

**Trade and Transport Facilitation
Monitoring Mechanism in Bangladesh:
Baseline study series #2**

Business Process Analysis of Import of Lentil from Nepal to Bangladesh



The United Nations Economic and Social Commission for Asia and the Pacific (ESCAP) is the regional development arm of the United Nations and serves as the main economic and social development centre for the United Nations in Asia and the Pacific. Its mandate is to foster cooperation between its 53 members and 9 associate members. ESCAP provides the strategic link between global and country-level programmes and issues. It supports Governments of countries in the region in consolidating regional positions and advocates regional approaches to meeting the region's unique socioeconomic challenges in a globalizing world. The ESCAP secretariat is in Bangkok. Please visit the ESCAP website at <www.unescap.org> for further information.



The darker areas of the map are ESCAP members and associate members.

Business Process Analysis of Import of Lentil from Nepal to Bangladesh

The 2nd report of a series of 5 studies on Trade and Transport Facilitation Monitoring Mechanism (TTFMM) in Bangladesh

Copyright © United Nations 2017

June 2017, Bangkok, Thailand

Disclaimers

All rights reserved. The opinions, figures and estimates set forth in this publication are the responsibility of the authors and should not be considered as reflecting the views of carrying the endorsement of the United Nations or the Asian Development Bank. Any errors are the responsibility of the authors.

Mention of firms' names and commercial products does not imply the endorsement of the United Nations or the Asian Development Bank.

The designations employed and the presentation of the material in this publication do not imply the expression of any opinion whatsoever on the part of the Secretariat of the United Nations or the Asian Development Bank concerning the legal status of any country, territory, city or area, or of its authorities, or concerning the delimitation of its frontiers or boundaries. Where the designation "country" or "area" appears, it covers countries, territories, cities or areas.

References to dollars (\$) are to United States dollars unless otherwise stated.

Bibliographical and other references have, wherever possible, been verified. The United Nations and the Asian Development Bank bear no responsibility for the availability or functioning of URLs.

All the material in this publication may be freely quoted or reprinted, but acknowledgement is required, and a copy of the publication containing the quotation of reprint should be sent to the United Nations Economic and Social Commission for Asia and the Pacific (ESCAP) Publications Office.

The use of this publication for any commercial purposes, including resale, is prohibited unless permission is first obtained from ESCAP and the Asian Development Bank. Requests for permission should state the purpose and the extent of reproduction.

This publication has been issued without formal editing.

Contents

Figures and Tables	iii
Preface	v
Acknowledgements	vi
Executive summary	vii
Chapter 1. Introduction	1
Chapter 2. Overview of Business Process Analysis for trade facilitation	3
Chapter 3. Data Collection and Validation	6
Chapter 4. Analysis and Findings	8
4.1 “As-is” trade process and procedures	8
4.1.1 Use-case diagram	8
4.1.2 Core business processes	9
4.2 Analysis of key indicators	50
4.2.1 Time for Import	50
4.2.2 Costs for Import	52
4.2.3 Number of procedures for import	53
4.2.4 Number of documents for import	54
4.3 Diagnosis and Recommendations for improvement	56
Chapter 5. Summary and Conclusions	72
5.1 Proposed interventions to improve trade facilitation	72
5.1.1 Short-term interventions	72
5.1.2 Long-term interventions	73
5.2 Utilisation of the Report	75
Appendix 1. List of participants of workshops for the TTFMM baseline study in Bangladesh	76

Figures and Tables

Figures

Figure 2. 1 A Step-by-step approach to implementing trade facilitation measures.....	3
Figure 2. 2 Buy-Ship-Pay Model.....	4
Figure 4. 1 Use-Case Diagram of importing lentil from Nepal to Bangladesh	8
Figure 4. 2 “Conclude sales contract and trade terms” use-case diagram.....	9
Figure 4. 3 “Conclude sales contract and trade terms” activity diagram	9
Figure 4. 4 Use-case diagram of core business processes in ‘Ship’ process area	11
Figure 4. 5 “Obtain Trade License from Local Government Authority” use-case diagram	12
Figure 4. 6. “Obtain Trade License from Local Government Authority” activity diagram.....	12
Figure 4. 7 “Obtain Tax Identification Number” use-case diagram	14
Figure 4. 8 “Obtain Tax Identification Number” activity diagram.....	14
Figure 4. 9 “Open Bank Account against the trade license” use-case diagram	15
Figure 4. 10 “Open Bank Account against the trade license” activity diagram.....	16
Figure 4. 11 “Obtain Membership in a local business Association” use-case diagram.....	17
Figure 4. 12 “Obtain Membership in a Local Business Association/Chamber” activity diagram.....	18
Figure 4.13 “Obtain Import Registration Certificate” use-case diagram.....	19
Figure 4. 14 “Obtain Import Registration Certificate” activity diagram.....	20
Figure 4. 15 “Obtain VAT Registration Certificate” use-case diagram.....	21
Figure 4. 16 “Obtain VAT Registration Certificate” activity diagram	22
Figure 4. 17 “Obtain Import Permit” use-case diagram.....	23
Figure 4. 18 “Obtain Import Permit” activity diagram	24
Figure 4. 19 “Prepare and Endorse Import Documents” use-case diagram	25
Figure 4. 20 “Prepare and Endorse Import Documents” activity diagram.....	26
Figure 4. 21 “Arrange Transport” use-case diagram	27
Figure 4. 22 “Arrange Transport” activity diagram.....	28
Figure 4. 23 “Appointment of C&F Agent” use-case diagram.....	29
Figure 4. 24 “Appointment of C&F Agent” activity diagram	30
Figure 4. 25 “Border Crossing of Import goods” use-case diagram	31
Figure 4. 26 “Border Crossing of Import goods” activity diagram.....	32
Figure 4. 27 “Obtain Quarantine Certificate” use-case diagram.....	33
Figure 4. 28 “Obtain Quarantine Certificate” activity diagram	34
Figure 4. 29 “Provide Customs Declaration” use-case diagram	35
Figure 4. 30 “Provide Customs Declaration” activity diagram.....	36
Figure 4. 31 “Customs Inspection and Clear Goods” use-case diagram.....	38
Figure 4. 32 “Customs Inspection and Clear Goods” activity diagram	39
Figure 4. 33 “Transport goods to Importer’s Warehouse” use-case diagram	41
Figure 4. 34 “Transport goods to Importer’s Warehouse” activity diagram.....	41
Figure 4. 35 Use-case diagram of core business processes in ‘Pay’ process area	43
Figure 4. 36 “Establish Payment Guarantee by Letter of Credit (LC)” use-case diagram.....	43
Figure 4. 37 “Establish Payment Guarantee by Letter of Credit (LC)” activity diagram	44
Figure 4. 38 “Make Payment for Import goods” use-case diagram.....	45

Figure 4. 39 “Make Payment for Import goods” activity diagram.....	46
Figure 4. 40 “Submission of Customs certified Bill of Entry to Importer’s Bank” use-case diagram	48
Figure 4. 41 “Submission of Customs certified Bill of Entry to Importer’s Bank” activity diagram.....	48
Figure 4. 42. Time-procedure chart for import of Lentil from Nepal to Bangladesh through Banglabandha Land Port.....	50
Figure 4. 43: Costs of the trade procedures (import) excluding one-time procedures.....	53

Tables

Table 3. 1 Time frame for implementing TTFMM baseline study.....	6
Table 4. 1 “Conclude sales contract and trade terms” process description	10
Table 4. 2 “Obtain Trade License from Local Government Authority ” process description.....	13
Table 4. 3 “Obtain Tax Identification Number” process description	15
Table 4. 4 “Open Bank Account against the trade license” process description	16
Table 4. 5 “Obtain Membership in a Local Business Association/Chamber” process description	18
Table 4. 6. “ Obtain Import Registration Certificate ” process description	20
Table 4. 7 “Obtain VAT Registration Certificate” process description.....	22
Table 4. 8 “Obtain Import Permit” process description	24
Table 4. 9 “Prepare and Endorse Import Documents” process description	26
Table 4. 10 “Arrange Transport” process description	28
Table 4. 11 “Appointment of C&F Agent” process description	30
Table 4. 12 “Border Crossing of Import goods ” process description.....	33
Table 4. 13 “Obtain Quarantine Certificate” process description	35
Table 4. 14 “Provide Customs Declaration ” process description	36
Table 4. 15 “Customs Inspection and Clear Goods” process description	40
Table 4. 16 “Transport goods to Importer’s Warehouse” process description	42
Table 4. 17 “Establish Payment Guarantee by Letter of Credit (LC)” process description	44
Table 4. 18 “Make Payment for Import goods” process description.....	47
Table 4. 19 “Submission of Customs certified Bill of Entry to Importer’s Bank” process description.....	49
Table 4. 20 Processes involved and time required in import of Lentil from Nepal to Bangladesh	51
Table 4. 21 Costs involved in the import of Lentil from Nepal	52
Table 4. 22 Documents required for import of Lentil from Nepal to Bangladesh.....	54
Table 4. 23 Documents submission procedures for import of Lentil from Nepal to Bangladesh.....	55
Table 4. 24 Import of Lentil from Nepal to Bangladesh: Diagnosis and Recommendation.....	57

Preface

In the process of undertaking the baseline study of Trade and Transport Facilitation Monitoring Mechanism (TTFMM) in Bangladesh, five studies are carried out to provide multiple facets of trade and transport facilitation covering export and import of specific products, corridors and border crossings. A synthesis report is also produced based on five study reports.

The current report examines trade process of importing lentil from Nepal to Bangladesh using Business Process Analysis (BPA) approach. It is a stand-alone document itself and in the meantime the 2nd report of a series of 5 studies and feeds the synthesis report. As such, it needs to be read along with other reports to fully understand the background, key findings and conclusions of the TTFMM baseline study.

Acknowledgements

In preparing this report, great support was received from the host country which was essential for completion of the study. Contribution from Md Nojibur Rahman, Firoz Shah Alam and Abdul Hakim is gratefully acknowledged.

The baseline study and the underlying project were managed by Tengfei Wang from ESCAP and Aileen Pangilinan from ADB under the guidance of Yann Duval and Ronald Antonio Q. Butiong. Tanya E. Marin, Linel Ann Reyes-Tayag, and Alona Mae Agustin from ADB provided support for the logistical arrangement of the workshops.

The report was prepared by Mohammad Farhad and Tengfei Wang. Data collection was carried out by Mohammad Farhad. Study design and supervision were provided by Tengfei Wang. Participants of the various workshops under the project, as detailed in **Appendix 1**, substantially contributed their expertise to enhance the quality of the project. Mashuk Al Hossain and Muhammad Minhaz Uddin Pahloan played a crucial role for organizing the TTFMM national validation workshop on 31 July-1 August 2016 in Dhaka, Bangladesh¹. Vyonna Bondi and Ekaterina Silanteva reviewed the report.

The TTFMM baseline study is funded under both ADB's Technical Assistance Special Fund and the Japan Fund for Poverty Reduction.

¹ <http://sassec.asia/index.php?page=event&eid=213&url=bgd-ttfmm-validation>

Executive summary

The report is focused on analyzing trade process of importing Lentil from Nepal to Bangladesh using Business Process Analysis (BPA) approach. It analyzes “as-is” trade facilitation, provides diagnosis of bottlenecks and offers a set of recommendations. Mapping current trade procedures is beneficial in the following ways. First, the information presented in this document can be used as instruction for traders, especially the new traders, to carry out the trade process. Second, the information can be directly used when a trade portal is established; and finally, the information provides a fundamental basis for diagnosis of bottlenecks along the trade process.

Bottlenecks identified in this report include, among others, repeated submission of the same documents to various government agencies; manual rather than automated or online submission of documents; existence of repetitive or redundant processes and high costs for some trade procedures.

Key Recommendations in this report are twofold. In the short term, the key recommendation includes 1) Implementation of online application, approval, issuance and renewal of license/certificate/permit in a number of similar processes; 2) Installation and operationalisation ASYCUDA World at Banglabandha border crossing point; 3) Removal of repetitive or redundant processes; 4) Reduction of costs burden; and 5) Harmonisation of data and documentary requirements. In the long term, the key measures include 1) Introduction of SWIFT (Single Window Interface for Facilitating Trade); 2) Ensuring legal consistency for the introduction of Single Window/electronic procedures; 3) Transparency in legal requirements; and 4) Establishment of authorized economic operator/ trusted trader program.

Chapter 1. Introduction

The TTFMM baseline study in Bangladesh was conducted as a part of a broad initiative to establish sustainable trade and transport facilitation monitoring mechanisms (TTFMM) in the country in the long term. The TTFMM project covers not only Bangladesh but also Bhutan and Nepal under the South Asia Sub-regional Economic Cooperation (SASEC) Program. In particular, the TTFMM baseline study aims to:

- 1) Explain the rationale for establishing TTFMM and key methodology for data collection and analysis.
- 2) Provide a set of indicators and underlying data on trade and transport facilitation performance in Bangladesh. Such baseline data will ensure that the progress or setbacks in trade facilitation performance in the country can be benchmarked.
- 3) Diagnose key bottlenecks and make recommendations for removing bottlenecks by simplifying trade procedures. In this respect, the study provides policy recommendations to policy makers and stakeholders.
- 4) Propose way forward to maintain the sustainability of TTFMM. Sustainability is at the core of the design of TTFMM.

The scope of the baseline studies of TTFMM was decided through a series of regional and national training workshops held in Bangkok, Thailand in November 2013, in Dhaka, Bangladesh in April, 2014, Wuhan, China in October 2015 and in Bangkok, Thailand in January 2016. A wide range of stakeholders were consulted in this process, as shown in the list of participants of different meetings in **Appendix 1**. After extensive exercise and discussion with the relevant stakeholders, it was agreed that the TTFMM baseline study in Bangladesh would cover the following processes, products and trade routes and corridors:

- (i) Export of plastic kitchenware and tableware from Bangladesh to Bhutan through Dhaka-Rangpur- Burimari- Changrabandha- Jaigaon- Phuentsholing- Thimphu; and
- (ii) Import of lentil from Nepal to Bangladesh through Kathmandu-Kakarvitta-Fulbari-Banglabandha-Dhaka.

More specifically, it was decided that the Business Process analysis (BPA) would cover all the above-mentioned products and corridors, Time Release Study (TRS) would cover border crossings at Burimari and Banglabandha LCS and Time-Cost-Distance (TCD) /Corridor Performance Measurement

and Monitoring (CPMM) would cover the corridors from Dhaka to Burimari and from Banglabandha to Dhaka trade corridors.

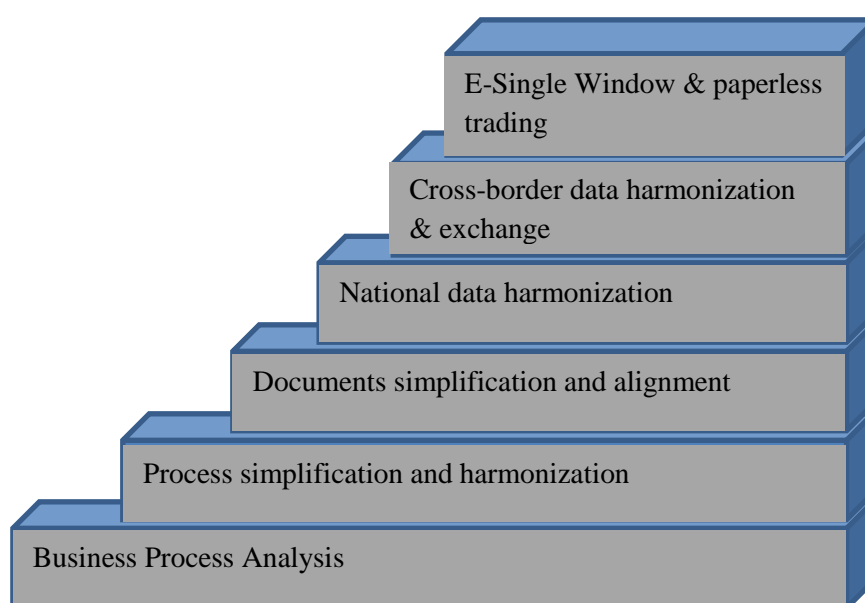
The Report is focused on analysis of trade process and procedures of importing lentil from Nepal to Bangladesh. It is a stand-alone document itself and the 2nd report of a series of 5 studies and feeds the synthesis TTFMM baseline report on Bangladesh. As such, it needs to be read along with other reports to fully understand the background, key findings and conclusions of the TTFMM baseline study.

Chapter 2. Overview of Business Process Analysis for trade facilitation

Business Process Analysis (BPA) of Trade Procedures, developed by UNNExT² has proved to be an effective tool for providing a detailed understanding of international trade transactions. More than 50 import and export processes in Asia and other regions of the world have been studied since 2009 using BPA.³ Similar to the existing studies, *the UNNExT Business Process Analysis Guide to Simplify Trade Procedures*⁴ was used to study import of lentil from Nepal to Bangladesh.

According to UN/CEFACT (see Figure 2.1)⁵, BPA is recommended as the first step before undertaking other trade facilitation measures related to the simplification, harmonization and automation of trade procedures and documents.

