

THE CUSTOMS ACT, 1969

(ACT NO. IV OF 1969).

[8th March, 1969]

An Act to consolidate and amend the law relating to customs. ^{1 2}

WHEREAS it is expedient to consolidate and amend the law relating to the levy and collection of customs-duties and to provide for other allied matters;

It is hereby enacted as follows:-

CHAPTER I

PRELIMINARY

Short title, extent
and
commencement

1. (1) This Act may be called the Customs Act, 1969.

(2) It extends to the whole of Bangladesh.

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

Problem solve....

Definitions

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

³[(a) “agent” means any person, including a shipping agent, clearing and forwarding agent, cargo agent, ⁴[and freight forwarding agent], licensed under section 207, or any person permitted to transact any business under



section 208;]

⁵ (aa) “Appellate Tribunal” means the Customs, Excise and
Appellate Tribunal constituted under section 196;]

(b) “appropriate officer”, in relation to any functions to be performed under this Act, means the officer of Customs to whom such functions have been assigned by or under this Act;

⁶ (bb) “Bangladesh customs-waters” means the waters extending into the sea to a distance of twelve nautical miles measured from the appropriate base line on the coast of Bangladesh;]

⁷ (c) “bill of entry” means a bill of entry delivered under section 79, and includes, an electronically transmitted bill of entry in such cases and in such manner containing such particulars as the Board may specify;]

⁸ (d) “bill of export” means a bill of export delivered under section 131, and includes an electronically transmitted bill of export in such cases and in such manner containing such particulars as the Board may specify;]

⁹ (e) “Board” means the National Board of Revenue constituted under the [National Board of Revenue Order](#), 1972 (President's Order No. 76 of 1972);]

(f) “coastal goods” means goods transported in a vessel from one port in Bangladesh to another, but does not include imported goods on which customs-duty has not been paid;

¹⁰ (ff) “container” means a receptacle of permanent nature, having an internal volume of one metre or more, fully or partially enclosed to constitute a compartment for containing goods and specially designed to facilitate carriage of goods by one or more modes of transport, without



ST RELIANCE ASSOCIATES “STRA”

Corporate office:
H & S Building (5th Floor), 91 Bir Uttam C.R. Datta Road
(Old: Sonargaon Road), Kathalbagan, Dhaka.
Mobile : 01717-859464; 01818-901402;
Telephone: 9632492
E- Mail : saidul.stra@gmail.com
info@stra-global.com
Website: stra-global.com
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from one mode of transport to another and strong enough for repeated use;

(fff) “controlling authority”, in relation to any customs-airport, customs-port, customs-inland container depot or customs-station, means the owner or legal occupier thereof or any person having legal control thereof;]

(g) “conveyance” means any means of transport used for carrying goods or passengers such as a vessel, aircraft, vehicle or animal;

(h) “customs-airport” means any airport declared under section 9 to be a customs-airport;

(i) “customs-area” means the limits of the customs-station specified under section 10 and includes any area in which imported goods or goods for export are ordinarily kept before clearance by the customs authorities;

¹¹f (ii) “Customs computer system” means the customs computerised entry processing system established by the Board for the purposes of this Act;]

¹²f (iii) “customs-inland container depot” means any place declared under section 9 to be a customs-inland container depot;]

¹³f (iiii) “customs inland-water container terminal” means any place declared under section 9 as a customs inland-water container terminal;]

(j) “customs-port” means any place declared under section 9 to be a port for the shipment and landing of goods;

¹⁴f (k) “customs station” means any customs port, customs airport, land

customs stations, customs inland-water container terminal or such other place as may be declared, from time to time, under section 9;]

¹⁵f (kk) “export manifest” means an export manifest delivered under section 53, and includes an electronically transmitted export manifest in such cases and in such manner containing such particulars as the Board may specify;]

(l) “goods” means all movable goods and includes-

(i) conveyances,

(ii) stores and materials,

¹⁶f (iii) baggage,

(iv) currency and negotiable instruments,

(v) electronic data.]

¹⁷f (ll) “import manifest” means an import manifest delivered under sections 43 and 44, and includes an electronically transmitted import manifest in such cases and in such manner containing such particulars as the Board may specify;]

(m) “land customs-station” means any place including an inland river port declared under section 9 to be a land customs-station;

(n) “master” when used in relation to any vessel, means any person, except a pilot or harbour master, having command or charge of such vessel;



(o) “officer of Customs” means an officer appointed under section 3;

—
¹⁸[* * *]

—
¹⁹[(pp) “person” includes a company, partnership, association, firm or a body of persons;]

(q) “person-in-charge” means-

(i) in relation to a vessel, the master of the vessel;

(ii) in relation to an aircraft, the commander or pilot in charge of the aircraft;

(iii) in relation to a railway train, the conductor, guard or other person having the chief direction of the train;

(iv) in relation to any other conveyance, the driver or any other person having control of the conveyance;

—
²⁰[(qq) “pre-shipment inspection agency” means any person appointed under section 25A as a pre-shipment inspection agency and includes a representative of that person;]

—
²¹[(qqa) “prescribed” means prescribed by rules or order, as the case may be;]

—
²²[(qqq) “registered user”, in relation to a Customs computer system,

means a user of that system and registered for the purposes of this Act;]

(r) “rules” means the rules made under this Act;

²³ (s) “smuggle” means to bring into or take out of Bangladesh in breach of any prohibition or restriction for the time being in force; or evading payment of customs-duties or taxes leviable thereon,-

