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Government of the People's Republic of Bangladesh
Ministry of Commerce
W.T.O Micro Department
NOTIFICATION

Date 22 Shravan, 1429, Bengali Year/06 August, 2023 AD

No. 26.00.000. 135.93.005.21.165- It is hereby notified that the Government has approved the "National Tariff Policy, 2023" in accordance with the powers conferred by Sub-rule (ix) (a) of Rule 4 under of the Rules of Business, 1996, now here is made published.

02. National Tariff Policy, 2023" will come into force with immediate effect.

Mohammad. Elias Mia
Deputy Secretary

(10729)

Price BDT 16.00

10730

Bangladesh Gazette, Additional Issue August 10, 2023

The first chapter

Beginning

1.1 Title, introduction and application:

1.1.1 This policy shall be called the National Tariff Policy, 2023.

1.1.2 It will come into force with immediate effect.

1.1.3 Unless otherwise specified, this policy shall apply to all products eligible for import into Bangladesh and eligible for export from Bangladesh.

The Second chapter

Background and context

2.1 Background and context

2.1.1 The father of the nation and the greatest Bengali of all time Bangabandhu Sheikh Mujibur Rahman achieved the country's glorious independence to end the thousand years of exploitation and deprivation of the Bengali nation and build a happy and prosperous country. In post-independence Bangladesh, the development progress of Bangladesh started with specific goals in the field of economy and trade through the first five-year plan to build economic infrastructure under the leadership of the father of the nation, keeping the motto of 'economic liberation of the people' and 'achieving self-reliance'. In the first two decades after independence, the policy of import-substitution industrialization was given priority in formulating import regulations and tariff structures. In the early eighties, the export potential of Bangladesh in the garment industry sector in the world market was created, and the policy of duty-free import of raw materials of the garment industry was adopted with the introduction of bonded warehouse facility. Later in the mid-eighties, the import policy was relaxed by canceling the import license system. In the early 1990s, various steps were taken to achieve export-led economic growth by starting the process of tariff rationalization and encouraging private sector initiatives.

2.1.2 As a result of the various timely steps taken by the government led by the honorable Prime Minister Sheikh Hasina, the daughter of the Father of the Nation Bangabandhu Sheikh Mujibur Rahman, with the increasing participation of the private sector in the economy, Bangladesh has achieved an average GDP growth of about 7 (seven) percent over the past decade. As a result of rapid economic development, Bangladesh has been promoted from a low-income country to a lower-middle-income country in 2015. In this trend of economic growth, Bangladesh has been able to fulfill all the applicable conditions of transition from a less developed country to a developing country in the golden jubilee year of independence i.e. 2021 and has been approved by the United Nations for transitioning to a developing country in 2026. Diversification of export products and markets is currently one of the most important considerations for Bangladesh in order to continue the growth rate of exports to meet the challenges of transition to developing countries.

1 Budget Speech, 2023-24, Finance Division, Ministry of Finance, <https://mof.gov.bd/site/page/9ea7529b-c8ef-49b5-8b8e-87ef72a2b3ec>

2.1.3 Continuity of Economic Growth The recently formulated Vision Plan 2021-41 (Rupkalpo 2041) has set a target of becoming an upper-middle income country by 2031 and a high-income country by 2041. In this perspective, the eighth five-year plan is currently being implemented by setting the target of achieving GDP growth at the rate of 8.51% (eight and fifty-one percent) by 2025. In the past decades, due to taking timely steps in the matter of changing, restructuring and rationalizing tariff rates, unprecedented achievements have been observed in all development indicators including imports, exports. However, the need to diversify exports, attract foreign investment and sign free trade agreements with trading partners has necessitated the formulation of a well-defined and planned tariff policy.