Figure 2. 1 A Step-by-step approach to implementing trade facilitation measures



Source: UNECE, 2006, Background Paper for UN/CEFACT Symposium on Single Window Common Standards and Interoperability

² More information is available at http://unnnext.unescap.org/tools/business_process.asp.

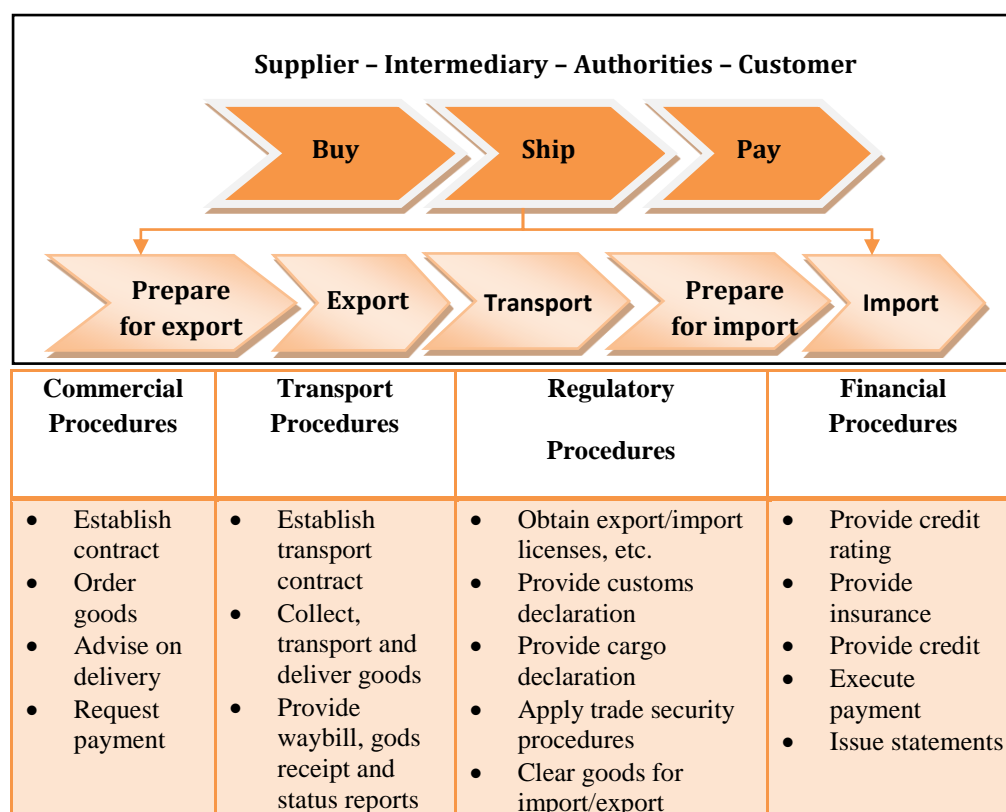
³ A summary of the existing studies is available at <http://unnnext.unescap.org/pub/brief11.pdf>.

⁴ Detailed information is available at < <https://unnnext.unescap.org/content/business-process-analysis-simplify-trade-procedures-case-studies>>

⁵ United Nations Economic Commission for Europe (UNECE), 2006, Background Paper for UN/CEFACT Symposium on Single Window Common Standards and Interoperability.

The trade procedures covered by BPA largely fall in the category of Buy-Ship-Pay model recommended by UN/CEFACT (as shown in figure 2.2). In some cases the scope could be confined to selected process(es) according to the priority of the country.

Figure 2. 2 Buy-Ship-Pay Model



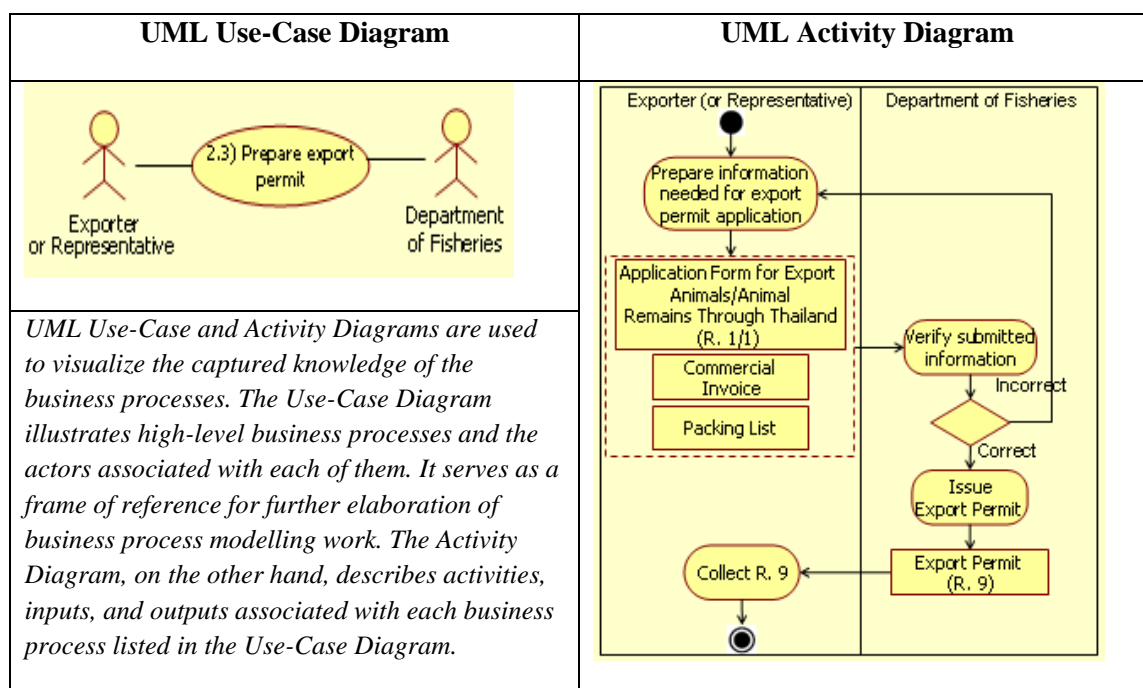
UN/CEFACT Recommendation No. 18 illustrates a simplified view of the international supply chain in the Buy-Ship-Pay model (Box 1). The model identifies the key commercial, logistical, regulatory and payment procedures involved in the international supply chain and provides an overview of the information exchanged between the parties throughout its various steps.

Source: www.unece.org/fileadmin/DAM/cefact/recommendations/rec18/Rec18_pub_2002_ecetr271.pdf

One of the key features of the UNNExT Business Process Analysis Guide to Simplify Trade Procedures is the introduction of the Unified Modelling Language (UML) as a standard way to graphically represent the various procedures involved in the trade process (Figure 2. 3). Use of this common standard is essential to providing a systematic description and common language of a procedure

that can be understood by all stakeholders involved in international trade transactions, both domestic and foreign.

Figure 2. 3 Examples of Use-Case and Activity Diagrams



Source: <http://unnex.unescap.org/pub/tipub2558new.asp>

Chapter 3. Data Collection and Validation

The timeframe for implementing TTFMM baseline study in Bangladesh was approximately 14 months and is shown in Table 3.1. The key activities are highlighted below.

Table 3. 1 Time frame for implementing TTFMM baseline study

	2015			2016											
	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12
Sub-regional meeting to plan the baseline study in Wuhan, China															
Workshop to finalize the plan of the baseline study in Bangkok, Thailand															
Data collection on BPA															
Data collection on TRS															
Data collection on TCD/CPMM															
TTFMM database, analysis and draft report															
National results validation meeting															
Refine TTFMM data and analysis, and finalize study report															

Source: prepared by the study team

The workshops to plan the baseline study in Wuhan, China and Bangkok, Thailand

A sub-regional meeting in October 2015 in Wuhan, China to plan the baseline study and discuss the next steps was attended by national consultants and government officials from Bangladesh, Bhutan and Nepal, and experts from ADB and UNESCAP.

Another study planning workshop—during which methodologies for BPA, TRS and TCD/CPMM were discussed in detail—was held in Bangkok on 13–15 January 2016. Present at the workshop were national consultants of the project, government officers and logistics operators from Bangladesh, Bhutan and Nepal. Draft questionnaires used for TRS and CPMM were distributed and comprehensively discussed at the workshop, which was instrumental for the actual study.

Data collection on BPA

The ADB national consultant conducted data collection on selected BPA during October 2015–March 2016 and interviewed key stakeholders located in Dhaka, Rangpur, Burimari and Banglabandha. Following the UNNExT's BPA methodology, information on import and export processes was collected,

essentially, through repeated interviews of a number of key informants: exporters, importers, and intermediaries including public and private sector institutional participants directly involved in the processes being analysed. Whenever required, there were also interviews and consultations with relevant government agencies. Websites of different organisations were also studied to collect published information related to specific procedural requirements, including documents, time and costs and related laws and regulations.

National results validation meeting and follow-up activities

A national validation workshop was organized by the Bangladesh National Board of Revenue (NBR), in collaboration with ADB and ESCAP from 31 July to 1 August, 2016 in Dhaka, Bangladesh and attended by representatives from relevant government departments and private sector agencies.

The project study team presented preliminary study findings and results to stakeholders. The project team considered comments from the workshop in their decision to revise the report. Approximately one month after the meeting, the study team shared the revised reports with the NBR and meeting participants and incorporated further feedback for revision.

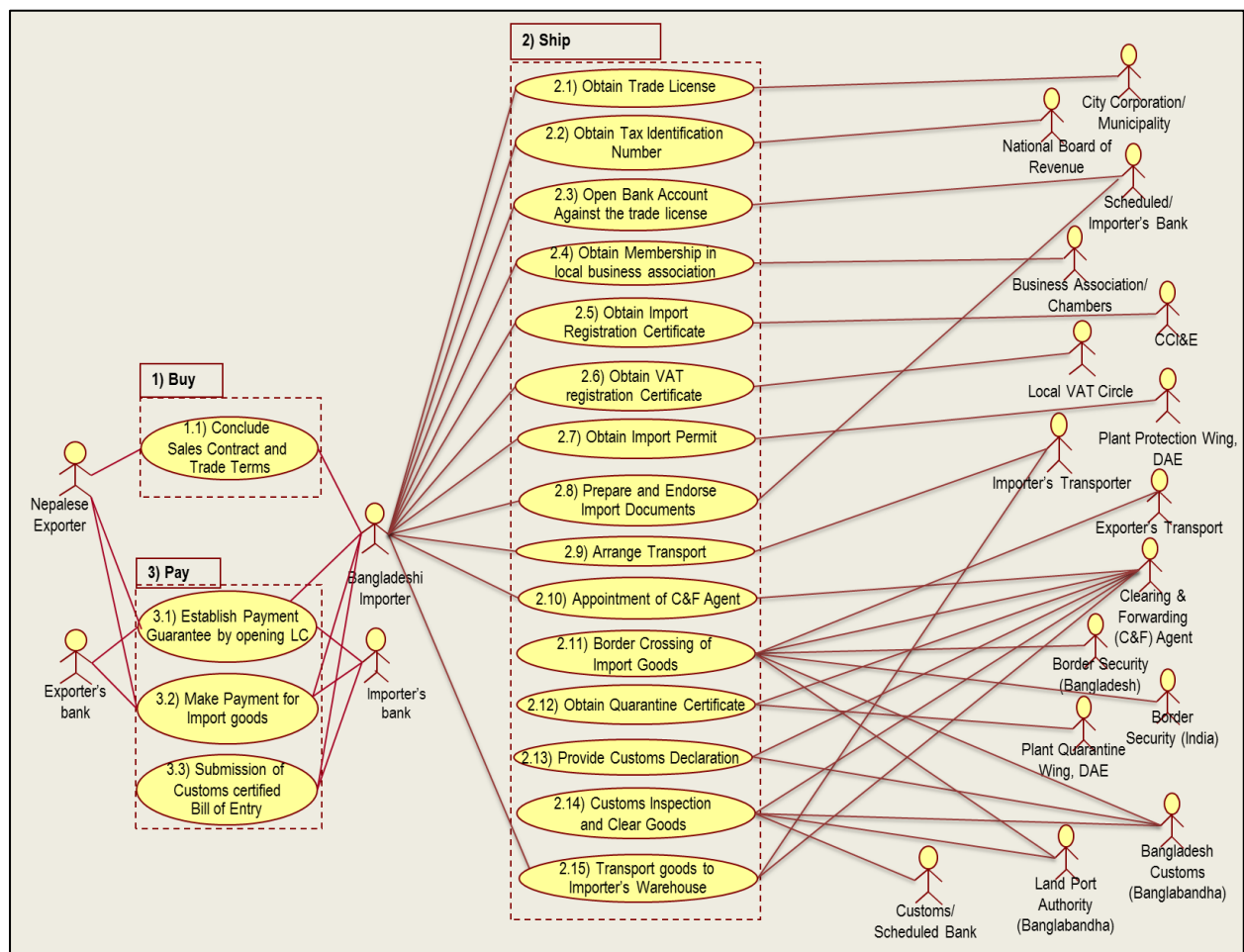
Chapter 4. Analysis and Findings

4.1 “As-is” trade process and procedures

4.1.1 Use-case diagram

As shown in figure 4.1, there are in total 20 actors involved in importing lentil from Nepal to Bangladesh. An existing importer has to complete 13 distinct procedures for importing Lentil from Nepal to Bangladesh through Banglabandha LCS. Furthermore, additional 6 one-time procedures are required for a new trader. In other words, a new trader needs to go through 19 procedures to complete import process.

Figure 4. 1 Use-Case Diagram of importing lentil from Nepal to Bangladesh



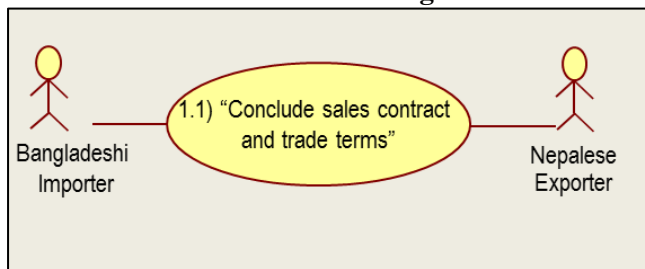
Source: prepared by the study team

4.1.2 Core business processes

Process area 1: Buy

Core business process area 1.1: Conclude sales contract and trade terms

Figure 4. 2 “Conclude sales contract and trade terms” use-case diagram

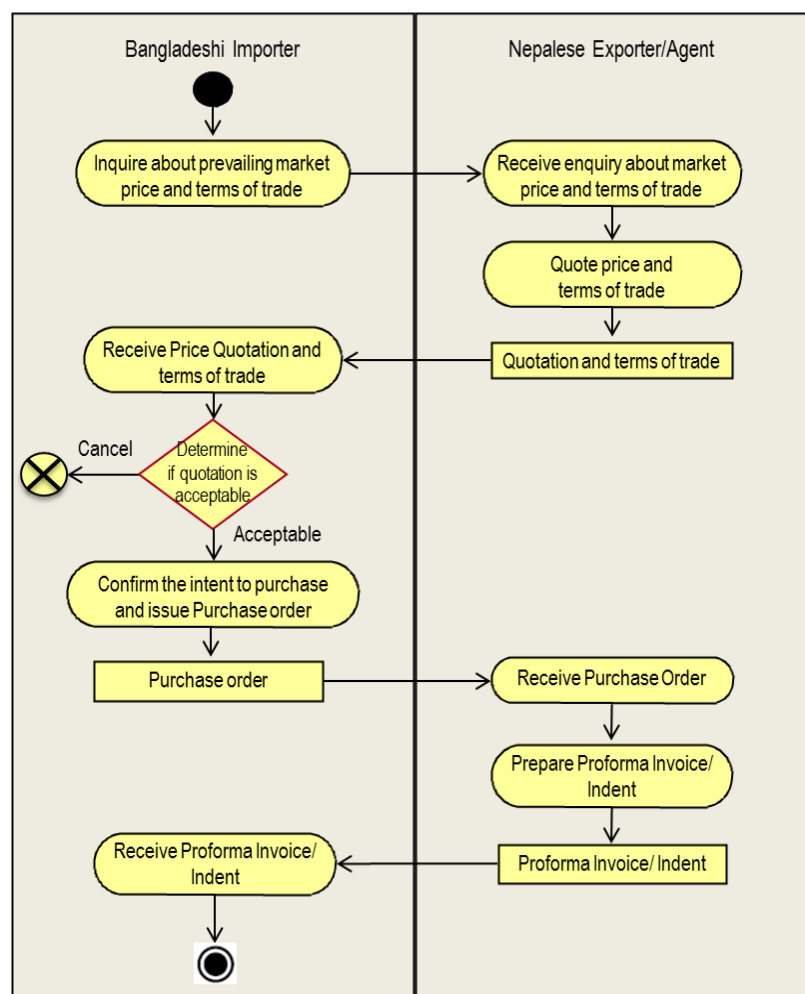


Source: prepared by the study team

“Conclude sales contract and trade terms” is the only core business process under “Buy” process area for importing Lentil. The use-case diagram as shown in Figure 4.2 suggests that the core business process requires the participation from the:

