

Foreign Exchange Policy Department-1

Bangladesh Bank

Head Office

Dhaka

www.bb.org.bd

FEPD-1 Circular No. 08

Date: May 7, 2026

All Authorized Dealers in
Foreign Exchange in Bangladesh

**Foreign exchange regulations regarding outward remittances
on account of transportation services**

Dear Sirs,

Foreign exchange transactions on outward remittances are regulated by the Foreign Exchange Regulation Act (FER), 1947 and subsequent circulars issued thereagainst. To bring ease in conducting outward remittances on account of transportation services, the existing regulations have been compiled at one place with modifications as necessitated. Accordingly relevant instructions in this regard available in the Guidelines for Foreign Exchange Transactions-2018 (GFET) and its subsequent circulars will stand repealed with issuance of this circular excepting monthly reporting instructions contained in GFET, Vol-2.

02. This circular is issued with the authority vested to Bangladesh Bank under Section 20(3) of FER Act, 1947.

03. The instructions of this circular will remain valid for one year from the date of its issuance. However, instructions to be issued within this period will be read with this circular.

Please bring the contents of this comprehensive circular to the notice of your constituents.

Encl. As stated

Faithfully yours,



(Md. Harun-Ar-Rashid)

Director (FEPD-1)

Phone: 9530123

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Part-A
Issuance of tickets and acceptance of
freight for international travel and transportation services

1. General

(1) Airlines/shipping companies and their authorized travel agents have been given general authority to issue tickets for travel abroad subject to the following instructions:

(a) If the passport of the intending traveler shows that the traveler is employed with any Govt/Autonomous/Semi-autonomous bodies or public sector agencies, the airline/travel agent may issue ticket only if the Order or NOC from the concerned administrative Ministry/Division /Department authorizing the travel is produced.

(b) The above provision of issuance of ticket against payment in Taka would also be applicable for those foreign nationals who work in Bangladesh with the approval of the competent authorities of the Government of Bangladesh and draw their pay and allowances in Bangladesh Taka; or whose costs of travel abroad, as per terms of their service, are to be borne by the employing organization/agency. In such cases, attested photocopies (in duplicate) of sanction letters of the competent authorities of the Govt. of Bangladesh and service contract should be asked for before issuing tickets and shall be retained for inspection and record purposes.

(2) Travel of Bangladesh nationals to destinations outside the country on employment

The airline /travel agent should ask for the following documents before issuing/okaying tickets for such travels:

(a) Valid passport with valid visa. In case the passport shows that the intending traveler is employed with Govt. or with any Public Sector Agency/Autonomous body, Order/NOC from the concerned administrative Ministry authorizing the travel abroad should be produced.

(b) Clearance from The Bureau of Manpower Employment and Training (BMET) in the form of endorsement in passport.

(c) Visa/entry permit issued by the concerned country's Embassy/High Commission in Bangladesh duly attested by the BMET. In case entry permit or visa including group visa is issued from abroad, the same should be attested by the Bangladesh Mission in that country as well as by the BMET. In case the entry permit or visa does not bear attestation by Bangladesh Mission abroad, the genuineness of the employment is to be certified in clear terms by the BMET.

(3) Travel abroad by Bangladesh nationals against tickets/PTAs received from abroad

Passages may be booked by the airlines/travel agents for the above category of travels on production of valid passport with valid visa by the passengers subject to the condition that the

journey will be undertaken exactly for the routes for which tickets/PTAs have been received. If the intending traveler is employed with the Govt. or with any public sector agency or autonomous body, instructions of sub-paragraph (4) below should be followed. In case the PTAs are meant for travel of Bangladeshi scholars/students for studies abroad, instructions of sub-paragraph (5) below should be followed.

(4) Travel by Government, public sector, and autonomous body officials against PTAs from abroad, with ticket costs borne by foreign Governments, UN/international organizations or foreign universities for attending conference, seminars etc. or for any other purpose abroad:

Airlines/travel agents may book passages for these travels on production of the following documents/particulars to them by the travelers concerned:

(a) A photocopy or an authenticated copy of Order/NOC from the administrative Ministry concerned authorizing the travel abroad. In cases where the visits are sponsored by any other Ministry, a photocopy or authenticated copy of clearance from the sponsoring Ministry should also be produced. These Orders/NOCs should be retained by the Airlines for their records.

(b) Valid Passport, with valid visa where required.

(5) Travel by Bangladeshi Scholars/Students for studies abroad against PTAs received from abroad where cost of ticket is paid by foreign governments/foreign universities/internationally reputed non-profit institutions:

Passages may be booked by the Airlines/travel agents for the above categories of travels on production of photocopy or authenticated copy of Order/NOC from the Ministry which has sponsored the travel and valid passport with valid visa. If the intending traveler is employed with Government or with any public sector agency/autonomous/ semi- autonomous body, copy of the Order/NOC from the administrative ministry concerned authorizing the travel should be asked for before booking the passage. The Airline should retain the Order /NOC for their record.

(6) Travel by foreign nationals, foreign diplomats and privileged persons against encashment of foreign currency notes or against inward remittance from abroad or by debit to private foreign currency accounts/convertible Taka accounts maintained with ADs in Bangladesh or against PTAs/tickets received from abroad:

Airlines/travel agents may issue tickets for the above category of travels for journeys originating from abroad or from Bangladesh if the person undertaking the travel is the account holder himself, his/her spouse/children or an employee of the firm/mission/company/organization maintaining the foreign currency account/convertible Taka account subject to observance of the following drill:

(a) For issuance of tickets against encashment of foreign currency notes or against encashment of foreign exchange from private foreign currency account, encashment certificate issued by an AD

should invariably be produced by the traveler concerned to the airline/travel agent. The passage should be booked within one month from the date of issue of the encashment certificate. However, encashment certificate issued by Money changers will not be acceptable for issuing tickets in this regard.

(b) Booking of passage against encashment of foreign exchange from foreign currency accounts maintained by Bangladesh nationals is admissible only for passengers holding Bangladesh passports. Airlines/travel Agents should not issue tickets in favor of any foreign national against encashment of foreign exchange from foreign currency accounts maintained by Bangladesh nationals without prior approval of the Bangladesh Bank. Off-line airlines also should not issue tickets against encashment of foreign exchange from foreign currency accounts of Bangladesh nationals without prior approval of Bangladesh Bank.

(c) In case of issuance of tickets by debit to convertible Taka account, the cost of passage should be accepted in the form of Account Payee cheques/Pay Orders drawn on the relevant convertible Taka account in favor of the airline/travel agent. Where the account holder is not a Foreign Mission, International Organization, diplomat or a privileged person, a certificate from the bank concerned certifying that the account on which the cheque/pay order has been drawn is a convertible Taka account and also stating the account number and the amount to be debited, will have to be produced alongwith the Cheque/Pay Order. In cases where the account-holder is a foreign diplomatic mission, diplomat/privileged person or expatriate personnel of UN and its affiliated agencies or IMF, IBRD, IDA or other international or regional financial or loan giving agency or their expatriate personnel, a declaration should be obtained by the airline/travel agent/shipping company from the concerned organization/person showing the name of the bank with which the convertible Taka account is maintained, the account number and the amount debited towards cost of passage. The concerned airline/travel agent/shipping company should submit these declarations to the ADs alongwith their usual monthly passage statements. The airline/travel agent shall also obtain a certificate from the account-holder stating his/her relationship with the passengers in case ticket is to be issued in favor of spouses or children; and in case of issuance of ticket in favor of officers/staff of foreign missions/organizations, certificate from the mission or the organization stating that the intending traveler is their employee should be asked for. Airlines/travel agents will submit these certificates to the ADs alongwith their usual passage statements.

(d) Passages may be booked for travel of foreign diplomats/privileged persons and other foreign nationals in Bangladesh against PTAs/Tickets received from abroad. Tickets may also be issued to foreign tourists against approved credit cards brought in by them from abroad. Issuance of tickets for travel by foreigners not falling within the above categories would require prior approval of Bangladesh Bank.

(7) Travel by ship's crew of Bangladesh origin

(a) In case of ship's crew of Bangladesh origin proceeding abroad to join vessels abroad, tickets may be issued against PTAs received from abroad as well as by debit to the foreign shipping company's account maintained in Bangladesh in the name of the shipping company or shipping agent. For issuance of tickets against foreign shipping company's account, payment of cost of passage should be received by Account Payee Cheques drawn on the shipping company's account. The concerned shipping agent/company should furnish certificate from its bank as per proforma at Appendix-22 stating the name of the bank with which the account is maintained, the name of the foreign shipping company and the amount to be debited. The certificate should be submitted to ADs alongwith the usual monthly passage statements of the airline.

(b) Before issuing tickets favoring ship's crew of Bangladesh nationality, the airline/travel agent must satisfy itself on the basis of documentary evidence that the crew possesses valid CDC and clearance issued by shipping master of Government of Bangladesh about the recruitment abroad. Copy of the shipping master's clearance should be forwarded alongwith the usual monthly passage statement to ADs.

(8) Travel by ship's crew of foreign nationality

Outward passages of foreign ship's crew of foreign nationality may be booked against inward remittances or by debit to foreign shipping company's account maintained in Bangladesh in the name of the shipping company/shipping agent. For booking of passages against inward remittances, the shipping agent/company should produce encashment certificate from the concerned bank and the drill as contained in sub-paragraph 6(a) should be followed. In case of booking of passages against payment from foreign shipping company's account, bank certificate should be produced and the relevant instructions of sub-paragraph (7)(a) above should be followed.

(9) Travel against rebated tickets issued by airlines/shipping companies

(a) Tickets against free passages [i.e. 100(hundred) percent rebated] allowed by the airlines/shipping companies favoring their own employees including family members or to their travel agents may be issued.

(b) In respect of partly rebated passages allowed by the airlines/shipping companies to their own employees including family members or to their travel agents, tickets may be issued for travel abroad once a year.

(10) Booking of passage for outward journey

(a) Booking of passage may be made for outward journey by a route and at a fare approved by the CAAB. Fare ceilings on various routes are notified by the CAAB from time to time for guidance of the airlines and the travel agents.

(b) No ticket for outward journey from Bangladesh should be issued by an airline/shipping company or travel agent which do not specify the actual date of departure. If an application is made subsequently to the airline/shipping company or travel agent to alter or amend the date of departure they should examine such tickets with a view to determining whether any exchange has been drawn against such tickets. Where foreign exchange has been drawn against the ticket, no extension of date of departure should be granted without specific approval of Bangladesh Bank in each case.

(11) Booking of inward passage

(a) Booking of inward passages against payment in Taka for persons holding Bangladesh passports who proceeded abroad on one way tickets would require prior Bangladesh Bank approval. Booking of inward passages against payment in Taka for foreign nationals would also require prior Bangladesh Bank approval.

(b) Airlines/shipping companies/their travel agents may issue Prepaid Ticket Advices (PTA) in favor of foreign guests invited by Govt./Autonomous/Semi-autonomous organizations, UN organizations, local agencies of international organizations in Bangladesh. These PTAs may be issued against application by the concerned organization.

(12) Sales of air tickets through international cards

Resident Bangladeshi nationals, having visas where applicable, may use their international cards for purchase of air tickets from airlines operating in Bangladesh for travelling abroad, subject to provisions of FE Circular No. 47, dated November 19, 2025.

(13) Refund against cancellation of tickets

(a) Refunds against cancelled/unutilized tickets/vouchers should be made only after the passenger produces his/her passport, and after being satisfied that any foreign exchange issued has been encashed with an AD or the entry has been duly cancelled by an AD or that the document bears no evidence of any exchange issued to the holder. Sometimes exchange is drawn by one passenger on behalf of a group of persons travelling together.

(b) In such cases if any member of the group cancels his/her booking, no refund of passage money should be made unless his/her quota of exchange has been refunded to or encashed with an AD and necessary evidence to this effect is produced to the airline/shipping company/travel agent. This requirement of encashment of unutilized foreign exchange applies in all cases. Refunds by the airline/shipping company/travel agent should invariably be made by cheques drawn on the official account of the airline/shipping company/travel agent concerned with a bank in Bangladesh. In all other cases, no refund should be granted against part or whole cancellation of ticket unless prior approval of Bangladesh Bank is obtained.

(c) However, where a passenger once undertakes the foreign travel it should be construed that the foreign exchange released to him/her has been utilized for the purpose for which it was

released. Airlines /shipping companies/travel agents may, in such cases allow refund of the cost of the cancelled/unutilized portion of tickets without insisting on production of passport of the passenger concerned if it is otherwise evident that the passenger undertook the foreign travel and stayed back abroad for any reason.

(14) No refund outside Bangladesh

In all cases of bookings made against payments in Taka, whether single or round trip, no refund should be granted outside Bangladesh. In all such cases refunds should be made only in Bangladesh in Taka to the Bangladeshi nominee/authorized person of the passenger concerned. All tickets/vouchers etc., must be marked accordingly. Airlines and shipping companies should also ensure that such refunds are not given in the form of exchange vouchers or in any other form which can be used for further transportation. All such refunds must be made either by cheque or by actual cash payment in Bangladesh.

(15) Performance of journey from one place to another outside Bangladesh

Passages for journeys to be performed from one place out of Bangladesh to another place out of Bangladesh i.e. for performance of journey wholly outside Bangladesh should not be booked against Bangladesh Taka without the prior permission of the Bangladesh Bank.

(16) Adjustment of cost of passage

Airlines/shipping companies/travel agents may make adjustment upto Tk. 600(six hundred) without prior approval of the Bangladesh Bank towards cost of passages, if the fare changes upward or downward.

(17) Acceptance of fare difference

Airlines/shipping companies/travel agents may accept freight in local currency for the excess baggage (accompanied or unaccompanied) only in the following cases without prior approval of Bangladesh Bank:

(a) Freight for transportation from foreign countries to Bangladesh of accompanied as well as unaccompanied baggage by the returning Bangladesh nationals on freight to pay basis;

(b) Freight on samples, advertisement materials and presentations imported into Bangladesh on freight to pay basis as per provisions of IPO in force.

(18) Acceptance of freight in Taka against export samples

Airlines/shipping companies may accept freight in Bangladesh Taka from registered exporters against dispatch of bonafide trade samples of exportable items from Bangladesh without prior approval of Bangladesh Bank on the basis of Customs Clearance Certificate for dispatch of the

article. Where the value of trade sample exceeds the prescribed limit, export permit from the Office of the CCI&E and recommendation of the EPB should also be asked for. While accepting freight in Taka in respect of consignments of such export samples, the airlines/shipping company will obtain a declaration from the exporter concerned to the effect that the parcel contains bonafide trade sample without involving any payment in foreign exchange. The airlines/shipping companies while submitting their returns to ADs will indicate the number and date of the Customs Clearance Certificate and Export Permit from the office of the CCI&E, reference number and date of EPB's recommendation and the registration number of the exporter concerned with date.

(19) Reference to Bangladesh Bank

Cases of booking of passage/freight not covered in this circular may be referred to Bangladesh Bank for instructions.

Part-B

Foreign exchange transactions on account of foreign airlines and shipping companies

2. Freight and passage collections

(1) Applications for remittances: Applications shall be submitted to ADs on Form TM with a declaration in Form FP (Appendix-1), together with:

(a) Import/export freight manifest.

(b) Encashment certificate in support of inward remittances received from head office/principal abroad.

(c) Form FF in support of freight brought by freight forwarders against FOB (or similar term) export using Bangladesh Bank Online Inward Remittance Monitoring System (as per Enclosure-1)

(d) Form FF –Export Prepaid / Import Collect (generated via OEMS/OIMS) in support of freight charges received in local currency; supporting documents retained at airline/shipping company for inspection.

(e) Authenticated copy of charter party for vessels chartered by the principal of Bangladeshi shipping agents.

Statements in sub-paragraphs (5) and (6) shall accompany applications, where necessary. However, supporting documents retained by airlines/shipping companies for submission to ADs and inspection team of Bangladesh Bank, as and when required.

(2) Remittance of freight and passage: Remittances of freights and passages collected in Bangladesh may be sent to owners abroad after adjustment of the amount spent for local disbursement and taxes payable. Remittance of passage collections or use thereof for local disbursements is permissible. Surplus earnings shall be calculated on actual collections, maintaining a minimum 10% provision for refunds of unavailed journeys; remittance is allowed only from available funds in designated accounts.

