

রেজিস্টার্ড নং ডি এ-১ “জাতির পিতা বঙ্গবন্ধু শেখ মুজিবুর রহমানের
জন্মশতবার্ষিকী উদ্‌যাপন সফল হোক”



বাংলাদেশ

গেজেট

অতিরিক্ত সংখ্যা
কর্তৃপক্ষ কর্তৃক প্রকাশিত

বৃহস্পতিবার, আগস্ট ৪, ২০২২

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
অর্থ মন্ত্রণালয়
অভ্যন্তরীণ সম্পদ বিভাগ
(কাস্টমস)

প্রজ্ঞাপন

তারিখ: ১৩ শ্রাবণ, ১৪২৯ বঙ্গাব্দ/২৮ জুলাই, ২০২২ খ্রিষ্টাব্দ।

এস.আর.ও. নং ২৫৯-আইন/২০২২/১৩৪/কাস্টমস।—যেহেতু বাংলাদেশ ও ভুটান পারস্পরিক বাণিজ্য সম্প্রসারণের লক্ষ্যে Preferential Trade Agreement Between The People's Republic of Bangladesh and The Royal Government of Bhutan, অতঃপর উক্ত চুক্তি বলিয়া উল্লিখিত, স্বাক্ষর করিয়াছে; এবং

যেহেতু উক্ত চুক্তির Article IV এর উদ্দেশ্য পূরণকল্পে, উক্ত চুক্তির Annex-A-তে বর্ণিত তালিকা অনুযায়ী, বাংলাদেশের আমদানি শুল্ক (tariff) ও প্যারা-টারিফ (Para-tariff) হ্রাস অথবা সম্পূর্ণ মওকুফ করিবার বিধান রহিয়াছে;

সেহেতু সরকার, Customs Act, 1969 (Act No. IV of 1969) এর section 19 এর sub-section (1) এবং মূল্য সংযোজন কর ও সম্পূরক শুল্ক আইন, ২০১২ (২০১২ সনের ৪৭ নং আইন) এর ধারা ১২৬ এর উপ-ধারা (১) এ প্রদত্ত ক্ষমতাবলে, জাতীয় রাজস্ব বোর্ডের সহিত পরামর্শক্রমে, জনস্বার্থে, Customs Act, 1969 এর FIRST SCHEDULE-ভুক্ত পণ্যসমূহের মধ্যে নিম্নের TABLE এর কলাম (1) এর Sl. No. এর বিপরীতে কলাম (2) এ বর্ণিত H.S Sub-heading-সমূহের আওতাভুক্ত কলাম (3) এ উল্লিখিত ভুটানে উৎপাদিত অথবা প্রক্রিয়াজাতকৃত পণ্যের উপর আরোপনীয় আমদানি শুল্ক, সম্পূরক শুল্ক, যদি থাকে, ও রেগুলেটরি ডিউটি, যদি থাকে, হইতে উক্ত চুক্তির Appendix I (Rules for Determination of Origin of Goods for

(১৩১১৯)

মূল্য : টাকা ১৬.০০

Bhutan-Bangladesh Preferential Trade Agreement (BB-PTA)-তে বর্ণিত শর্তাবলি প্রতিপালন সাপেক্ষে, কলাম (৪), (৫) ও (৬) এ বর্ণিত Margin of Preference অনুসারে, অব্যাহতি প্রদান করিল, যথা:—

TABLE

Sl.	HS Sub-heading	Description	Margin of Preference in Customs Duty	Margin of Preference in Para-tariffs		Remarks
				Supplementary Duty	Regulatory Duty	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	0401.20	Milk	100%	100%	100%	
2	0409.00	Natural honey	100%	100%	100%	
3	1101.00	Wheat or meslin flour	100%	100%	100%	
4	2007.10	Homogenised preparations of Jams, fruit jellies, marmalades	100%	100%	100%	
5	2106.10	Food preparation of Soya bean	100%	100%	100%	Ex
6	2201.10	Mineral waters and aerated waters.	100%	75%	100%	
7	2302.30	Wheat bran	100%	100%	100%	Ex
8	2506.20	Quartzite	100%	100%	100%	
9	2523.10	Cement clinkers	100%	100%	100%	
10	2523.29	Portland cement	100%	100%	100%	
11	3401.11	Soap	100%	100%	100%	Ex
12	4410.11	Particle board of wood	100%	100%	100%	
13	7202.21	Ferro-silicon	100%	100%	100%	
14	7214.20	Bars and rods of iron or non-alloy steel	100%	100%	100%	
15	9403.30	Wooden furniture of a kind used in offices	100%	100%	100%	
16	9403.50	Wooden furniture of a kind used in the bedroom	100%	100%	100%	