2.1.4 Tariff policy is of immense importance in economic development and balanced development of local industry. The role of a specific and well-planned tariff policy in promoting investment, increasing product competitiveness and bringing about economic stability is undeniable. For this purpose, an initiative has been taken to formulate the National Tariff Policy according to the responsibilities assigned to the Ministry of Commerce under the Allocation of Business of the Government Departments of Bangladesh. The main theme of the National Tariff Policy is to deal with the challenges after the transition from the least developed countries by reorganizing the tariff structure with the aim of sustainable industrial development, increasing the competitiveness of domestic industries, diversifying export products and markets, encouraging investment and participating in preferential trade arrangements and free trade agreements. A timely and integrated tariff policy will help Bangladesh achieve its desired goals in this path of Bangladesh's progress with the goal of economic growth and stability in the long term.

Chapter Three

Existing tariff system in Bangladesh

3.1 Existing Tariff System in Bangladesh:

3.1.1 Import duty, regulatory duty (where applicable), supplementary duty (where applicable), value added tax, advance tax and advance income tax are currently levied at the import stage in Bangladesh. Apart from this, the tariff price or minimum import price of several products is fixed for the purpose of taxation of imported products. These duties and taxes are levied under Customs Act, 1969, Value Added Tax and Supplementary Duties Act, 2012, Income Tax Act, 2023. However, the Department of Inland Revenue provides duty and tax concessions by issuing notifications from time to time. With a view to expanding exports, providing facility for duty and duty free import of raw materials by providing bonded warehouse facilities to reduce duty on exports, duty drawback facility is also provided in case of partial exports. There is scope for bringing in several changes in the tariff structure under the Specific Tariff Policy, which will help in achieving the target of the Vision Plan 2041.

3.1.2 Among these duties and taxes levied at the import level, value added tax, advance tax and advance income tax are equally levied on the production and supply of domestic goods as these taxes are trade neutral. At various times during the last few decades, the scope of imposition of supplementary duties and regulatory duties at the import level has been increased to prevent revenue loss and to provide protection to local industries. As a result, high rates of tariff countermeasures arise in several sectors, as presented in the table below. This hampers the efforts of the local industry to reach a competitive position in the international market.

Table: Evolution of Tariff Structure of Bangladesh since FY 1991-92

Financial Year	Average import duty	Average maintenance duty (CD+RD+SD+LF+ IDSC) (%)
1991-92	70.64	73.58
1996-97	28.64	31.65
2001-02	21.02	29.83
2006-07	14.87	24.04
2011 -12	14.83	28.14
2016-17	14.61	26.97
2021-22	14.75	29.42
2022-23	15.09	30.58

Source: Estimated from Bangladesh Economic Survey and Bangladesh Operative Tariff Schedule

3.1.3 Imported products are widely used to achieve growth in exports and expansion of domestic industries. Due to scarcity of natural resources, the country's industry and even agriculture depend on imported goods. 100% of exporting establishments and industries located in export processing zones are totally dependent on imported raw materials. At the same time, in order to meet the needs of the domestic market, the domestic industries import a large amount of capital equipment and raw materials for the production of products, which are playing a major role in the industrialization of the country. From the import statistics, it can be seen that 85 (eighty-five) percent of the total imports for domestic consumption are raw materials used in the capital machinery industry and agriculture sector. Rationalization of duties and taxes normally levied at the import level is the main determinant of sustainable industrialization and agricultural development.

3.1.4 The statistics show that although the government's revenue collection has increased at a significant rate in the past years, the tax-GDP ratio of countries at the same level in terms of economic development is higher than that of Bangladesh, for example: Vietnam's tax-GDP ratio is 13.31 percent (2020)². In this case in Bangladesh this ratio is only 8.42 percent (2021)³. On the contrary, the average rate of duties and taxes levied at the import level of all these countries and the share of revenue derived from import duties and taxes in the total revenue income is much lower than that of Bangladesh. That is, the use and dependence of import duties as a means of collecting revenue from other countries of the same level is not a common discussion at present.