(3) Submission of periodical statement: All foreign airlines and shipping companies are required to submit periodical statements of their disbursement and collection in the prescribed form regardless of whether there is a remittable surplus. The statement is required even from those airlines and shipping companies who bring in funds from abroad to meet their operating expenses in Bangladesh; the amounts brought in from head office/principal abroad should be reported in the FP statement.

(4) Agency commission for handling vessels: Shipping companies/agents are required to charge minimum agency commission for handling vessels at Bangladesh ports at the following rates:

(a) Export on CFR or similar terms – 2.50 percent on gross freight;

(b) Export on FOB or similar terms – 5.00 percent on gross freight;

- (c) Import on CFR or similar terms – 5.00 percent on gross freight;
- (d) Import on FOB or similar terms – 2.50 percent on gross freight;

(e)(i) Import Cargoes in tramp/chartered vessel per port per call:

Weight (Tons)	Amount in USD	
	(a) Import cargoes (dry) including bulk/homogeneous-mixed in tramp/chartered vessel upto DWAT(Dead Weight All Told)	(b) Tanker/liquid cargo upto DWAT (Dead Weight All Told)
Upto 10,000	1,000	1,000
Above 10,000 but not exceeding 20,000	2,000	1,500
Above 20,000	2,500	2,000

(ii) Minimum agency commission for tramp/chartered vessels in ballast calling at Bangladesh ports for bunkering, victualling including landing of sick crew etc. per call per port USD 750

(iii) Owner's protecting/husbanding /supervising agent's minimum fees for tramp/chartered vessel per call per port USD 750.

(5) Submission of statements by foreign airlines: Foreign airlines are required to submit the following statements on monthly basis:

(a) Statement of freight/passage collection and disbursement in Bangladesh (Appendix-2).

(b) System generated passage sales statement supported by bank statements.

IATA member airlines to submit IATA system generated documents-

(i) BSP airline billing summary and

(ii) BSP statement summary, including system generated counter sales and excess baggage sales report containing full details of each transaction, and a summary statement of revenue and expenditure as per Appendix-3

(c) Foreign airlines and non-IATA airlines to submit Appendix-4 and system generated passage sales statement supported by bank statement

(d) Disbursement statement (Appendix-5) supported by cancellation/refund statement (Appendix-6).

(e) Details of credit bookings of passage and freight realized in cash during the month (Appendix-7).

(f) Details of outstanding passage/freight bookings on credit (Appendix-8).

(g) ADs shall obtain declaration from airlines/agents as per Appendix-9 and shall submit the declaration as well as a certificate as per Appendix-10 along with monthly statements of foreign airlines.

(6) Submission of statements by shipping companies/agents: Shipping companies/agents operating in Bangladesh are required to submit the following statements on quarterly basis:

(a) Statement of Freight/Passage Collections by the foreign shipping companies in Bangladesh in Form Shipping I (Appendix-11).

(b) Details of credit bookings of passage and freight realized in cash during the quarter in Form Shipping II (Appendix-12)

(c) Details of outstanding passage and freight booking on credit in Form Shipping III (Appendix-13).

(d) Statement of expenditure in Form IV (Appendix-14) supported by cancellations or refunds of freight/passages in Form Shipping V (Appendix-15).

(e) Statement of passages sold/tickets issued by the shipping company passages (Appendix-16).

(f) Statement of commission and income tax in Form Shipping VI (Appendix-17).

(g) Statement of Income and Expenditure income tax in Form Shipping VII (Appendix-18).

(h) ADs shall obtain declaration from shipping companies/agents as per Appendix-9 and shall submit the declaration as well as a certificate as per Appendix-10 along with quarterly statements of shipping companies.

(7) The returns do not require to be accompanied by documents. Instead, shipping companies shall retain documents such as export/import freight manifest and bill of lading, bills/vouchers at their end (except Appendix-22) along with the quarterly statements. All collections and expenditures of foreign shipping companies are required to be reflected in bank statements. The returns should be submitted within 60(sixty) days following the quarter to which the returns relate.

(8) Collection of freight for transportation of excess baggage

Shipping/airline companies or travel agents may collect freight in Taka for transportation of excess accompanied as well as unaccompanied baggage including motor car of Bangladesh nationals from destination abroad to Bangladesh without prior permission of Bangladesh Bank.

(9) Accepting freight in Taka by shipping companies/airlines

Shipping companies/airlines while accepting freight in Bangladesh Taka on exports and imports should be guided by the following instructions:

(a) Freight on exports: ADs shall generate "Information of freight charge on prepaid basis against export" (to be termed as Form FF- Export Prepaid) using Bangladesh Bank Online Export Monitoring System (OEMS) as per instructions given in the User Manual (Freight Forwarder- Import Collect Certificate management Guideline) of 'Documents' tab of OEMS in favor of concerned Exporter.

Exporter shall provide 'Form FF- Export Prepaid' to the concerned Freight Forwarders/ airlines in support of freight charges received in local currency.

(b) Licensed freight forwarders may pay freight charges to airlines/shipping companies in Taka in respect of exports made on FOB basis subject to compliance with stipulations mentioned in Part-G of this circular.

(c) ADs shall generate "Information of freight charge against FOB (or similar term) import" (to be termed as Form FF- Import Collect) using Bangladesh Bank Online Import Monitoring System (OIMS) as per instructions given in the User Manual (Freight Forwarder- Import Collect Certificate management Guideline) of 'Documents' tab of OIMS in favor of concerned Importer.

Importer shall provide 'Form FF- Import Collect' to the concerned Freight Forwarders/shipping companies in support of freight charges received in local currency.

(d) Accepting freight on FOB imports in foreign currency by shipping companies/ airlines, eligible freight forwarders

Shipping companies/airlines/freight forwarders may accept freight charges on FOB imports in foreign currencies from the importers/eligible licensed freight forwarders while importers' banks may at the request of their importer clients make payments of freight charges in foreign exchange to airlines/shipping companies/eligible licensed freight forwarders, out of the total value of the LCs/contracts issued for the import covering costs of goods and freight as per relevant instructions on import trade. The receipts in foreign exchange shall be used through the foreign currency accounts maintained by shipping companies/airlines/eligible licensed freight forwarders under general authorization. However, payment of freight in FC shall be supported by certificate generated from OIMS while crediting the FC account concerned which should be enclosed with the freight manifest/return at the time of applying for remittance of surplus freight collections.

(e) Airlines/shipping companies/ freight forwarders shall collect 'Form FF- Export Prepaid' or 'Form FF- Import Collect' from the concerned Exporter/Importer in support of freight charges

received in local currency and submit the same to the designated AD while remitting their surplus earnings/Freight Charges to their Head Office/ Principal/Counterpart Freight Forwarder abroad.

(f) Shipping companies/airlines shall retain documents [airway bill, bill of lading, import/export freight manifest, Form FF, Form FF- Export Prepaid, Form FF- Import Collect specified] at their end for further examination or other legal/regulatory requirements instead of submitting those documents along with the monthly/quarterly statements/applications for remittance of surplus earnings.

(10) Accepting freight on FOB exports in FC: Foreign exchange received by shipping companies, airlines and multimodal transport operators licensed as freight forwarders by Customs Authorities against handling of FOB export cargos from Bangladesh may be credited to FC accounts as mentioned under general authorization. Shipping companies/ air lines may accept freight charges on FOB exports in foreign currencies from the eligible licensed freight forwarders in terms of instructions in this regard.

(11) Charges of demurrage, detention, handling or equivalent charges

In addition to freight collectable in Bangladesh, charges of demurrage, detention, handling or equivalent charges being considered as taxable as per tax regulations shall be considered for calculation of remittable surplus of foreign shipping lines/their agents working in Bangladesh subject to deduction of taxes and commission. Accordingly the quarterly returns of foreign shipping lines/their agents will be submitted to Bangladesh Bank incorporating these charges. Agency commission at 5% is also applicable, irrespective of terms, for collection of revenue on account of demurrage, detention, handling or equivalent charges

(12) Purchase of fuel/oil in foreign exchange by airlines/shipping companies or their agents in Bangladesh

(a) ADs designated for effecting outward remittances may issue drafts in foreign exchange favoring state owned fuel/oil selling companies. In this context, equivalent Taka is required to be shown in the disbursement statement supported by documentary evidences. The payments by way of RTGS in foreign exchange need to be reported in online TM Form monitoring system and necessary relevant schedules should be reported to Statistics Department of Bangladesh Bank.

(b) ADs receiving payment in foreign exchange may, besides encashment, retain the amounts in margin accounts or in approved foreign currency accounts, in the name of state owned fuel/oil selling companies, opened with permission from Bangladesh Bank. The amounts so retained shall only be used for settlement of import payments in addition to encashment in Taka. The

receipts in foreign exchange need to be reported in respective online reporting module and necessary relevant schedules should be reported to Statistics Department of Bangladesh Bank.

3. Remittance of surplus earnings of foreign airlines and shipping companies

Apart from the periodical statements referred to in the foregoing paragraph, applications for remittance of surplus earnings of foreign airlines and shipping companies in form TM submitted to ADs should be accompanied by the following documents:

(1) Airlines

(a) Encashment Certificate as per Appendix-19, certificate of debit to convertible Taka account as per Appendix-20 and certificate of debit to shipping agent's/ company's account as per Appendix-21 as applicable, Form FF - instead of encashment certificate - generated from 'User Manual for Inward Remittance Monitoring System' as per Enclosur-1.

(b) Reports in the case of excess baggage, export cargo etc. If freight against export from Bangladesh is accepted in local currency, certificate from exporter's bank as per paragraph 2(9)(a) above.

(c) In the case of payment of freight in taka on import, certificate from the concerned ADs as per paragraph 2(9)(c) above;

(d) In the case of issue of tickets against convertible Taka Accounts, letter of authorization from the concerned account-holder.

(e) Each form will be submitted by the airline/its GSA to ADs in duplicate. Airlines shall no longer be required to submit copies of documents including airway bill, import/export freight manifest, Form FF, Form FF- Export Prepaid, Form FF- Import Collect, excepting bank statements, documents against payment of different types of applicable taxes such as FATT, excise duty, embarkation fee, TDS and so on, in support of disbursements. Instead, they shall retain the documents at their end for submission to ADs and inspection team of Bangladesh Bank, as and when required.

A. Examination and processing by ADs

(a) From the above mentioned documents the ADs shall satisfy themselves that the concerned airlines have collected passenger fare/cargo freight as per routes and fares approved by the Civil Aviation Authority of Bangladesh (CAAB). Moreover, the ADs have to satisfy themselves that the provisions of this circular and other instructions relating to issuance of tickets and collection of freight have been duly complied with. All statements/returns/documents submitted to the Bangladesh Bank must show the following at actual:

- (i) fare realized from passengers
- (ii) freight against cargo
- (iii) number of passengers
- (iv) number of cargo challans
- (v) expenses incurred under different heads

(b) This is to mention here that only actual fare realized from passengers and actual freight realized against cargo shall be considered to determine remittable surplus to abroad in compliance with instructions stated in paragraph 2(2) of this circular.

(c) To ascertain the expenses of the airlines, ADs shall examine the statements submitted by the airlines in terms of aforementioned paragraph 1(5). Bills/vouchers issued by the relevant authorities submitted by the airlines in support of the expenses shown in Appendix-5 should be examined and written explanation should be obtained in case of major omissions (e.g. landing charge in case of on line carrier) in the statement. If the explanation is not found satisfactory, the matter should be brought to the notice of Bangladesh Bank immediately.

(d) While determining surplus earnings, the concerned ADs shall satisfy themselves that the agency commission, overriding commission (in the case of issue of tickets and collection of freight by the GSA) as per IATA rules, accrued expenses, refunds and income tax paid/payable have been adjusted and a minimum 10% provision has been maintained for refunds of unavailed journeys. Unused portion of the provision so maintained may be added back in the following periods.

(e) Taxes may not be deducted to the extent exempted by Bilateral Treaties providing for tax exemption or where bank guarantees are furnished as per approval of the tax authorities. Airlines may pay taxes out of funds earlier earmarked for tax on the basis of assessment made by the tax authorities or from their current income. In the latter case, the taxes paid should be shown as an item of expenditure in the disbursement statement of the month in which the taxes have been paid. If expenditure in any month exceeds income, the deficit must be covered by inward remittance.

(f) After determining the surplus earning as per relevant provisions of this circular. ADs will approve form TM and remit surplus earnings to the head office of the applicant airline. Remittance is, however, to be allowed out of the fund available, without borrowed one, in the designated bank account. Thereafter, within fifteen days of the following month of effecting remittance, the ADs shall submit to the Bangladesh Bank one set of statements.

(2) Shipping companies

- (a) Encashment certificate in support of remittance from abroad by head office/principal;

(b) In the case of arrival in Bangladesh ports of vessel chartered by the foreign principal of Bangladeshi shipping agent, attested copy of the relevant charter party;

(c) In the case of export cargo, statement regarding tax liability in prescribed form (Appendix-22) duly signed by the taxation and customs authorities. The shipping company/its agent shall prepare this statement in quadruplicate and submit it to the tax authorities. The concerned Deputy Commissioner of Taxes will put his signature and seal on those and return three copies to the concerned shipping company or his agent. The shipping company/agent will submit those 3 (three) copies to the concerned office of the customs authorities who will put signatures and seal alongwith name and full address on those and return two copies to the shipping company/agent who will submit these to ADs. The authorized officer of ADs will put his signature and seal mentioning name and address on both copies, retain one copy and return the other to the shipping company/agent;

(d) Forms as per paragraph (6) and (9) above.

(e) Each form will be submitted by shipping companies to ADs in duplicate. Shipping companies shall retain bill of lading, import/export freight manifest, Form FF, Form FF- Export Prepaid, Form FF- Import Collect, excepting bank statements, documents against payment of different types of applicable taxes and so on, in support of disbursements. Instead, they shall retain the documents at their end for submission to ADs and inspection team of Bangladesh Bank, as and when required.

A. Examination and Processing by ADs

(a) In determining total income, freight received against export on CFR/CIF/CPT/CIP basis, freight received against import on FOB basis and fund received by way of inward remittance from head office/principal of local shipping agent are to be added. The surplus earning is to be determined by deducting expenses shown in Appendix-14 from the total income. Expenses relating to port charges and custom charges as per disbursement statement (Appendix-14) are to be checked with the bills issued by the concerned port authority. ADs shall satisfy themselves that freight brokerages have been reflected in Appendix-14.

(b) In the case of export of non-jute and non-traditional goods (including export of jute yarn and jute carpet by private sector jute mills and jute carpet manufacturers) 0.50(half) percent of total income is payable to Bangladesh Shippers' Council as freight brokerage on account of service charge. This freight brokerage is also required to be shown in the disbursement statement as an expense. ADs shall also ensure that agency fees and commission as per paragraph 2(4) above have been shown at relevant field of Disbursement Statement as per Appendix-14. Taxes shown in Disbursement Statement should be checked with particulars furnished for determination of tax liability as per Appendix-22. Since income tax on account of Feeder Freight is not shown in the

Appendix referred to above, remittance of surplus earnings may be allowed only on receipt of supporting document to the effect that income tax has been paid on this account. Any advance payment made to the Master of the ship, payment towards bunker supply, expenses incurred in connection with hotel bill or charter hire should also be shown separately in the Disbursement Statement. For each item of expense amounting to Tk. 2,500(two thousand five hundred) and above, the relevant bills should be checked. In each case of remittance of surplus earnings, the ADs should obtain a certificate from the shipping company/agent that all the expenses have been shown in the disbursement statement, and that omission of any expense from the said statement shall render the applicant liable for action against violation of Foreign Exchange Regulations. The AD shall approve the form TM for the amount of surplus earnings found in order and after effecting remittance forward one full set of the papers alongwith approved form TM to the concerned area office of Bangladesh Bank within 15(fifteen) days of the following month of such remittance for post facto examination.

4. Undertakings for adjustment/repatriation of excess amount

In all cases of remittances of surplus earnings, undertakings shall be obtained from the applicants to the effect that in the event of detection, on post facto scrutiny, of any excess remittance, the excess amount will be repatriated/adjusted from subsequent remittable amount.

