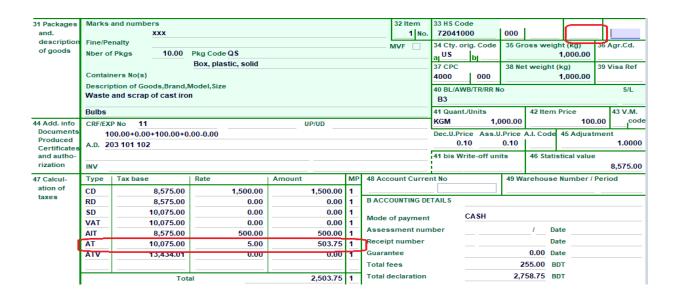
## <u>Implementation the reduction of AT in AW System</u>

**Step 1.** At the time of B/E submission, the trader who wants the AT tax reduced, must put the code **"999"** in the field **commodity code (national precision #4)** as shown below:

	29 Office of entry 30 Location of good 101 Dhaka Customs House			30 Location of goods		Bank Name Sector & Fund Src								
31 Packages and.	Marks and numbers xxx					32 Iter			33 HS Code . 72041000		000	ı(	999	]
description of goods	Fine/Penalty Nber of Pkgs	_	10.00	Pkg Cod				MVF _	34 Cty. orig. Code		35 Gross weight (kg) 1,000.00			36 Agr.Cd.
	Box, plastic, solid  Containers No(s)  Description of Goods,Brand,Model,Size  Waste and scrap of cast iron					Kind of packages - code			37 CPC 4000	000	38 Ne	t weight (kg 1,0	) 000.00	39 Visa Ref
									40 BL/AWB/TR/RR No S/L B3					

**Step 2.** The bill of entry will be selected yellow, and a Customs Officer has to accept the trader's request for deduction or reject it. In the case of rejection, the code **"999"** should be removed.

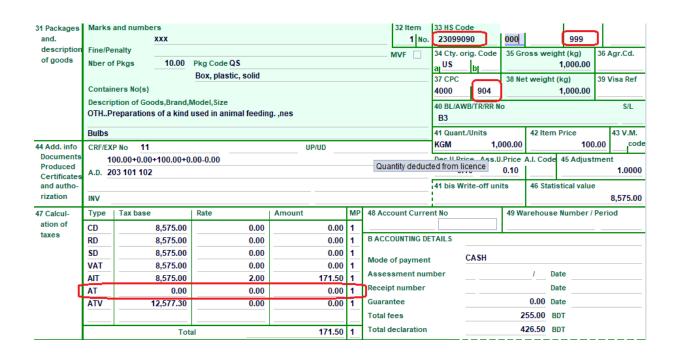
**CASE 1**: When the code **"999"** is not present and the additional code = 000, the AT tax remains at 5% as shown below:



**CASE 3**: When the code "999" is present and the additional code is 273 (0% AT), the AT tax remains unchanged, as shown below:



**CASE 4**: When the code **"999"** is present and the additional code is 904(0% AT), the AT tax remains unchanged, as shown below:



**CASE 5**: When the code **"999"** is present and the additional code is 160, the AT tax is applied correctly (reduction from 5% to 4%), as shown below:

31 Packages	Marks	and numbers				32 Item	33 HS Code			
and.		xxx				1 No.	23099090	000	999	
description	Fine/Pe	enalty				MVF	34 Cty. orig. Code	35 Gross	weight (kg)	36 Agr.Cd.
of goods	Nber of	f Pkgs 10.00	Pkg Code QS			- INIVI	al US   pl		1,000.00	
			Box, plastic, solid			37 CPC	38 Net we	ight (kg)	39 Visa Ref	
	Contair	ners No(s)			4000 160	00 1101 110	1,000	oo viou itoi		
	Descri	otion of Goods.Brand.I	Model, Size			1,000	0.0			
	отнр	reparations of a kind	40 BL/AWB/TR/RR No S/L B3							
	Bulbs						41 Quant./Units	42 Item Price		43 V.M.
44 Add. info	CRF/EX			Commercial Descript	ion of	Coods Brond Mos		00.00	100.0	
Documents Produced	1	00.00+0.00+100.00+0	.00-0.00	lel,Size rice Ass.U		Code 45 Adjustn				
Certificates	A.D. 203 101 102						0.10 0.10 1.00			1.0000
and autho-					41 bis Write-off units 46 Statistical value					
rization	INV						i			8,575.00
47 Calcul-	Type	Tax base	Rate	Amount	MP	48 Account Curre	nt No	49 Wareh	ouse Number / P	eriod
ation of	CD	8,575.00	10.00	857.50	1					
taxes	RD	8,575.00	0.00	0.00	1	B ACCOUNTING DE	TAILS			
	SD	9,432.50	0.00	0.00	1		CASH			
	VAT	9,432.50	0.00	0.00	1	Mode of payment				
	AIT	8,575.00	2.00	171.50	1	Assessment nun	nber		Date	
I	ÁΤ	9,432.50	4.00	377.30	1	Receipt number			Date	
	ATV	12,577.30	0.00	0.00	1	Guarantee		0.00		
						Total fees		255.0	255.00 BDT	
	Total 1,406.30					Total declaration 1,661.30 BDT				