

Implementation the reduction of AT in AW System

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 101 Dhaka Customs House	30 Location of goods	Bank Name _____				
			Sector & Fund Src _____				
31 Packages and description of goods	Marks and numbers xxx		32 Item No. 1	33 HS Code 72041000	000	999	
	Fine/Penalty		MVF <input type="checkbox"/>	34 Cty. orig. Code a) US b)	35 Gross weight (kg) 1,000.00	36 Agr.Cd.	
	Nber of Pkgs 10.00 Pkg Code QS		Box, plastic, solid		Kind of packages - code		
	Containers No(s)		Description of Goods,Brand,Model,Size Waste and scrap of cast iron		37 CPC 4000 000	38 Net weight (kg) 1,000.00	39 Visa Ref
			40 BL/AWB/TR/RR No B3			S/L	

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:

31 Packages and description of goods	Marks and numbers xxx		32 Item No. 1	33 HS Code 72041000	000		
	Fine/Penalty		MVF <input type="checkbox"/>	34 Cty. orig. Code a) US b)	35 Gross weight (kg) 1,000.00	36 Agr.Cd.	
	Nber of Pkgs 10.00 Pkg Code QS		Box, plastic, solid		Kind of packages - code		
	Containers No(s)		Description of Goods,Brand,Model,Size Waste and scrap of cast iron		37 CPC 4000 000	38 Net weight (kg) 1,000.00	39 Visa Ref
			40 BL/AWB/TR/RR No B3			S/L	
44 Add. info Documents Produced Certificates and authorization	CRF/EXP No 11	UP/UD		41 Quant./Units KGM 1,000.00	42 Item Price 100.00	43 V.M. code	
	100.00+0.00+100.00+0.00-0.00			Dec.U.Price 0.10	Ass.U.Price 0.10	A.I. Code 45 Adjustment 1.0000	
	A.D. 203 101 102			41 bis Write-off units	46 Statistical value 8,575.00		
47 Calculation of taxes	INV						
	Type	Tax base	Rate	Amount	MP	48 Account Current No	
	CD	8,575.00	1,500.00	1,500.00	1	49 Warehouse Number / Period	
	RD	8,575.00	0.00	0.00	1	B ACCOUNTING DETAILS	
	SD	10,075.00	0.00	0.00	1	Mode of payment CASH	
	VAT	10,075.00	0.00	0.00	1	Assessment number / Date	
	AIT	8,575.00	500.00	500.00	1	Receipt number / Date	
	AT	10,075.00	5.00	503.75	1	Guarantee / Date	
	ATV	13,434.01	0.00	0.00	1	Total fees 255.00 BDT	
	Total				2,503.75	1	Total declaration 2,758.75 BDT

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

31 Packages and description of goods	Marks and numbers xxx			32 Item No. 1	33 HS Code 72041000	000	999	
	Fine/Penalty			MVF <input type="checkbox"/>	34 Cty. orig. Code a) US b)	35 Gross weight (kg) 1,000.00	36 Agr.Cd.	
	Nber of Pkgs 10.00	Pkg Code QS Box, plastic, solid			37 CPC 4000	38 Net weight (kg) 1,000.00	39 Visa Ref	
	Containers No(s)				40 BL/AWB/TR/RR No B3		S/L	
	Description of Goods,Brand,Model,Size Waste and scrap of cast iron				41 Quant./Units KGM	42 Item Price 100.00	43 V.M. code	
44 Add. info Documents Produced Certificates and authorization	CRF/EXP No 11		UP/UD		Dec.U.Price 0.10	Ass.U.Price 0.10	A.I. Code	45 Adjustment 1.0000
	100.00+0.00+100.00+0.00-0.00				41 bis Write-off units		46 Statistical value 8,575.00	
	A.D. 203 101 102 502							
47 Calculation of taxes	INV				48 Account Current No		49 Warehouse Number / Period	
	Type	Tax base	Reserved field (use not defined)		MP	B ACCOUNTING DETAILS		
	CD	8,575.00	1,500.00	1,500.00	1	Mode of payment CASH		
	RD	8,575.00	0.00	0.00	1	Assessment number / Date		
	SD	10,075.00	0.00	0.00	1	Receipt number / Date		
	VAT	10,075.00	0.00	0.00	1	Guarantee / Date		
	AIT	8,575.00	500.00	500.00	1	Total fees 255.00 BDT		
	AT	0.00	0.00	0.00	1	Total declaration 2,255.00 BDT		
	ATV	13,434.01	0.00	0.00	1			
		Total			2,000.00			

