

**15. Unaccounted Goods:**

If any importer fails to give proper accounts of the imported goods to the satisfaction of an officer Customs not below the rank of an Assistant Commissioner of Customs, the importer shall pay demand an amount equal to the duties and taxes leviable thereon and shall also be liable to pay penalties imposed for such violation under the Act and the rules made there under.

**16. Restriction on Removal of Goods from Zones:**

No goods shall be taken out of Zone except as provided in rules 5 and 6 or for transfer to another Zone or Export Processing Zone or for being used in the production, manufacture, processing, repair, or refitting in the Tariff Area with the prior permission of Commissioner of Customs (Bond) on such conditions, restrictions and limitations as he may prescribed.

**17. Security of a Zone:**

- a) Each Zone shall be bounded with security walls not less than 12 (twelve) feet. The security wall will be constructed with permanent secured boundary fencing not less than 03 (three) feet. Suitable check posts may be established after approval of the Commissioner of Customs (Bond).
- b) The Construction of Check posts shall be carried out by the Authority in accordance with layout plan approved by the Commissioner of Customs (Bond).
- c) The Commissioner of Customs (Bond) may impose restrictions on means of access to a Zone and regulate the hours of business, and may keep the means of access to a Zone under supervision and make spot checks on the goods brought into or taken out of the Zone to ensure that these have complied with the provisions of the Act and rules made there under.

**18. Placement of Customs Officers:**

- a) The Commissioner of Customs (Bond) or any other Commissioner of Customs under whose jurisdiction the Zone is, Shall depot an officer of Customs not below the rank of an Assistant Commissioner to be in charge of conducting Customs procedures in relation to the Zone as authorized by the Commissioner.
- b) In addition, necessary number of Revenue Officers, Assistant Revenue Officers and ministerial staff shall be posted in the Zone by the Commissioner of Customs (Bond) to assist the officer in charge of Customs procedures as authorized by the Commissioner.
- c) The officer in charge Customs procedures in the Zone shall assign Assistant Revenue Officers who are posted in the Zone by the Commissioner of Customs (Bond) as Bond Officers to supervise warehousing activities of bonded units.

**19. Transport, Residence, Office Space, Logistics and Merchant Overtime (MOT) of Customs Officers:**

- a) Office space, logistics, residence and transportation for the officers of Customs shall be provided by the Authority as may be prescribed by the Board or the Commissioner of Customs (Bond).

b) Merchant Overtime (MOT) for the officers of Customs shall be paid by the concerned unit in any area of the Zone as per existing rules and regulations.

**20. Re-export and Ship Back:**

Procedures in relation with re-export and ship back will be laid in such manner, as prescribed by the Commissioner of Customs (Bond) or any other Commissioner of Customs authorized by the Board under whose jurisdiction the Zone is, on such conditions, restrictions or limitations as he may deem fit.

**21. Connectivity with Customs Computer System:**

The Authority shall provide all necessary support to the officer of Customs to establish connection with the Customs computerized entry processing system established by the Board for the purposes of the Act.

**22. Deposition of Duty and Taxes:**

For the purposes of deposition of duty and taxes, the Authority will communicate with Bangladesh Bank and Sonali Bank. Bangladesh Bank and Sonali Bank will established a branch of Sonali Bank authorized with the capacity to deposit duty and taxes against Treasury Challan (TR Challan). The treasury code of the Commissioner of Customs (Bond) or any other Commissioner of Customs, under whose jurisdiction the Zone is, will be used as the treasury code in the Treasury Challan (TR Challan).

**23. Commissariat management:**

Commissariat established in the Zone shall operate under bond licence to import foodstuff, cigars and cigarettes, liquor and beverage and sale then to the foreign investor in the Zone and their foreign technicians or employees working in the Zone as per the notification of the Board.

**24. Offences and Penalties:**

Any violation of the Act and the rules, regulations, orders and notifications made there under shall be penalized as per the provision of the Act.

**25. Application of other rules and regulations:**

Any other rules, regulations, orders and notifications by the Board in relation with bonded warehouse management shall Act as complimentary with this standing order.

By the order of the Board,

  
(Muhammad Imtiaz Hassan)

Second Secretary (Customs: Export & Bond)  
National Board of Revenue

**Distribution (not according to seniority) :**

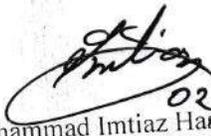
- 1-6. Commissioner, Custom House, Dhaka/Chittagong/Benapole/Mongla/ICD (Kamalapur)/Pangaon.
- 7-8. Commissioner, Customs Bond Commissionerate, Dhaka/Chittagong
- 9-19. Commissioner, Customs, Excise & VAT Commissionerate, Dhaka (East/West/Nort/South)/Chittagong/Sylhet/Rajshahi/Jessor/Khulna/Rangpur/Comilla.
20. Director General, Customs Intelligence & Investigation Department, Dhaka
21. Director General, Audit Intelligence & Investigation Department, VAT, Dhaka.
22. Director General, Duty Exemption & Drawback Office, Dhaka
23. Director General, Customs, Excise & VAT Training Academy, Chittagong.
24. Commissioner, Customs Valuation & Internal Audit Department, Dhaka.
25. Commissioner, Customs, Excise & VAT (Appeal) Commissionerate, Dhaka-1/Dhaka-2/Chittagong/Khulna
26. Commissioner, Large Taxpayer Unit (VAT), Dhaka.

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01. Executive Chairman, Bangladesh Investment Development Authority (BIDA), Dhaka
02. Executive Chairman, Bangladesh Economic Zone Authority (BEZA), Dhaka
03. Member (Customs Policy)/(VAT Policy)/(VAT Implementation)/(Customs Modernization & International Trade)/(Customs Export, Bond & IT)/(Customs & VAT Administration), National Board of Revenue, Dhaka.
04. President, Customs, Excise & VAT Appellate Tribunal, Dhaka
05. P.S to Chairman, National Board of Revenue, Dhaka.
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(Muhammad Imtiaz Hassan) 02/05/17  
Second Secretary (Customs: Export & Bond)  
National Board of Revenue

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