5. Submission of returns to Bangladesh Bank

All the above mentioned remittances shall be reported in the usual periodic submitted by ADs to the Bangladesh Bank. Besides, all receipt and payment transactions through foreign currency accounts shall have to be included in the monthly collection and disbursement statements routinely submitted to Bangladesh Bank by shipping companies/airlines through their AD banks. In this context, collection in foreign currency should be presented in a separate column of relevant statements.

Part-C
Foreign exchange transactions of
Bangladesh Shipping Corporation and Bangladesh Biman

6. Operating expenses of Bangladesh Shipping Corporation and Bangladesh Biman

(1) Bangladesh Shipping Corporation and Bangladesh Biman are allowed to make remittances to meet bonafide disbursements in foreign ports/foreign stations without prior approval of the Bangladesh Bank.

(2) Submission of Statement

Bangladesh Shipping Corporation is required to submit the following periodical statements/returns in regard to their foreign operations:

(a) Consolidated quarterly statement showing income and expenditure in respect of foreign shipping agents as per Appendix-23.

(b) Consolidated quarterly statement showing income and expenditure in foreign exchange by foreign agents as per Appendix-24.

(c) Consolidated quarterly statement showing balances held abroad with banks, main agents and other credit agencies as per Appendix-25.

(d) A copy of the monthly report of cash foreign exchange earnings and expenditure submitted to Ministry of Finance.

(e) Returns as at (i) to (iii) above should reach Bangladesh Bank, Head Office, Dhaka within two months following the quarter to which returns relate and returns at (iv) above by 20th of the following month.

(3) Submission of Statement Bangladesh Biman

Bangladesh Biman is required to submit a consolidated monthly statement of foreign exchange earnings and expenditure as per Appendix-26.

Part-D
Statements of private shipping companies and airlines

7. Statements/returns to be submitted by private shipping companies

All private shipping companies in Bangladesh are required to submit the following quarterly statements/returns:

- (a) Statement of earnings and expenditure in Bangladesh in respect of vessels owned by private shipping companies as per Appendix-27.
- (b) Statement showing earnings and expenditure of foreign agents of Bangladeshi shipping companies as per Appendix-28.
- (c) Consolidated statement of earnings, disbursements and net amount repatriated to Bangladesh as per Appendix-29.
- (d) Statement showing debits and credits to foreign currency account maintained by shipping companies with banks abroad as per Appendix 30.

The statements should reach Foreign Exchange Operation Department-2 (FEOD-2), Bangladesh Bank, Head Office, Dhaka or concerned area office of Bangladesh Bank within two months following the quarter to which those relate.

8. Submission of statement by Bangladeshi private airlines operating in international routes.

(1) Bangladeshi private airlines operating in international route shall submit monthly statements as per Appendix-31, 32, 33 and 34 attached herewith to FEOD-2 of Head Office/concerned area office of Bangladesh Bank within 15 days of the following month.

(2) Bangladeshi private airlines can make disbursement in respect of bonafide transactions only out of their receipts at foreign ports and they are under the obligation of regular repatriation of the excess collection if any. They should make an application to FEOD-2, Head Office, Motijheel, Dhaka/concerned area office of Bangladesh Bank for remittance of the deficit or for meeting bonafide items of the disbursement. They are also instructed to comply with the instructions for booking of passage/freight.

(3) The Statements should be submitted through one nominated AD bank branch only. Prior approval from Bangladesh Bank is not required for changing the nominated AD. However a statement certified by the existing nominated AD with regard to remittances made up to date is to be forwarded to the proposed new nominated AD.

9. Submission of statement by Bangladeshi shipping companies/airlines renting their ships/containers/aircrafts

(1) Bangladeshi shipping companies and airlines renting their ships/containers/aircrafts to operators abroad shall submit quarterly statement as per Appendix-35 through their respective AD banks to FEOD-2, Bangladesh Bank, Head Office, Dhaka or relevant area offices of Bangladesh Bank within 60 days following the quarter to which those relate.

(2) The aforementioned quarterly statement needs to be submitted through one nominated AD bank branch only. Prior approval from Bangladesh Bank is not required for changing the nominated AD bank. However NOC (No objection certificate) from the existing AD bank is required to be forwarded to the proposed new nominated AD bank.

Part-E

Foreign exchange transactions for charter aircraft and ships

10. Charter of foreign aircraft

(1) Persons or firms holding permission of the appropriate ministry of the Government to charter non-resident-owned aircraft may apply for remittance approval of Bangladesh Bank in form TM alongwith the permission letter of the Govt. The application should be accompanied by a copy of the charter agreement together with an undertaking that a detailed account of all disbursements made for the account of the owners will be submitted to Bangladesh Bank within 15(fifteen) days of the expiry of the period of the agreement.

(2) If the application is approved, a permit will be issued to cover any advance payments required under the terms of the Charter but the remittance of the total amount agreed upon will not normally be sanctioned until the final accounting of disbursements etc. is made available to Bangladesh Bank.

11. Charter of foreign ships

(1) Persons or firms resident in Bangladesh intending to remit foreign exchange in favor of non-resident owners of ships on account of charter hire shall apply to ADs. The documents to be furnished alongwith the application are :

- (a) Form TM duly filled in;
- (b) Permission from the Ministry of Shipping/Directorate General of Ports and Shipping for charter of the concerned non-resident owned ship;
- (c) Waiver certificate from the D.G., Ports & Shipping;
- (d) Contract (Charter party/Agreement) between the ship owner and the charterer;
- (e) Contract between the exporter and the charterer (where the exporter is not the charterer himself);
- (f) Freight prepaid bill of lading;
- (g) Bank certificate in support of CPT/CFR/CIF/CIP export as per proforma prescribed vide paragraph 9(8)(a) above;
- (h) Freight/cargo manifest issued by the Shipping Agent;
- (i) Mate's receipt issued by the Captain/Master of the concerned ship;

(2) If the above documents are found in order, the total quantity of goods shipped shall be determined from the concerned bills of lading, cargo/freight manifest and Mate's receipt. Thereafter, the total freight shall be determined by applying the rate of freight mentioned in the charter party (agreement concluded between the ship-owner and the charterer) to the aforesaid quantity of goods. To be certain that the goods shipped have been exported on

CFR/CPT/CIF/CIP basis, it would be necessary to examine certificates issued by the concerned banks. Net charter freight is required to be determined by deducting freight tax at prescribed rate, freight brokerage, port dues etc. and other local expenses relating to the chartered ship from the total freight. In the event of remittance of foreign exchange by the concerned non-resident ship owner for the purpose of said local expenses, net remittable charter freight shall be determined by adjustment of the amount so remitted from abroad. After determination of net charter hire on the basis of the above procedure, ADs shall approve the form TM and effect remittance to the non-resident owner. Before allowing remittance of charter hire, ADs shall obtain from the charterer an undertaking that the charterer shall submit to ADs the final Income-Expenditure Statement alongwith required documentary evidences within one month from the date of remittance of charter hire.

(3) Further, an undertaking is to be obtained from the charterer to the effect that if on subsequent scrutiny the remittance is seen to be in excess of amount actually payable, the excess amount will be repatriated through normal banking channel.

(4) In case the charterer is a private Bangladeshi shipping company, ADs, before effecting remittance, shall satisfy itself that the concerned shipping company has no surplus earnings abroad or the surplus earnings kept abroad is not sufficient to meet the concerned charter hire.

(5) Income-Expenditure statement of the chartered foreign ship company

The charterer shall submit to concerned ADs a final Income- Expenditure Statement relating to the charter alongwith documentary evidences within one month from the date of approval of the remittance. Each of the above documents/statements and related papers shall be obtained in duplicate and one set of the same alongwith approved form TM shall be sent by ADs to the relevant area office of the Bangladesh Bank, for post-facto examination.

12. Import through chartered ship: payment of freight charges to ship-owner abroad

To effect payment of freight charges to foreign ship-owners for ships chartered by the importers in Bangladesh, ADs shall have to observe the following conditions to remit such charges:

- (a) the relevant Bill of Entry has been submitted as proof that the goods have been arrived in the country;
- (b) ADs should satisfy themselves that the unit value of the imported goods including freight is competitive with the value of such goods imported on CFR basis in the respective period;
- (c) Import Policy Order in force has been meticulously complied with;
- (d) authorization from the Directorate of Shipping has been obtained (if general waiver has not been accorded);
- (e) Form TM is duly filled in.

Part-F
Remittance on account of courier services and railway companies

13 Courier services

(1) Foreign courier service companies/their local agents operating in Bangladesh shall submit monthly statements as per Attachment-1 (CS) to their respective ADs along with Annexure-A (CS) and other supporting documents as mentioned therein for remitting the surplus earnings to their Head Office/Principal abroad. The monthly statement, certified by a registered chartered accountant and its supporting documents should contain information relating to each collection in Bangladesh against outward despatches; volume/weight of the documents/parcels despatched, mode of despatch, office abroad (with name of city and country) through which documents/parcels have been delivered, amount of commission and the amount payable to the principal on account of charges. The surplus earnings shall be determined by deducting from gross collections (i) the local agent's commission for handling inward and outward documents/parcels (ii) taxes payable on gross collections as applicable and (iii) audit fees and other expenses. Remittance applications should also be accompanied by invoices raised by head office/principal abroad for the claimed amount.

(2) ADs shall examine the submitted documents meticulously while ascertaining surplus earnings. They shall also make sure that due VAT and income taxes are paid complying the VAT and income tax act. After ascertaining the surplus earnings, ADs shall approve form TM and remit surplus earnings to concerned Head office/Principal abroad. After effecting remittance, the ADs shall forward one full set of all papers including copy of approved form TM to the concerned Head Office/Branch office of Bangladesh Bank for post-facto examination within 15(fifteen) days of the following month.

(3) Courier service companies that operate on behalf of their foreign principal on Free Delivery basis and do not remit surplus earnings to their Head office/Principal abroad, are instructed to submit quarterly statements as per Attachment-2 (CS) to Bangladesh Bank through their respective AD's along with Annexure-B (CS) and other supporting documents mentioned therein.

(4) Besides submission of Monthly/Quarterly statement, courier service agents are instructed to submit Annual Audited Financial Statement through their ADs.

14. Railway Companies: Remittance of surplus earnings of foreign railway company by local agent.

ADs may effect remittance of surplus earnings on behalf of local agents of foreign railway companies to their principals abroad. Local agents operating with the authorization/license of competent government bodies shall submit to the ADs monthly statements for the purpose of

remittance of surplus earnings to foreign principals. The monthly statement, certified by a registered chartered accountant and its supporting documents should contain information relating to each collection in Bangladesh against sales of ticket, amount of commission and the amount payable to the principal abroad. The surplus earnings shall be determined by deducting from gross collections (i) the local agent's commission (ii) taxes payable on gross collections as applicable and (iii) audit fees and other expenses. Remittance applications should also be accompanied by invoices raised by principal abroad for the claimed amount. After recoding approval in form TM and effecting remittance, the AD shall forward one full set of all relevant papers to FEOD-2, Bangladesh Bank, Head Office, Dhaka for post-facto examination within 15 days of the following month of effecting remittance. In addition to this, AD shall report the transactions to FEOD-2, Bangladesh Bank, Head Office/the concerned area office of Bangladesh Bank in the monthly returns/statements.

15. Undertakings for adjustment/repatriation of excess amount

In all cases of remittances of surplus earnings, undertakings shall be obtained from the applicants to the effect that in the event of detection, on post facto scrutiny, of any excess remittance, the excess amount will be repatriated/ adjusted from subsequent remittable amount.

Part-G
Foreign exchange transactions of freight forwarders

16. Instructions for multimodal transportation agencies: Multimodal transport agencies named as freight forwarders licensed by Customs Authorities will adhere to the following instructions in addition to the provisions of Part-B and operations of foreign currency accounts:

(a) Licensed freight forwarders may pay freight charges to airlines/shipping companies in Taka in respect of exports made on FOB basis subject to observance of the following terms and conditions:

(i) Freight forwarders will provide encashment certificates (Form FF) generated by designated AD bank of the concerned freight forwarder in accordance with 'User Manual for Inward Remittance Monitoring System' as per Enclosur-1 to airlines/shipping companies in support of freight charges recovered from the overseas importer through their counterpart freight forwarders abroad and repatriated the same to Bangladesh through normal banking channel.

(ii) Freight Forwarders shall collect 'Form FF- Export Prepaid' or 'Form FF- Import Collect' from the concerned Exporter/Importer in support of freight charges received in local currency and submit the same to the designated AD while remitting their surplus earnings/Freight Charges to their counterpart freight forwarder abroad.

(iii) Transactions of a licensed freight forwarder shall be channeled through one AD bank branch designated by it. In case of changing AD bank, the relevant file of licensed freight forwarder shall be transferred direct to new AD bank branch with immediate intimation to FEOD-2, Head office or other concerned offices of Bangladesh Bank.

(b) ADs may, in addition to charges against imports on FOB basis, effect outward remittance on account of profit share/service charges payable to counterpart freight forwarders.

(c) Licensed freight forwarders shall arrange with their foreign counterpart freight forwarders to receive their receivables in such a manner so as to match the credit line extended to them by airlines/shipping companies locally. The same arrangement shall be made with importers for settlement of charges with counterpart freight forwarders against FOB imports.

(d) Freight forwarders shall, through their designated ADs, report (as per Appendices-36, 37 & 38) their transactions to FEOD-2, head office/respective area office of Bangladesh Bank by 20th day at the close of the month.

Part-H

Foreign currency accounts of shipping companies, airlines and freight forwarders

17. Foreign currency accounts of shipping companies, airlines and freight forwarders: Shipping companies/airlines/licensed freight forwarders handling FOB export cargo from Bangladesh receive payments in foreign currency in settlement of costs incurred by them locally towards internal transportation, sea freight/air freight, and related other handling charges. Likewise they have to pay abroad in foreign currency for similar costs and charges incurred on FOB imports into Bangladesh.

The foreign currency accounts so opened may be credited with online ticket sale proceeds received through international cards, in accordance with FE Circular No. 47 dated November 19, 2025.

18. To facilitate these payments in foreign currency for handling of FOB imports from their receipts in foreign currency against handling of FOB exports, shipping companies, airlines and multimodal transport operators licenced as freight forwarders by Customs Authorities can open and maintain accounts in USD or other freely convertible currencies with ADs in Bangladesh.

19. Eligible transactions through these foreign currency accounts: Eligible transactions through these accounts and other requirements for opening and maintaining of such accounts are enumerated below:

Eligible credits to these accounts:

(a) Accepting freight on FOB exports in FC: Foreign exchange received by shipping companies, airlines and multimodal transport operators licensed as freight forwarders by Customs Authorities against their handling of FOB export cargos from Bangladesh may be credited to such accounts as mentioned in paragraph 2(10) of this circular. Shipping companies/airlines may accept freight charges on FOB exports in foreign currencies from the eligible licensed freight forwarders. In these cases, shipping companies/airlines should ask the licensed freight forwarders to make payments in foreign currency from the foreign currency accounts maintained with their nominated ADs.

(b) Accepting freight on FOB imports in FC: Shipping companies/airlines may accept freight charges on FOB imports in foreign currencies from the importers/eligible licensed freight forwarders [paragraph 2(9)]. In this process importers' banks may at the request of their importer clients make payments of freight charges in foreign exchange to airlines/shipping companies/eligible licensed freight forwarders. The receipts in foreign exchange will be used through the foreign currency accounts maintained by shipping companies/airlines/eligible

licensed freight forwarders. ADs issue a certificate as per FF- Import Collect. This is to mention here that, ADs shall not credit the FC Account of the concerned shipping company/airline/ Freight Forwarder in Bangladesh without producing this certificate in case of receiving freight in FC against FOB imports.

20. Eligible debits from accounts Balances of such foreign currency accounts may be debited for the following purposes:

(a) Encashment to Bangladesh Taka for meeting local expenses;

(b) Foreign currency payable abroad towards costs and charges relating to handling of FOB imports into Bangladesh;

(c) Foreign currency deposited in foreign currency accounts of shipping companies/airlines may be used for outward remittances on account of surplus earnings.

21. Balances held in foreign currency accounts shall first be used for outward remittances before use of local currency fund. However, AD Banks shall get themselves ensured of the encashment of adequate foreign currency by the shipping companies/airlines to meet local expenses in case of shortfall in local currency funds and submit the encashment certificates with the statements.