- Bangladeshi Importer
- Nepalese Exporter/Agent

Figure 4. 3 “Conclude sales contract and trade terms” activity diagram



Source: prepared by the study team

Table 4. 1 “Conclude sales contract and trade terms” process description

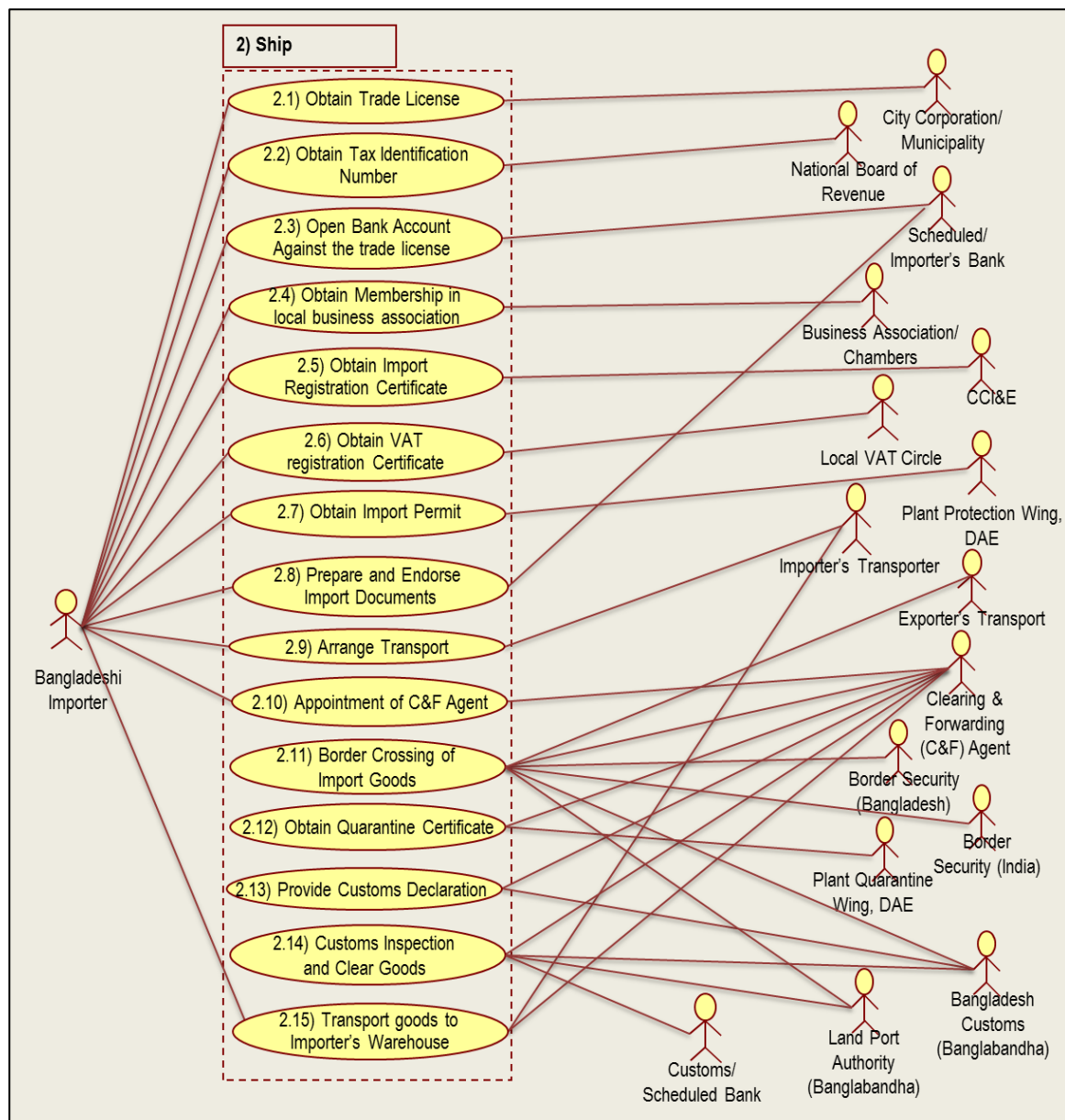
Name of the process area	1. Buy
Name of the business process	1.1 Conclude Sales Contract and Trade Terms
Related laws, rules and regulations	<ul style="list-style-type: none"> Incoterms 2010, The Imports and Exports (Control) Act 1950, Import Policy Order 2015-18, Foreign Exchange Regulation Act 1947, Foreign Exchange Regulations (Amendment) Act 2015
Process participant	<ul style="list-style-type: none"> Bangladeshi Importer Nepalese Exporter/Agent
Input and criteria to enter/ begin the business process	<ul style="list-style-type: none"> Importer is eligible to import in Bangladesh; Importer has obtained an IRC (Import registration certificate) from CCIE (Office of the Chief Controller of Imports & Exports) Importer has a list of potential Nepalese Lentil Importers or their Bangladeshi Agents;
Activities and associated documentary requirements	<p>1.1.1. Bangladeshi Importer enquires about prevailing market price of Lentil to Nepalese Lentil Exporters or their Bangladeshi Agents;</p> <p>1.1.2. Nepalese Lentil Exporters or their Bangladeshi Agents prepares Offer/Quotation comprising price list and sales/delivery terms to inform Bangladeshi importer(s) about quoted price and sales terms;</p> <p>1.1.3. Bangladeshi Importer receives price offer and sales/delivery terms from the exporter;</p> <p>1.1.4. Bangladeshi Importer evaluates exporter's price offer in terms of products' cost, quality, quantity and sales/delivery terms;</p> <p>1.1.5. Bangladeshi Importer determines whether the offered price and sales/delivery terms are acceptable; If the offered price and sales/delivery terms not acceptable, importer requests Nepalese Exporters or their Bangladeshi Agents to revise the offer;</p> <p>1.1.6. In case of consensus between both the parties, Bangladeshi Importer confirms intent to purchase by sending 'Purchase Order';</p> <p>1.1.7. Nepalese Exporters or their Bangladeshi Agents receive 'Purchase Order';</p> <p>1.1.8. Nepalese Exporters or their Bangladeshi Agents prepares 'Proforma Invoice/ Indent' and confirms that Lentil will be delivered according to agreed terms and conditions by sending the 'Proforma Invoice/ Indent' to the Bangladeshi Importer;</p> <p>1.1.9. Bangladeshi Importer receives the 'Proforma Invoice/ Indent'.</p>
Output and criteria to exit the business process	<ul style="list-style-type: none"> Both sides (Exporter & Importer) have concluded 'Sales contact and trade terms'. Bangladeshi Importer received the 'Proforma Invoice/ Indent' from the Nepalese Lentil Exporters or their Bangladeshi Agents according to his/her 'Purchase Order'.
Average time required to complete this business process	Average time 3 days

Source: prepared by the study team

Process Area 2: Ship

In the context of the import of Lentil from Nepal to Bangladesh, the ‘Ship’ process area consists of 15 core business processes, including 6 business processes to meet the general regulatory requirement to import into Bangladesh. As shown in Figure 4.4, the core business processes under ‘Process Area: Ship’ deal with regulatory requirements to import, transport and customs procedures. They involve the arrangement for cargo movement as well as the completion of customs formalities and necessary actions to meet import of Lentil from Nepal to Bangladesh.

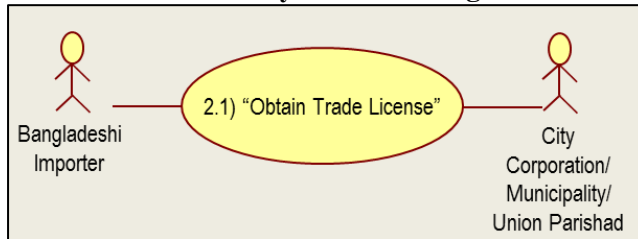
Figure 4. 4 Use-case diagram of core business processes in ‘Ship’ process area



Source: prepared by the study team

Core Business Process Area 2.1: Obtain Trade License from Local Government Authority

Figure 4. 5 “Obtain Trade License from Local Government Authority” use-case diagram

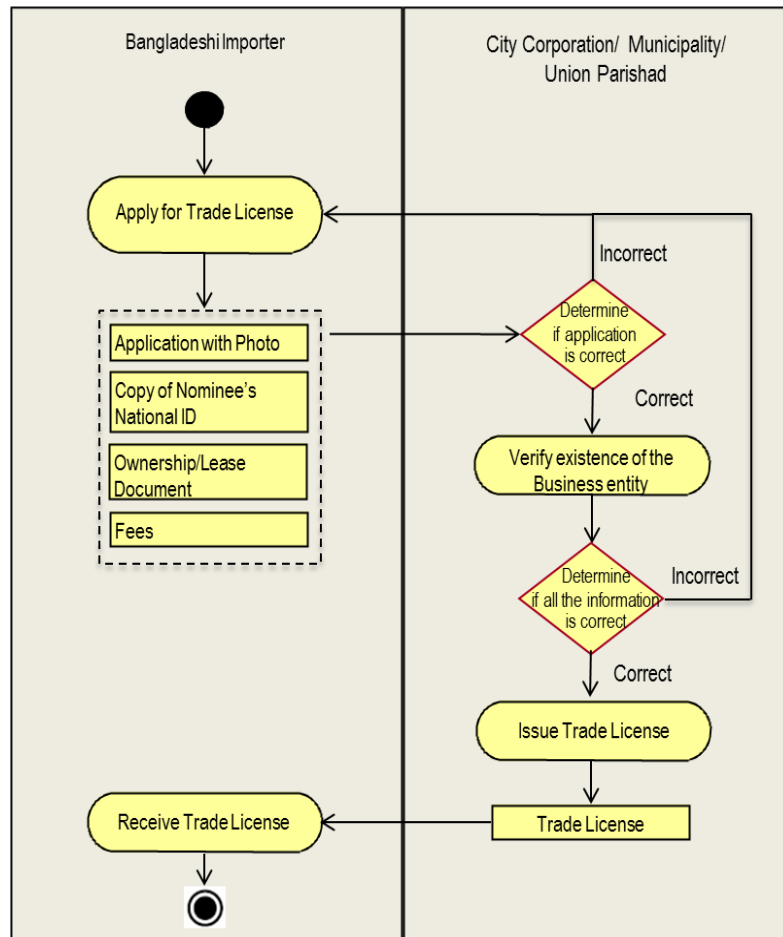


Source: prepared by the study team

“Obtain Trade License from Local Government Authority” is the first core business process under the ‘Ship’ process area and it is the general requirement in Bangladesh to do any kind of business. The use-case diagram as shown in Figure 4.5 suggests that the core business process requires the participation from the:

- Bangladeshi Importer
- Local Government Authority (City Corporation/ Municipality/ Union Parishad)

Figure 4. 6 “Obtain Trade License from Local Government Authority” activity diagram



Source: prepared by the study team

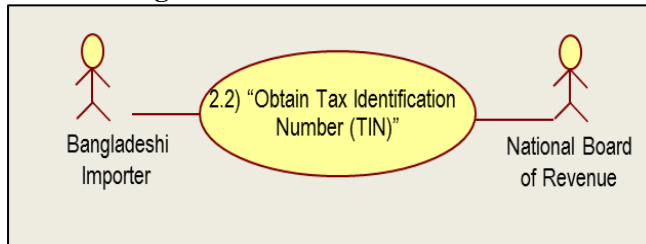
Table 4. 2 “Obtain Trade License from Local Government Authority ” process description

Name of the process area	2. Ship
Name of the business process	2.1 Obtain Trade License from Local Government Authority
Related laws, rules and regulations	<ul style="list-style-type: none"> ▪ The City Corporations (Taxation) Rules, 1986 ▪ Local Government (Paurashava) (Amended) Act, 2015 ▪ Local Government (Union Parishad) Act 2009 ▪ Union Parishad (Tax Schedule) Rules 2012
Process participant	<ul style="list-style-type: none"> ▪ Bangladeshi Importer ▪ Local Government Authority (City Corporation/ Municipality/ Union Parishad)
Input and criteria to enter/ begin the business process	<ul style="list-style-type: none"> ▪ Importer has an ownership or leased property
Activities and associated documentary requirements	<p>2.1.1. Importer collects the prescribed ‘Application Form (Form-K)’ from concerned Local Authority and fills-out the Form with required information;</p> <p>2.1.2. Importer submits the filled Form along with applicant’s 3 copies of Photo, Copy of National ID, copy of ownership/lease documents and applicable fees (based on the nature of business entity-for import fee is BDT 3000+15% VAT+ BDT 150 for Book) to the concerned Local Authority;</p> <p>2.1.3. Local Government Authority (City Corporation/ Municipality/ Union Parishad) verifies the applicant’s information;</p> <p>2.1.4. Concerned Local Authority visits the spot and verify the existence of the business entity;</p> <p>2.1.5. If all provided information found correct, concerned Local Authority issues the ‘Trade License’;</p> <p>2.1.6. Importer receives the ‘Trade License’.</p> <p><i>N.B.- Trade license needs to be renewed every year by depositing applicable renewal fees</i></p>
Output and criteria to exit the business process	<ul style="list-style-type: none"> ▪ Importer received the ‘Trade License’.
Average time required to complete this business process	Average time 3 days; if verification is required from Health or other division, required time is 7 days

Source: prepared by the study team

Core Business Process Area 2.2: Obtain Tax Identification Number

Figure 4. 7 “Obtain Tax Identification Number” use-case diagram

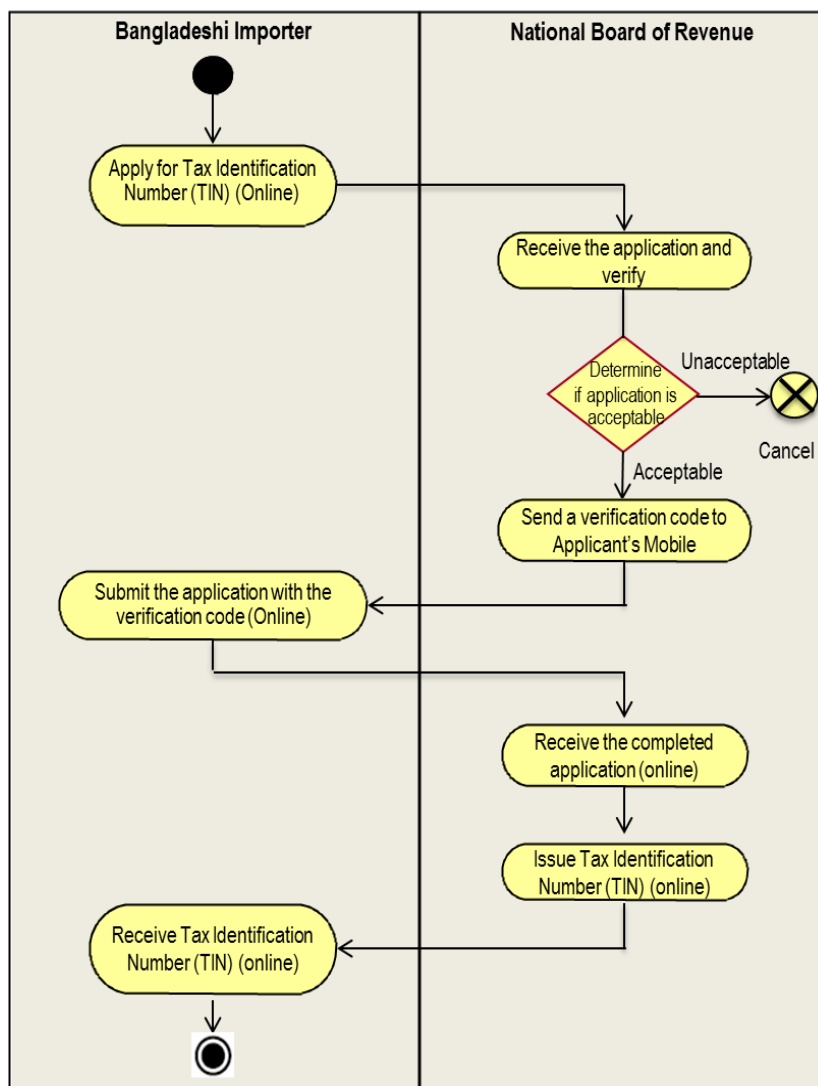


Source: prepared by the study team

The use-case diagram as shown in Figure 4.7 shows that “Obtain Tax Identification Number” process requires the participation from:

- Bangladeshi Importer
- National Board of Revenue (NBR)

Figure 4. 8 “Obtain Tax Identification Number” activity diagram



Source: prepared by the study team

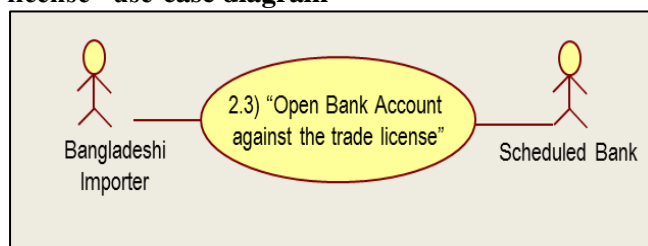
Table 4. 3 “Obtain Tax Identification Number” process description

