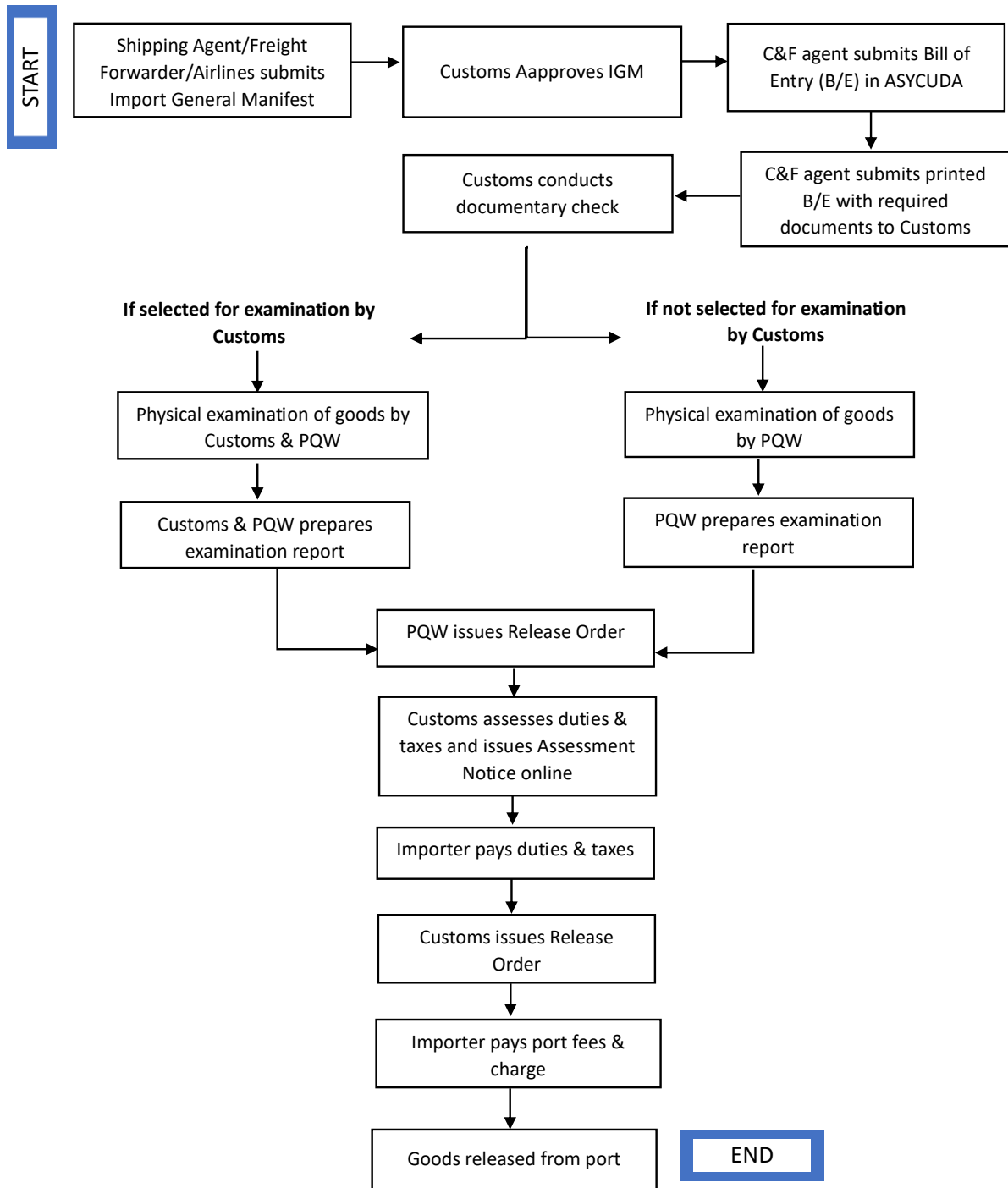


Customs Clearance Process for Import of Plants and Plant Products

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. For plant and plant products, the Plant Quarantine Wing (PQW) of the Department of Agricultural Extension (DAE) issues Import Permit (IP) before the goods are imported and also issues Release Order (RO) by examining the goods (if applicable, simultaneously with Customs) after submission of Bill of Entry. Both the documents are checked by Customs during the clearance process.

Flow Chart of Clearance Process:



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:

- (01) Authorization Letter to the C&F agent issued by the importer
- (02) VAT/BIN Certificate
- (03) Bank-endorsed Letter of Credit (Customs copy)
- (04) Bank-endorsed Pro-forma Invoice
- (05) Bank-endorsed Commercial Invoice
- (06) Value declaration Form
- (07) Bank-endorsed Packing List
- (08) Detailed Packing List
- (09) 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) Phytosanitary Certificate issued by the exporting country
- (14) Import Permit issued by PQW

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 Plant Quarantine Wing (PQW) conducts physical examination. C&F agent coordinates the physical examination schedule with the PQW.

Step 7: Customs issues a physical examination report (if an examination is conducted) and PQW issues Release Order (RO).

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:

- [Customs Act, 2023](#)
- [Prescribed Bill of Entry and Bill of Export Form Order, 2001](#)
- [Import Policy Order 2021-2024](#)
- [Perishable Goods Speedy Disposal Rules, 2021](#)
- [Plant Quarantine Act, 2011](#)
- [Plant Quarantine Rules, 2018](#)
- [Seed Act, 2018](#)
- [Seed Rules, 2020](#)

Duty & Tax Benefits for *de minimis* Consignment:

Non-commercial import consignment valued up to BDT 2000 and also the duties & taxes not being more than BDT 2000 can be imported under the Customs *de minimis* Rules, 2019 i.e., without payment of any Customs Duty, and other duties and taxes.