22. **Reporting:** (1) AD banks will inform FEOD-2, head office or concerned office of Bangladesh Bank immediately (by the next business day) as and when each such foreign currency account is opened.

(2) All receipts and payments transactions through these accounts will have to be included in the monthly collection and disbursement statements routinely submitted to Bangladesh Bank by shipping companies/airlines through their AD banks. In this context, collection in foreign currency should be presented in a separate column of relevant statements.

(3) Transaction statements of these foreign currency accounts will also have to be submitted to Bangladesh Bank (FEOD-2, Head Office or concerned office of Bangladesh Bank) on quarterly basis for post facto checking to satisfy that reasonable amount from the foreign currency accounts have been encashed to Taka towards defraying of local costs and tax liabilities. Besides, eligible licensed freight forwarders shall, through AD banks, submit monthly statements as per Part-G to FEOD-2/concerned office of Bangladesh.

Part-I

Foreign currency accounts in the names of Bangladeshi shipping companies and airlines

23. Opening and operations of foreign currency accounts in the names of Bangladeshi shipping companies and airlines: ADs may open FC accounts in the names of Bangladeshi shipping companies and airlines such companies having global operations. The operational modalities in this regard are as follows:

(a) Credit: Up to 75 percent of inward remittances with encashment of the remainder;

(b) Debit: Outward remittances on account of bonafide disbursements abroad in connection with the management of ships/aircrafts.

24. ADs may also open FC accounts in the names of Bangladeshi shipping companies and airlines renting ships/containers/aircrafts to operators abroad. FC accounts so opened can be credited by 50 percent of inward remittances with encashment of the remainder. The balances held in the accounts can be used to meet bonafide expenditures abroad pertaining to relative ships/containers/aircrafts.

25. ADs shall observe due diligence with regards to KYC, AML/CFT standards, regulations for taxes, and without limiting to documentary evidences for relevant transactions and reporting routine to Bangladesh Bank including submission of periodical statements as per Part-C and D.

Part-J
Guidelines for tour operators

26. To expand the tourism industry of Bangladesh and to facilitate foreign tourists visiting Bangladesh, the member tour operating firms of TOAB shall observe the following terms and conditions in the context of foreign exchange transactions:

(a) Outgoing Bangladeshi nationals may purchase tour package from TOAB member firms with an amount of up to 90(ninety) percent of his/her annual travel entitlement in foreign currency.

(b) The firm shall issue invoice to the intending traveler in foreign currency for the price of the tour package. The traveler, in turn, will arrange payment in equivalent Taka through the designated AD. AD shall endorse the passport of the traveler in equivalent foreign currency mentioning that endorsement is done from annual travel quota for purchasing tour package against invoice issued by the tour operator. Afterwards, the AD will transfer the equivalent foreign currency to the FC account of the firm using the exchange rate of the same day and intimate the transaction to the firm.

(c) AD may release balance of travel entitlement (travel entitlement less tour package value) to the traveler and endorse the same in the passport in compliance with the instructions stipulated in Para 1 of this Chapter.

(d) Issue of foreign exchange mentioned in paragraph (b) and (c) above shall have to be reported to the Online Foreign Exchange Transaction Monitoring System of Bangladesh Bank.

(e) In no cases, foreign exchange exceeding 90 (ninety) percent of travel entitlement will be endorsed for purchasing tour package in spite of value of tour package exceeds the limit.

(f) For effecting outward remittance on account of outbound package against concerned invoices, tour operators shall submit necessary documents to ADs on monthly basis. Afterwards, ADs may effect remittance on behalf of the tour operating firms on examination of relevant documents and recording on form TM. Of the total value of tour package, up to 90(ninety) percent may be remitted abroad, minimum 7.5(seven and a half) percent shall be encashed in Taka and the rest 2.5 (two and a half) percent may be retained in FC accounts for utilisation in business travel abroad by the tour operators. ADs shall ensure deduction of applicable tax/VAT and payment thereof. On effecting remittance, ADs shall send the relevant documents to FEOD-2, Bangladesh Bank, Head Office/area office of Bangladesh Bank for post facto checking.

(g) The tour operators shall have to operate inbound tour packages to attract foreign tourists. Inward tour packages must be at least 25(twenty five) percent of total packages sold.

(h) In case of cancellation of outbound package tour, tour operators shall arrange refund of the payment through encashment of foreign currency in taka and cancellation of endorsement made earlier in passport. Refund may also be freely remittable to foreign citizens in case of cancellation of inbound package tour for which payment has been received in advance.

(i) ADs may deposit foreign exchange received in advance from foreign tourists for purchasing of inbound packages in the FC accounts of tour operators. Besides, foreign tourists may make payment through international credit cards provided ADs are working as acquiring banks under merchant agreement with tour operators. Foreign currency paid by the inbound foreign tourists shall be credited to the foreign currency accounts of the tour operators. The tour operators shall meet local expenses such as hotel/restaurant bills in Taka through encashment of the balance of FC accounts. Up to 90(ninety) percent of the foreign currency received from foreign tourists shall be encashed into Taka.

(j) ADs shall not issue any bank guarantee in favor of foreign tour operator or airline on account of sales of tour package by tour operators.

(k) ADs shall submit the statements of FC accounts and statements of tour packages sold along with photo copy of endorsement on passports of tourists, invoices issued by tour operators, supporting documents relating to rent of hotels and other relevant documents to FEOD-2, Bangladesh Bank, Head Office/other office of Bangladesh Bank on monthly basis.

(l) The tour operators shall apply to FEPD, Bangladesh Bank through ADs for opening FC accounts with certificate issued by TOAB mentioning that the applicants are their member firms.

(m) Transactions of such FC Accounts shall have to be reported to the SFCAMS, operated by Bangladesh Bank.

Part-K

Foreign exchange transactions for agency services

27. Instructions for foreign exchange transactions for agency services: Resident persons/firms can work as agents on behalf of foreign principals without prior permission from Bangladesh Bank. Similarly, no permission is required for encashment of inward remittances repatriated favoring local agents on account of commission, remuneration, fee, service charges, etc. Designated ADs, while conducting foreign exchange transactions on behalf of their agent-customers, shall adhere to following instructions:

(a) ADs shall maintain customer-wise files with updated agency agreements and copies of licenses/permissions, if applicable, issued by the competent authorities.

(b) ADs shall be satisfied that agents have necessary arrangements with foreign principals to repatriate their monthly payments. In case of commission, remuneration, fee, service charges, etc. to be receivable by agents on transaction basis as per agreements, the payment shall be repatriated immediately on its closure between foreign principals and concerned persons/firms in Bangladesh.

(c) ADs shall observe relevant other regulations such as AML/CFT standards, taxes, etc. for executing foreign exchange transactions.

28. Foreign exchange transactions on account of agents working in Bangladesh on behalf of foreign shipping companies, airlines, stock brokerage firms, courier services, railway companies, satellite channel distributors, tour operators, freight forwarders shall be guided by the relevant provisions of foreign exchange regulations.

Part-L

Foreign exchange transactions for liaison offices, representative offices and other places of business under Section 18B(1) of FER Act, 1947

29. Instructions for offices established in Bangladesh Section 18B(1) of FER Act, 1947: In terms of section 18B(1) of the Foreign Exchange Regulation (FER) Act 1947 (VII of 1947), amended up to September 09, 2015, person resident outside Bangladesh (whether or not a citizen of Bangladesh) or a person who is not a citizen of, but resident in Bangladesh or a company (other than a banking company) not incorporated under any law for the time being in force in Bangladesh shall report to Bangladesh Bank within 30(thirty) days of obtaining permission from Bangladesh Investment Development Authority (BIDA) or similar competent authority in Bangladesh to establish in Bangladesh a branch office or liaison office or representative office or any other place of business for carrying on any activity of a trading commercial or industrial nature. Accordingly, ADs nominated by branch office or liaison office or representative office or any other place of business in Bangladesh established under 18B(1) of the FER Act, 1947, shall observe the following instructions with regards to dealing with such offices:

(a) Nominated ADs shall prepare and maintain a list of their clients of branch, representative, liaison offices, etc.

(b) Permission from BIDA or similar competent authority for setting up branch/representative/ liaison offices etc. shall have to be reported within 30(thirty) days of obtaining such permission to Foreign Exchange Investment Department (FEID), Bangladesh Bank, Head Office with copy to FEOD-2, Bangladesh Bank, Head Office or other offices of Bangladesh Bank (in applicable cases) through the designated ADs of the concerned office with other necessary documents including encashment certificate, etc. Moreover, renewals of permissions (if any) shall have to be reported to the above mentioned departments/offices of Bangladesh Bank within same time period including of those offices who have already obtained similar permission from Bangladesh Bank or BIDA.

(c) In case of change of nominated ADs, branch, representative, liaison offices, etc. shall collect a no objection certificate from the current nominated bank for onward submission to new nominated bank. Information related to change of nominated bank shall have to be intimated to FEID, FEOD-2 and concerned office (in applicable case) of Bangladesh Bank.

FORM FP

**FORM OF DECLARATION TO BE FURNISHED BY SHIPPING/AIRLINE CO./AGENT
WHEN APPLYING FOR REMITTANCE OF SURPLUS FREIGHT AND PASSAGE
MONEY DUE TO FOREIGN OWNERS OR OPERATORS**

Foreign Exchange Regulation Act, 1947.

Remittance of _____ A/C S.S/ Airline _____
(Amount)

to M/s _____ of _____
(Ship owners or operators) (Address)

We _____ agent for the above vessel certify that the above sum
(Full name of Agent)

represents freight and passage money earned by this vessel/Airline less our commission, expenses and all disbursement made by us on account.....

.....
as per statement given below and this sum is now due to be paid to them, they being the owners/operators of the vessel/Airline. We further confirm that the regulations prescribed by the Bangladesh Bank have been fully complied with in collecting the freight and passage money. We further confirm that the amount applied for, will be remitted out of the funds held to the credit of the said principal without recourse to any loan/overdraft.

1. Balance brought forward _____
 2. Passage and Freight collections:
 - a) Freight on Export (As per statement in Form shipping I enclosed) _____
 - b) Freight on Import (- do) _____
 - c) Passage collections (- do) _____
 3. Booking of passages and freight on credit realised during the month as per details enclosed _____
 4. Inward remittances received, if any, as per Bank encashment certificate enclosed _____
- Total (1+2+3+4) above _____
- Less:
5. Outstanding Export/Import/Passage bookings on credit as per detailed statement enclosed _____
 6. Disbursements made as per disbursement statement enclosed _____
 7. Remittances allowed by the AD _____
 8. Total (5+6+7) above _____
- Net Remittable/receivable _____
- Amount applied for remittance _____
- Balance carried over _____

Date :

*Signature and Stamp of the Shipping
Co./Airline/Agent*

STATEMENT OF FREIGHT /PASSAGE COLLECTION AND DISBURSEMENT IN BANGLADESH FOR THE MONTH OF.....

Sl.No.	Particulars	Amount in Taka
1.	Passage and Freight Collection:	
	(a) Export from Bangladesh as per freight manifest enclosed	
	(b) Import into Bangladesh as per freight manifest enclosed	
	(c) Passage collection as per passage statement enclosed	
2.	Inward remittances received, if any, as per Bank encashment certificate enclosed	
3.	Total (1+2 above)	
4.	Less: Disbursements made as per disbursement (statement enclosed)	
5.	Total (3+4)	
6.	Amount remittable	
7.	Amount applied for remittance	

Date

*Signature and Stamp of the
Airline /Agent.*

Statement of revenue/collection and expenditure For the month of _____
 Name of the airlines _____

Figure in Taka

Particulars	Amount	Total Amount
Cargo sales		
Sales through CASS, if any	1st fortnight	
	2nd fortnight	
	Total	
Direct/GSA sales		
	Total	
	Total cargo revenue	
Passenger sales		
Sales through BSP	1st fortnight	
	2nd fortnight	
	Total	
Direct/GSA sales	1st fortnight	
	2nd fortnight	
	Total	
	Total passenger revenue	
Other miscellaneous collection (if any)		
	Total miscellaneous collection (if any)	
Inward remittances during the month		
	Total revenue including inward remittances (A)	
	Expenditure	
Disbursements		
Other Adjustments (if any)		
	Total Expenditure (B)	
Provision for refund @ .. %		
Less/Add: Unused/short provision of earlier period		
Net Provision (C)		
Amount available for remittance (A-B-C)		
Less: Other adjustments (if any)		
Amount remittable		
Amount applied for remittance		
Balance carried forward		

Declaration by airlines

We do hereby declare that the statement furnished above is a complete and factually correct statement pertaining to operations during the month of During the reporting month, we have remitted (amount in foreign currency) for which necessary payment of applicable taxes of Tk..... for,, and have been deducted/paid. We do undertake to be held responsible for false statement/declaration, if detected, under FER Act, 1947.

Signature: _____

Name of designated official of airlines/authorized agent: _____

Designation: _____

Date: _____

See	Paragraph 2(5)(d) of FEPD-1 Circular No. 8/2026 Paragraph 3(1)(A)(c) of FEPD-1 Circular No. 8/2026
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DISBURSEMENT STATEMENT FOR AIRLINES FOR THE MONTH OF.....20.....

Name and address of the Airline

No.	Items	Amount in Taka
1.	Airport Expenses : (i) Catering (ii) Handling (iii) Landing charges (iv) Repairs and maintenance (v) Uplift of fuel/oil (vi) Sundries	
2.	Agency Commission : (i) Passage (ii) Cargo	
3.	Income Tax	
4.	Crew Expenses : (i) Hotel Bill (ii) Transport (iii) Daily Allowances (iv) Sundries	
5.	Office Expenses : (i) Salaries, overtime (ii) Provident Fund (iii) Taxes (iv) (a) Office rent (b) House rent of accommodation, if provided to staff (v) Telephone and telex (vi) Printing and Stationery (vii) Postages and Telegrams (viii) Conveyance and Company Car (ix) Advertisement and Publicity (x) Office equipments (xi) Electric/Gas consumption charges (xii) Sundries	
6.	Refunds : (i) Passage (ii) Cargo	
7.	Entertainment	
8.	Furniture and Fixture	
9.	Customs duty etc. on gift articles	
10.	Local purchases of gift articles	
11.	Miscellaneous	
	Total :	

Date :

Stamp and Signature of the Airline

STATEMENT OF CANCELLATION OR REFUNDS OF PASSAGES FOR THE MONTH OF.....20

Name and address of the Airline

Sl No	Name of the Traveller	Passport or Pilgrim Pass No	Particulars of monthly return in which booking was reported to the Bangladesh Bank	Amount refund	Remarks

We hereby certify that the above refunds have been given by us as per foreign exchange regulations in force.

Date:

Stamp and Signature of the Airline

See	Paragraph 2(5)(e) of FEPD-1 Circular No. 8/2026
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DETAILS OF CREDIT BOOKINGS OF PASSAGE AND FREIGHT REALISED IN CASH DURING THE MONTH OF

Name and address of the Airline

Particulars of the Outstanding Credit Statement in which the bookings made on credit were reported			Name of the Shipper/Importer/ Passenger	Freight/Passage amount raised (in Taka)
Items	Month	Serial number at which the credit item appears in the outstanding credit Statement		
EXPORTS				
IMPORTS				
PASSAGES				
GRAND TOTAL				

Date

Signature and Stamp of the Airline

See	Paragraph 2(5)(f) of FEPD-1 Circular No. 8/2026
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Appendix	8
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DETAILS OF OUTSTANDING BOOKINGS OF PASSAGE AND FREIGHT ON CREDIT FOR THE MONTH OF20...
 Name and address of the Airlines

	SI	Name of the Shipper/Importer/Passenger	Particulars of Passage Statement in which the credit booking reported		Outstanding Fright and Passage Amount (in Taka)
			Month	Serial number of the passage/ Freight manifest at which the credit item appears	
A. EXPORTS					
B. IMPORTS					
C. PASSAGES					
GRAND TOTAL					

Date

Signature and Stamp of the Airline

See	Paragraph 2(5)(g) of FEPD-1 Circular No. 8/2026 Paragraph 2(6)(h) of FEPD-1 Circular No. 8/2026
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Declaration by airline/shipping company/agent

We do hereby declare that the statement furnished above is complete and factually correct pertaining to operations for the month/quarter of We do undertake to be held responsible for false statement/declaration, if detected.