3.1.5 As a member of the World Trade Organization, Bangladesh has bound tariff rates for all agricultural products and some non-agricultural products, which number 955. Out of this around 814 ths lines are subject to regulatory duty and 340 ths lines are subject to supplementary duty. If these duties imposed only on imports are considered as Other Duties and Charges (ODC), it may exceed the bound ODC.

3.1.6 The main purpose of HS Nomenclature prepared by World Customs Organization is to determine import duties and maintain statistics. HS Nomenclature covers essentially similar products at the HS 4-digit level. The HS 4-digit level division is mainly intended for the purpose of trade volume and statistics of a particular product within the same product category. The prevailing tariff structure in Bangladesh has led to conflict in assigning HS codes to imported goods due to different duty rates on similar products and unnecessary division at 8-digit level. As a result, the clearance of imported goods is delayed and industrial establishments face financial losses.

3.1.7 At present, Bangladesh provides special consideration for user-based duties and tax concessions, the number of which has been increasing over time. At present there are more than 150 such user-based tariff concession facilities. As a result, the volume of imports outside the scope of concessions is less than the volume of imports subject to duty and tax concessions. Market distortion occurs due to the imposition of different levels of duties and taxes on different importers of the same product through user-based tariffs. In this case, small and medium enterprises (Small and Medium Enterprises) are discriminated against, whose contribution is more than 50 (fifty) percent in the manufacturing sector.

2. World Development Indicators, World Bank

3. http://www.mof.gov.bd/site/view/budget_mof/Budget-in-Brief, 2023-24, Finance Division, Ministry of Finance

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3.1.8 Prolonged protection of domestic industries through tariff and tax structure often leads to reluctance by industries to bring their products to a competitive position through increased productivity. Despite the fact that Bangladesh currently produces versatile products, its significant reflection is not observed in exports. Due to this reason, the economists are of the opinion that diversification is not taking place despite various efforts by the government to diversify export products. It is necessary to take initiatives to meet the challenges of transition to developing countries by making domestic products competitive and diversifying exports by realigning the tariff and tax structure in line with the World Trade Organization.

3.1.9 Increasing the competitiveness of domestic products through rationalization of customs and tax structure, along with encouraging the establishment of new industries through the imposition of tariffs at the import level and timely protection of infant industries is a widely practiced practice. The Protective Duties Act, 1950 provides for such time-bound safeguards. Provision of timely countermeasures under the Bangladesh Tariff Commission (Amendment) Act, 2020 is among the functions of the Commission. It should be noted that in the interests of domestic industrial development and to achieve competitiveness, it is desirable to provide timely protection.

3.1.10 Supplementary duty is essentially an internal tax levied under the Value Added Tax and Supplementary Duties Act, 2012. The main purpose of supplementary duty introduced in Bangladesh was to discourage the consumption of luxury, non-essential and socially undesirable goods and therefore the Value Added Tax Act, 1991 provided for the imposition of supplementary duty equally on such domestic and imported goods. Supplementary duties are initially reduced or waived on certain domestic products. Later, the provisions of the law were amended to create an opportunity to levy on any product, including the imposition of supplementary duty on a large number of products, and the supplementary duty was waived in the case of domestic products. The differential taxation of domestic and imported goods under internal tax laws is contrary to the principle of 'national treatment' of the GATT Agreement.

3.1.11 Section 18 of the Customs Act, 1969 empowers the Government, where necessary, to impose regulatory duties. As per law this levy is purely temporary and its validity is till the end of financial year. However, in many cases such duties are imposed consistently at the beginning of the fiscal year and regulatory duties ranging from 3 (three) percent to 30 (thirty) percent are imposed on a large number of products every fiscal year. Consequently, the temporary nature of regulatory duties is being eroded.

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3.1.12 There is a non-tariff obligation under the WTO Agreement on Tariffs by fixing minimum import prices. According to the agreement, a regulation related to taxation was issued in 2000. Although there is a provision in the rules to discourage taxation by fixing a minimum import price, as per section 25 of the Customs Act, 1969, in many cases taxation is done by fixing a minimum import price. Since Bangladesh will enter the developing country in 2026, the minimum import price fixing system will have to be phased out.