ব্যাখ্যা:—(ক) Margin of Preference অর্থ বিদ্যমান শুল্ক, সম্পূরক শুল্ক অথবা রেগুলেটরি ডিউটি হার হইতে যেই পরিমাণ হ্রাস পাইবে তাহার শতকরা হার।

(খ) কলাম (7) এ বর্ণিত Ex বা Exclusively Applicable অর্থ উল্লিখিত পণ্যের HS Heading এ একাধিক পণ্য অন্তর্ভুক্ত থাকিলেও কেবল Table-এর কলাম (3) এ বর্ণিত পণ্যটির ক্ষেত্রেই কলাম (4), (5) ও (6) এ বর্ণিত Margin of Preference প্রযোজ্য হইবে।

২। উপরি-উক্ত Table এর কলাম (2) এ বর্ণিত HS Sub-heading ও কলাম (3) এ বর্ণিত পণ্যের উপর মূল্য সংযোজন কর ও সম্পূরক শুল্ক আইন, ২০১২ এর দ্বিতীয় তফসিল এর টেবিল-২ অনুসারে সরবরাহ পর্যায়ে নতুন করিয়া সম্পূরক শুল্ক আরোপ করা হইলে অথবা সম্পূরক শুল্ক হার হ্রাস অথবা বৃদ্ধি করা হইলে সেই অনুসারে মূল্য সংযোজন কর ও সম্পূরক শুল্ক আইন, ২০১২ এর দ্বিতীয় তফসিল এর টেবিল-১ এ আমদানি পর্যায়ে আরোপিত সম্পূরক শুল্ক হারের আনুপাতিক হারে কলাম (5) এ বর্ণিত Margin of Preference in Supplementary Duty হার পুনঃনির্ধারণ করা হইবে।

৩। এই প্রজ্ঞাপন অবিলম্বে কার্যকর হইবে।

রাষ্ট্রপতির আদেশক্রমে

আবু হেনা মোঃ রহমাতুল মুনিম
সিনিয়র সচিব।

Appendix I

Rules for Determination of Origin of Goods for Bhutan-Bangladesh Preferential Trade Agreement (BB-PTA)

Rule 1: Title

These rules may be called "The Rules of Determination of Origin of Goods" hereinafter referred to as the "Rules" under the Preferential Trade Agreement between the People's Republic of Bangladesh and the Royal Government of Bhutan (hereinafter referred to as the Agreement).

Rule 2: Application

These Rules shall apply to products eligible for preferential treatment under the Agreement.

Rule 3: Determination of Origin

No product shall be deemed to be the produce or manufacture of either country unless the conditions specified in these rules are complied with relation to such products, to the satisfaction of the Authority designated for issuance of Certificate of Origin.

Rule 4: Declaration at the Time of Importation

The importer of the product shall, at the time of importation:

- (a) make a declaration that the products are produced or manufactured in either of the two countries from which they are imported and such products are eligible for preferential treatment under the Agreement, and
- (b) produce the evidence specified in these rules.

Rule 5: Originating Products

Products covered by the Agreement imported into the territory of a Party from other Party which are consigned directly within the meaning of **Rule 10** hereof, shall be eligible for preferential treatment if they conform to the origin requirement under any one of the following conditions:

- (a) Products wholly produced or obtained in the territory of the exporting Party as defined in **Rule 6**; or
- (b) Products not wholly produced or obtained in the territory of the exporting Party, provided that the said products are eligible under **Rule 7**.

Rule 6: Wholly Produced or Obtained

Goods produced wholly in a given country shall be taken as originating in that country. The following only shall be taken to be produced wholly in a given country

- (a) mineral products extracted from its soil, from its territorial waters or from its seabed;
- (b) plants and plant products, including agricultural, vegetable and forestry goods grown or harvested there;
- (c) live animals born and raised in that country;
- (d) products obtained from live animals in that country;
- (e) products obtained from hunting or fishing conducted in that country;
- (f) products obtained by maritime fishing and other products taken from the sea by a vessel of that country;
- (g) products obtained aboard a factory ship of that country solely from products of the kind covered by paragraph (f) above;
- (h) products extracted from marine soil or subsoil outside that country's territorial waters, provided that the country has sole rights to work that soil or subsoil;
- (i) scrap and waste from manufacturing and processing operations, and used articles, collected in that country and fit only for the recovery of raw materials;
- (j) goods produced in that country solely from the products referred to in paragraphs (a) to (i) above.

Rule 7: Not wholly Produced or Obtained

1. Within the meaning of Rule 5(b), products not wholly produced or obtained shall be subject to Rule 8 and shall satisfy the conditions prescribed under Paragraph 2.
2. Products originating in the exporting Party shall be considered to be sufficiently worked or processed for the purposes of granting originating status if they fulfill any of the following conditions:
 - (a) The final product is classified in a heading at the four-digit level of the Harmonized Commodity Description and Coding System differently from those in which all the non-originating materials³ used in its manufacture are classified.