Signature:

Name of designated official of Airline/Shipping Company/Agent:

Designation:

Date:

See	Paragraph 2(5)(g) of FEPD-1 Circular No. 8/2026 Paragraph 2(6)(h) of FEPD-1 Circular No. 8/2026
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CERTIFICATE BY AD BANK

We do hereby certify that we have verified Form FF/Form FF-Export Prepaid/ Form FF Import Collect from Bangladesh Bank Online Inward Remittance Monitoring System/ Online Export Monitoring System/Online Import Monitoring System and found all the relevant information in order. During the reporting month/quarter we have effected outward remittance (amount in foreign currency). Necessary taxes of BDT as declared by customers have been deducted/paid.

Signature :

Name of designated official:

Designation:

Date:.....

See	Paragraph 2(6)(b) of FEPD-1 Circular No. 8/2026
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FORM SHIPPING II

DETAILS OF CREDIT BOOKINGS OF PASSAGE AND FREIGHT REALISED IN CASH DURING THE QUARTER ENDED

Particulars of the Outstanding Credit Statement in which the bookings Made on credit were reported			Name of the Vessel and Shipowners/Charterer	Freight/Passage Amount realized (in Taka)
Items	Quarter	Serial number at which the credit item appears in the outstanding credit Statement		
EXPORTS				
IMPORTS				
PASSAGES				
Grand Total				

Date :

*Stamp and Signature of the
Shipping Company/Agent*

See	Paragraph 2(6)(c) of FEPD-1 Circular No. 8/2026
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FORM SHIPPING III

DETAILS OF OUTSTANDING BOOKINGS OF PASSAGE AND FREIGHT ON CREDIT FOR THE QUARTER ENDEDRELATING TO THE CURRENT QUARTER ONLY

Name and Address of the Shipping Company/Agent.....

Item	Bill of Lading Number	Port of discharge/ destination	Date of sailing	Port of sailing	Name of the vessel	Name of Ship owners/ charterer	Outstanding freight and passage amount in Taka
1	2	3	4	5	6	7	8
A. EXPORTS							
B. IMPORTS							
C. PASSAGES							
Grand Total							

Date :

*Signature and Stamp of
 Shipping Company/Agents*

See	Paragraph 2(6)(d) of FEPD-1 Circular No. 8/2026 Paragraph 3(2)(A)(a) of FEPD-1 Circular No. 8/2026 Paragraph 3(2)(A)(b) of FEPD-1 Circular No. 8/2026
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FORM SHIPPING-IV

Statement of Expenditure of foreign shipping companies for the quarter of:_____

Name of the foreign shipping company:_____

Name and Address of the agent:_____

S.L	Vessel No	Vessel Name	Port Charges	Customs Charges	Cargo Handling Costs	Victualling and Store Supplied	Repairs	Other Vessel related Expenses	Freight and Passage Brokerage	Agency fees and Commission	Miscellaneous Expenses	Income Tax	Provisions for disbursement due but not yet paid	Refund/Cancellation	Gross Total Expenses	Add/Subtract: Adjustments for provision made under 14 in previous period	Total Expenditure
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

Date: _____
Signature and Stamp of the Airline and Agent

Date: _____
Signature and Stamp of the official of AD

See	Paragraph 2(6)(d) of FEPD-1 Circular No. 8/2026
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FORM SHIPPING-V

**STATEMENT OF CANCELLATIONS OR REFUNDS OF FREIGHT/PASSAGES
TO BE SUBMITTED BY THE SHIPPING COMPANY**

Name and address of the Shipping Company.....
for the quarter ended.....

Sl No.	Name of Vessel	Name of Travellers	Passport or Pilgrim Pass No.	Particulars of the quarterly return in which booking was reported to the Bangladesh Bank	Amount refunded	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

We hereby certify that the above refunds have been given by us with the approval of the Bangladesh Bank, where applicable.

Date

Signature and Stamp of the Shipping Company

See	Paragraph 2(6)(e) of FEPD-1 Circular No. 8/2026
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STATEMENT OF PASSAGES SOLD/TICKETS ISSUED BY THE SHIPPING COMPANY FOR THE QUARTER ENDED

Name and address of the Shipping Company _____

Sl. No.	Ticket No. and date of issue	Name of Traveller	Nationality & whether resident of Bangladesh or non-resident	Date of Departure	Name of Ship	Destination to which Travelling	Route of Journey	Particulars of Passport/Pilgrim Pass			If sanction of the Bangladesh Bank obtained on Form 'P', quote reference of the sanction	Amount	Remarks
								Date	No.	By whom granted			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

I/We hereby declare that the passengers whose particulars are given above actually travelled on the dates shown in column No.5 and the above passages have been properly recorded in our books.

Date

Signature and Stamp of the Shipping Company

FORM SHIPPING-VII

Statement of Income and Expenditure of foreign shipping companies for the quarter of _____
Name of the foreign shipping company Name and Address of the agent _____

SL No	Particulars	Amount in Taka	Amount in Taka	Amount in USD
1.	Balance Brought Forward			
	Freight and Passage Collections:			
	(a) Export from Bangladesh			
	(b) Import into Bangladesh			
	(c) Detention/Demurrage/Handling/Other Charges			
	(d) Passage			
	(e) Other Collections			
2.	Total Collections:			
3.	Inward Remittance Received (if any)			
4.	Inter agent Transfer (receipts)			
5.	Outstanding Passage/freight relating to previous period realized in cash during the quarter			
A	Total Income (2+3+4+5)			
6.	Total expenditure as per statement of expenditure (Annexure- FS(II))			
7.	Outstanding Passage/freight on credit relating to the collections of current quarter not yet realized.			
8.	Inter agent Transfer (Payment)			
9.	Other expenses			
B	Total Expenditure (6+7+8+9)			
C	Remittable Amount (A-B)			
D	Remitted Amount			
E	Balance Carried Forward (C-D)			

Date: _____
Signature and Stamp of the Airline and Agent

Date: _____
Signature and Stamp of the official of AD

See	Paragraph 3(1)(a) of FEPD-1 Circular No. 8/2026
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Serial NoDate of Issue

**PROFORMA OF ENCASHMENT CERTIFICATE OF
AUTHORISED DEALERS**

We certify having encashed inward remittances/cash foreign exchange/foreign exchange from foreign currency accounts for total amount of Bangladesh Taka
as detailed below fovoring Mr/Ms/M/s.....

Currency	Amount	Account No. which has been debited*	Date of Encashment	Name of the statement/schedule and the period in which the relevant transaction has been/will be reported

Stamp and Signature of Authorized Dealer

*This will apply where foreign exchange is encashed by debit to a Foreign Currency Account.

See	Paragraph 3(1)(a) of FEPD-1 Circular No. 8/2026
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Appendix	20
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Serial No

Date of Issue

CERTIFICATE OF AUTHORISED DEALERS

We certify that the *cheque/pay order No dated for Tk. (Taka only) has been issued *on/by debit to Convertible Taka Account No. maintained by us in the name of Mr./Ms./M/s. as per Bangladesh Bank's Authority No. (State reference No. with date.)

Date

Seal and authorized signature of Authorized Dealer

*Strike out the words not applicable.

See	Paragraph 3(1)(a) of FEED-1 Circular No. 8/2026
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Serial No

Date of Issue.....

CERTIFICATE OF AUTHORIZED DEALERS

We certify that the cheque/pay order No. dated..... for TakaSay..... Taka..... has been issued (state amount in words) by us by debit to Current A/c. No..... maintained with us by M/s(Name of the Shipping Agent/Co.)

Date:.....

*Seal and authorized signature of
the Authorized Dealer*

CERTIFICATE OF SHIPPING AGENT/COMPANY

It is certified that the amount of Bangladesh Taka stated above has been paid by us towards the cost of air passage of.....crews for the sector..... (number) The amount will be reported by us in our Disbursement statement for the month of

Date

Seal and Authorized Signature

**PARTICULARS TO BE FURNISHED FOR DETERMINATION OF TAX LIABILITY UNDER
INCOME TAX ACT, 2023 IN RESPECT OF SHIPPING BUSINESS OF NON-RESIDENTS**

Name of the ship with Owner's/ Charter's name and address	Voyage No.	Date of arrival at Bangladesh port with name of port	Probable date of departure with name of port	Description of Cargo loaded and No. of Passengers	Destination of cargo loaded and passengers	Weight/Measurement
1	2	3	4	5	6	7

Rate of freight/ fare charges	Total freight/ fare received	Exchange Rate	Total freight/fare in terms of Bangladesh Taka	Applicable tax liability on total freight/fare in Taka plus surcharges if any	Remarks
8	9	10	11	12	13

We solemnly affirm that the particulars furnished above is true to the best of our knowledge and belief.
(Agents)

1. Signature of the Deputy Commissioner of Taxes
Date:
(Name and full address)
Seal:

2. Signature of Customs Authority:
Date:
(Name and full address)
Seal:

3. Signature of Bangladesh Bank Authority
Date:
(Name and full address)
Seal:

See	Paragraph 6(2)(a) of FEPD-1 Circular No. 8/2026
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CONSOLIDATED STATEMENT SHOWING INCOME & EXPENDITURE IN RESPECT OF FOREIGN SHIPPING CORPORATION FOR THE QUARTER ENDED.....

SI NO	Name & address of the foreign shipping agent	Credit balance from previous year	Freight Collection during the quarter	Amount received from BSC or any other sources	Total (3+4+5)	Debit balance b/f from previous quarter	Total Expenditure	Amount transferred to BSC's account if	Total (7+8+9)	Balance	
										Credit	Debit
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.

Date:

Stamp & Signature of the authorised persons of the Bangladesh Shipping Corporation

See	Paragraph 6(2)(b) of FEPA-1 Circular No. 8/2026
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CONSOLIDATED STATEMENT SHOWING INCOME & EXPENDITURE IN FOREIGN EXCHANGE BY THE FOREIGN AGENTS OF BANGLADESH SHIPPING CORPORATION FOR THE QUARTER ENDED.....

SI NO	Foreign Exchange Earnings	Taka Equivalent	Foreign Exchange Expenditure	Taka Equivalent
01	Credit balance from the last quarter		Debit balance from the last quarter	
02	Taka collection on account of freights a) Ship owned by the company b) Ship chartered by the company i) Time chartered ii) Voyage chartered		Amount repatriated to Bangladesh during the quarter (Necessary repatriation certificate to be attached)	
03	Taka collection on account of passage a) Ship owned by the company b) Ship chartered by the company		Amount transferred to BCS' A/C abroad	
04	Miscellaneous earning during the quarter a) Refund on ship stores b) Refund on final adjustment c) Charter hire d) Commission e) Other receipts		Expenditure incurred abroad during the quarter (Details as per annexure 'A' attached)	
05	Total (2+3+4)			
06	Funds remitted from Bangladesh (Quote Approval No & Date)			
07	Grand Total (1+5+7)		Grand Total (1+2+3+4)	

Note: Balance held abroad with agents Debit/Credit Tk.....

(Details of agent-wise position as per Appendix VI/BS)

We hereby declare that to best of our knowledge the above figures are correct and include all the earnings and expenditures of the Company abroad and that no amount remains unaccounted for.

Place.....

Date.....

(To be submitted with Annexure A)

Stamp & Signature of the authorised persons of
the Bangladesh Shipping Corporation

**CONSOLIDATED STATEMENT SHOWING EXPENDITURE IN
FOREIGN EXCHANGE EQUIVALENT BANGLADESH TAKA
BY THE FOREIGN AGENTS OF BANGLADESH SHIPPING
CORPORATION FOR THE QUARTER ENDED.....20.....**

Sl. No.	Nature of expenses incurred	Amount in Bangladesh Taka
1.	Bunker: a) Water b) Coal c) Oil	
2.	Port Dues	
3.	Repairs: a) Emergency Repairs b) Dry Docking	
4.	Ship Stores: a) Victualling b) Bonded c) Engine d) Dock	
5.	Advance to the Master: a) Bangladesh Nationals b) Foreign Nationals	
6.	Agency Commission/Fees: a) Imports b) Exports	
7.	Brokerage	
8.	Income Tax	
9.	Claims (Cargo)	
10.	Medical Expenses	
11.	Stevedoring, Tallying etc. a) Inward Cargo b) Outward Cargo c) Dunnage Expenses	
12.	Freight Collection/Refund	
13.	Charter hire	
14.	Travelling, Conveyance etc.	
15.	Postage, Cables, Telephone etc.	
16.	Air freight	

17.	Boarding/Loading	
18.	Transshipment Charges	
19.	Printing & Stationery	
20.	Advertisement	
21.	Laundry Charges	
22.	Entertainment Charges	
23.	Repatriation Expenses	
24.	Legal Expenses	
25.	Photo Charges	
26.	Miscellaneous Charges	
	Total:	
27.	Other Charges incurred by the Offices approved by the Bangladesh Bank a) Salaries etc. of Branch Office. b) Payment made to P & I Club c) Marconi Charges d) Conference Expenses	
	Grand Total :	

Date :

*Signature & Stamp of the authorized person of
the Bangladesh Shipping Corporation*

CONSOLIDATED STATEMENT SHOWING BALANCE HELD ABROAD WITH BANKS, MAIN AGENTS AND OTHER CREDIT AGENCIES FOR THE QUARTER ENDED.....

Deposits/Credit				Withdrawals/Debit				Net Balances	
Opening credit balance	Funds receivable from agent	Remittance from Bangladesh	Total	Opening debit balance	For expenses abroad	Repatriated to Bangladesh	Total	Debit	Credit
1	2	3	4	5	6	7	8	9	10

We hereby certify that the information contained in this statement is true and correct in every respect to the best of our knowledge and belief and the statement gives complete information of all our foreign currency accounts allowed to be maintained.

Place

Date

*Signature & Stamp of the authorized person
of the Bangladesh Shipping Corporation*

Note: The statement should be submitted as at 31st March/30th June /30th September /31st December each year within two months from the close of the quarter to which it relates.

**FORM OF STATEMENT OF EARNINGS AND EXPENDITURE
TO BE SUBMITTED BY BANGLADESH BIMAN**

NAME AND ADDRESS OF THE AIRLINE _____

NAME AND ADDRESS OF THE AGENT _____

NAME OF CURRENCY _____ FOR THE MONTH OF _____ 20

No.	RECEIPTS	Amount		PAYMENTS	Amount
1.	Balance from the last month (receivable)		1.	Balance from the last month (Remittable)	
2.	Remittances made during the month (Bangladesh Bank Approval No., date and amount) (i) (ii) (iii) Total :		2.	Amounts received in Bangladesh during the month (Bank Certificate to be attached)	
3.	Total collections on account of passage freight, excess baggage (Statement showing total passage and freight earnings separately, to be attached.)		3.	Expenses incurred abroad during month (Statement giving breakdown of expenditure to be attached)	
4.	Miscellaneous earnings during the month (Refunds, other receipts etc.)		4.	Balance Receivable	
5.	Balance Remittable				
	Total :			Total :	

We hereby declare that to the best of our knowledge the above figures are correct and include all earnings of the Company abroad and no amounts remain unaccounted for.

Place

Date

Signature and Stamp of the Airline Company

See	Paragraph 7(a) of FEPD-1 Circular No. 8/2026
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Appendix	27
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QUARTERLY STATEMENT SHOWING EARNINGS AND EXPENDITURE IN BANGLADESH IN RESPECT OF VESSELS OWNED BY THE PRIVATE SHIPPING COMPANIES FOR THE QUARTER ENDED20...

Name and address of the Company

A. Earnings	Amount	B. Expenditure	Amount
Credit balance from the last quarter		Debit balance from the last quarter	
1. Name of vessels: a) b) c) d)		1. Remittance to foreign agent: (Quote BB's approval No. & date and also purpose.)	
2. Date of Sailing		2. Vessel-wise expenditure (Vessel-wise expenditure shown in the schedule attached) a) b) c)	
3. Name of Port			
4. Total freight collection		3. Other payments (state details)	
i) Ship owned by the Co. Export Import Passage		4. Head office expenses (state details)	
ii) Ship chartered by the Co. Import Export Passage (Export/Import manifest/BL / Export certificates to be attached)			
5. Other receipts if any (state details)			
6. Fund received from abroad (Repatriation Certificate from the bank to be attached)			
Total :		Total :	

.....Contd. P/2.....