3.1.13 The main objective of taxation by fixing minimum import price is to reduce the tendency of duty evasion through under invoicing. This trend of tariff evasion can be curbed by imposing mixed tariffs consistent with various WTO agreements. In this case specific duty and ad valorem duty can be levied simultaneously on a product. Different countries of the world impose such tariffs. Apart from this, many countries around the world impose seasonal tariffs on locally produced agricultural products. Since the production of many agricultural products is seasonal, it is a common practice in many countries to impose higher tariffs during the production season than during other seasons to protect farmers' interests. No such duty has been imposed in Bangladesh so far. However, in recent times, seasonal fluctuations in imports and domestic supply have been observed, which can be controlled by imposing seasonal tariffs.

3.1.14 At the import level, if the rate of protection of the domestic industry is reduced due to the reduction of duties and taxes proposed in this policy, but there is a trend of increasing imports due to dumping from abroad and subsidy by the exporting country, to protect the interests of the domestic industry, anti-dumping and Countervailing duties may be imposed. Besides, the imposition of safeguard duty to prevent sudden increase in imports of a product is consistent with the WTO Agreement. The Customs Act, 1969 provides for the imposition of such duties and rules have also been issued in this regard. The Bangladesh Trade and Tariff Commission, which is responsible for taking the related activities, has recently taken various activities. It is possible to provide adequate protection to the domestic industries if initiatives are taken to inform the domestic industries in this regard and make the data readily available.

3.1.15 Abolition of duties and ceases on raw materials and intermediate goods used in the production of export goods is essential for conducting export trade and exporting at competitive prices in the international market. For this reason, bonded warehouse and duty drawback system exists for export oriented industries in the country. If all these arrangements are made open, easy and transparent for all, it will be possible to diversify and expand exports.

Chapter IV

Term, scope and definition

4.1 Term and Scope:

4.1.1 Import duties, regulatory duties, supplementary duties, export duties and any other taxes or duties imposed by the government, all duties and taxes which are not trade neutral shall be covered by this policy.

4.1.2 All rules and regulations relating to duties and taxes leviable at the import and export stage shall be covered by this policy.

4.1.3 Duty concessions granted in exceptional cases by the Government under the powers conferred by section 20 of the Customs Act, 1969 and service charges at the import and export stage shall be outside the purview of this policy.

4.1.4 This policy shall be updated every 5 (five) years or at such time as may be decided by the Government:

Provided, however, that after the expiry of such period, the existing tariff policy shall continue in force until the new tariff policy is issued.

4.2 Definition:

4.2.1 “Import” means the importation of goods from outside Bangladesh into the geographical limits of Bangladesh;

4.2.2 “import duty” means the duty levied on the import into the country of goods manufactured abroad under the powers conferred by section 18 (1) of the Customs Act, 1969;

4.2.3 “ad valorem duty” means a duty levied as a percentage of the value of goods imported or exported;

4.2.4 “Anti-dumping duty” means the anti-dumping duty imposed by the Government on goods imported under the powers conferred by section 18B of the Customs Act, 1969;

4.2.5 “Commission” means the Bangladesh Trade and Tariff Commission;

4.2.6 “countervailing duty” means the countervailing duty levied by the Government on goods imported under the powers provided in section 18A of the Customs Act, 1969;

4.2.7 “tariff” means any duty or tax levied at the import and export level, which is not trade neutral;

4.2.8 “Regulatory duty” means the regulatory duty imposed by the Government on import into the country of goods manufactured abroad under the powers conferred by section 18 (2) of the Customs Act, 1969;

4.2.9 “Disguised export” Disguised export shall include supply of one or more of the following, namely:

(a) supply of any goods or services intended for consumption outside Bangladesh in exchange for foreign exchange in the prescribed manner;

(b) the supply of any goods or services within Bangladesh in exchange for foreign exchange through any international tender; And

(c) the supply of any goods or services within Bangladesh in exchange for foreign currency against local bonds;