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

31 Packages and description of goods	Marks and numbers xxx			32 Item No. 1	33 HS Code 23099090	000	999	
	Fine/Penalty			MVF <input type="checkbox"/>	34 Cty. orig. Code a) US b)	35 Gross weight (kg) 1,000.00	36 Agr.Cd.	
	Nber of Pkgs 10.00	Pkg Code QS Box, plastic, solid			37 CPC 4000	38 Net weight (kg) 1,000.00	39 Visa Ref	
	Containers No(s)				40 BL/AWB/TR/RR No B3		S/L	
	Description of Goods,Brand,Model,Size OTH..Preparations of a kind used in animal feeding. ,nes				41 Quant./Units KGM	42 Item Price 100.00	43 V.M. code	
44 Add. info Documents Produced Certificates and authorization	CRF/EXP No 11		UP/UD		Dec.U.Price 0.10	Ass.U.Price	A.I. Code	45 Adjustment 1.0000
	100.00+0.00+100.00+0.00-0.00				Quantity deducted from licence		46 Statistical value 8,575.00	
	A.D. 203 101 102							
47 Calculation of taxes	INV				48 Account Current No		49 Warehouse Number / Period	
	Type	Tax base	Rate	Amount	MP	B ACCOUNTING DETAILS		
	CD	8,575.00	0.00	0.00	1	Mode of payment CASH		
	RD	8,575.00	0.00	0.00	1	Assessment number / Date		
	SD	8,575.00	0.00	0.00	1	Receipt number / Date		
	VAT	8,575.00	0.00	0.00	1	Guarantee / Date		
	AIT	8,575.00	2.00	171.50	1	Total fees 255.00 BDT		
	AT	0.00	0.00	0.00	1	Total declaration 426.50 BDT		
	ATV	12,577.30	0.00	0.00	1			
		Total			171.50			

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 and description of goods	Marks and numbers xxx		32 Item No.	33 HS Code	000	999				
	Fine/Penalty		MVF <input type="checkbox"/>	34 Cty. orig. Code	35 Gross weight (kg)	36 Agr.Cd.				
	Nber of Pkgs	10.00	Pkg Code QS	a) US	b) 1,000.00					
	Containers No(s)		Box, plastic, solid		37 CPC	38 Net weight (kg)	39 Visa Ref			
Description of Goods, Brand, Model, Size		OTH..Preparations of a kind used in animal feeding. .nes		40 BL/AWB/TR/RR No	S/L					
Bulbs				B3						
44 Add. info Documents Produced Certificates and authorization	CRF/EXP No	11	IIP/IID	41 Quant./Units	42 Item Price	43 V.M. code				
	100.00+0.00+100.00+0.00-0.00		Commercial Description of Goods, Brand, Model, Size	KGM	1,000.00	100.00				
	A.D.	203 101 102		Price	Ass.U.Price	A.I. Code	45 Adjustment			
				0.10	0.10		1.0000			
INV				41 bis Write-off units	46 Statistical value		8,575.00			
47 Calculation of taxes	Type	Tax base	Rate	Amount	MP	48 Account Current No		49 Warehouse Number / Period		
	CD	8,575.00	10.00	857.50	1					
	RD	8,575.00	0.00	0.00	1					
	SD	9,432.50	0.00	0.00	1					
	VAT	9,432.50	0.00	0.00	1					
	AIT	8,575.00	2.00	171.50	1					
	AT	9,432.50	4.00	377.30	1					
	ATV	12,577.30	0.00	0.00	1					
	Total				1,406.30	1				
	B ACCOUNTING DETAILS									
Mode of payment		CASH								
Assessment number		/		Date						
Receipt number				Date						
Guarantee		0.00		Date						
Total fees				255.00		BDT				
Total declaration				1,661.30		BDT				