

কাস্টমস বন্ড কমিশনারেট, ঢাকা
এর অধীনে টাকা জমা প্রদানের অর্থনৈতিক কোডসমূহ

Sl. No.	Revenue Type	Codes
1	Customs Duty(CD)	1/1136/0005/0401
2	Regulatory Duty(RD)	1/1136/0005/0401
3	Value Added Tax (VAT)	1/1136/0005/0301
4	Supplementary Duty(SD)	1/1136/0005/0701
5	License Fee	1/1136/0005/1854
6	Fine-Penalty	1/1136/0005/1901
7	Duplicate documents Fee	1/1136/0005/2681
8	Auction	1/1136/0005/2681
9	Overpaid duty Recovery	1/1136/0005/2671
10	Establishment Fee (Fee as salary of Bond Officer for supervised bond)	1/113610005/0961
11	Advance Income Tax (AIT)	1/1141/0000*/0112
12	VAT on Office Rent	1/1133/0000#/0301

* Use concern Income Tax Zone's Code who is responsible to collect AIT. This Revenue belongs to concern Income Tax Zone.

Use concern VAT Commissionerate's Code from where your BIN is issued. This Revenue belongs to concern VAT Commissionerate.

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এর বিভিন্ন কাজে ব্যবহৃত স্ট্যাম্প ডিউটির পরিমাণ

**Proper Stamp Duty to be paid for different activities done in Customs Bond
Commissionerate, Dhaka**

(As per Schedule I of Stamp Act, 1899, as ammended
by Finance Act, 2012)

Sl. No.	Activities	Stamp Duty (Tk)
1	General Bond or Customs Bond	
	(a) Amount does not exceed 20 lakh taka	1000.00
	(b) Amount exceeds 20 lakh taka	2000.00
2	General Application	10.00
3	Undertaking	300.00
4	Deed	300.00
5	Agreement	300.00
6	Guarantee	300.00
7	Affidevit	200.00
8	Power of attorney	
	(a) Specific power for a single transaction	200.00
	(b) General power for not more than 5 person for more than one transaction	400.00
	(c) General power for more than 5 person but not more than 10 person for more than one transaction	800.00
9	Indemnity Bond	200.00
10	Lease (any agreement to-let or sub-let)	
	(a) Lease for upto 5 years	2% of the consideration
	(b) Lease exceeds 5 years	3% of the consideration
11	Promissory Note (when payable on demand)	
	(a) Amount does not exceed Tk. 2000.00	10.00
	(b) Exceed 2000.00 but not exceeds Tk. 10,000.00	20.00
	(c) In any other case	50.00
12	Partnership Deed	
	(a) Capital does not exceed 50,000.00 Tk	1000.00

Sl. No.	Activities	Stamp Duty (Tk)
	(b) In any other case	2000.00

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Documents for Different Activities

Written by Administrator

Thursday, 20 September 2012 19:01

Documents Needed for Changing of Ownership

- a) Decision of the Company's Board meeting regarding change of ownership.
- b) Approved changed structure of ownership by ¹BIDA.
- c) Approved form-XII & 117 by Joint stock company.
- d) Name of the new owner, father's name, designation, present and permanent address, specimen signature, photo to be notarized in a proper value of non-judicial stamp and the undertaking of bearing all debt incurred in the past or may incur in future.
- e) National ID or Passport of the new owner.
- f) NOC from Lien bank and the ability of the bonder for accomplishing the bond will be certified by the lien bank.
- g) A General bond of 3 cr Tk in a non judicial stamp of 2000 TK to be submitted by new owner as per section 86 ; and replacement of General Bond or issuance of new General Bond depends upon the bonding period.

Documents Needed for Shifting Location of Factory

Approval of temporary shifting of the factory will be given after getting all the following documents:

- a) Decision of the Company's Board meeting regarding change of ownership.
- b) Approved changed structure of ownership by ¹BIDA.
- c) Approved form-XII & 117 by Joint stock company.

¹ BOI Now BIDA, Starts Functioning from 28.08.2016

- d) Name of the new owner, father's name, designation, present and permanent address, specimen signature, photo to be notarized in a proper value of non-judicial stamp and the undertaking of bearing all debt incurred in the past or may incur in future.
- e) National ID or Passport of the new owner.
- f) NOC from Lien bank and the ability of the bonder for accomplishing the bond will be certified by the lien bank.
- g) A General bond of 3 cr Tk in a non judicial stamp of 2000 TK to be submitted by new owner as per section 86; and replacement of General Bond or issuance of new General Bond depends upon the bonding period.

- a) Attested copy of agreement of factory rent or ownership document.
- b) Layout plan and approved design of the factory.
- c) Trade Licensee.
- d) Recommendation from related association or chamber.
- e) NOC from Lien bank.
- f) An undertaking in a non judicial stamp related to the fact that the owner has to bear all the liabilities of damaged machinery, raw materials and produced goods incur during shifting of the factory.