4.2.10 “trade neutral tax” means a duty or tax imposed on imported goods which is equally imposed on domestic production;

4.2.11 “Board” means the National Board of Revenue;

4.2.12 “mixed duty” means ad valorem and specific duty imposed simultaneously on imported or exported goods;

4.2.13 “Value Added Tax” means the value added tax levied on taxable imports and taxable supplies under the powers conferred by section 15 of the Value Added Tax and Supplementary Duties Act, 2012;

4.2.14 “Export” means the supply and disguised export of goods from within Bangladesh to outside the geographical limits of Bangladesh;

4.2.15 “export duty” means the duty levied on the export of goods manufactured in the country to foreign countries under the powers conferred by section 18 (1) of the Customs Act, 1969;

4.2.16 “Infant Industries” means those local nascent industries which are in the initial stage of development and have not acquired the ability to sustain international competition;

4.2.17 “Duty Concession” means the exemption or concession of duty obtained under section 19 of the Customs Act, 1969;

4.2.18 “Supplementary Duty” means the supplementary duty levied on import, supply of manufactured goods and services in Bangladesh under the powers provided in Section 55 of the Value Added Tax and Supplementary Duties Act, 2012;

4.2.19 “Safeguard Duty” means the Safeguard Duty imposed by the Government on goods imported by virtue of section 18E of the Customs Act, 1969;

4.2.20 “Seasonal Tariff” means a duty levied on agricultural produce at different rates at different times of the year, the rate being highest during the season; And

4.2.21 “Specific Duty” means a duty imposed on the quantity of goods imported or exported.

Chapter V

Aims and Objectives

5.1 Objectives Aim of National Tariff Policy:

Achieving sustainable economic growth including increasing the competitiveness of domestic industries, expanding and diversifying exports, encouraging investment and creating employment through trade liberalization and tariff structure rationalization.

5.2 Aims of National Tariff Policy:

5.2.1 Achieving the targets set in Vision Plan 2041 and 8th Five Year Plan;

5.2.2 Addressing post-transition challenges from LDCs;

5.2.3 Expansion and diversification of exports by reducing anti-export bias;

5.2.4 Rationalization of Tariff Structure;

5.2.5 Encouraging domestic and foreign investment by ensuring Predictable Tariff Regime;

5.2.6 Increasing employment;

5.2.7 Enhancing Bangladesh's participation in global and regional value chains;

5.2.8 Addressing the challenges of external shocks on the economy; And

5.2.9 To reduce disparities in prices of products in the local market and to promote consumer welfare by reducing the burden of excessive protection.

Chapter Six
General principles

6.1 General Principles of Tariff:

6.1.1 Tariffs imposed at the import and export level are to be considered as regulators of the international trade flow of Bangladesh.

6.1.2 Duties and taxes imposed at the import level should be in line with the bound rate of Bangladesh committed to the World Trade Organization.

6.1.3 For the purpose of simplifying the customs structure and avoiding unnecessary complications, greater transparency should be brought into the customs system by keeping the duty and tax rates of similar products as equal as possible.

6.1.4 Tariffs imposed at the import level should be reduced step by step to a reasonable level for the welfare of the consumer.

6.1.5 User-specific tariff concessions shall be avoided.

6.1.6 In order to increase the competitiveness of the domestic industry, the duty protection rate should be reduced step by step.

6.1.7 According to the Protective Duties Act, 1950, time bound protection shall be provided to potential industries on the basis of research recommendations of Bangladesh Trade and Tariff Commission.

6.1.8 Scheduled protection shall be provided based on the recommendations of the Bangladesh Trade and Tariff Commission for the establishment of new product manufacturing industries and infant industries.