OR

 - (b) Products worked on or processed as a result of which the total value of all the non-originating materials does not exceed 70% of the Free on Board (FOB) value of the products produced or obtained and the final process of manufacture is performed within the territory of the exporting Party.

Rule 8: Non-Qualifying Operations

The following shall in any event be considered as insufficient working or processing to confer the status of originating products, whether or not there is a change of tariff heading or Domestic Value Addition:

³Non-originating material means material originating from countries other than parties to this Agreement and material of undetermined origin.

- (a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, Sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations).
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;

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- (c) changes of packing and breaking up and assembly of consignments,
 - (d) simple slicing, cutting and repacking or placing in bottles , flasks, bags, boxes, fixing on cards or boards, etc., and all other simple packing operations.
 - (e) the affixing of marks, labels or other like distinguishing signs on products of their packaging ;
 - (f) simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in these rules to enable them to be considered as originating products; and mere dilution with water or another substance that does not materially alter the characteristics of the product;
 - (g) simple assembly of parts of products to constitute a complete product;
 - (h) a combination of two or more operations specified in (a) to (g) above.

Rule 9: Method for Valuation of Non-Originating Material

- (a) The value of the non-originating materials, parts or produce shall be:
 - (i) The Cost, Insurance and Freight (CIF) value at the time of importation of the materials, parts or produce where this can be proven or
 - (ii) The earliest ascertainable price paid for the materials, parts or produce of undetermined origin in the territory of the Party where the working or processing takes place.
- (b) In order to determine whether or not a product originated in the territory of a Party it shall not be necessary to establish whether the power and fuel, plant and equipment, and machines and tools used to obtain such products, originate in third countries.

Rule 10: Direct Consignment

The following shall be considered to be directly consigned from the exporting country to the importing country, if the products whose transport involves transit through one or more intermediate countries with or without transshipment or temporary storage in such countries; provided that:

- (a) the transit entry is justified for geographical reason or by considerations related exclusively to transport requirements;
- (b) the products have not entered into trade or consumption there; and
- (c) the products have not undergone any operation there other than unloading and reloading or any operation required to keep them in good condition.

Rule 11: Treatment of Packing

When determining the origin of products, packing should be considered as forming a whole with the product it contains. However, packing may be treated separately if the national legislation so requires.

Rule 12: Exhibitions

1. Originating products, sent for exhibition to a Party and sold during or after the exhibition for importation in a Party shall benefit from the provisions of the Agreement provided it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these products from a party to the country in which the exhibition is held and has exhibited them there;
- (b) the products have been sold or otherwise disposed off by that exporter to a person in the party where the exhibition was held.
- (c) the products have been consigned during the exhibition or immediately thereafter in the Party in which they were sent for exhibition; and
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A Certificate of Origin must be issued or made out in accordance with the provisions of Rule 13 and submitted to the customs authorities of the importing country. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.

3. Paragraph I shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organized for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

Rule 13: Certificate of Origin

Products eligible for preferential concessions shall be supported by a Certificate of Origin in the form prescribed in **Form 1** issued by an authority designated by the government of the exporting Party (hereinafter referred to as 'Issuing Authority") in accordance with the following procedures:

- (a) Certificate of Origin shall be in English and be issued by the Issuing Authority of the exporting Party.
- (b) The Certificate of Origin shall comprise one original and three (3) copies, clearly marked as original, duplicate, triplicate and quadruplicate. The Issuing Authority, while retaining the Duplicate Copy shall provide the original and remaining two copies to the exporter. The original shall be forwarded, together with the triplicate, by the exporter to the importer for submission of the original to the Customs Authority at the port or place of importation. The triplicate shall be retained by the importer. The quadruplicate shall be retained by the exporter.
- (c) Each Party shall inform other Party of the names and addresses of the authorized officials of its respective Issuing Authorities and shall provide the original sets of their specimen signatures and specimen of official seals.

