Customs Clearance Process for Importing Fish and Fish Product

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Fees & charges

Detailed Procedure of Customs Clearance

Concerned Legislation

Duty & Tax Benefits for de minimis Consignment

Description

Bangladesh Customs under the National Board of Revenue is responsible for the Customs clearance process of imported goods. The procedure includes submission Bill of Entry in the Customs online system, documentary checks, importability assessment, physical inspection (for selected consignment), duty-tax assessment, duty-tax payment, etc. After duty-tax payment, the importer releases the goods from the port by completing the necessary port clearance procedure. As the Department of Fisheries (DoF) is the regulatory agency for the export-import of fish and fish products, it issues Import Permit (IP) and No Objection Certificate (NOC) before goods are imported. All these documents are checked by Customs and the goods are released.

Fees & Charges

- Document processing fee: BDT 30.00 per Bill of Entry (Customs).
- Other applicable fees and charges are realized by the concerned port authority.

Detailed Procedure of Customs Clearance

Step 1: Shipping agent/Freight Forwarder/Airlines submits Import General Manifest (IGM) online into the ASYCUDA World system.

Step 2: Customs approves the manifest.

Step 3: C&F agent submits Bill of Entry (B/E) to the ASYCUDA World System.

Step 4: C&F agent submits printed Bill of Entry (B/E) along with the following documents:

- 1. Authorization Letter to the C&F agent issued by the importer
- 2. VAT/BIN Certificate
- 3. Bank-endorsed Letter of Credit (Customs copy)
- 4. Bank-endorsed Pro-forma Invoice
- 5. Bank-endorsed Commercial Invoice
- 6. Value Declaration Form
- 7. Bank-endorsed Packing List
- 8. Detailed Packing List
- 9. Bank-endorsed original copy of Waybill (Bill of Lading/Airway Bill/Truck Receipt/Rail Receipt)
- 10. Insurance Cover Note
- 11. Country of Origin Certificate
- 12. Bill of Entry datasheet signed by the C&F agent
- 13. Salubrity Certificate issued by competent authority of exporting country
- 14. Traceability Certificate issued by the competent authority of exporting country
- 15. Halal Certificate issued by the competent authority of exporting country
- 16. Test Report for harmful antibiotic, heavy metal, etc. (for chilled and cured fish and all fish products)
- 17. Fit for Human Consumption Certificate issued by the competent authority of exporting country
- 18. Radioactivity Certificate issued by the authorized agency of the exporting country
- 19. Formalin Free Certificate (Only applicable to Fresh or Chilled Fish)
- 20. Import Permit/No Objection Certificate (NOC) issued by DoF
- 21. Prior Permission from DG, DoF (Only applicable for live fish, spawn or hatching (renu), pona or Post Larvae (PL).

Step 5: Customs checks all the documents and forwards for physical examination (if the consignment is selected for physical examination based on risk assessment).

Step 6: Customs (if selected) and the Department of Fisheries conduct physical examination and draw samples. C&F agent coordinates the examination schedule. Formalin (for Fresh or Chilled Fish) test and heavy metal test are done by DoF at the laboratory.

Step 7: Customs issues a physical examination report (if an examination is conducted) and receives Formalin Free test certificate, heavy metal test report from DoF.

Step 8: Customs assesses duties and taxes and issues Assessment Notice online and keep the print version in file/folder.

Step 9: (Applicable only for sea cargo; for others directly Step 10): C&F agent collects Delivery Order (DO) from the shipping agent/freight forwarder.

Step 10: Importer pays the duties and taxes through the e-payment system to the

authorized bank as per the Assessment Notice.

Step 11: Customs issues Release Order online.

Step 12: Importer pays Port fees & charges.

Step 13: Goods are released from the Port.

Concerned Legislation

- <u>Customs Act, 2023</u>
- Prescribed Bill of Entry and Bill of Export Form Order, 2001
- Import Policy Order 2021-2024
- Speedy Disposal of Perishable Goods Rules, 2021
- Fish and Fish Products (Inspection and Quality Control) Act, 2020
- Fish and Fish Products (Inspection and Quality Control) Rules, 1997
- Fish Quarantine Act, 2018
- Fish Hatchery Act, 2010
- Fish Hatchery Rules, 2011
- Fish Feed and Animal Feed Act, 2010
- Fish Feed Rules, 2011

Duty & Tax Benefits for de minimis Consignment

Subject to the provisions laid down in the Customs (*de minimis*) Rules, 2019, noncommercial import consignment valued up to BDT 2000 (two thousand taka only) and also the duties & taxes not being more than BDT 2000 (two thousand taka only) can be imported without payment of any Customs Duty, and other duties and taxes.