6.1.9 Supplementary duties and value added tax should be converted into 'trade neutral taxes'.

6.1.10 The rate of total customs duty at the import level should be gradually reduced.

6.1.11 Regulatory duty shall be levied only in exigent circumstances.

6.1.12 Mixed Duty or Seasonal Tariff shall be imposed on any product subject to necessity.

6.1.13 In case of loss of interest of the domestic industry due to imports, appropriate protection shall be provided to the industries under anti-dumping duty, countervailing duty and safeguard duty regulations for the purpose of mitigating the loss of the concerned industry.

6.1.14 Measures should be taken to protect the interests of MSME industry.

6.1.15 The Minimum Import Value system should be abolished in line with the World Trade Organization.

6.1.16 The bond facility system provided for hundred percent export oriented industries and disguised exporters should be made more transparent and simplified.

6.1.17 For the purpose of diversification of exports, producers of goods for sale in both international and local markets as per Section 6.8.2 of Chapter 6 of Export Policy 2021-24 and Section 20 (8) (j) of Chapter IV of Import Policy Order 2021-24 Industries shall provide bond facilities through bank guarantee against duty and taxes leviable on raw materials for a specified period only for import of raw materials for the purpose of export:

Provided, however, that in this case, bond facility of import of raw materials up to a maximum of 70 (seventy) percent of the export value shall be available:

It is further provided that in such cases, if the raw material used in the production of an export product is more than 70 (seventy) percent, duty drawback will be available for the excess part as per the prevailing policy.

6.1.18 The Duty Drawback scheme for exports should be made transparent and simplified for the purpose of refunding all duties and taxes paid on raw materials at the earliest.