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- (d) Each Party shall intimate the name, designation and contact details (address, phone number, fax number, e-mail) of its authorities—
- i. to whom the specimen seals and signatures of the Issuing Authorities of the other Party should be communicated;
 - ii. to whom the references of verification of Certificate of Origin issued by the Party, should be addressed;
 - iii. from whom the specimen seals and signatures of the Issuing Authorities of the other Party would be received;
 - iv. from whom references would emanate for verification of Certificate of Origin issued by the other Party.
- (e) Any change in the competent authorities shall be promptly informed to the other Party.
- (f) For the purpose of verifying the conditions for preferential treatment, the Issuing Authorities shall have the right to call for any supporting documentary evidence or to carry out any verification considered appropriate.
- (g) The Certificate of Origin shall have a validity of twelve months from the date of its issuance.
- (h) The Certificate of Origin shall be issued by the relevant Issuing Authority of the exporting Party at the time of exportation, or within 3 working days from the date of shipment whenever the products to be exported.
- (i) In exceptional cases where a Certificate of Origin has not been issued at the time of exportation or within 3 working days from the date of shipment due to involuntary errors or omissions or other valid causes, the Certificate of Origin may be issued retrospectively but no longer than 45 days from the date of shipment, bearing the word "ISSUED RETROSPECTIVELY" in Box 4.

- (j) In the event of theft, loss, damage or destruction of a Certificate of Origin, the exporter may apply in writing to the Issuing Authority, which issued it, for the certified true copy of the original to be made on the basis of the export documents in their possession bearing the endorsement "CERTIFIED TRUE COPY" (in lieu of the Original Certificate) in Box 4. This copy shall bear the date of the original Certificate of Origin. The certified true copy of a Certificate of Origin shall be issued within the validity period of the original Certificate of Origin.

Rule 14: Prohibitions

Either Party may prohibit importation of products containing any inputs originating from Countries with which it does not have economic and commercial relations;

Rule 15: Co-operation between Parties

- (a) The Parties will do their best to co-operate in order to specify origin of inputs in the Certificate of Origin.
- (b) The Parties will take measures necessary to address, to investigate and, where appropriate, to take legal and/or administrative action to prevent circumvention of this Agreement through false declaration concerning country of origin or falsification of original documents.
- (c) Both the Parties will co-operate fully, consistent with their domestic laws and procedures, in instances of circumvention or alleged circumvention of the Agreement to address problems arising from circumvention including facilitation of joint plant visits and contacts by representatives of both Parties upon request and on a case-by- case basis.

- (d) If either Party believes that the rules of origin are being circumvented, it may request consultation to address the matter or matters concerned with a view to seeking a mutually satisfactory solution. Each Party will hold such consultations promptly.

Rule 16: Review

These rules may be reviewed as and when necessary upon request of either Party and may be open to such modifications as may be agreed upon.

Form

CERTIFICATE OF ORIGIN

1. Goods consigned from (Exporters' BusinessName, Address, Country)		Reference No. BHUTAN BANGLADESH PREFERENTIAL TRADING ARRANGEMENT (BB-PTA) (Combined declaration and certificate) Issued in..... (Country) (See notes overleaf)			
		2. Goods consigned to Consignee's Name , Address, Country) 3. Means of transport and routes as far as known)		4. For Official use	
5. HS Code	6.Marks and numbers of packages	7. Kind of packages: description of goods	8. Origin criterion (see notes overleaf)	9. Gross weight or other quantity	10. Invoice Number and date

<p>11. Declaration by the Exporter</p> <p>The undersigned hereby declares that the above details and statement are correct; That all the goods were produced in</p> <p>..... (Country)</p> <p>and that they comply with the origin requirements specified for those goods in BB PTA for goods exported to</p> <p>..... (Importing Country)</p> <p>..... Place and date, signature of the authorised signatory</p>	<p>12. Certificate:</p> <p>It is hereby certified, on the basis of control carried out that the declaration by the exporter is correct.</p> <p>..... Place and date, signature and stamp of certifying authority.</p>
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I. To qualify for preference, products must:

- fall within a description of products eligible for concessions in the country of destination under this agreement.
- comply with **BB-PTA** Rules of Origin. Each Article in a consignment must qualify separately in its own right; and
- comply with the consignment conditions specified by the **BB-PTA** Rules of Origin. In general products must be consigned directly within the meaning of **Rule 10** hereof from the country of exportation to the country of destination.

II. Entries to be made in Box 8

- Preference products must be wholly produced or obtained in the exporting Party in accordance with Rule 6 of the **BB-PTA** Rule of Origin, or where not wholly produced or obtained in the exporting Party must be eligible under **Rule 7**.

- Products wholly produced or obtained enter the letter 'A' in box 8.
- Products not wholly produced or obtained; the entry in box 8 should be as follows:
- Enter letter ' B' in box 8 for products, which meet the origin criterion according to **Rule 7**. Entry of letter would be followed by the sum of the value of materials, parts or produce originating from non-parties or undetermined origin used, expressed as a percentage of the f.o.b. value of the products example B(...) percent).

III. Entries to be made in Box 4

In case of issuance of certificates retrospectively Box 4 should bear the words "ISSUED RETROSPECTIVELY".

In case of issuance of certified true copies Box 4 should bear the words "CERTIFIED TRUE COPY"