Freight payable outside Bangladesh (state name of port where the freight will be received)	
Net Balance (A-B) Dr/Cr	

The figure will not be added to the total figure of earnings.

We certify that the particulars in the above statement are true and correct in every respect to the best of our knowledge and belief.

Place

Date

*Stamp & Signature of the authorized
person of the Company*

Note: Supporting Bill/Vouchers in respect of expenditure for Tk.2,500(Two thousand five hundred) and above to be submitted.

(To be submitted with Annexure)

EXPENDITURE SCHEDULE

Name of Shipping Co

Name of Vessel

Voyage No.

Name of Port

Date of arrival

Date of Sailing

Sl.No.	Nature of Expenses	Voucher No.	Amount
1,	Port Charges : a) Port dues b) Pilotage etc. c) Berth fees d) Water supply charges e) Hire of cranes f) Sundries		
2.	Custom charges : a. Light dues b. Custom penalty c. Custom overtime d. Sundries		
3.	Cargo handling costs: a) Stevedoring b) Addl. labour & overtime c) Lighterage d) Dunnage supplied e) Tallying f) Sundries		
4.	Victualling & store supplied		
5.	Repairs		
6.	Other Vessel expenses: a) Cable, telex & Postages b) Stationery c) Advance to Master (Quote custom permission No. & date) d) Wages paid to Bangladesh crews e) Staff overtime & conveyance f) Medical fees g) Fumigation h) Laundry i) Cost of passage (Quote approval No. & Date) j) Bunker supply during..... (month) (Quote approval No. & date) k) Sundries		

7.	Freight and passage brokerage: Rebate paid to exporters/importers Freight brokerage		
8.	Agency fees & commission: a) Inward cargo b) Outward cargo c) Passage d) Mails		
9.	Miscellaneous expenses: a) Advertisement b) Hotel bills (Quote approval No. & date) c) Sundries		
10.	Income Tax		
11.	Provisions for other disbursements due but not yet paid		
12.	Refund/cancellation of passages/ Freight bookings		
Total Tk.			

Date

*Stamp & Signature of the authorized person
of the Shipping Company*

QUARTERLY STATEMENT SHOWING EARNINGS AND EXPENDITURE OF THE FOREIGN AGENTS OF BANGLADESH SHIPPING COMPANIES FOR THE QUARTER ENDED.....20....

Name of the port: _____

Name and address of Agent: _____

Name of bank with whom F/C A/C maintained, if any: _____

Total number of vessels called at port during the quarter: _____

Name of Vessels called at port: _____

Date of sailing: _____

Opening balance: _____

Due to agent: _____

Due to Company: _____

A. Earnings	Amount	B. Expenditure	Amount
i) Freight (freight manifest to be attached) ii) Charter hire iii) Passage iv) Demurrage v) Other receipts (state details)		i) Port dues ii) Stevedoring iii) Agency fees/commission: a) Export b) Import iv) Bunker/Water v) Victualling & Provision vi) Repairs/Stores vii) Medical viii) Income Tax ix) Other disbursements (State details)	
B. Transfers		B. Transfers:	
i) Remittances from Bangladesh ii) Remittances from other agents (indicating name of port and agent). iii) Transfer from Bank A/C in the same country		i) Remittance to Bangladesh (Repatriation certificate to be enclosed.) ii) Remittance to other agents (indicating name of Port and agent). iii) Transfer to Bank A/C maintained abroad (the A/C No. and the name of the bank should be stated)	
Total earnings (A & B):		Total disbursements (A & B):	

Summary	Dr	Cr
1. Opening balance as at 1st January/1st April/1st July/1st October.		
2. Add/subtract excess of earnings/disbursement/ over disbursements/earnings		
3. Closing balance as at 31st March/30th June/ 30th Sept./31st December		

We certify that the above information contained in this statement is true and correct in every respect to the best of our knowledge and belief and it gives complete information of our earnings and expenditure and agent's accounts at above port.

Place.....

Date

Stamp & Signature of the authorized person of the Shipping Company

Notes:

All earnings and disbursements pertaining to the vessels of the shipping company including those given on chartered (time voyage) as well as foreign vessels chartered by the Company should be included in this statement.

A certified copy of the Agent's Statement of A/C. received shall be furnished.

The statement should be submitted together with required documents within 60 (sixty) days from the close of the quarter to which it relates.

See	Paragraph 7(c) of FEPD-1 Circular No. 8/2026
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CONSOLIDATED STATEMENT OF EARNINGS, DISBURSEMENT AND NET AMOUNT REPATRIATED TO BANGLADESH FOR THE QUARTER ENDED.....20....

Name of the shipping company

Particulars	Foreign currency	Bangladesh currency
Balance from previous quarter		
1 . Gross earnings/receipts		
a) Freight collection in foreign ports		
b) Freight collection in Bangladesh ports		
c) Charter hire receipts		
d) Passage fare/other receipts		
e) Funds repatriated during the quarter		
Total earnings/receipts		
2. Gross disbursements/Payments		
a) In foreign ports		
b) In Bangladesh ports		
c) Charter hire		
d) Funds remitted to Bangladesh during the quarter		
Total disbursements		
3. Net earnings/receipts (1 -2)		
4. i) Loan repayments from funds held abroad		
a) Towards principal amount		
b) Towards interest/commitment charges		
c) Towards Insurance premium		
d) Miscellaneous purposes		
ii) Loan repayment through remittance from Bangladesh		
a) Towards principal amount		
b) Towards interest/commitment charges		
c) Towards Insurance premium		
d) Miscellaneous purpose		
Total repayments		
Closing Balance (3-4)		

We certify that the particulars in the above statement are true and correct in every respect to the best of our knowledge and belief.

Place

Date.....

*Stamp & Signature of Chairman / Managing
Director of the Shipping Company*

N.B. All items are to be reported in equivalent Bangladesh Taka.

STATEMENT SHOWING DETAILS OF DEBITS & CREDITS TO FOREIGN CURRENCY A/C NOMAINTAINED WITH... THE QUARTER ENDED (TRANSCRIPT RECEIVED FROM FOREIGN BANK TO BE ENCLOSED).

Name of the Shipping Company

S1 No.	Date	Debit	Credit	Balance	Place where payment made	Name of the Vessel	Beneficiary	Purpose	Documentary evidence	Remarks
1	2	3	4	5	6	7	8	9	10	11

We hereby certify that the information contained in this statement is true and correct in every respect to the best of our knowledge and belief and the statement gives complete information of all our foreign currency accounts allowed to be maintained.

Place

Date.....

Signature & Stamp of the authorized persons of the Shipping Co.

Note: The statement should be submitted as at 31st March/30th June /30th September/31st December each year within two months from the close of the quarter to which it relates (A photo copy of bank statement containing the transactions should be enclosed.)

Statement showing passage and freight collections and disbursements made by overseas branch office/Agent induring the month of

Instructions:

1. The statement should be completed in duplicate and forwarded to Foreign Exchange Operation Department at head office of Bangladesh Bank or concerned area office through the designated authorized dealer bank with whom the local airline maintains account in Bangladesh, before 15th day of the month succeeding the one to which it relates.
2. The statement should be submitted irrespective of whether remittance of deficit funds, if any, is intended to be applied for or not.

	No. of Tickets/	Amount	
		Taka	USD
1. Passage fares			
Total of (1)...			
2. Freight			
(a) On Exports			
(b) On Imports			
(c) Excess/unaccompanied baggage			
(d) Others (Please specify)			
Total of (2)			
3. Realization against credit booking during the month			
(a) Passage			
(b) Freight Exports			
(c) Freight Imports			
Total of (3)...			
4. Other receipts, if any (Please give details)			
5. Total receipts for the month (1) + (2) + (3) + (4)			
6. Less: (a) Refund			
(i) Passage			
(ii) Freight Exports			
(iii) Freight Imports			
(b) Outstanding			
(i) Passage			
(ii) Freight Exports			
(iii) Freight Imports			
(c) Disbursements (give main particulars in a supplementary statement)			
Total of (6)...			
7. Net Surplus (+)/Deficit(-) for the month			
8. (a) Less: remittances received during the month from the branch /agent abroad			
(b) Add: remittances made during the month vide Bangladesh Bank approval No.....			
(c) Net Surplus/deficit			
(d) Add/deduct net surplus/deficit as at the close of previous month.....			
8. Net Surplus (+)/Deficit (-) as at the end of			

We hereby declare that the statements made above are true and correct to the best of our knowledge and belief.

We further declare that -

(i) the freight and passage fare collections have been made by our branch/agent in conformity with the relevant regulations of the country of operations;

(ii) apart from the collections/receipts mentioned against items 1, 2, 3 and 3 of this statement, no other income has been derived in.....by our branch/agent (name and address) during the said month;

We also declare and undertake that

(iii) all relevant records in support of the collections/disbursements reported in this statement are held by us and will be made available for inspection by Bangladesh Bank as and when demanded;

(iv) discrepant amounts noticed during the scrutiny of the statement/documents or short repatriation of the entitlement will be brought to Bangladesh immediately by inward remittance in convertible foreign currency in an approved manner.

Place:

Date :

Stamp:

(Signature of the Chief Executive Officer
of the local Airline Company in Bangladesh)
Name:
Designation:

See	Paragraph 8(1) of FEPD-1 Circular No. 8/2026
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STATEMENT OF PASSAGES SOLD/TICKETS ISSUED IN BANGLADESH

Name of the Airline : _____

Reporting Month : _____

Serial NO	Ticket No. and Date of Issue	Nationality & whether resident of Bangladesh or non-resident	Date of Departure	Destination to which travelling	Route of journey	Particulars of passport/pilgrim passport			If sanction of the Bangladesh Bank obtained Form P, quote the reference of the sanction	Amount	Remarks
						Date	Passport No	By whom granted			
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
1											
2											
3											

I/We declare that the passengers whose particulars are given above actually travelled on due date shown in column No. 4 and the above passages have been properly recorded in our books.

Date:

Signature and Stamp of the Airline

See	Paragraph 8(1) of FEPD-1 Circular No. 8/2026
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Statement of Freight Collection (Export from Bangladesh)

Name of the Airline : _____

Reporting Month : _____

SI	Master Airway Bill(MAWB) No & Date	Port of Sailing	Port of Destination	EXP No. with date and Bank	Products	Weight	Name & Address of Consignee	Name & Address of Consignor	Freight Prepaid/ Freight Collect	Currency of Freight	Amount of Freight in Local Currency (Taka)	Amount of Freight in Foreign Currency
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
1												
2												

I/We hereby declare that to the best of our knowledge the above figures are correct and have been properly recorded in our books.

Date:

Signature and Stamp of the Airlines

See	Paragraph 8(1) of FEPD-1 Circular No. 8/2026
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Statement of Freight Collection (Import to Bangladesh)

Name of the Airline : _____

Reporting Month : _____

Sl	Master Airway Bill(MAWB) No & Date	Port of Sailing	Port of Destination	IMP No. with Date & Bank	Product(s)	Weight	Name & Address of Consignee	Name & Address of Consignor	Freight Prepaid/ Freight Collect	Currency of Freight	Amount of Freight in Local Currency (Taka)	Amount of Freight in Foreign Currency
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
1												
2												
Total												

I/We hereby declare that to the best of our knowledge the above figures are correct and have been properly recorded in our books.

Date:

Signature and Stamp of the Airline/Agent

See	Paragraph 9(1) of FEPD-1 Circular No. 8/2026
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Name of the Shipping Company/Airlines: _____

Name of the Quarter: _____

SL	Name of the Ship/ Aircraft	Nature of the Ship/Aircraft (Rented/Imported/locally bought/locally made)	Name of the Foreign company to whom ship/aircraft has been rented	Date of the rented agreement	Period of the agreement	Amount of rent per month/quarter	Opening Balance of the FC Account	Amount of rent earned during the period (Foreign Currency)	Expenses made in foreign port. Amount Remitted from Bangladesh (Foreign Currency)	Amount Encashed (Foreign Currency)	Balance of the FC Account
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.

Signature and stamp of the Shipping Company/Airlines

Signature and stamp of the official of AD

1. Photocopies of bill/voucher should be attached in support of the expenses.
2. Photocopies of Encashment Certificate should be attached in support of encashment of foreign currency.
3. Foreign Currency Account Statement

Statement showing the particulars of shipments under outbound air/sea cargo during the period from..... to.....
 Name and address of the freight forwarder:
 Licence No:

1. Particulars of outbound shipments on charges collect basis:

Sl No	Name of counterpart freight forwarders	Details of MAWB/MBL		Details of HAWB/HBL		Destination	EXP No	Date	Charges paid to airlines/Shippinglines (Taka)	Charges receivable from overseas freight forwarder (FC)	Service Charges/Profit share payable to overseas freight forwarder	Net amount receivable (FC)
		No	Date	No	Date							
1	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.

Part-A: Statement of earlier months for which receivables remain outstanding

--	--	--	--	--	--	--	--	--	--	--	--	--

Part-B: Statement of Shipments sent during the reporting month

--	--	--	--	--	--	--	--	--	--	--	--	--

Declaration by freight forwarder

We do hereby declare that the statement furnished above is a complete and factually correct statement of HAWBS /HBLs issued by us during the month of _____ against export made on FOB basis. We do undertake to be held responsible for false statement/declaration, if detected, under FER Act, 1947.

Signature: _____

Name of designated official of Freight Forwarder: _____

Designation: _____

Date: _____

2. Particulars of payment repatriated during the reporting month

Sl No	Name of counterpart freight forwarders	Details of MAWB/MBL		Details of HAWB/HBL		Destination	EXP No	Date	Amount repatriated (FC)	Encashment Certificate Ref. No	Date of Issue
		No	Date	No	Date						
1	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.

Certificate by AD bank

We do hereby certify that during the reporting month we have encashed(amount in foreign currency) against inward remittances and issued certificates as per above statement. Necessary taxes of Tk as declared by customers have been deducted/paid.

Signature: _____

Name of designated official: _____

Designation: _____

Date: _____

Instructions:

- ADs shall obtain declaration with regards to freight charges and service charges/profit share separately from their freight forwarder-customers and ensure deduction and payment of applicable taxes, where applicable.
- ADs shall advise their freight forwarders to maintain relevant documents which will be made available as and when required by Bangladesh Bank/other relevant agencies.
- ADs shall maintain customer-wise systematic record of inward remittances and copies of relevant encashment certificates with relevant documents.

Statement showing the particulars of shipments under inbound air/sea cargo during the period from..... to.....

Name and address of the freight forwarder:

License No:.....

1. Particulars of inbound shipments on charges collect basis:

Sl No	Name of counterpart freight forwarders	Details of MAWB/MBL		Details of HAWB/HBL		Country of Shipment	LCAF No./Ref No	Date	Charges received/receivable from importer		Charges payable to overseas freight forwarder (FC)	Service Charges/Profit share receivable from overseas freight forwarder (FC)	Not amount Payable (FC)	
		No	Date	No	Date				FC	TK				
		1.	2.	3.	4.									5.

Part-A: Statement of earlier months for which payables remain outstanding

Outstanding													
--------------------	--	--	--	--	--	--	--	--	--	--	--	--	--

Part-B: Statement of Shipments received during the reporting month

Outstanding													
--------------------	--	--	--	--	--	--	--	--	--	--	--	--	--

Declaration by freight forwarder

We do hereby declare that the statement furnished above is a complete and factually correct statement of HAWBS /HBLs against inward shipment during the month of _____ against import made on FOB basis We do undertake to be held responsible for false statement/declaration, if detected, under FER Act, 1947.

Signature: _____

Name of designated official of Freight Forwarder: _____

Designation: _____

Date: _____

2. Particulars of payment made during the reporting month

Sl No	Name of counterpart freight forwarders	Details of MAWB/MBL		Details of HAWB/HBL		Country of the Shipment	LCAF No./Ref No	Date	Charges received/receivable from importer		Charges paid to overseas freight forwarder(FC)	Date of remittance	Not amount Payable (FC)
		No	Date	No	Date				FC	TK			
		1.	2.	3.	4.								

Certificate by AD bank

We do hereby certify that during the reporting month we have effected remittance(amount in foreign currency) against FOB import as per above statement. Necessary taxes of Tk.....as declared by customers have been deducted/paid.