Name of the process area	2. Ship
Name of the business process	2.2 Obtain Tax Identification Number
Related laws, rules and regulations	<ul style="list-style-type: none"> ▪ The Income Tax Ordinance, 1984
Process participant	<ul style="list-style-type: none"> ▪ Bangladeshi Importer ▪ National Board of Revenue (NBR)
Input and criteria to enter/begin the business process	<ul style="list-style-type: none"> ▪ Having a National Identity Card ▪ Having a Mobile Phone Number
Activities and associated documentary requirements	2.2.1. Importer fills up the online application form at (http://secure.incometax.gov.bd/TINHome); 2.2.2. NBR (server) receives the application and verifies; if correct sends verification code to the Importer’s Mobile; 2.2.3. Importer receives a verification code in his/her mobile phone; 2.2.4. Importer completes the application process by providing the verification code; 2.2.5 NBR receives the completed application form (online); 2.2.6 NBR issues tax identification number TIN (online); 2.2.7 Importer receives the e-TIN (online).
Output and criteria to exit the business process	<ul style="list-style-type: none"> ▪ Importer received the e-TIN.
Average time required to complete this business process	Average time 30 minutes

Source: prepared by the study team

Core Business Process Area 2.3: Open Bank Account against the trade license

Figure 4. 9 “Open Bank Account against the trade license” use-case diagram

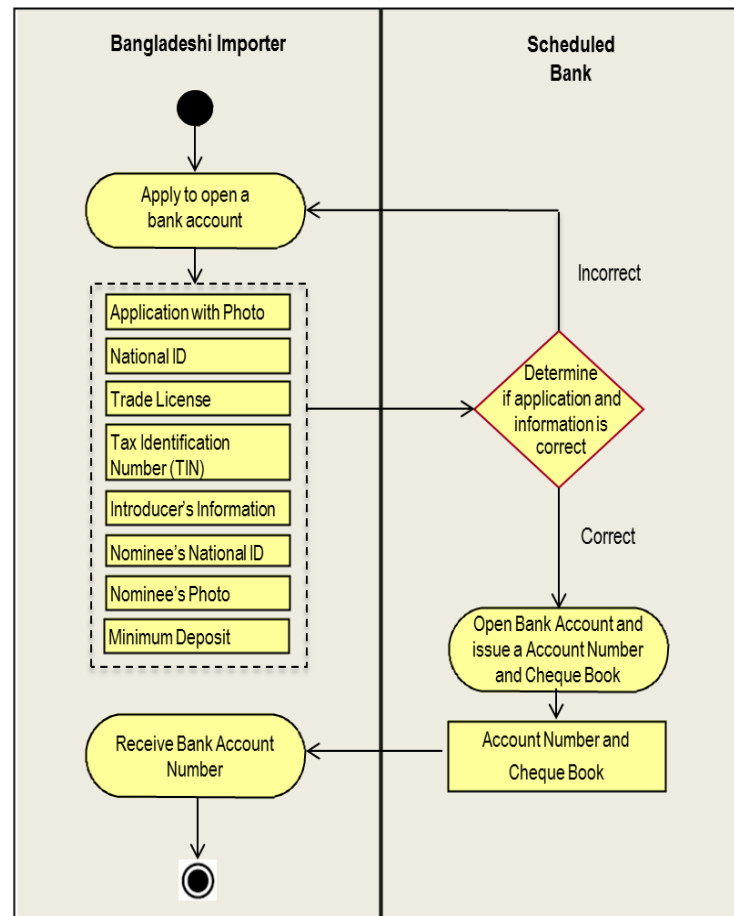


Source: prepared by the study team

The use-case diagram as shown in Figure 4.9 suggests that the “Open Bank Account against the trade license” process requires the participation from the:

- Bangladeshi Importer
- Scheduled Bank

Figure 4. 10 “Open Bank Account against the trade license” activity diagram



Source: prepared by the study team

Table 4. 4 “Open Bank Account against the trade license” process description

Name of the process area	2. Ship
Name of the business process	2.3 Open Bank Account against the trade license
Related laws, rules and regulations	<ul style="list-style-type: none"> Bank Company Act 1991, Bank Company (amendment) Act 2013
Process participant	<ul style="list-style-type: none"> Importer Scheduled Bank
Input and criteria to enter/begin the business process	<ul style="list-style-type: none"> Having a Trade License
Activities and associated documentary requirements	2.3.1. Importer collects the prescribed ‘Application Form’ from any scheduled bank and fills-out the ‘Application Form’ with required information;

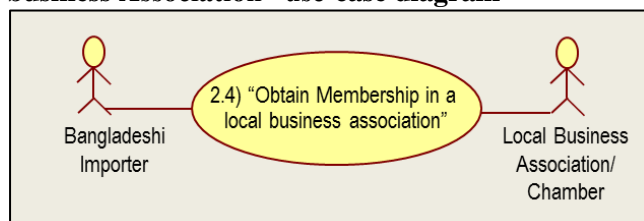
Table 4.4 Continued

Activities and associated documentary requirements	<p>2.3.2. Importer submits the filled ‘Application Form’ along with applicant’s 3 copies of Photo, copy of Trade License, copy of TIN, copy of NID, Introducer (who has an account in that Bank and knows the applicant) Information, copy of Nominee’s (who will be the successor of the account holder) NID & Photo to Bank official;</p> <p>2.3.3. Bank verifies the applicant’s information and address of the business entity of the Applicant;</p> <p>2.3.4. If all provided information found correct, Bank opens the account and issues the Bank Account Number and Cheque Book and bank certificate (if necessary).</p>
Output and criteria to exit the business process	<ul style="list-style-type: none"> Importer received an ‘Account number’ and Cheque Book and bank certificate (if necessary).
Average time required to complete this business process	Opening bank account requires average time of 1 day; however, receiving cheque book requires 5-10 days.

Source: prepared by the study team

Core Business Process Area 2.4: Obtain Membership in a local business Association/Chamber

Figure 4. 11 “Obtain Membership in a local business Association” use-case diagram

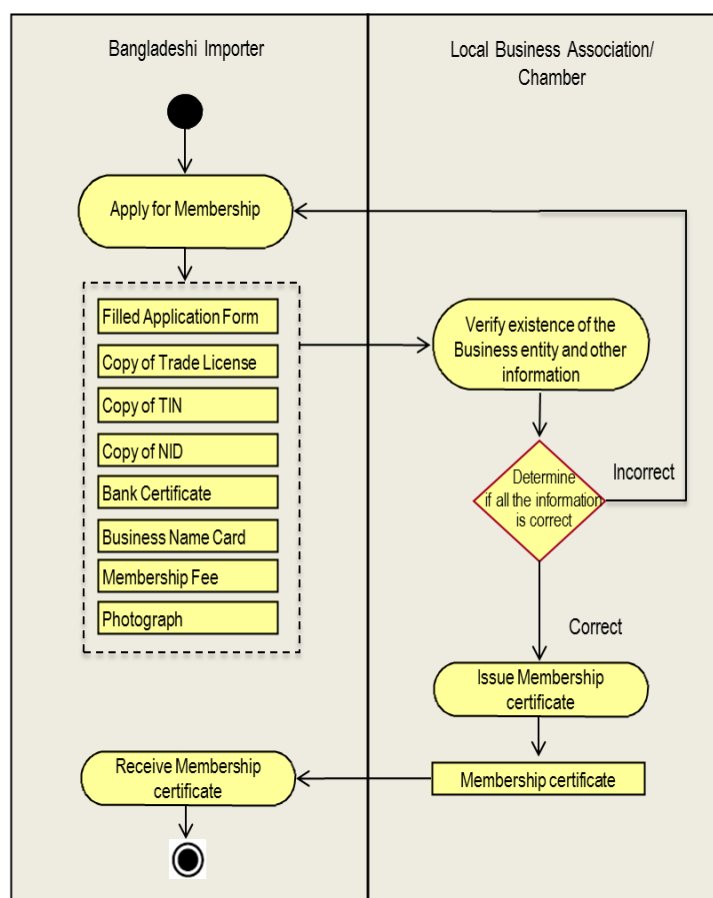


Source: prepared by the study team

The use-case diagram as shown in Figure 4.11 suggests that “Obtain Membership in a Local Business Association/ Chamber” process requires the participation from:

- Bangladeshi Importer
- Local Business Association/ Chamber

Figure 4. 12 “Obtain Membership in a Local Business Association/Chamber” activity diagram



Source: prepared by the study team

Table 4. 5 “Obtain Membership in a Local Business Association/Chamber” process description

Name of the process area	2. Ship
Name of the business process	2.4 Obtain Membership in a local business association/chamber
Related laws, rules and regulations	<ul style="list-style-type: none"> Trade Organization Ordinance 1961 Companies Act 1994 Memorandum of Association and Article of Association of respective business association/chamber
Process participant	<ul style="list-style-type: none"> Importer Local Business Association/ Chamber
Input and criteria to enter/begin the business process	<ul style="list-style-type: none"> Having a Trade License and engaged in trade, industry or any other kind of business

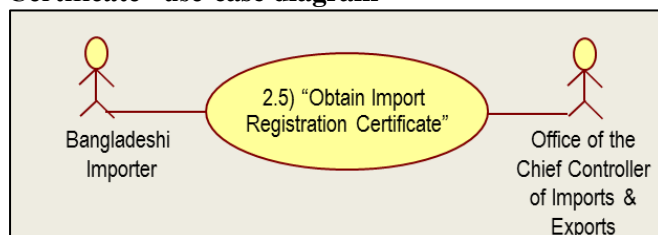
Table 4.5. Continued

Activities and associated documentary requirements	<p>2.4.1. Importer collect the prescribed application form from Local Business Association/ Chamber;</p> <p>2.4.2 Fills-out the Form with required information;</p> <p>2.4.3 The membership application must be proposed by a member and seconded by another, of the class to which the applicant wants to be admitted;</p> <p>2.4.4. Importer submits the filled Form along with applicant's 1 copy of Photo, Copy of Trade License, Copy of TIN Certificate, Copy of Bank Certificate, Copy of Business Name Card of the Importer, Copy of National Identity Card, A pay order of the fees in favor of Association (i.e Dhaka Chamber of Commerce & Industry (DCCI) Membership fee is BDT. 28,850/-);</p> <p>2.4.4. If all provided information found correct, Local Business Association/Chamber Secretariat issues membership certificate;</p> <p>2.4.5. Importer receives the Membership Certificate.</p>
Output and criteria to exit the business process	<ul style="list-style-type: none"> Importer received the Membership Certificate.
Average time required to complete this business process	Average time 15 days

Source: prepared by the study team

Core Business Process Area 2.5: Obtain Import Registration Certificate (IRC)

Figure 4.13 “Obtain Import Registration Certificate” use-case diagram

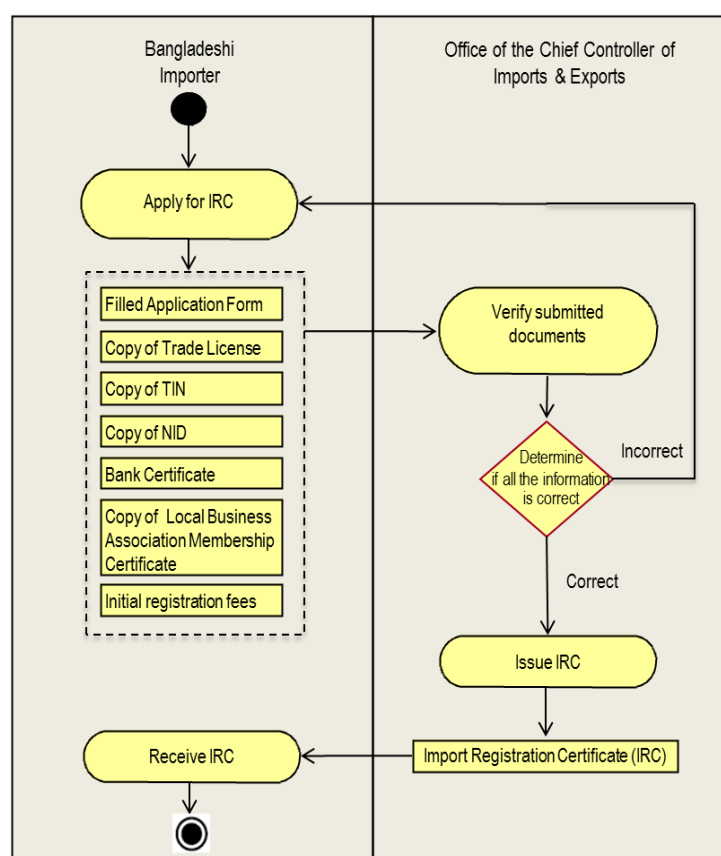


Source: prepared by the study team

The use-case diagram as shown in Figure 4.13 shows that “Obtain Import Registration Certificate” process requires the participation from the:

- Bangladeshi Importer
- Office of the Chief Controller of Imports & Exports (CCI & E)

Figure 4. 14 “Obtain Import Registration Certificate” activity diagram



Source: prepared by the study team

Table 4. 6. “ Obtain Import Registration Certificate ” process description

Name of the process area	2. Ship
Name of the business process	2.5 Obtain Import Registration Certificate (IRC)
Related laws, rules and regulations	<ul style="list-style-type: none"> ▪ The Imports and Exports (Control) Act 1950; ▪ The Importers, Exporters Indentors (Registration) Order, 1981; ▪ Review, Appeal and Revision Order 1977.
Process participant	<ul style="list-style-type: none"> ▪ Importer ▪ Office of the Chief Controller of Imports & Exports (CCI & E)
Input and criteria to enter/begin the business process	<ul style="list-style-type: none"> ▪ Having a Trade License and membership of a Local Business Association/ Chamber.
Activities and associated documentary requirements	2.5.1. Importer collects the prescribed Application Form from Office of the Chief Controller of Imports & Exports (CCI & E); and fills-out the Form with required information;

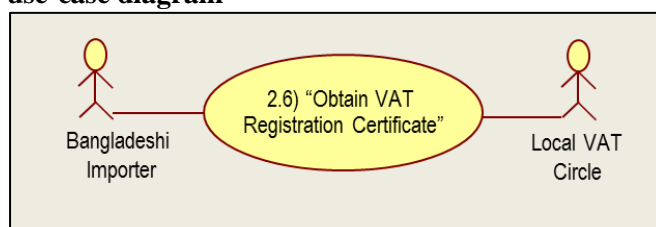
Table 4.6 Continued

Activities and associated documentary requirements	<p>2.5.2. Importer submits the filled Form along with Copy of Trade License, Copy of TIN Certificate, Copy of Bank Certificate, Copy of National Identity Card, Copy of Membership Certificate from local chamber and Initial Registration fees. (The importers have been classified into 6 (six) categories on the basis of their value ceiling of overall annual import and initial registration fees varies from BDT 5,000 to BDT 60,000 based on the value of annual import);</p> <p>2.5.3. CCI&E verifies the submitted documents; and if all provided information found correct, CCI&E issues the IRC;</p> <p>2.5.4. Importer receives the Import Registration Certificate (IRC).</p>
Output and criteria to exit the business process	<ul style="list-style-type: none"> Importer received the Import Registration Certificate (IRC).
Average time required to complete this business process	Average time 2 days

Source: prepared by the study team

Core Business Process Area 2.6: Obtain VAT Registration Certificate

Figure 4. 15 “Obtain VAT Registration Certificate” use-case diagram

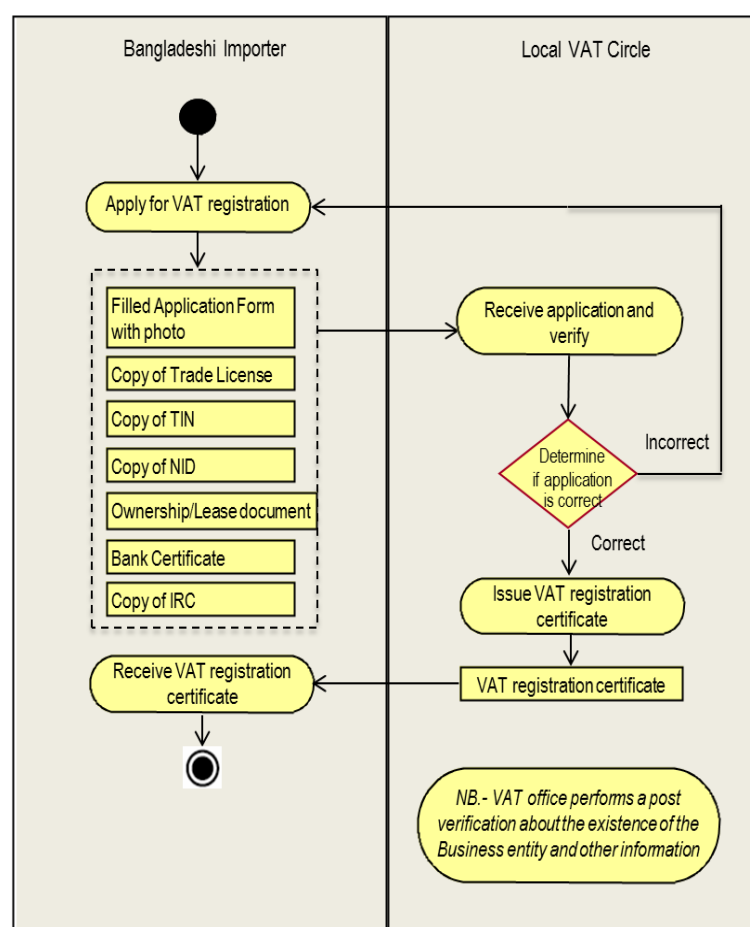


Source: prepared by the study team

The use-case diagram as shown in Figure 15 shows that “Obtain VAT Registration Certificate” process requires the participation from the:

- Bangladeshi Importer
- Local VAT Circle

Figure 4. 16 “Obtain VAT Registration Certificate” activity diagram



Source: prepared by the study team

Table 4. 7 “Obtain VAT Registration Certificate” process description

Name of the process area	2. Ship
Name of the business process	2.6 Obtain VAT Registration Certificate
Related laws, rules and regulations	<ul style="list-style-type: none"> Value Added Tax Act, 1991 Value Added Tax Rules 1991
Process participant	<ul style="list-style-type: none"> Importer Local VAT Circle
Input and criteria to enter/begin the business process	<ul style="list-style-type: none"> Having a Trade License, TIN, a Bank Account
Activities and associated documentary requirements	<p>2.6.1. Importer collects the prescribed application form (Mushak-6) from concerned Local VAT circle; and fills-out the Form with required information,</p> <p>2.6.2. Importer submits the filled Form along with applicant's 2 copies of Photo, copy of NID, copy of TIN, copy of Ownership/Lease documents, copy of IRC and Bank certificate to the concerned VAT Authority;</p>

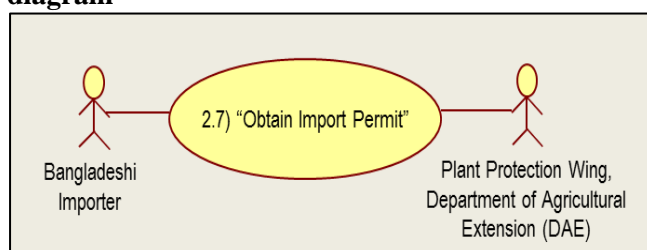
Table 4.7 Continued

Activities and associated documentary requirements	2.6.3. If all provided information found correct, concerned Local VAT Authority issues the VAT Registration Certificate (Concerned VAT Authority performs post verification about applicant's information and existence of the business entity); 2.6.4. Importer receives the VAT Registration Certificate.
Output and criteria to exit the business process	<ul style="list-style-type: none"> Importer received the VAT Registration Certificate
Average time required to complete this business process	Average time 2 days

Source: prepared by the study team

Core Business Process Area 2.7: Obtain Import Permit

Figure 4. 17 “Obtain Import Permit” use-case diagram

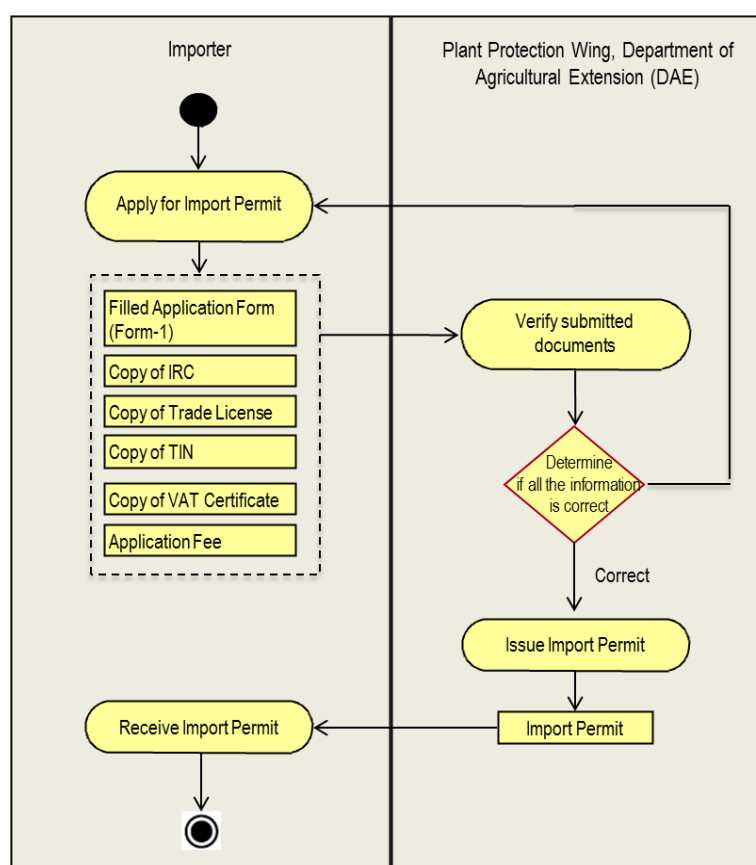


Source: prepared by the study team

The use-case diagram as shown in Figure 4.17 suggests that “Obtain Import Permit” process requires the participation from the:

- Bangladeshi Importer
- Plant Protection Wing, Department of Agricultural Extension (DAE)

Figure 4. 18 “Obtain Import Permit” activity diagram



Source: prepared by the study team

Table 4. 8 “Obtain Import Permit” process description

Name of the process area	2. Ship
Name of the business process	2.7 Obtain Import Permit
Related laws, rules and regulations	<ul style="list-style-type: none"> Destructive Insect and Pests Act-1914, The Imports and Exports (Control) Act 1950, Import Policy Order 2015-18
Process participant	<ul style="list-style-type: none"> Bangladeshi Importer Plant Protection Wing, Department of Agricultural Extension (DAE)
Input and criteria to enter/begin the business process	<ul style="list-style-type: none"> Importer has Trade License and IRC
Activities and associated documentary requirements	2.7.1. Importer collects Import Permit Application Form (Form-1) from the Plant Protection Wing, Department of Agricultural Extension (DAE); and fills-out the Form-1 with required information;

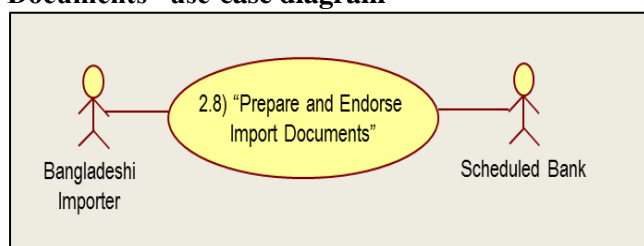
Table 4.8 Continued

Activities and associated documentary requirements	<p>2.7.2. Importer submits the Filled Form-1, Copy of IRC, Copy of Trade License, Copy of TIN, Copy of VAT Certificate and required fees (First 10 ton BDT 1 and additional per ton BDT 1) to the Plant Protection Wing, Department of Agricultural Extension (DAE);</p> <p>2.7.3. Plant Protection Wing, Department of Agricultural Extension (DAE) verifies the application and if all provided information found correct, Plant Protection Wing, DAE issues the Import Permit under the following conditions:</p> <p><i>I. The consignment should be accompanied with a valid Phytosanitary Certificate issued by the proper authority from the country of origin declaring the plants and plants materials are free from injurious insect pest and disease or rendered so by effective treatment.</i></p> <p><i>II. On arrival of the consignment, it will be examined by Plant Quarantine official stationed at the point of entry and will be released after treatment/fumigation, if required. The importer will bear all relevant expenses for such treatment.</i></p> <p><i>III. This permit will remain valid for three months from the date of issue.</i></p> <p>2.7.4. Importer receives the Import Permit.</p>
Output and criteria to exit the business process	<ul style="list-style-type: none"> Importer received the Import Permit.
Average time required to complete this business process	Average time 1 day

Source: prepared by the study team

Core Business Process Area 2.8: Prepare and endorse Import Documents

Figure 4. 19 “Prepare and Endorse Import Documents” use-case diagram

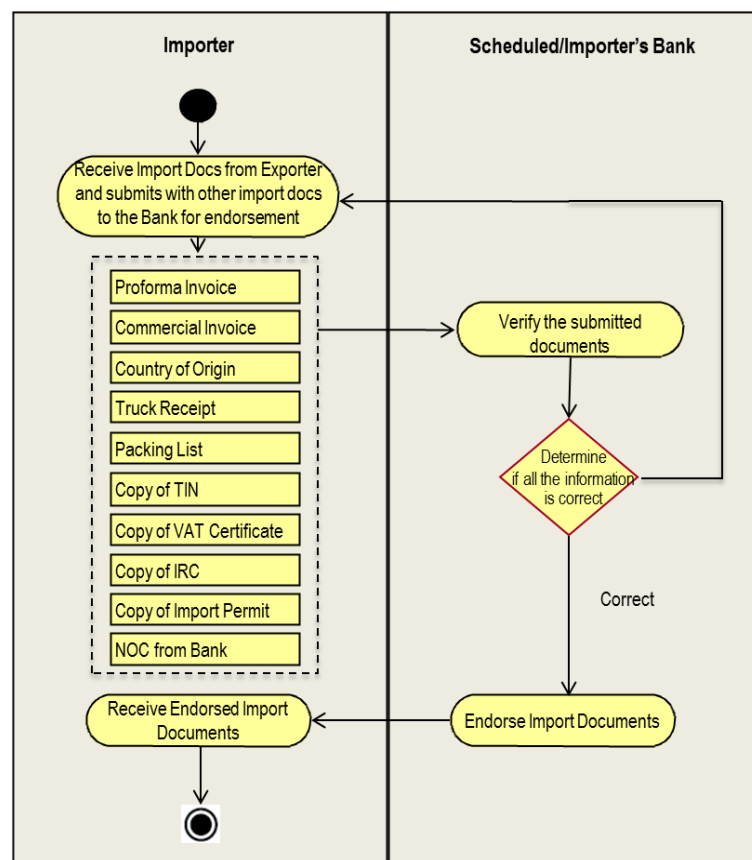


Source: prepared by the study team

The use-case diagram as shown in Figure 4.19 suggests that “Prepare and endorse Import Documents” process requires the participation from :

- Importer
- Scheduled Bank

Figure 4. 20 “Prepare and endorse Import Documents” activity diagram



Source: prepared by the study team

Table 4. 9 “Prepare and endorse Import Documents” process description

Name of the process area	2. Ship
Name of the business process	2.8 Prepare and endorse Import Documents
Related laws, rules and regulations	<ul style="list-style-type: none"> Incoterms 2010, The Imports and Exports (Control) Act 1950, Import Policy Order 2015-18, Foreign Exchange Regulation Act 1947, Foreign Exchange Regulations (Amendment) Act 2015, Bank Company Act 1991, Bank Company (amendment) Act 2013
Process participant	<ul style="list-style-type: none"> Importer Importer's Bank
Input and criteria to enter/begin the business process	<ul style="list-style-type: none"> Importer received Proforma Invoice, Commercial Invoice, Country of Origin, Truck Receipt and Packing list from Exporter
Activities and associated documentary requirements	<p>2.8.1. Importer submits all necessary documents (Proforma Invoice, Commercial Invoice, Country of Origin, Truck Receipt, Packing list, copy of IRC, copy of Trade License, Copy of TIN, copy of VAT certificate and Copy of Import Permit) to its Bank for endorsement;</p> <p>2.8.2. Importer's Bank verify submitted documents;</p> <p>2.8.3. If everything found correct, Importer's Bank endorses the import documents and returns to the Importer;</p>

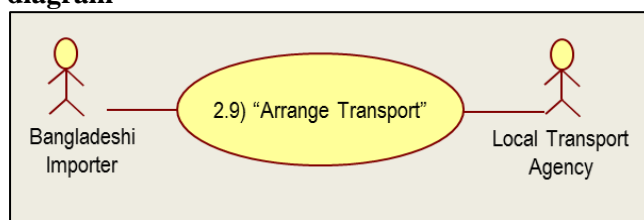
Table 4.9 Continued

Activities and associated documentary requirements	2.8.4 Importer receives import documents endorsed by its Bank.
Output and criteria to exit the business process	▪ Importer received import documents endorsed by its Bank.
Average time required to complete this business process	Average time 1 day

Source: prepared by the study team

Core Business Process Area 2.9: Arrange Transport

Figure 4. 21 “Arrange Transport” use-case diagram

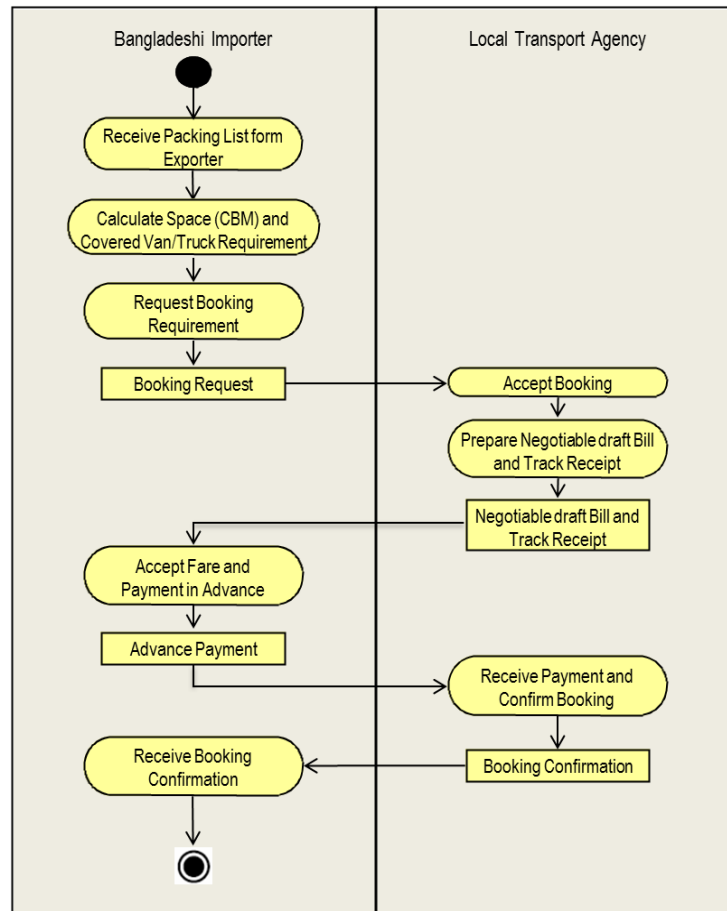


Source: prepared by the study team

The use-case diagram as shown in Figure 4.21 shows that “Arrange Transport” process requires the participation from the:

- Importer
- Local Transport Agency

Figure 4. 22 “Arrange Transport” activity diagram



Source: prepared by the study team

Table 4. 10 “Arrange Transport” process description

Name of the process area	2. Ship
Name of the business process	2.9 Arrange Transport
Related laws, rules and regulations	<ul style="list-style-type: none"> Incoterms 2010, UCP 600, Negotiable Instruments Act 1881, Negotiable Instruments (Amendment) Act, 1994
Process participant	<ul style="list-style-type: none"> Importer Local Transport Agency
Input and criteria to enter/begin the business process	<ul style="list-style-type: none"> Bangladeshi Importer and Nepalese exporter have agreed about the delivery schedule of the import products and received Packing List form the exporter.
Activities and associated documentary requirements	2.9.1. Importer receives Packing List form the exporter; 2.9.2. Importer/ Representative calculates the space (CBM) requirement and covered van/truck requirement; 2.9.3. Importer/Representative requests booking requirement to the local transport company; 2.9.4. Local Transport company accepts booking requirement;

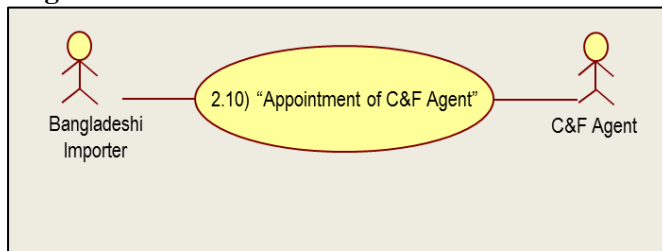
Table 4.10 Continued

Activities and associated documentary requirements	2.9.5. Local transport company prepares Negotiable Bill and Track Receipt 2.9.6. Importer/Representative accepts the fare and pays the fare in advance 2.9.7. Local transport company confirms the booking upon receipt of the payment 2.9.8. Importer/Representative receives booking confirmation form the transport company
Output and criteria to exit the business process	▪ Importer/Representative received booking confirmation form the transport company
Average time required to complete this business process	Average time 2 hours

Source: prepared by the study team

Core Business process area 2.10: Appointment of Clearing and Forwarding (C&F) Agent

