of car and other durable articles or their re-exportation, as the case may be, shall be entered in the passbook of the privileged person by the appropriate officer.

9. Surrender and Deposit of Customs Passbook. – (1) Customs passbook shall be surrendered and deposited with the issuing authority at least one week before,-

- (a) a privileged person leaves Bangladesh finally after completion of his or her assignment in Bangladesh; or
- (b) a privileged person resigns or gets terminated from the assignment for which he or she was considered to be a privileged person.

(2) Where a privileged person leaves Bangladesh without disposal of car or other durable articles included in his or her customs passbook or without surrendering the customs passbook, the Head of the organization concerned to which the privileged person belonged, shall be held responsible for disposal of car or other durable articles and for surrendering the customs passbook within sixty days from the date of occurrence of the event as mentioned in clause (a) or clause (b) of sub-rule (1), as the case may be, and the National Board of Revenue may, on satisfactory grounds, extend this time-limit for a further reasonable period.

(3) The appropriate officer shall, upon receipt of the customs passbook surrendered and on being positively confirmed after verification as to whether the car and other durable articles have been re-exported or disposed of in the manner laid down by the National Board of Revenue, issue a clearance certificate in favour of the privileged person or the Head of the organization, as the case may be.

10. **Repeal.**- The Privileged Persons (Baggage) Rules, 1985 is hereby repealed.

annexure

Schedule

Particular of goods	Monthly entitlement of a privileged person or of each member of his or her family	Conditions of Import and Purchase.
1	2	3
Articles of foodstuff, medicine and other consumable stores.	Upto a CIF value of US \$ ³ [120.00]	The total value of goods, either imported on duty-free basis or purchased from the diplomatic bonded warehouse of Bangladesh Parjatan Corporation by a privileged person, shall not exceed the value mentioned in column 2.
Alcoholic Beverage, Liquor and Tobacco.	Upto a CIF value of US \$ ⁴ [200.00]	The total value of goods, either imported on duty-free basis or purchased from any type of diplomatic bonded warehouse by a privileged person, shall not exceed the value mentioned in column 2.

By the order of the National Board of Revenue,

Sd./-
[Md. Saiful Islam]
 First Secretary (Customs)

³ Gm,Avi,I bs 377-AvBb/2013/2471/

⁴ Gm,Avi,I bs 377-AvBb/2013/2471/