Final approval should be taken within two months from the temporary shifting of the factory by submitting following documents:

- a) A copy of VAT registration certificate including new address.
- b) A copy of IRC and ERC including new address.
- c) A copy of Income Tax returns including new address.
- d) A copy of corrected registration from BOI.
- e) A copy of Fire License including new address and
- f) A certified copy of connection of electricity or generator in new address.

After getting the above documents Bond Officer will inspect physically and will submit a report.

Interbond transfer of raw materials (other than EPZ)

Documents Needed:

- (i) Performed bond paper among the related institution in non judicial stamp of proper price.
- (ii) The import documents of transferable raw materials/goods of the institution who deliver it (as such as the copy of BBLC, invoice, B/L/Airway bill/Truck challan, B/E, UD.
- (iii) Disagreement of Lien Bank.
- (iv) The copies of L/C, Sales Contract, BBLC, Proforma invoice, UD, Purchase order of the institutions which receive it.
- (v) The sample of permanent inter transferable raw materials.
- (vi) Recommendation of BGMEA and BKMEA and
- (vii) The risk bond of the recipient institutions which will take the responsibility of all the loss at the time of the transfer of the raw materials/goods.

Conditions

- (i) The documents of the above transfer will be enlisted in the nearest customs house/station's reserved pass book of the both institutions through which the transferable raw materials/goods have been imported.
- (ii) PRC attested by related exporter on behalf of transferable export goods will be present to the related Divisional officer of the bond commissioneate after the three months of export.

Interbond transfer of raw materials (EPZ)

Temporary Inter bond will be approved for removal after the submission of the following documents as per inspection to that condition of the bonding period of manufactured goods.

- (a) An application attached with description in which reason raw material will be provisionally removed.
- (b) A contract between related factories in the context of removal of raw material.
- (c) Approval letter by Bepza (the content of factories under EPZ)
- (d) An undertaken on non judicial stamp of proper value which is given by removal bonded factory if any type of damage occurred due goods removal.
- (e) Sample of raw material and Foreign currency declaration (to deliver charge), L/C, Proforma invoice in the context of manufacturing goods by removal bonded factory.

Release of Bank Guarantee (For Deemed Exporter)

- (a) Photocopy of bank guarantee.
- (b) A copy of UP
- (c) Delivery invoice, Mushak-11 invoice (Attested by area VAT Inspector)
- (d) A certificate to that effect on the insurance of export by PRC or related lien bank and in future PRC will be found.

Release of Bank Guarantee (For Direct Exporter)

- (a) Bill of export, invoice, packing list, BL/Airway bill, copy of truck challan.
- (b) Copy of passbook (part of export),
- (c) PRC (Attested by AD Bank)
- (d) EGM (If necessary Customs Bond Commissionerate will collect)

Issuing Bond License in new format

- (a) An application form before billing data base form with proper stamp.
- (b) Original copy of Old bond license.
- (c) Update photocopy of house rent or owner's document.
- (d) Photocopy of VAT registration certificate.
- (e) HS code and description of raw materials and it's related goods according to update Bangladesh customs Tariff Heading.

Addition of Lien Bank

- (a) No objection letter reference with C/B of adding lien Bank.

Change of Lien Bank

- (a) No Objection letter of current lien bank branch bank.
- (b) No objection letter from new adding lien bank with C/B reference.

Change of Lien Bank Branch

- (a) An application form mentioning the bank and branch name.

Change of Office Address

- (a) Recommendation of related association.

(b) Deed of house rent or ownership document of house.

Adding of machinery (for deemed exporter):

- (a) Copy of imported or purchase machinery documents ex: B/E, LC, Invoice, BL/Air way bill/ Truck challan, mushaok-11 is locally purchased or imported.
- (b) Pro clumation of machinery establishment.
- (c) Catalugue of machinery.

A person who is not below the rank of superintend will examine the following document and examine the factory. They will report after examining the machinery capacity and its related order according to the report new machinery will be given.

Extension of Factory

- (a) Amendment blue print map which is prepared by certified engineer.
- (b) Deed of factory building or copy of ownership document.
- (c) Recommendation from association.

After getting the application form, if the factory building is got in right form then the approval can he given.

Adding new raw-materials in bond-license

A company has to apply to divisional officer of related Bond Commissionarate in own pad mentioning the name and H.S code of raw materials if it wants to add new raw materials in its bond License. After physical inspection if the bond officer and related superintend recommend about the raw materials in bond license.

Approval of sample-signature

- (i) The decision copy of relevant institution managing director's Board Meeting.
- (ii) Certification and application with signature in proper value valued stamp.