Signature: _____

Name of designated official: _____

Designation: _____

Date: _____

Instructions:

- ADs shall, before effecting remittances, satisfy themselves with verification of necessary documents such as invoices from counterpart freight forwarders, import documents, etc. and ensure deduction/payment of applicable taxes, if applicable.
- In case of payment received in Taka from importers against import on FOB basis, ADs shall be ensured that the payment is supported by Form FF- Import Collect as per paragraph 9(c) of this circular.
- ADs shall advise their freight forwarders to maintain relevant documents which will be made available as and when required by Bangladesh Bank/other relevant agencies.
- ADs shall maintain customer-wise systematic record of outward remittances with relevant documents.

Statement showing the particulars of shipments during the period from to.....
 Name and address of the freight forwarder:
 License No.

1. Particulars of outbound shipments on prepaid basis:

Sl No	Name of counter part freight forwarders	Details of MAWB/MBL		Details of HAWB/HBL		Country of the Destination	Exp No	Date	Charges to airlines/Shipping lines (TK)	Charges payable to overseas freight forwarder(FC)
		No	Date	No	Date					
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
Total										
Add Opening Balance										
Accounts Payable										

2. Particulars of inbound shipments on prepaid basis:

Sl No	Name of counter part freight forwarders	Details of MAWB/MBL		Details of HAWB/HBL		Country of the Shipment	LCAF /Ref No	Date	Charges to airlines/Shipping lines (FC)	Charges receivable from overseas freight forwarder(FC)
		No	Date	No	Date					
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
Total										
Add Opening Balance										
Accounts receivable										
Adjusted receivable/(Payable) [Difference between column 11 of above statements]										
Less: Amount repatriated/remitted during the month										
Balance receivable/(Payable)										

Declaration by freight forwarder

We do hereby declare that the statement furnished above is a complete and factually correct prepaid statement of HAWBS/HBLs against outward/ inward shipment during the month of_____ During the reporting month, we have repatriated/remitted (amount in foreign currency) for which necessary payment of applicable taxes of Tk..... have been deducted/paid. We do undertake to be held responsible for false statement/declaration, if detected, under FER Act, 1947.

Signature: _____

Name of designated official of Freight Forwarder: _____

Designation: _____

Date: _____

Certificate by AD bank

We do hereby certify that during the reporting month we have encashed inward remittances/effectuated outward remittance (amount in foreign currency) on as per above statement. Necessary taxes of Tk as declared by customers have been deducted/paid.

Signature: _____

Name of designated official: _____

Designation: _____

Date: _____

Instructions:

- (a) Adjustment between receivables and payables may be made subject to deduction/payment of applicable taxes on eligible receivables and payables and without prejudice to permissions/approvals, if any, required under any other law.
- (b) ADs shall, before effecting remittances, satisfy themselves with verification of necessary documents such as invoice from counterpart freight forwarders, etc.
- (c) ADs shall advise their freight forwarders to maintain relevant documents which will be made available as and when required by Bangladesh Bank/other relevant agencies.
- (d) ADs shall maintain customer-wise systematic record of outward remittances with relevant documents

See	Paragraph 13(1) of FEPD-1 Circular No. 8/2026
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Attachment-1	(CS)
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Supporting documents to be submitted along with monthly statement of courier service companies (Annexure-A).

- Remittance Application.
- Invoices issued by head office/principal abroad for the claimed amount.
- Approved Form TM mentioning TM ID and remittance information.
- Sales Summary Report of Inbound & Outbound Revenue.(Appendix-1(CS));
- Computation of Tax. (Appendix-2(CS)) ;
- Tax Challan copy in support of payment of tax.
- Auditors' Report certified by a registered chartered accountant. (Appendix-3(CS))
- Undertaking. (Appendix-4(CS))
- Statement of Commission Earned. (Appendix-5(CS));
- Statement of Air Freight Charges (Supported by invoices raised by Freight Forwarder/Airlines). (Appendix-6(CS)) ;
- Statement of Professional/Audit and Tax consultancy Fee. (Appendix-7(CS));
- Copy of Encashment Certificate. (if any);
- Invoices issued by Audit Firm or Tax consultancy Firm.
- Copy of AIT and VAT challan in support of payment of Audit or Tax consultancy fees.
- Supporting documents in support of payment of VAT received from clients against Outbound Shipment.

See	Paragraph 13(3) of FEPD-1 Circular No. 8/2026
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Attachment-2	(CS)
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Supporting documents to be submitted along with Quarterly Statement of courier service companies operating on Free Delivery basis and does not remit surplus earnings to their Head office/Principal abroad (Annexure-B).

- Application of the Client.
- Sales Summary Report of Inbound & Outbound Revenue.(Appendix-1(CS));
- Statement of Air Freight Charges (Supported by invoices raised by Freight Forwarder/Airlines). (Appendix-6 (CS)) ;
- Statement of Professional/Audit and Tax consultancy Fee. (Appendix-7 (CS));
- Invoices issued by Audit Firm and Tax consultancy Firm.
- Copy of AIT and VAT challan in support of payment of Audit and Tax consultancy fees.
- Computation of VAT. (Appendix-8 (CS)) ;
- Challan copy and "Moshuk-19" in support of payment of VAT.
- Undertaking. (Appendix-9 (CS))
- Copy of Encashment Certificate in support of inward remittance. (if any);
- Income Tax Certificate and Tax return copy of the Agent.
- Agent can pay tax on yearly basis. Tax Challan Copy in support of payment of Tax.
- Annual Audited Financial Statement of the agent.

Statement of Income and Expenses For the month of: _____

Principal: _____

Agent: _____

Particulars		Amount(TK)
A. Income		
SL.NO	Particulars	
1.	Inbound Revenue (Charges Collect)	
2.	Outbound Revenue (Prepaid)	
3.	Inward Remittance(If Any)	
Total Income		
B. Expenses		
1.	Commission/Service Charge/Delivery Charge On Inbound and Outbound Shipment	
2.	Air Freight (If Any)	
3.	Audit/Professional Fees	
4.	Legal or Tax Consultancy Fees	
5.	Other Expenses(If Any)	
Total Expenses		
Remitable Amount Before Tax (A-B)		
Income Tax		
Remitable Amount After Tax		

Statement of Income and Expenses for the Quarter of _____

Principal: _____

Agent: _____

Particulars		Amount(TK)
A. Income		
SL.NO	Particulars	
1.	Outbound Revenue.	
2.	Local Collections.	
3.	Inward Remittance(If Any)	
Total Income		
B. Expenses		
1.	Inbound document/Parcel delivery charge	
2.	Air Freight(If Any)	
3.	Audit/Professional Fees	
4.	VAT Paid	
5.	Other Expenses	
Total Expenses		
Profit Before Tax		
Tax Payable		
Profit After Tax		

Sales Summary Report of Inbound & Outbound Revenue

For the month of _____

S.L	Product Name	Product Type	Number of Shipment	Weight (Kg)	Rate	Revenue (Taka)

Computation of Tax under Income Tax Act, 2023

For the month of _____

Total Remittable Amount	Rate of Tax	Amount of Tax

Encl.: Photocopy of Challan No: ----- aggregating to Taka ----- for payments under Income Tax Act, 2023.

Auditors' Report

We have examined the books and records relating to the transactions of _____
(Principal Company's Name) in Bangladesh carried on by their agent _____
(Agent's Name) for the month of _____

We certify that the attached computation of remittable amount is found to be correct and it truly reflects the revenue of Tk. _____ (in word) only as per the books and records and as confirmed by the invoices raised by _____ (Principal Company's Name).

Auditor's Signature with Date

UNDERTAKING

We do hereby undertake in connection with our advice for remitting the surplus earnings of BDT_____ (in words) equivalent to USD/any other Foreign Currency only for the month of _____ that if excess remittance is made or due taxes are unpaid anyhow or any kind of irregularities/ discrepancies are found by Bangladesh Bank/ Authorized dealers/ Auditors or any other competent authority during the subsequent scrutiny, the excess remittance shall be repatriated/ adjusted by us forthwith as may be required. We shall also be accountable for the irregularities/ discrepancies found.

Signature by Authorized person of the Agent With date

Statement of Commission Earned

For the month of _____

Particulars	Commission Percentage (%)/ Rate	Amount of Commission (BDT)
Total Outbound		
Total Inbound		
Total		

Statement of Air Freight Charges

For the month of _____

Name of Airlines	Destination	Weight/Volume	Rate	Freight Charges

Statement of Professional/Audit and Tax consultancy Fee

For the month of _____

Particulars	Amount (BDT)	
Professional/Audit Fee	-----	
Add: VAT	-----	-----
Tax consultancy Fee (If any)	-----	-----
Add: VAT	-----	
Total		

Computation of VAT

For the month of _____

Particulars	Amount	Rate of VAT	Amount of VAT
Total Outbound Revenue			
Total Local Sales			

Encl.: Photocopy of Challan No: _____ aggregating to Taka _____ for payments under Value Added Tax and Supplementary Duty Act, 2012.

(ভ্যাট পরিশোধের স্বপক্ষে মূসক-১৯ দলিলপত্রের কপি ও চালানের কপি অত্র বিভাগে দাখিল করতে হবে)

UNDERTAKING

We do hereby undertake that if any kind of irregularities/discrepancies are found in the submitted documents by Bangladesh Bank/Authorized dealers/Auditors or any other competent authority during the subsequent scrutiny or due taxes/VAT are unpaid, we shall be accountable for the irregularities/discrepancies found or be liable to pay due taxes/VAT.

See	Paragraph 2(1)(c) of FEPD-1 Circular No. 8/2026 Paragraph 3(1)(a) of FEPD-1 Circular No. 8/2026 Paragraph 16(a)(i) of FEPD-1 Circular No. 8/2026
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Enclosure	1
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User Manual
for
Inward Remittance Monitoring System
Disbursement Acknowledgement



Prepared by
IT Operation and Communication Department
Bangladesh Bank

Introduction

This manual contains instructions about how to give input to Encashment and Disbursement Detail Form using Inward Remittance Monitoring System.

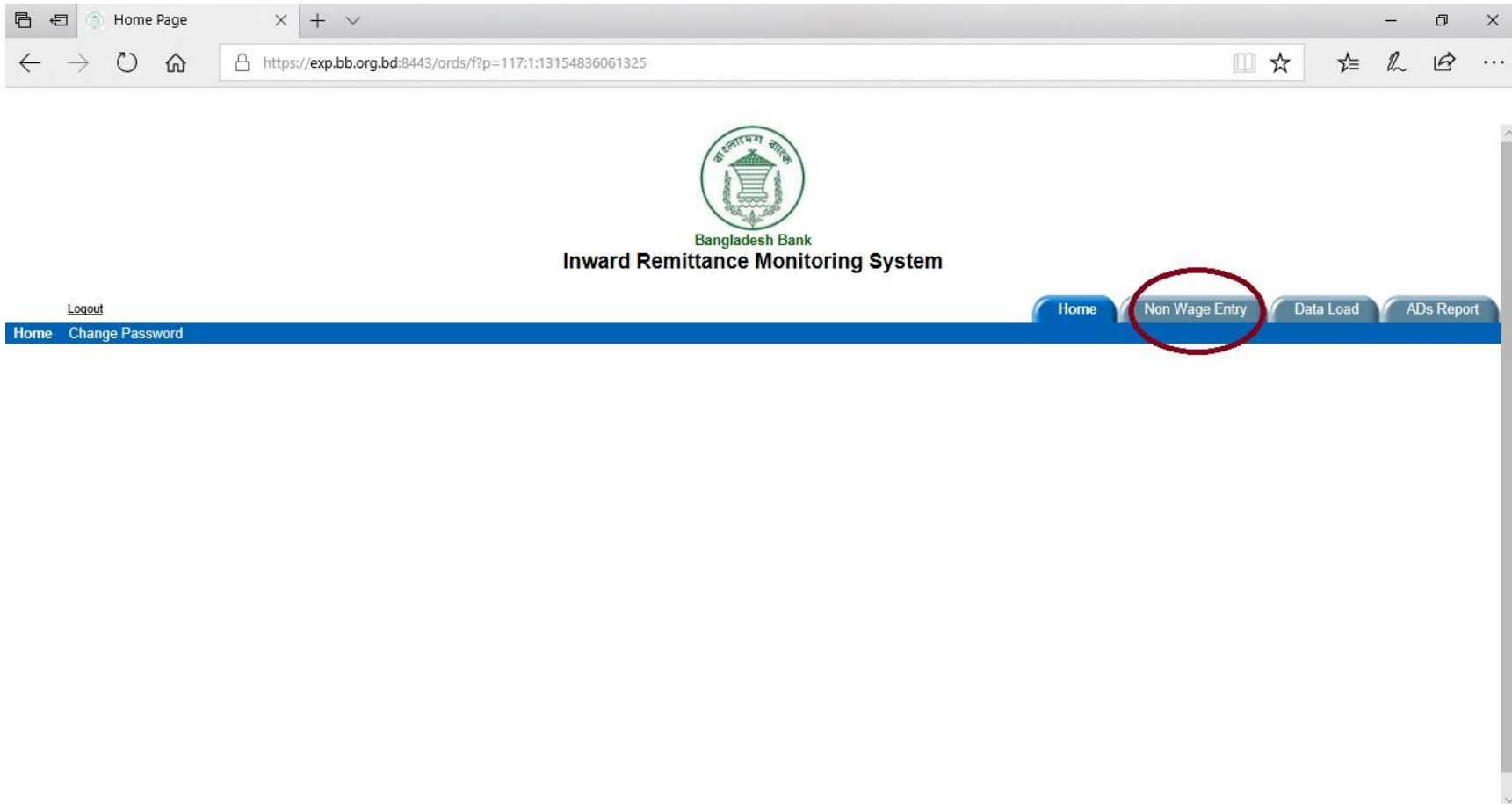
Prerequisite

You will need to follow the below mentioned things to use Online Inward Remittance Monitoring System:

1. Must be expert in fundamental usage of computer (Typing, OS, MS Word, Email, Browsing Internet etc.)
2. A laptop or desktop computer. Laptop will be better for places where power failure occurs frequently.
3. A good Internet connection. Multiple internet modems must be purchased from different mobile operators.
4. Operating System (OS): Windows 7 or more/ Linux/Mac OS. Desktop or Laptop OS can only be used. Mobile OS like Android, iphone/ipad OS etc cannot be used.
5. An internet browsing software e.g. Mozilla Firefox, Internet Explorer, Google Chrome etc. Two years older version of said browser software may cause unexpected result.
6. Login ID or User ID provided from Bangladesh Bank for Inward Remittance Monitoring System.