Figure 4. 23 “Appointment of C&F Agent” use-case diagram

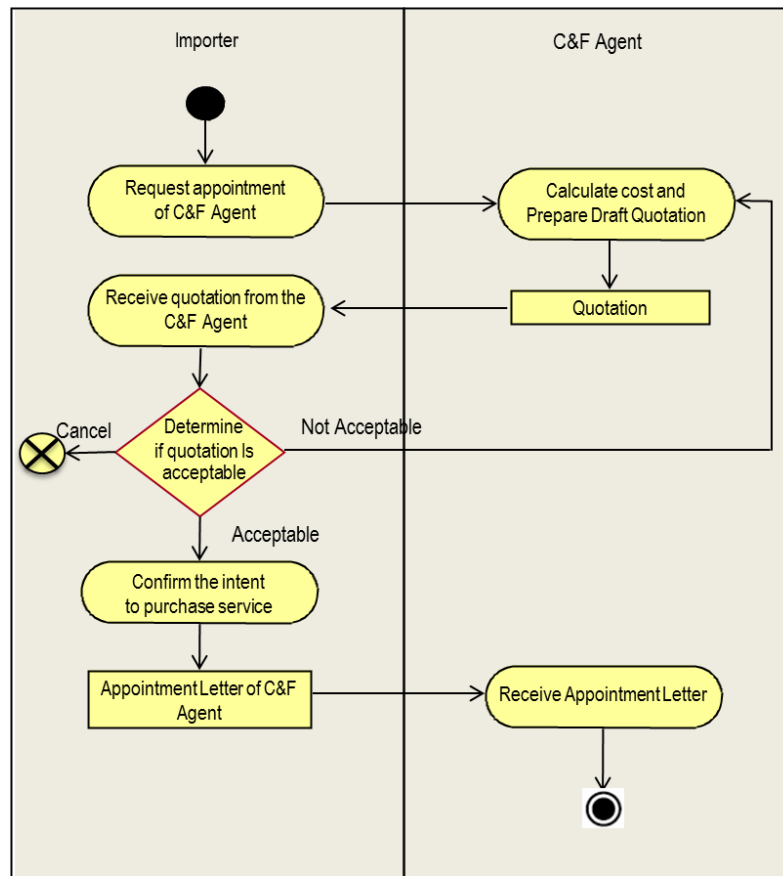


Source: prepared by the study team

The use-case diagram as shown in Figure 4.23 shows that “Appointment of C&F Agent” process requires the participation from the:

- Importer
- Clearing and Forwarding (C&F) Agent

Figure 4. 24 “Appointment of C&F Agent” activity diagram



Source: prepared by the study team

Table 4. 11 “Appointment of C&F Agent” process description

Name of the process area	2. Ship
Name of the business process	2.10 Appointment of Clearing and Forwarding (C&F) Agent
Related laws, rules and regulations	<ul style="list-style-type: none"> Customs Act 1969
Process participant	<ul style="list-style-type: none"> Importer or its Representative Clearing and Forwarding (C&F) Agent
Input and criteria to enter/begin the business process	<ul style="list-style-type: none"> Importer and Exporter have agreed about the delivery date of the Import products and Nepalese Exporter has made necessary arrangement for transport of import products to the Port of entry.
Activities and associated documentary requirements	2.10.1. Importer/Representative expresses his/her intention to appoint C&F agent for specific import transaction and request quotation for that;

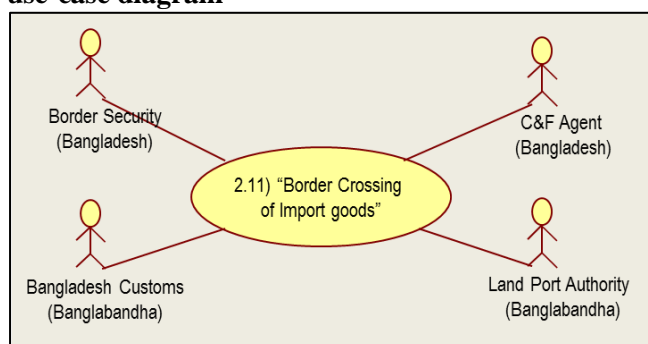
Table 4.11 Continued

Activities and associated documentary requirements	<p>2.10.2. C&F Agent calculates the cost and prepare and submit the quotation to the Importer; <i>(Note: C&F Agent normally takes commission based on assessed value of the import products. The rate of commission is as follows: Assessed value up to BDT 1 Lakh @ 1%, Assessed value over BDT 1 Lakh up to BDT 5 Lakh @ 0.5%, Assessed value over BDT 5 Lakh up to BDT 50 Lakh @ 0.3%, and Assessed value over BDT 50 Lakh plus @ 0.2%,)</i></p> <p>2.10.3. Importer/Representative decides whether or not quotation is acceptable;</p> <p>2.10.4. If Importer/Representative finds quotation is acceptable, he/she issues an appointment letter to the C&F agent;</p> <p>2.10.5. C&F Agent receives the letter of appointment.</p>
Output and criteria to exit the business process	<ul style="list-style-type: none"> ▪ C&F Agent received letter of appointment
Average time required to complete this business process	Average time 1/2 day

Source: prepared by the study team

Core Business process area 2.11: Border Crossing of Import goods

Figure 4. 25 “Border Crossing of Import goods” use-case diagram

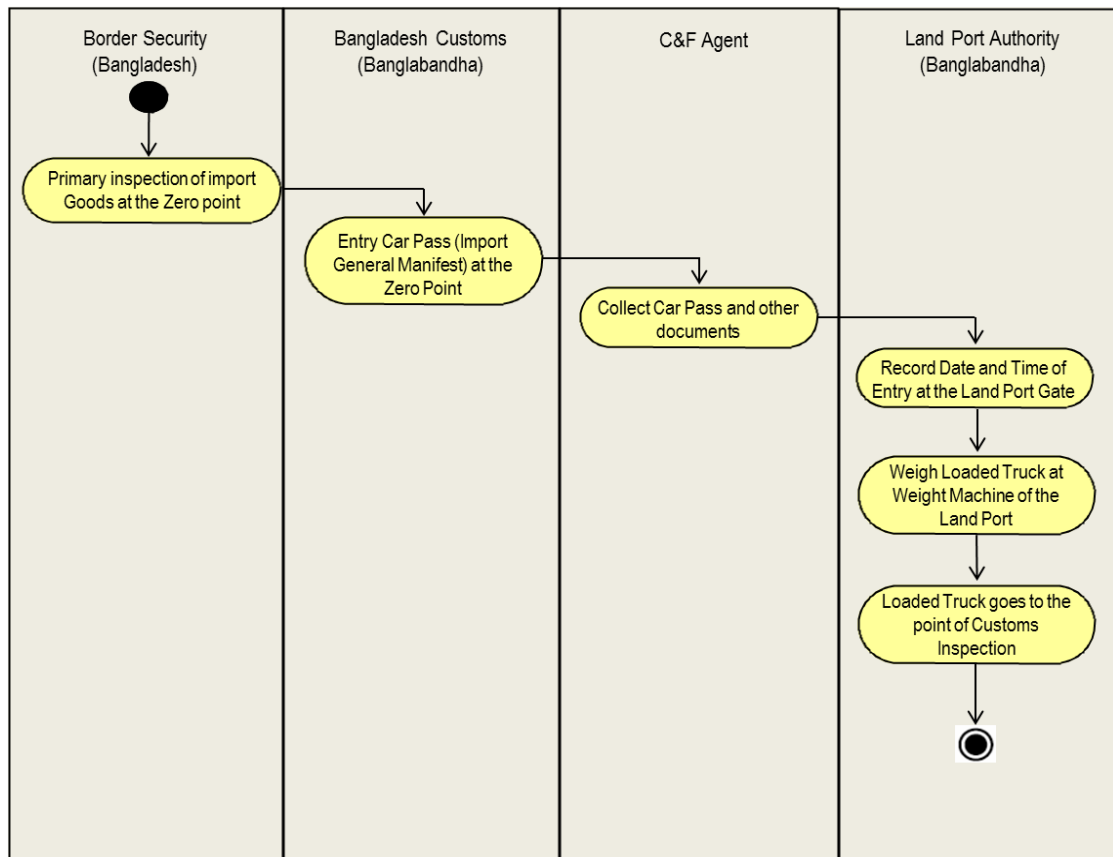


Source: prepared by the study team

The use-case diagram as shown in Figure 4.25 shows that “Border Crossing of Import goods” process requires the participation from the:

- Clearing and Forwarding (C&F) Agent
- Border Security
- Bangladesh Customs (Banglabandha)
- Land Port Authority (Banglabandha)

Figure 4. 26 “Border Crossing of Import goods” activity diagram



Source: prepared by the study team

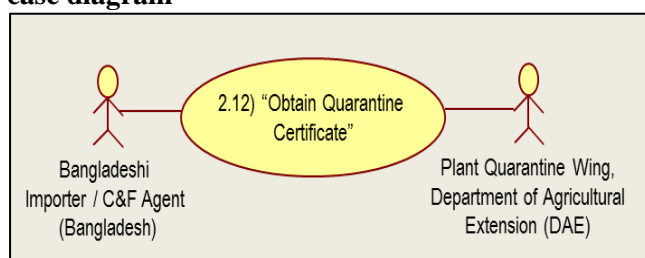
Table 4. 12 “Border Crossing of Import goods ” process description

Name of the process area	2. Ship
Name of the business process	2.11 Border Crossing of Import goods
Related laws, rules and regulations	<ul style="list-style-type: none"> Customs Act 1969 and all other allied Acts, Rules and Regulation
Process participant	<ul style="list-style-type: none"> Clearing and Forwarding (C&F) Agent Bangladesh Customs (Banglabandha)
Input and criteria to enter/ begin the business process	<ul style="list-style-type: none"> Exporter and Importer have agreed about the delivery date of the import products and Importer has appointed C&F agent to handle customs procedures at the Port of Entry.
Activities and associated documentary requirements	2.11.1. Import goods arrives at the Zero point of the Port of Entry; 2.11.2. Border Security (Bangladesh) and Bangladesh Customs (Banglabandha) keep record of the Car Pas of the Import consignment at the Zero Point; 2.11.3. Border Security (Bangladesh) inspect the import cargo where necessary; 2.11.4. C&F Agent (appointed by the Importer) collects Car Pass and other documents and arrange entry of loaded truck(s) into the Land port yard (Banglabandha). 2.11.5. Land Port Authority (Banglabandha) records the date and time of entry of loaded truck(s), 2.11.6. Land Port Authority (Banglabandha) weighs loaded truck(s) and sends loaded truck(s) to the point of Customs inspection.
Output and criteria to exit the business process	<ul style="list-style-type: none"> Truck(s) loaded with export products entered into the Land port yard (Banglabandha).
Average time required	Average time 30 Minute

Source: prepared by the study team

Core Business Process Area 2.12: Obtain Quarantine Certificate

Figure 4. 27 “Obtain Quarantine Certificate” use-case diagram

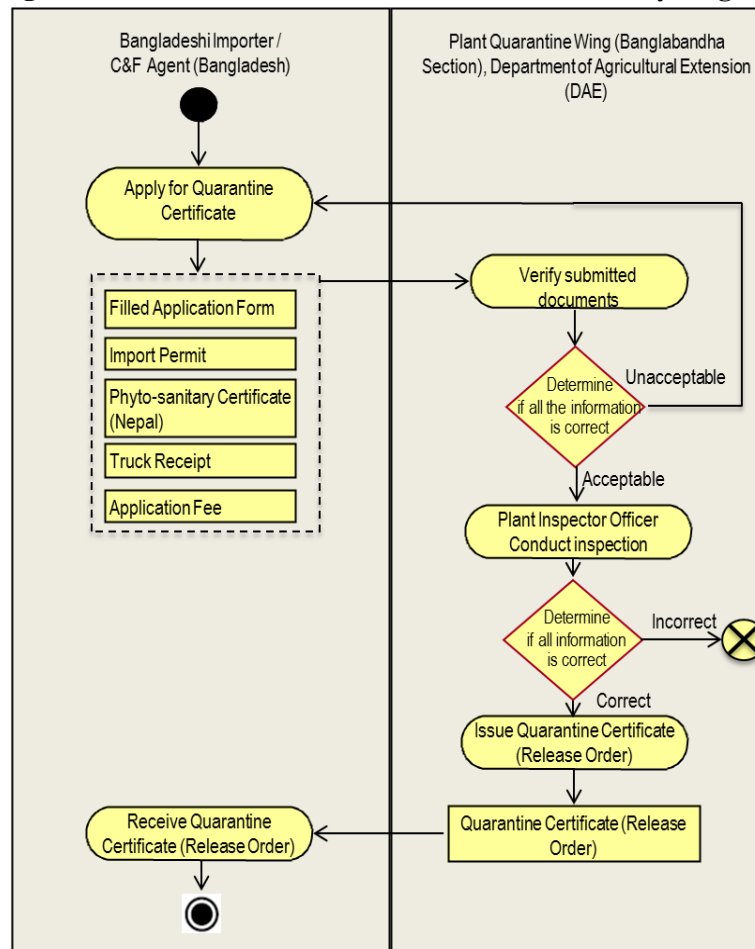


Source: prepared by the study team

The use-case diagram as shown in Figure 4.27 suggests that “Obtain Quarantine Certificate” process requires the participation from :

- Bangladeshi Importer/ C&F Agents tear
- Plant Quarantine Wing, Department of Agricultural Extension (DAE)

Figure 4. 28 “Obtain Quarantine Certificate” activity diagram



Source: prepared by the study team

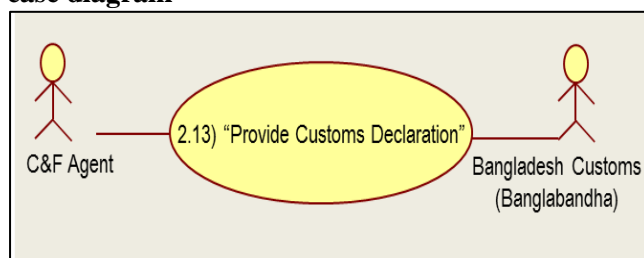
Table 4. 13 “Obtain Quarantine Certificate” process description

Name of the process area	2. Ship
Name of the business process	2.12 Obtain Quarantine Certificate
Related laws, rules and regulations	<ul style="list-style-type: none"> Plant Quarantine Act 2011, The Imports and Exports (Control) Act 1950, Import Policy Order 2015-18
Process participant	<ul style="list-style-type: none"> Bangladeshi Importer Plant Quarantine Wing, Department of Agricultural Extension (DAE)
Input and criteria to enter/begin the business process	<ul style="list-style-type: none"> Import product reached at land port and Importer /C&F Agent received Phyto-sanitary Certificate (Nepal) and Truck Receipt.
Activities and associated documentary requirements	<p>2.12.1. Bangladeshi Importer applies and submits prescribed application form along with necessary documents (Import Permit, Phyto-sanitary Certificate (Nepal) and Truck Receipt) and applicable fees (First ton is BDT 50 and additional per ton BDT 5) to the Plant Quarantine Officer of the Regional office of DAE;</p> <p>2.12.2. Plant Quarantine Officer verifies the documents and sends to the Plant Inspector Officer ;</p> <p>2.12.3. Plant Inspector Officer conducts the inspection and submits a report to the Plant Quarantine Officer;</p> <p>2.12.4. Plant Quarantine Officer issues the Quarantine Certificate based on the report;</p> <p>2.12.5. Importer /C&F Agent received Quarantine Certificate.</p>
Output and criteria to exit the business process	<ul style="list-style-type: none"> Importer /C&F Agent received Quarantine Certificate
Average time required to complete this business process	Average time 2 hours

Source: prepared by the study team

Core Business process area 2.13: Provide Customs Declaration

Figure 4. 29 “Provide Customs Declaration” use-case diagram

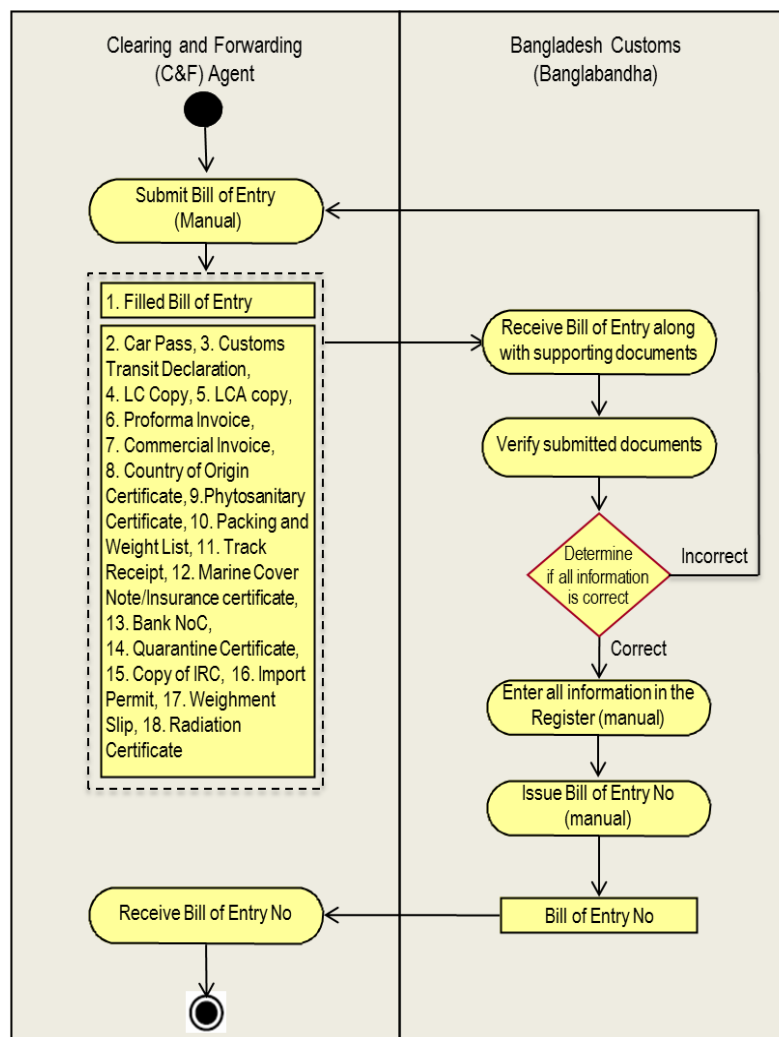


Source: prepared by the study team

The use-case diagram as shown in Figure 4.29 shows that “Provide Customs Declaration” process requires the participation from the:

- Clearing and Forwarding (C&F) Agent
- Bangladesh Customs (Banglabandha)

Figure 4. 30 “Provide Customs Declaration” activity diagram



Source: prepared by the study team

Table 4. 14 “Provide Customs Declaration ” process description

Name of the process area	2. Ship
Name of the business process	2.13 Provide Customs Declaration
Related laws, rules and regulations	<ul style="list-style-type: none"> Customs Act 1969 and all other allied Acts, Rules and Regulation The Imports and Exports (Control) Act 1950, Import Policy Order 2015-18
Process participant	<ul style="list-style-type: none"> Clearing and Forwarding (C&F) Agent Bangladesh Customs (Banglabandha)

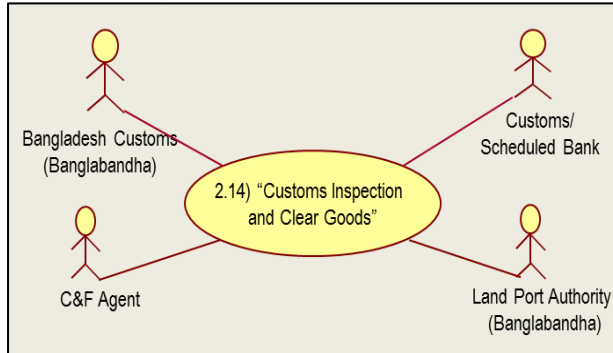
Table 4.14 Continued

Input and criteria to enter/ begin the business process	<ul style="list-style-type: none"> ▪ Import consignment reached at the Banglabandha Land Port. ▪ All import documents are ready for providing customs declaration (Filled Bill of Entry, Car Pass, Customs Transit Declaration (CTD), Copy of LC, Copy of LCA, Proforma Invoice, Commercial Invoice, Certificate of Origin, Phytosanitary Certificate, Packing and Weight List, Track Receipt, Marine Cover Note/Insurance Certificate, Bank NoC, Quarantine Certificate, Import Permit, Copy of IRC, Radiation Certificate and Weighment Slip)
Activities and associated documentary requirements	<p>2.13.1. Clearing and Forwarding (C&F) Agent prepares and submits Bill of Entry to Bangladesh Customs (Banglabandha) with all other supporting documents (Filled Bill of Entry, Car Pass, Customs Transit Declaration (CTD), Copy of LC, Copy of LCA, Proforma Invoice, Commercial Invoice, Certificate of Origin, Phytosanitary Certificate, Packing and Weight List, Track Receipt, Marine Cover Note/Insurance Certificate, Bank NoC, Quarantine Certificate, Import Permit, Copy of IRC, Radiation Certificate and Weighment Slip);</p> <p>2.13.2. Bangladesh Customs (Banglabandha) receives Bill of Entry and all supporting import documents;</p> <p>2.13.3. Bangladesh Customs (Banglabandha) verifies Bill of Entry and all other supporting documents according to the declaration and determines if submitted Import Declaration meets Customs requirements. If it does not, they notify the Clearing and Forwarding (C&F) Agent about the error(s) in the Import Declaration. It is important that Clearing and Forwarding (C&F) Agent/ Importer revises Bill of Entry accordingly.</p> <p>2.13.4. Bangladesh Customs (Banglabandha) enters and keep record of the Bill of Entry (manually);</p> <p>2.13.5. Bangladesh Customs (Banglabandha) issues a Bill of Entry number;</p> <p>2.13.6. Clearing and Forwarding (C&F) Agent receives Bill of Entry number from Bangladesh Customs as an acknowledgement of acceptance of successful submission of Bill of Entry.</p>
Output and criteria to exit the business process	<ul style="list-style-type: none"> ▪ Customs declaration has been accepted. ▪ Clearing and Forwarding (C&F) Agent receives Bill of Entry number from Bangladesh Customs (Banglabandha).
Average time required to complete this business process	Average time 15 minutes

Source: prepared by the study team

Core Business process area 2.14: Customs Inspection and Clear Goods

Figure 4. 31 “Customs Inspection and Clear Goods” use-case diagram

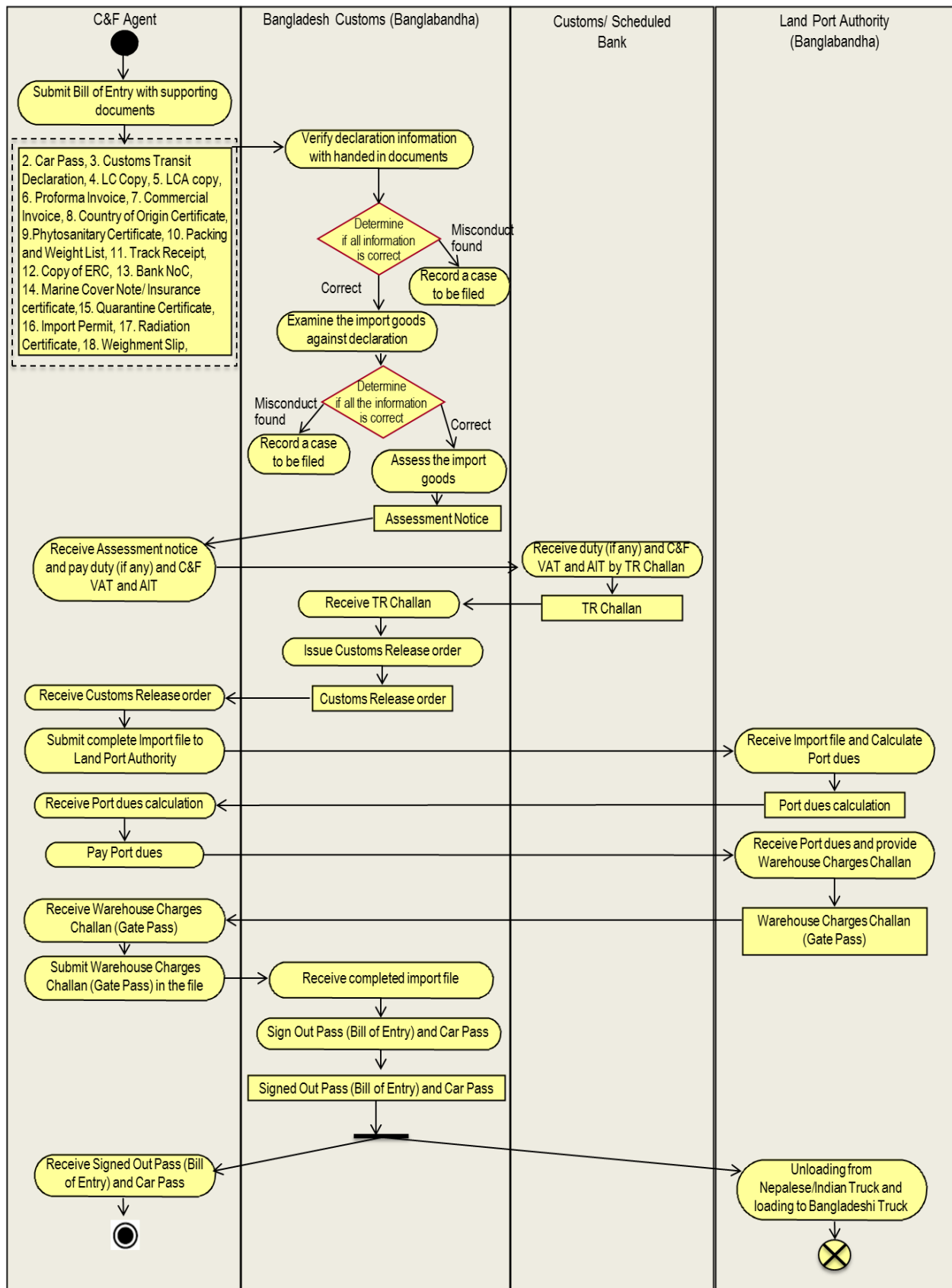


Source: prepared by the study team

The use-case diagram as shown in Figure 4.31 suggests that “Customs Inspection and Clear Goods” process requires the participation from:

- Clearing and Forwarding (C&F) Agent
- Bangladesh Customs (Banglabandha)
- Customs Bank/Scheduled Bank
- Land Port Authority (Banglabandha)

Figure 4. 32 “Customs Inspection and Clear Goods” activity diagram



Source: prepared by the study team

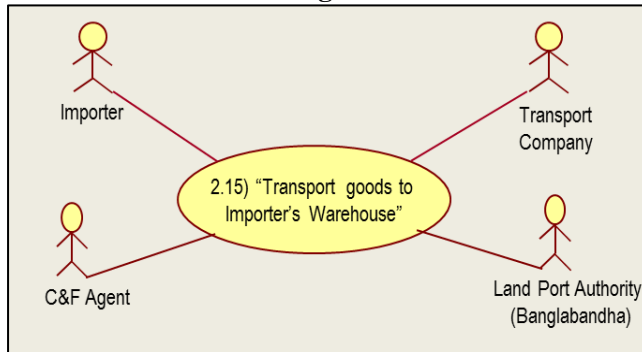
Table 4. 15 “Customs Inspection and Clear Goods” process description

Name of the process area	2. Ship
Name of the business process	2.14 Customs Inspection and Clear Goods
Related laws, rules and regulations	<ul style="list-style-type: none"> ▪ Customs Act 1969 and all other allied Acts, Rules and Regulation ▪ VAT Act 1991, VAT Rules 1991 ▪ The Imports and Exports (Control) Act 1950, Import Policy Order 2015-18
Process participant	<ul style="list-style-type: none"> ▪ Clearing and Forwarding (C&F) Agent ▪ Bangladesh Customs (Banglabandha) ▪ Customs Bank/Scheduled Bank ▪ Land Port Authority (Banglabandha)
Input and criteria to enter/ begin the business process	<ul style="list-style-type: none"> ▪ Import consignment reached at the Banglabandha Land Port. ▪ Customs declaration has been accepted. ▪ C&F Agent receives Bill of Entry number from Bangladesh Customs (Banglabandha). ▪ C&F Agent has all the supporting Import documents
Activities and associated documentary requirements	<p>2.14.1. C&F Agent submits Bill of Entry with all supporting import documents (Car Pass, Customs Transit Declaration (CTD), Copy of LC, Copy of LCA, Proforma Invoice, Commercial Invoice, Certificate of Origin, Phytosanitary Certificate, Packing and Weight List, Track Receipt, Marine Cover Note, Bank NoC, Quarantine Certificate, Import Permit, Copy of IRC, Radiation Certificate and Weighment Slip) to Bangladesh Customs (Banglabandha);</p> <p>2.14.2 Customs verifies all the documents; if all the documents found correct and acceptable against customs declaration, Customs examine the import goods against declaration; If any misconduct found, customs file case against that consignment and related parties;</p> <p>2.14.3. If products found as per declaration, Customs assesses the import goods and provide assessment notice (duty and taxes; if any) to C&F Agent;</p> <p>2.14.4. C&F Agent receives assessment notice and pays assessed duty (if any) and VAT and AIT on C&F services charges through TR Challan to the Sonali Bank and submit the TR Challan to the Customs;</p> <p>2.14.5. Upon receipt of TR Challan, Customs issue Customs Release Order;</p> <p>2.14.6. Following Customs Release, C&F Agent submit import file to the Land Port Authority (BLPA);</p> <p>2.14.7. BLPA receives import file and calculates port dues and informs C&F Agent;</p> <p>2.14.8. C&F agent receives port dues and pays port dues and collects warehouse charges challan;</p> <p>2.14.9. C&F agent submits the complete import file to Customs;</p> <p>2.14.10. Customs verifies the import file and sign Out Pass (Bill of Entry) and Car Pass;</p> <p>2.14.11. C&F Agent receives signed Out Pass (Bill of Entry) and Car Pass.</p>
Output and criteria to exit the business process	<ul style="list-style-type: none"> ▪ C&F Agent received signed Out Pass (Bill of Entry) and Car Pass
Average time required to complete this business process	Average time 6.5 hours

Source: prepared by the study team

Core Business process area 2.15: Transport goods to Importer's Warehouse

Figure 4. 33 “Transport goods to Importer's Warehouse” use-case diagram

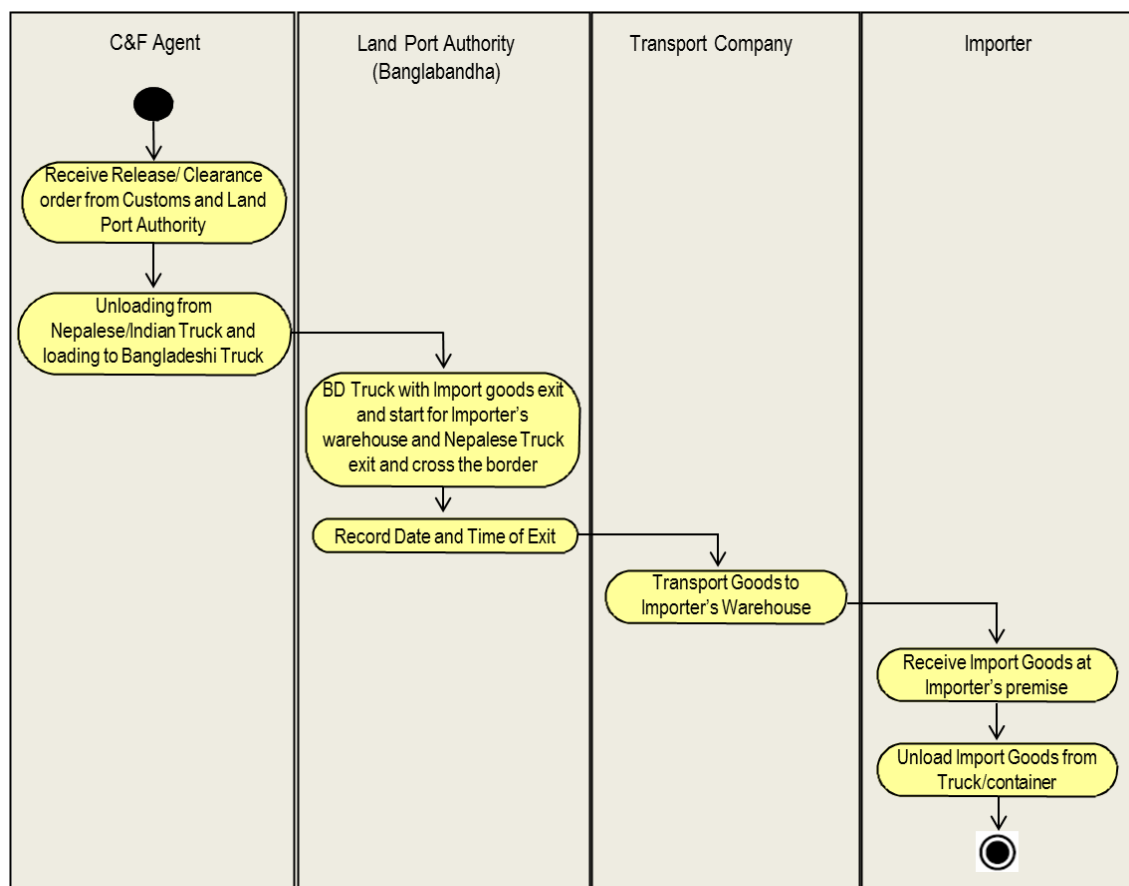


Source: prepared by the study team

The use-case diagram as shown in Figure 4.33 suggests that “Transport goods to Importer's Warehouse” process requires the participation from:

- Bangladeshi Importer
- Local Transport Company
- Clearing and Forwarding (C&F) Agent
- Land Port Authority (Banglabandha)

Figure 4. 34 “Transport goods to Importer's Warehouse” activity diagram



Source: prepared by the study team

Table 4. 16 “Transport goods to Importer’s Warehouse” process description

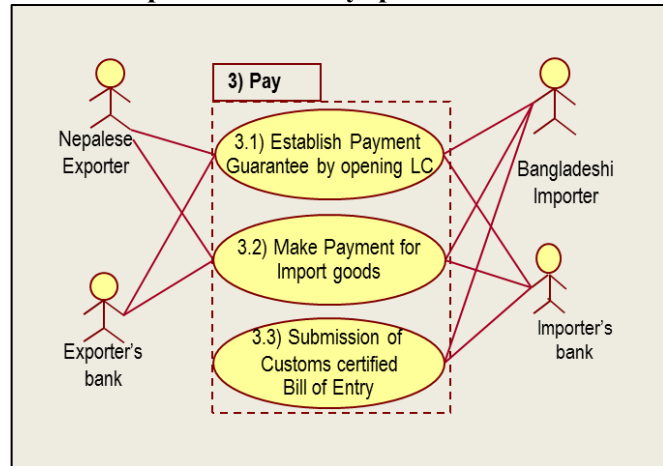
Name of the process area	2. Ship
Name of the business process	2.15 Transport goods to Importer’s Warehouse
Related laws, rules and regulations	
Process participant	<ul style="list-style-type: none"> ▪ Bangladeshi Importer ▪ Local Transport Company ▪ Clearing and Forwarding (C&F) Agent ▪ Land Port Authority (Banglabandha)
Input and criteria to enter/ begin the business process	<ul style="list-style-type: none"> ▪ C&F Agent receives signed Out Pass (Bill of Entry) and Car Pass
Activities and associated documentary requirements	<p>2.15.1. Importer/ C&F Agent receives the Release Clearance Order from Customs and Land Port Authority</p> <p>2.15.2. Importer/ C&F Agent arranges unloading of import goods from Exporter’s truck (Nepalese/Indian) and loading to Importer’s truck (Bangladeshi);</p> <p>2.15.3. Importer’s truck leaves land port (Banglabandha) with import goods and starts for Importer’s warehouse and Exporter’s Truck (Nepalese/Indian) leaves land port and crosses the border;</p> <p>2.15.4. Land Port Authority (Banglabandha) records date and time of exit;</p> <p>2.15.5. Local Transport Company (appointed by importer) transports import goods to Importer’s warehouse;</p> <p>2.15.6. Importer/Representative receives import goods at the Importer’s warehouse.</p>
Output and criteria to exit the business process	<ul style="list-style-type: none"> ▪ Importer/Representative received import goods at the Importer’s warehouse
Average time required to complete this business process	Average time 1.5 day

Source: prepared by the study team

Process Area 3: Pay

For the import of Lentil from Nepal to Bangladesh, 'Pay' process area consists of 3 core business processes. Here Pay process area deals with establishing payment guarantee by Letter of Credit (LC) from the Importer, making payment for import goods and submission of Customs signed Bill of Entry by the Importer, as shown in Figure 4.35.