Chapter Seven

Institutional Outline of National Tariff Policy

7.1	<p>Institutional Outline of National Tariff Policy</p> <p>7.1.1 Implementation of National Tariff Policy:</p> <p>The Department of Internal Revenue and the National Board of Revenue will implement the National Tariff Policy with the assistance of the Bangladesh Trade and Tariff Commission and within 6 (six) months of the formulation of the National Board of Revenue, the National Board of Revenue will formulate a time-bound action plan to rationalize the tariff in the light of the general principles laid down in the sixth chapter of this policy.</p>																																																				
7.2	<p>National Tariff Policy Monitoring and Review Committee:</p> <p>7.2.1 A Monitoring and Review Committee as described below shall be constituted to review the implementation of the National Tariff Policy, namely: -</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">serial no</th><th style="text-align: center;">Designation</th><th style="text-align: center;">Position in the committee</th></tr> </thead> <tbody> <tr> <td style="text-align: center;">1.</td><td>Hon'ble Minister, Ministry of Commerce</td><td style="text-align: center;">President</td></tr> <tr> <td style="text-align: center;">2.</td><td>Secretary, Ministry of Foreign Affairs</td><td style="text-align: center;">Member</td></tr> <tr> <td style="text-align: center;">3.</td><td>Secretary, Department of Internal Resource</td><td style="text-align: center;">Member</td></tr> <tr> <td style="text-align: center;">4.</td><td>Secretary, Ministry of Commerce</td><td style="text-align: center;">Member</td></tr> <tr> <td style="text-align: center;">5.</td><td>Secretary, Ministry of Agriculture</td><td style="text-align: center;">Member</td></tr> <tr> <td style="text-align: center;">6.</td><td>Secretary, Ministry of Industries</td><td style="text-align: center;">Member</td></tr> <tr> <td style="text-align: center;">7.</td><td>Secretary, Ministry of Fisheries and Livestock</td><td style="text-align: center;">Member</td></tr> <tr> <td style="text-align: center;">8.</td><td>Secretary, Finance Department</td><td style="text-align: center;">Member</td></tr> <tr> <td style="text-align: center;">9.</td><td>Secretary, Financial Institutions Department</td><td style="text-align: center;">Member</td></tr> <tr> <td style="text-align: center;">10.</td><td>Executive Chairman, Bangladesh Investment Development</td><td style="text-align: center;">Member</td></tr> <tr> <td style="text-align: center;">11.</td><td>Member (Customs Policy), National Board of Revenue</td><td style="text-align: center;">Member</td></tr> <tr> <td style="text-align: center;">12.</td><td>Chairperson, Small and Medium Industries Foundation</td><td style="text-align: center;">Member</td></tr> <tr> <td style="text-align: center;">13.</td><td>Representative of the Prime Minister's Office (An officer of the rank of another Joint-Secretary)</td><td style="text-align: center;">Member</td></tr> <tr> <td style="text-align: center;">14.</td><td>Bangladesh Bank representative (An officer below the rank of Executive Director)</td><td style="text-align: center;">Member</td></tr> <tr> <td style="text-align: center;">15.</td><td>President, FBCCI</td><td style="text-align: center;">Member</td></tr> <tr> <td style="text-align: center;">16.</td><td>Chairman, Bangladesh Trade and Tariff Commission</td><td style="text-align: center;">Member-Secretary</td></tr> </tbody> </table>		serial no	Designation	Position in the committee	1.	Hon'ble Minister, Ministry of Commerce	President	2.	Secretary, Ministry of Foreign Affairs	Member	3.	Secretary, Department of Internal Resource	Member	4.	Secretary, Ministry of Commerce	Member	5.	Secretary, Ministry of Agriculture	Member	6.	Secretary, Ministry of Industries	Member	7.	Secretary, Ministry of Fisheries and Livestock	Member	8.	Secretary, Finance Department	Member	9.	Secretary, Financial Institutions Department	Member	10.	Executive Chairman, Bangladesh Investment Development	Member	11.	Member (Customs Policy), National Board of Revenue	Member	12.	Chairperson, Small and Medium Industries Foundation	Member	13.	Representative of the Prime Minister's Office (An officer of the rank of another Joint-Secretary)	Member	14.	Bangladesh Bank representative (An officer below the rank of Executive Director)	Member	15.	President, FBCCI	Member	16.	Chairman, Bangladesh Trade and Tariff Commission	Member-Secretary
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- 7.2.2 Scope of Committee: Committee
- (a) supervise the implementation of the tariff policy as per the action plan;
 - (b) review the progress of implementation of recommendations related to industrial defense by the Bangladesh Trade and Tariff Commission;
 - (c) provide necessary advice for the implementation of the tariff policy;
- And
- (d) Tariff policy review and monitoring will undertake necessary revisions.
- 7.2.3 The meeting of the said committee will be held at least twice every year.
- 7.2.4 The committee may co-opt members if necessary.
- 7.3 Industrial Defense Management:
- 7.3.1 Every industrial organization or organization for the next financial year from the period after the budget period in the light of the questionnaire prescribed by the Commission along with the Chairman, Bangladesh Trade and Tariff Commission, in accordance with Section 6.1.7 and 6.1.8 of Chapter Six. can apply
- 7.3.2 The Commission shall submit a report with recommendations to the National Board of Revenue within the month of April every year after taking the views of all stakeholders and the National Board of Revenue shall take necessary measures as per rules to implement the said recommendations in the next financial year.
- 7.3.3 The Commission may conduct a survey on various industrial sectors on its own initiative without the application of industrial establishments and forward the same with recommendations to the National Board of Revenue for consideration.
- 7.4 Human resource development and institutional capacity building
- 7.4.1 In order to implement the National Tariff Policy, the National Board of Revenue, Bangladesh Trade and Tariff Commission and other relevant ministries or departments will take necessary measures to increase their capacity.

7.5 Power to amend, modify or supplement the National Tariff Policy:

7.5.1 Notwithstanding the provisions of Clause 4.1.4, in case of special need, in view of good cause, the Government may at any time, on the basis of consultation with various Ministries, Departments or Departments and concerned sector stakeholders, make necessary amendments, changes or additions to this Policy. can

7.5.2 In case of any doubt or question not mentioned in the National Tariff Policy, 2023, the decision of the Government shall be considered as final.

By order of the President
Tapan Kanti Ghosh
Senior Secretary.

ビジネス短信添付資料：ジェットロ・ダッカ仮英訳

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