At First Login to **“Inward Remittance Monitoring System”**

Now Click on **“Non Wage Entry”** Tab



Now click on “Encashment” Menu

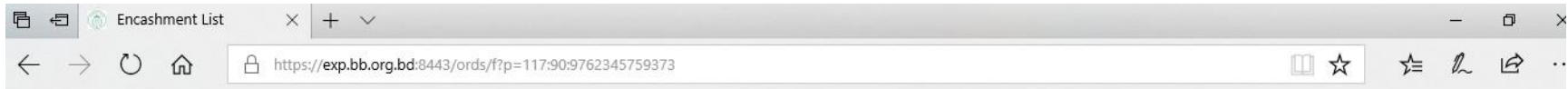
Logout

Inward Remittance (Entry) Search Entry (To Edit) Search Entry with ID Audit Trail for Non Wage **Encashment** Home Non Wage Entry Data Load ADs Report

Inword Remittance Without Wage Earner's Cancel Create

Country: AFGHANISTAN
Currency: ACU DOLLAR
FC Amount:
Receive Date:
Edit Option: Not Updated
Purpose Code:
Description/Purpose:
Outward Reference (TM ID):
Bank Reference:
Cancel Yes/No?: Don't Cancel
Remitter Address:
Remitter Nationality:
Remitter Bank:
Applicant:
Address of Beneficiary:
Payment Date:
Remarks/Cancel Cause:

Now click on link **“Create Encashment”**



Inward Remittance Monitoring System

[Logout](#)

[Inward Remittance \(Entry\)](#) [Search Entry \(To Edit\)](#) [Search Entry with ID](#) [Audit Trail for Non Wage](#) [Encashment](#)

User Manual

✓ User manual is available here

Encashment List

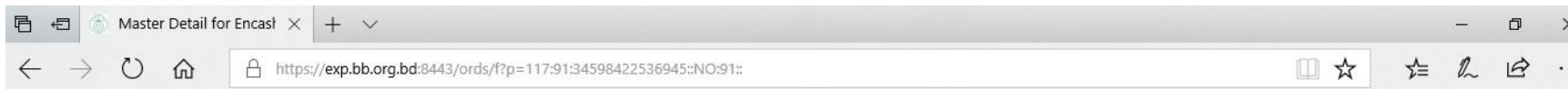
- ▶ [FF Encashment Report](#)
- ▶ [Create Encashment](#)
- ▶ [Audit Trail for WGER_FF_ENCASH_AUDIT](#)
- ▶ [Audit Trail for WGER_FF_DISBURSEMENT](#)

After clicking on the link “**Create Encashment**”, the Encashment Form will be shown:

The screenshot shows a web browser window with the URL <https://exp.bb.org.bd:8443/ords/f?p=117:91:34598422536945::NO:91::>. The page features the Bangladesh Bank logo and the title "Inward Remittance Monitoring System". A navigation bar includes "Logout" and menu items: "Inward Remittance (Entry)", "Search Entry (To Edit)", "Search Entry with ID", "Audit Trail for Non Wage", and "Encashment". The main content area is titled "Edit WGER_FF_ENCASH" and contains the following form fields:

- BACK** **Go to Report** **Create**
- Cformid
- Receivedate
- Payment date
- Ff Name
- Ff License
- Currency
- FC Amount
- Country
- Airship Name
- Remitter Name

Now fill up with the desired CformId in the “**Encashment**” Form. After typing CformId, corresponding Received Date, Payment Date, Currency, FC Amount, Country, Remitter Name will be shown automatically like below:



Bangladesh Bank

Inward Remittance Monitoring System

[Logout](#)

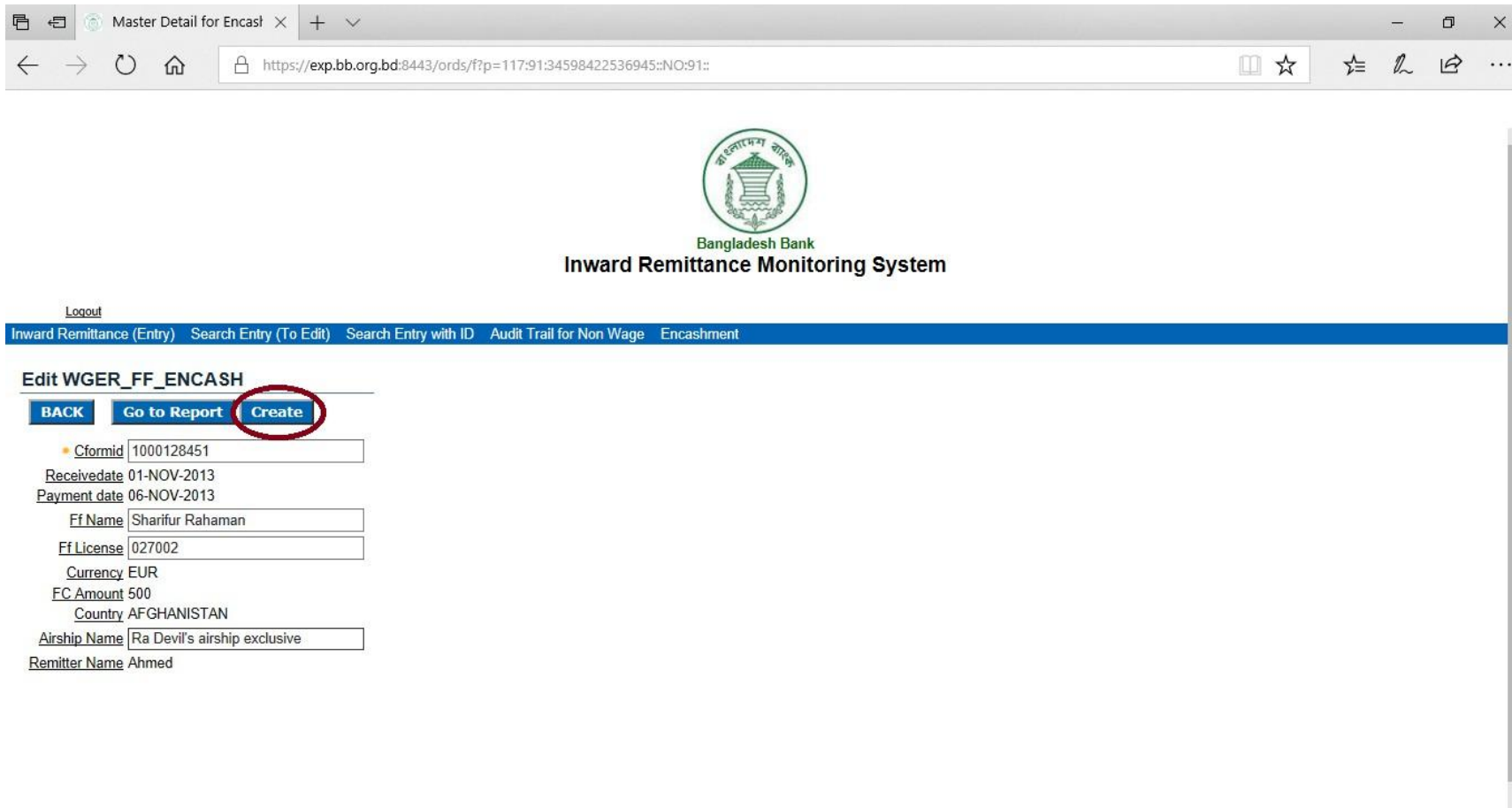
[Inward Remittance \(Entry\)](#) [Search Entry \(To Edit\)](#) [Search Entry with ID](#) [Audit Trail for Non Wage](#) [Encashment](#)

Edit WGER_FF_ENCASH

[BACK](#) [Go to Report](#) [Create](#)


Cformid
Receivedate 01-NOV-2013
Payment date 06-NOV-2013
Ff Name
Ff License
Currency EUR
FC Amount 500
Country AFGHANISTAN
Airship Name
Remitter Name Ahmed

After typing all the field values, click **“Create”** button.



Master Detail for Encast × + ▾

← → ↻ 🏠 🔒 https://exp.bb.org.bd:8443/ords/f?p=117:91:34598422536945::NO:91: 📖 ☆ ⚙️ 🖋️ 📄 ⋮


Bangladesh Bank
Inward Remittance Monitoring System

[Logout](#)

[Inward Remittance \(Entry\)](#) [Search Entry \(To Edit\)](#) [Search Entry with ID](#) [Audit Trail for Non Wage](#) [Encashment](#)

Edit WGER_FF_ENCASH

[BACK](#) [Go to Report](#) [Create](#)

• Cformid 1000128451

Receivedate 01-NOV-2013

Payment date 06-NOV-2013

Ff Name Sharifur Rahaman

Ff License 027002

Currency EUR

FC Amount 500

Country AFGHANISTAN


Airship Name Ra Devil's airship exclusive

Remitter Name Ahmed

After clicking “Create” button, value will be inserted.

Master Detail for Encash

https://exp.bb.org.bd:8443/ords/f?p=117:91:12707747017592::NO::: &success_msg=FF%20Encash%20ID%2000002554201800009%20%2FA226F983CA2I


Bangladesh Bank
Inward Remittance Monitoring System

Logout

Inward Remittance (Entry) Search Entry (To Edit) Search Entry with ID Audit Trail for Non Wage Encashment

FF Encash ID 00002554201800009

Edit WGER_FF_ENCASH

BACK Delete Apply Changes Go to Report Refresh

Cformid 1000128451

Receivedate 01-NOV-2013

Payment date 06-NOV-2013

Ff Name Sharifur Rahaman

Ff License 027002

Currency EUR

FC Amount 500

Country AFGHANISTAN

Airship Name Ra Devil's airship exclusive

Remitter Name Ahmed

WGER_FF_DISBURSEMENT Detail

Create

No data found.

Now, to give input in “Disbursement Detail” Form, click “Create” button

Logout

Inward Remittance (Entry) Search Entry (To Edit) Search Entry with ID Audit Trail for Non Wage Encashment

Edit WGER_FF_ENCASH

BACK Delete Apply Changes Go to Report Refresh

Cformid 1000128451

Receivedate 01-NOV-2013

Payment date 06-NOV-2013

Ff Name Sharifur Rahaman

Ff License 027002

Currency EUR

FC Amount 500

Country AFGHANISTAN

Airship Name Ra Devil's airship exclusive

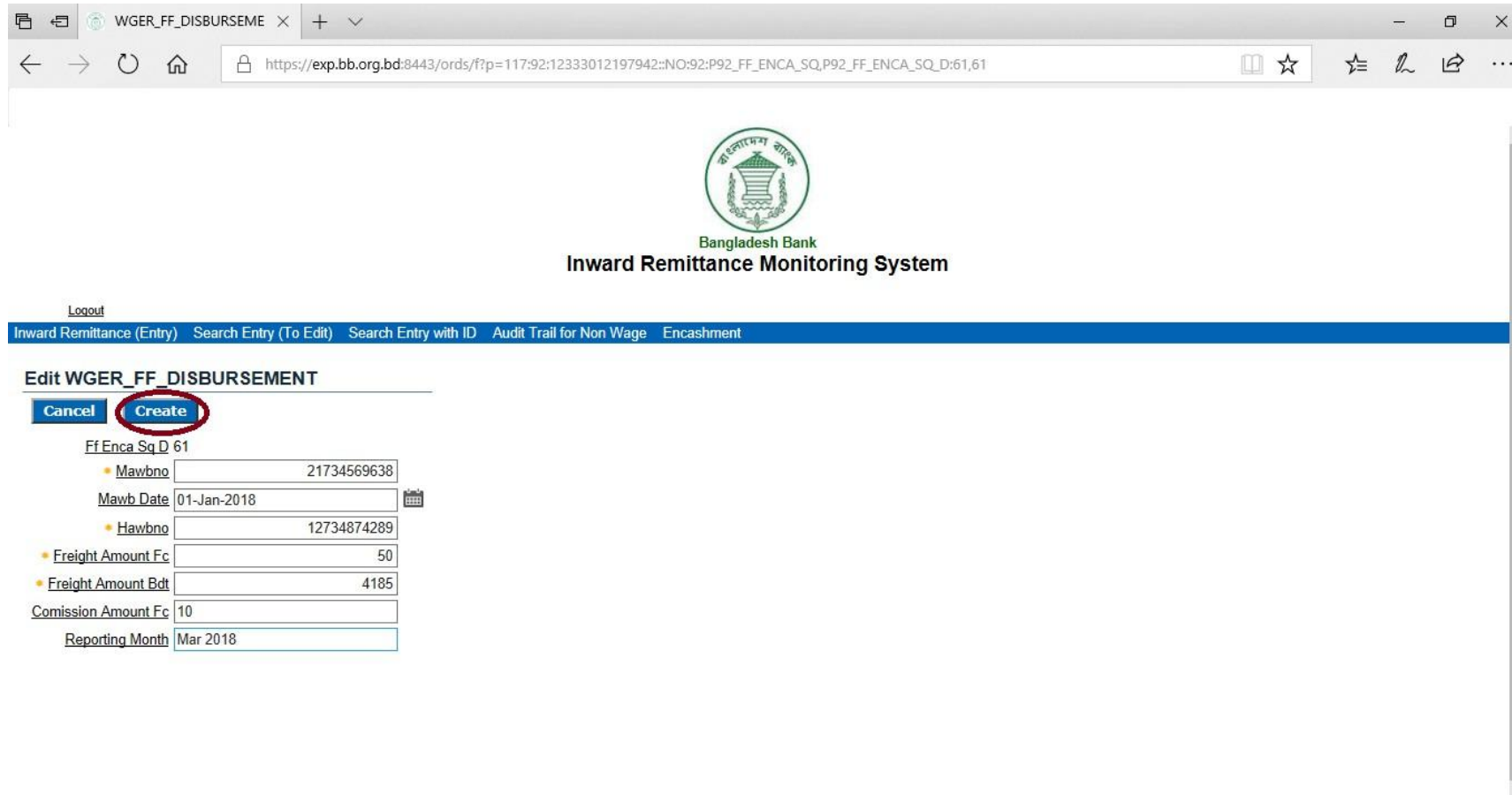
Remitter Name Ahmed

WGER_FF_DISBURSEMENT Detail

Create

No data found.

Now, Fill up the field in the “Disbursement Detail” Form, then click “Create” button



Logout

Inward Remittance (Entry) Search Entry (To Edit) Search Entry with ID Audit Trail for Non Wage Encashment

Edit WGER_FF_DISBURSEMENT

Cancel Create

Ff Enca Sq D 61

Mawbno 21734569638

Mawb Date 01-Jan-2018

Hawbno 12734874289


Freight Amount Fc 50

Freight Amount Bdt 4185

Comission Amount Fc 10

Reporting Month Mar 2018

After Clicking “**Create**” button, Data will be saved and shown like below:


 Bangladesh Bank
Inward Remittance Monitoring System

[Logout](#)
Inward Remittance (Entry)
Search Entry (To Edit)
Search Entry with ID
Audit Trail for Non Wage
Encashment

Action Processed.
✕

Edit WGER_FF_ENCASH

BACK
Delete
Apply Changes
Go to Report
Refresh
Print PDF

* Cformid
 Receivedate 01-NOV-2013
 Payment date 06-NOV-2013
 Ff Name
 Ff License
 Currency EUR
 FC Amount 500
 Country AFGHANISTAN
 Airship Name
 Remitter Name Ahmed


WGER_FF_DISBURSEMENT Detail

Create

Edit	Ff Enca Sq	Mawbno	Mawb Date	Hawbno	Freight Amount Fc	Freight Amount Bdt	Comission Amount Fc	Reporting Month
<input type="checkbox"/>	61	21734569638	01-JAN-2018	12734874289	50	4185	10	Mar 2018

1 - 1

To insert more data, again Click “**Create**” button, then fill up all the fields in “**Disbursement Detail**” Form and finally Click “**Create**” button as previous one to save that data.


 Bangladesh Bank
Inward Remittance Monitoring System

Logout

[Inward Remittance \(Entry\)](#) | [Search Entry \(To Edit\)](#) | [Search Entry with ID](#) | [Audit Trail for Non Wage](#) | [Encashment](#)

Action Processed.

Edit WGER_FF_ENCASH

[BACK](#) | [Delete](#) | [Apply Changes](#) | [Go to Report](#) | [Refresh](#) | [Print PDF](#)

Cformid:
 Receivedate: 01-NOV-2013
 Payment date: 06-NOV-2013
 Ff Name:
 Ff License:
 Currency: EUR
 FC Amount: 500
 Country: AFGHANISTAN
 Airship Name:
 Remitter Name: Ahmed

WGER_FF_DISBURSEMENT Detail

[Create](#)

Edit	Ff Enca Sq	Mawbno	Mawb Date	Hawbno	Freight Amount Fc	Freight Amount Bdt	Comission Amount Fc	Reporting Month
	61	21734569638	01-JAN-2018	12734874289	50	4185	10	Mar 2018
	61	21734569639	01-FEB-2018	12734874829	100	8370	15	Apr 2018

1 - 2

To print data, Click **“Print PDF”** button:

Edit WGER_FF_ENCASH

[BACK](#)
[Delete](#)
[Apply Changes](#)
[Go to Report](#)
[Refresh](#)
[Print PDF](#)

Cformid: 1000128451
 Receivedate: 01-NOV-2013
 Payment date: 06-NOV-2013
 Ff Name: Sharifur Rahaman
 Ff License: 027002
 Currency: EUR
 FC Amount: 500
 Country: AFGHANISTAN
 Airship Name: Ra Devil's airship exclusive
 Remitter Name: Ahmed

WGER_FF_DISBURSEMENT Detail

[Create](#)

Edit	Ff Enca Sq	Mawbno	Mawb Date	Hawbno	Freight Amount Fc	Freight Amount Bdt	Comission Amount Fc	Reporting Month
	61	21734569638	01-JAN-2018	12734874289	50	4185	10	Mar 2018
	61	21734569639	01-FEB-2018	12734874829	100	8370	15	Apr 2018

1 - 2