Extension of Bonding Period of Raw materials

- (i) Recommendation about the quality of raw materials by association.
- (ii) After receiving that recommendation bond officer physically inspects the stock and quality of the raw-materials and gives his report in a prescribe format which is issued by this office. The order of extending bond period will he issued according to this report.

Auto-renew of bond license

- (i) Treasury chalan of 5000/-(five thousands) Tk per year as renewal fees;
- (ii) Contract paper of house rent or the ownership deed of factory in necessary
- (iii) IRC/ERC
- (iv) Copy of trade license
- (v) Recommendation of association.

Adjustment of bonded period expired fabric/yarn

- (i) Following documents will be submitted for adjustment to extend bonding period and audit of fabrics/yarn which date are expired
- (ii) All documents which is related with import
- (iii) Bill of export, Invoice/ Proforma Invoice or Indent, BL, Air way bill/Track Chalan, UD copy, Passbook, PRC
- (iv) Recommendation of the association.

Re-export of faulty raw materials imported

- (i) Import Invoice
- (ii) Import Packing List
- (iii) Import bill of entry
- (iv) Import BL/AWB/TR
- (v) Acceptance letter from the original exporter
- (vi) NOC from Lien Bank
- (vii) Permission from Bangladesh Bank
- (viii) Approval of Chief Controller of Import and Export (CCI&E), and
- (ix) Request from the concern business association (if any).

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এর নতুন বন্ড লাইসেন্স আবেদনের ফরম (ইংরেজি)

BOND LICENSE APPLICATION FORM

Section A

1. Name of the Manufacturing Unit										
2. Address of the Manufacturing Unit										
Holding No.										
Road No.										
Area/Village										
Mowja										
Union										
Upazila										
District										
Police station										
Ward										
City Corporation/Powrashova										
Phone/PABX no										
Fax no.										
Mobile no										
E-mail										
3. Name of the Head Office										
4. Address of the Head Office										
Holding No.										
Road No.										
Area/Village										
Mowja										
Union										
Upazila										
District										
Police station										
Ward										
City Corporation/Powrashova										
Phone/PABX no										
Fax no.										
Mobile no										
E-mail										
5. Manufacturing Unit Premises [Please tick]										
5a	<input type="checkbox"/>	Hired	Deed no, if any		Date		CS Dag No			
						Exp.		RS Dag No		
	<input type="checkbox"/>	Owned	Dalil no, if any		Date		CS Dag No			
							RS Dag No			
5b. Whether there was any other bonded factory before at the same premises							<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
If Yes, Bond License No., if any										
6. Type of Bond [Please				Special Bonded						

tick]		Warehouse	
	<i>Subcategories</i>		
		Direct	Supervised Bond
		Direct & Deemed	Home Consumption Bond
		Continuous Bond	Export processing Zone
			Privileged/Diplomatic Bond
			Continuous Bond
			Commissariat
			Deemed
			Direct
	Direct & Deemed		

7. Category of Bond [Please tick]

<input type="checkbox"/>	A (100% Foreign investment)	<input type="checkbox"/>	B (Both Local & Foreign investment)	<input type="checkbox"/>	C (100% Local investment)
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	Number	Issue	Date
8. TIN		Issue	
9. BOI / BSCIC Reg. no.		Issue	
10. ERC no.		Issue	
	Exp.		
11. IRC no.		Issue	
	Exp.		
12. VAT Reg. no. (BIN)		Issue	
13. Trade License no.		Issue	
	Exp.		
14. Fire License no.		Date	
	Exp		
15. Enrolment (if any):			
a. Enrolled with [tick]	BGMEA		
b. Membership no			
16. Environmental Certificate no (If Applicable)		Issue	
		Exp.	
17. Lien Bank			
Code	Name	Branch	Address
			Fax

Section B

18. Owner's Information

Ownership Category [tick]:							
<input type="checkbox"/>	Proprietorship	<input type="checkbox"/>	Partnership	<input type="checkbox"/>	Private Limited	<input type="checkbox"/>	Public Limited

Name of Proprietor/Chairman or MD/ Managing Partner			
Father/Husband's Name			
TIN		Date	
Present Address			
Permanent Address			
Residence Phone no.			
Mobile no.			
Passport no. (if any)		Date	
Place of Issue of passport, if any			
National ID No (For Bangladeshi)			
Signature and Photo	Put your signature here		Attach one copy passport size recent photograph

19. Director's/Partner's Information (for Limited/Partnership Company)

Name			
Father/Husband's Name			
TIN		Date	
Present Address			
Permanent Address			
Residence Phone no.			
Mobile no.			
Passport no. (if any)		Date	
Place of Issue of passport, if any			
National ID No (For Bangladeshi)			
Percentage of Share			

Signature and Photo	Put your signature here	Attach one copy passport size recent photograph
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(Please use separate sheet if needed)

Section C

20. Manufactured Goods Information

Description of Goods to be manufactured (as per the reg. No. of BOI/BSCIC/.....)