(a) narcotics, narcotic drugs or psychotropic substance; or

(b) gold bullion, silver bullion, platinum, palladium, radium, precious stones, currency, manufactures of gold or silver or platinum or palladium or precious stones, or any other goods notified by the Government in the official Gazette, in each case exceeding ²⁴ Taka ten lakhs] in value; or

(c) any goods concealed in any manner in any place on board any ship, vessel or aircraft or in any other vehicle or in any baggage or cargo or on person; or

(d) any other goods by any route other than a route declared under section 9 or 10 from any place other than a customs-station; and includes an attempt, abetment or connivance of so bringing in or taking out of such goods; and all cognate words and expressions shall be construed accordingly;]

²⁵ ²⁶ (t) “special bonded warehouse” means a private warehouse licensed under section 13 and which is a hundred percent export oriented industry to be determined as such by the Board for the purpose of exemption from the provision of sub-section (2) of section 91;]

(tt) “warehouse” means of place appointed under section 12 or a place licensed under section 13;]

(u) “warehousing station” means a place declared as a warehousing station under section 11;

(v) “wharf” means any place in customs-port approved under clause (b) of section 10 for the loading and unloading of goods or any class of goods.

Act to override other laws

²⁷[2A. Notwithstanding anything contained in any other law for the time being in force, or any other legal instrument having the force of law, the provisions of this Act shall have the effect.]

CHAPTER II

APPOINTMENT OF OFFICERS OF CUSTOMS AND THEIR POWERS

Appointment of officers of Customs

²⁸[3. For the purposes of this Act, the Board may, by notification in the official Gazette, appoint, in relation to any area or function specified in the notification, any person to be-

²⁹[(a) a Chief Commissioner of Customs;

(aa) a Commissioner of Customs;]

(b) a Commissioner of Customs (Appeal);

(c) a Commissioner of Customs (Bond);

(d) a Commissioner of Customs (Valuation and Internal Audit);

(e) a Director General (Customs Intelligence and Investigation);

³⁰[(f) a Director General (Audit, Intelligence and Investigation, Value Added Tax);]

(g) a Director General (Duty Exemption and Drawback);

(h) a Director General (Training);

³¹[(hh) a Director General, Central Intelligence Cell;]

³²f (i) an Additional Commissioner of Customs or an Additional Director General or a Director (Central Intelligence Cell);

(j) a Joint Commissioner of Customs or a Director or a Joint Director (Central Intelligence Cell);]

(k) a Deputy Commissioner of Customs or a Deputy Director;

(l) an Assistant Commissioner of Customs or an Assistant Director;

³³f (ll) a Revenue Officer;]

(m) an officer of Customs with any other designation.]

Powers and duties of officers of Customs

4. An officer of Customs appointed under section 3 shall exercise such powers and discharge such duties as are conferred or imposed on 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, notwithstanding anything contained in this Act or the rules, the Board may, by general or special order, impose such limitations or conditions on the exercise of such powers and discharge of such duties as it thinks fit.

Delegation of powers

³⁴f 5. The Board may, by notification in the official Gazette, and subject to such limitations or conditions, if any, as may be specified therein, empower by name or designation-

³⁵f (a) any Additional Commissioner of Customs to exercise any of the powers of a Commissioner of Customs specified in clauses (a), (b), (c) and (d) of section 3;]

(b) any Joint Commissioner of Customs to exercise any of the powers of an Additional Commissioner of Customs or a Commissioner of Customs ³⁶f specified at clauses (a), (c) and (d) of section 3];

(c) any Deputy Commissioner of Customs to exercise any of the powers of

a Joint Commissioner of Customs or an Additional Commissioner of Customs;

(d) any Assistant Commissioner of Customs to exercise any of the powers of a Deputy Commissioner of Customs;

(e) any other officer of Customs to exercise any of the powers of an Assistant Commissioner of Customs.]

Entrustment of functions of customs officers to certain other officers

³⁷[6. (1) The Board may, by an official order, entrust, conditionally or unconditionally, any function of an officer of customs under this Act to any other officer of the Government.

(2) No officer entrusted with any function of an officer of customs under sub-section (1) shall interfere in any manner in the performance of any function by an officer of customs in places notified under section 9.]

Assistance to the officers of Customs

³⁸[7. Assistance to the officers of customs.- All officers and staffs of government and semi-government organizations, law enforcement agencies, security forces, autonomous bodies, statutory bodies, financial institutions, educational institutions, private organizations, local government and non-government organizations shall assist the officers of customs in the discharge of their functions under this Act.]

Exemption from service on jury or inquest or as assessors

8. Notwithstanding anything contained in any other law, no officer of the Board or Commissioner of Customs and no other officer of Customs whom the Board or Commissioner of Customs deems it necessary to exempt on grounds of public duty, shall be compelled to serve on ³⁹[an inquest].

CHAPTER III

DECLARATION OF PORTS, AIRPORTS, LAND CUSTOMS-STATIONS, ETC.



ST RELIANCE ASSOCIATES “STRA”

Corporate office:

H & S Building (5th Floor), 91 Bir Uttam C.R. Datta Road
(Old: Sonargaon Road), Kathalagan, Dhaka.

Mobile : 01717-859464; 01818-901402;

Telephone: 9632492

E- Mail : saidul.stra@gmail.com

info@stra-global.com

Website: stra-global.com

facebook.com/straglobal

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Declaration of
customs-ports,
customs-airports,
etc

9. The Board may, by notification in the