Sl. No.	HS Code	Commercial Description

(Please use separate sheet if needed)

21. Total Area of the factory

SL	Length (ft)	Width (ft)	Area (Sq-ft)

22. Raw Materials Warehouse:

SL	Length (ft)	Width (ft)	Height (ft)	Volume (Cubic-ft)

23. Finished Goods Warehouse (If Applicable):

SL	Length (ft)	Width (ft)	Height (ft)	Volume (Cubic-ft)

24. Raw Materials Information:

Description of Raw Materials and Accessories (if applicable) as per the installed machineries:

Sl. No.	HS Code	Commercial Description

(Please use separate sheet if needed)

Section D

25. Installed Machineries Information

25a. Description of the Machineries:

a.	Description			
b.	Brand Name			
c.	Model No.			
d.	Manufacturing Year			
e.	Country Of Origin			
f.	Date Of Installation			
g.	B/E No or VAT Challan No.		Date	
h.	BL No.		Date	
i.	Invoice No.		Date	
j.	LC No.		Date	
k.	No. of Machines			

(Please use separate sheet if needed)

25b. Product wise mother and auxiliary machineries and total production capacity:

Sl	HS Code of the Product to be produced	Commercial description of the Product to be produced	Mother Machine's Description	Quantity/ No. of mother machine of this type	Auxiliary Machines' Descriptions	Annual Total Production Capacity of the Mother Machine	Unit
a.					1. 2. 3. 4. 5.		
b.					1. 2. 3. 4. 5.		
c.					1. 2. 3. 4. 5.		

(Please use separate sheet if needed)

26. Indemnity Bond/Undertaking for import of Machineries (if any)

26a. Particulars of Importation for installed machineries:									
SL no	B/E no	Date	Indemnity / Undertaking No	Date	Cash Memo /Challan/ Voucher no	Date	Due date of release	Actual date of release	

(Please use separate sheet if needed)

26b. If it is purchased from other bonded factory (after release of indemnity bond/Undertaking by importer)

SL	Clearance certificate No (From the BOI /BSCIC/...)	Date	Permission from Bond authority	Date	Transferor lien bank NOC no	Date	Bank Code	Bank Name	Bank Address

(Please use separate sheet if needed)

Name of the authorized signatory	Signature of the authorized signatory	Photograph (one copy)

<i>30. DECLARATION (by Chairman/MD/Proprietor/Sole Partner)</i>										
I declare that the particulars supplied by me in this application are correct and true in every respect.										
Name (in BLOCK letters)										
Signature and seal										
Designation of signatory		Date								

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এর নতুন বন্ড লাইসেন্স আবেদনের জন্য দরকারি দলিলাদির তালিকা

Required Document for application of Bond License

1	Application on Standard Format with appropriate revenue stamp
2	¹ BIDA/BSCIC Registration
3	Company TIN and Certified copy of wealth statement issued by Income Tax Department (IT-10B) for all directors/owner
4	Updated trade license
5	Updated Fire License
6	Value added tax (VAT) Registration certificate (Business Identification Number- BIN)
7	Recommendation by concern business association (if applicable). If applicant is not member of association, he can apply without recommendation for Bond License.
8	Name, Designation, present and permanent address, signature and photo attached/put on non-judicial stamp of value BDT 300/- of owner/directors. It should be duly notarized by competent authority and be attested by the lien bank(s).
9	Boiler certificate (if applicable)
10	One original copy of Memorandum and Article of Association and Certificate of Incorporation issued by RJSC (if applicant is a company)
11	Purchase document for machinery. Invoice, packing list and Bills of Entry for import and VAT invoice (Challan) for local purchase.
12	Two copies of layout plan of factory. It could be ammonia printed and duly signed by registered engineer.
13	Deed of land/space ownership or Duly notarized Rental deed (incase of rental space)
14	Affidavit (Halafnama) to follow the law, rules and procedures on non-judicial stamp of value BDT 300/- by Managing Director/Proprietor/Sole Partner. It could be duly notarized by competent authority.
15	Certificate from lien bank(s) that the applicant has financial strength to submit General Bond of appropriate amount of money.
16	License fee of BDT ² 50,000/-

NB: 1. License fee to be deposited to the treasury in **Account Code: 1/1136/0005/1854**

2. General Bond to be printed on non-judicial stamp of value BDT 2000/- after approval of license.

3. 15% VAT is applicable on license fee. It could be deposited in the treasury using Account code of the concern VAT Comissionerate under which the applicant is registered for VAT.

¹BOI Now BIDA, w.e.f. 28.08.2016

²SRO-138-Law/2014/2502/Cus- dt. 05.06.2014