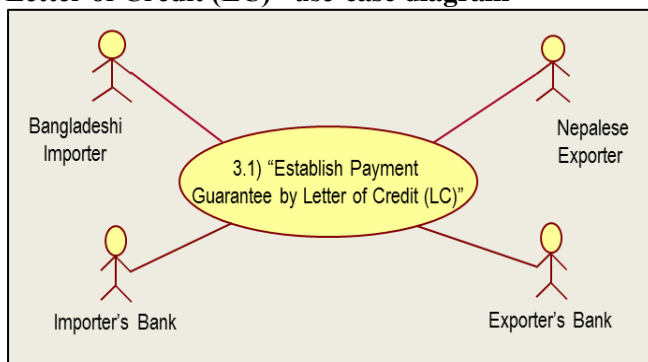
Figure 4. 35 Use-case diagram of core business processes in 'Pay' process area



Source: prepared by the study team

Core Business Process Area 3.1: “Establish Payment Guarantee by Letter of Credit (LC)”

Figure 4. 36 “Establish Payment Guarantee by Letter of Credit (LC)” use-case diagram

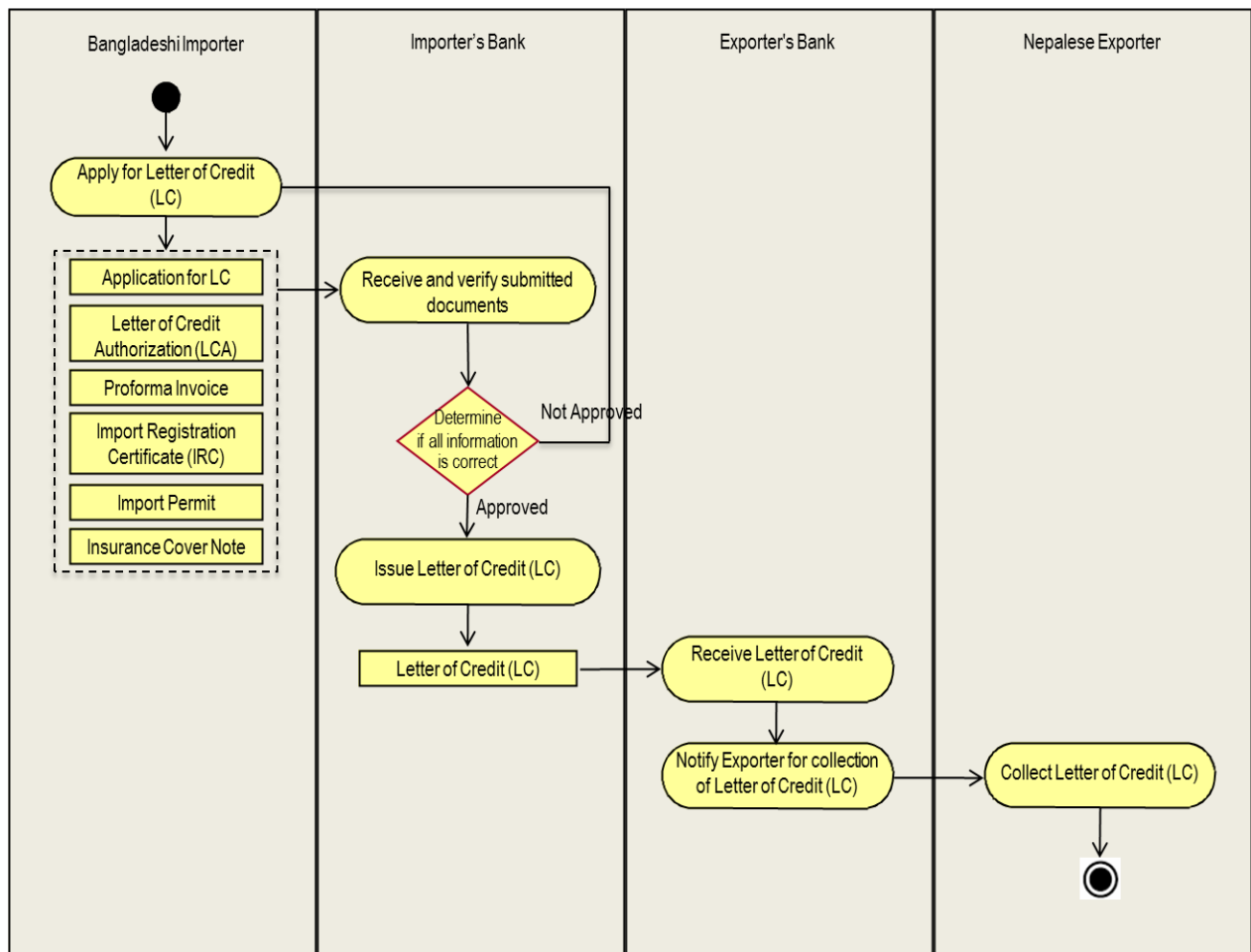


Source: prepared by the study team

The use-case diagram as shown in Figure 4.36 shows that “Establish Payment Guarantee by Letter of Credit (LC)” process requires the participation from:

- Bangladeshi Importer
- Importer's Bank
- Nepalese Exporter
- Exporter's Bank

Figure 4. 37 “Establish Payment Guarantee by Letter of Credit (LC)” activity diagram



Source: prepared by the study team

Table 4. 17 “Establish Payment Guarantee by Letter of Credit (LC)” process description

Name of the process area	3. Pay
Name of the business process	3.1 Establish Payment Guarantee by Letter of Credit (LC)
Related laws, rules and regulations	<ul style="list-style-type: none"> ▪ ICC Uniform Customs and Practice for Documentary Credits (UCP 600) ▪ Foreign Exchange Regulation Act 1947, Foreign Exchange Regulations (Amendment) Act 2015 ▪ The Imports and Exports (Control) Act 1950, Import Policy Order 2015-18
Process participant	<ul style="list-style-type: none"> ▪ Bangladeshi Importer ▪ Importer's Bank ▪ Nepalese Exporter ▪ Exporter's Bank
Input and criteria to enter/begin the business process	<ul style="list-style-type: none"> ▪ Importer and Exporter have already concluded trade contract and terms and signed Proforma Invoice/Indent

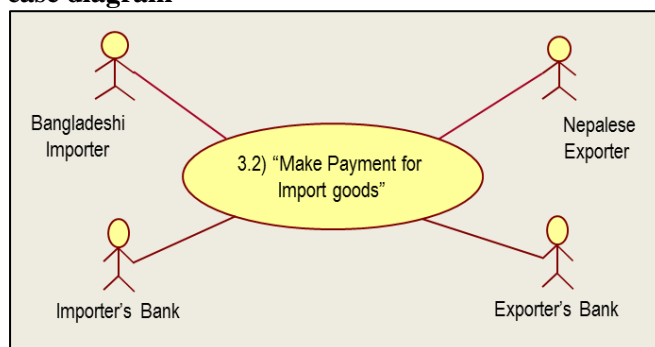
Table 4.17 Continued

Activities and associated documentary requirements	<p>3.1.1. Importer applies for Letter of Credit (LC) to importer's bank along with Letter of Credit Authorization (LCA), Proforma Invoice, Import Registration Certificate (IRC), Import Permit and insurance Cover Note;</p> <p>3.1.2. Importer's bank reviews submitted documents and evaluates Importer's business and credit profile;</p> <p>3.1.3. If Importer's business and credit is in good standing and Importer has sufficient fund in his bank account, importer's bank approves the application and issues Letter of Credit (LC);</p> <p>3.1.4. Exporter's bank (Nepalese) receives and establishes authenticity of the Letter of Credit (LC);</p> <p>3.1.5. Exporter's bank (Nepalese) notifies Exporter for the collection of Letter of Credit (LC);</p> <p>3.1.6. Exporter (Nepalese) collects the Letter of Credit (LC).</p>
Output and criteria to exit the business process	<ul style="list-style-type: none"> ▪ Exporter (Nepalese) received Letter of Credit (LC)
Average time required to complete this business process	Average time 2 day

Source: prepared by the study team

Core Business Process Area 3.2: "Make Payment for Import goods"

Figure 4. 38 "Make Payment for Import goods" use-case diagram

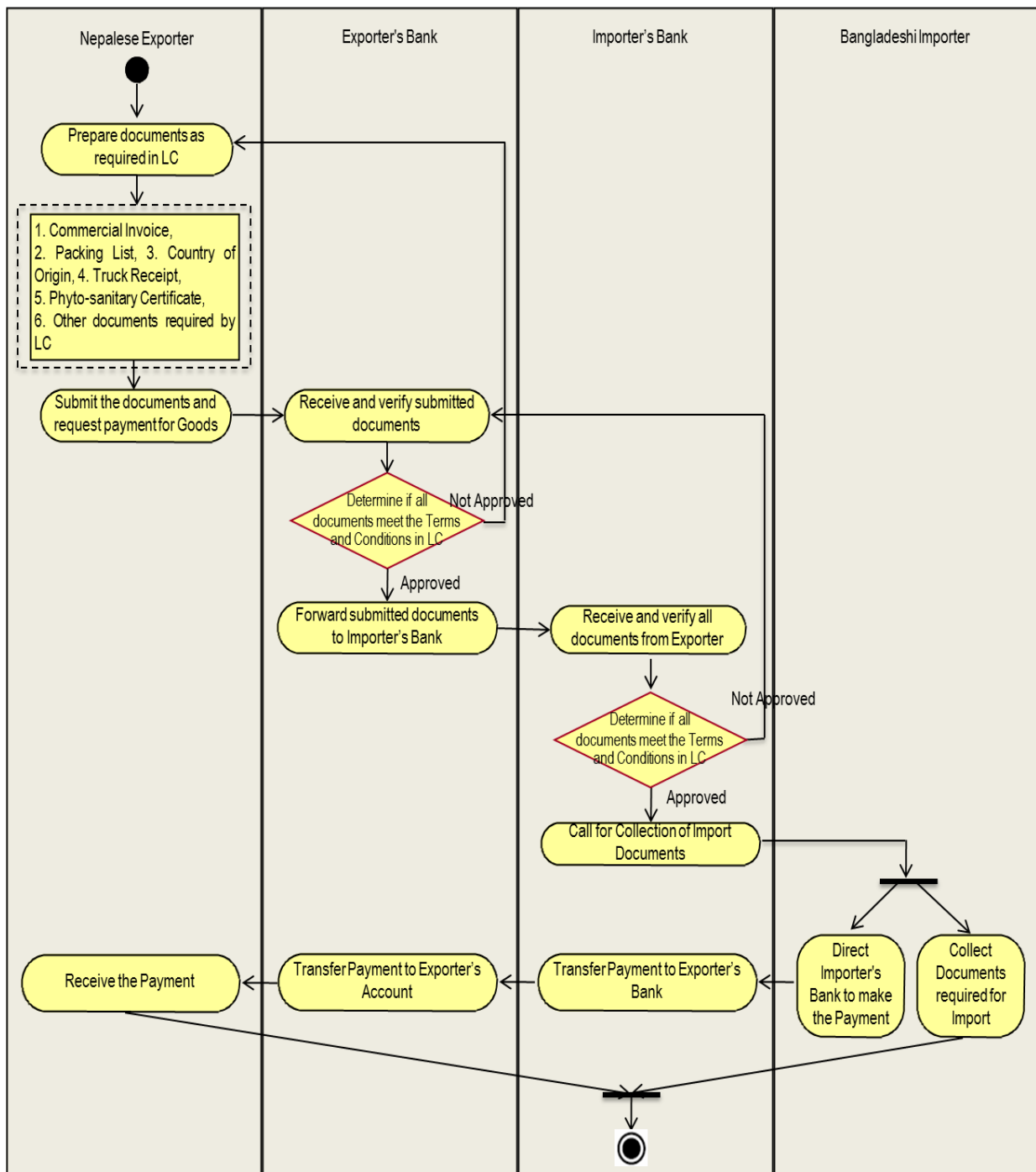


Source: prepared by the study team

The use-case diagram as shown in Figure 4.38 shows that "Make Payment for Import goods" process requires the participation from:

- Bangladeshi Importer
- Importer's Bank
- Nepalese Exporter
- Exporter's Bank

Figure 4. 39 “Make Payment for Import goods” activity diagram



Source: prepared by the study team

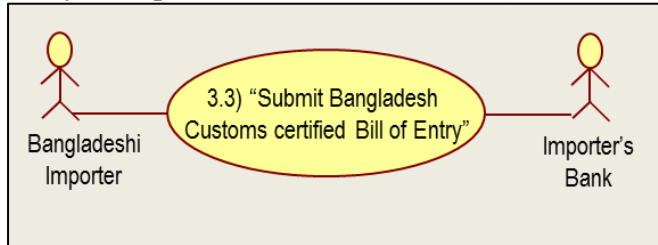
Table 4. 18 “Make Payment for Import goods” process description

Name of the process area	3. Pay
Name of the business process	3.2 Make Payment for Import goods
Related laws, rules and regulations	<ul style="list-style-type: none"> ▪ ICC Uniform Customs and Practice for Documentary Credits (UCP 600) ▪ Foreign Exchange Regulation Act 1947, Foreign Exchange Regulations (Amendment) Act 2015 ▪ The Imports and Exports (Control) Act 1950, Import Policy Order 2015-18
Process participant	<ul style="list-style-type: none"> ▪ Bangladeshi Importer ▪ Importer’s Bank ▪ Nepalese Exporter ▪ Exporter’s Bank
Input and criteria to enter/ begin the business process	<ul style="list-style-type: none"> ▪ Exporter (Nepalese) has already fulfilled contractual agreement as per the sales contract and trade terms
Activities and associated documentary requirements	<p>3.2.1. Exporter (Nepalese) prepares documents called for in Letter of Credit. Those documents typically include; Commercial Invoice, Packing and Wight List, Country of Origin Certificate, Truck Receipt, and Phytosanitary Certificate.</p> <p>3.2.2. Exporter (Nepalese) submits documents and requests payment for goods</p> <p>3.2.3. Exporter’s bank reviews submitted documents and determines if they are compliant with the terms and conditions as listed in Letter of Credit. If they do not meet the terms and conditions in Letter of Credit, Exporter’s bank informs exporter about the discrepancies. In this case, Exporter needs to make necessary corrections;</p> <p>3.2.4. If the submitted documents meet the terms and conditions as listed in Letter of Credit, Exporter’s bank forward them to Importer’s bank;</p> <p>3.2.5. Importer’s bank reviews submitted documents and determine if they are compliant with the terms and conditions of Letter of Credit. If they do not meet the terms and conditions in Letter of Credit, Importer’s bank informs Importer’s about the discrepancies;</p> <p>3.2.6. If importer’s bank finds the submitted documents compliant with the terms and conditions listed in Letter of Credit, it calls importer to collect the documents;</p> <p>3.2.7. Importer collects the documents and directs Importer’s bank to release the payment;</p> <p>3.2.8. Upon receipt of confirmation form the Importer, importer’s bank transfers the payment to Exporter’s Bank;</p> <p>3.2.9. Exporter’s Bank establishes authenticity of the payment; deduct service charges and transfer the fund to Exporter’s account and informs Exporter that fund has been is ready for collection;</p> <p>3.2.10. Exporter (Nepalese) receives payment in his account.</p>
Output and criteria to exit the business process	<ul style="list-style-type: none"> ▪ Exporter (Nepalese) received payment as per Sales Contract and LC.
Average time required to complete this business process	Average time 2 day

Source: prepared by the study team

Core Business Process Area 3.3: “Submission of Customs certified Bill of Entry to Importer’s Bank”

Figure 4. 40 “Submission of Customs certified Bill of Entry to Importer’s Bank” use-case diagram

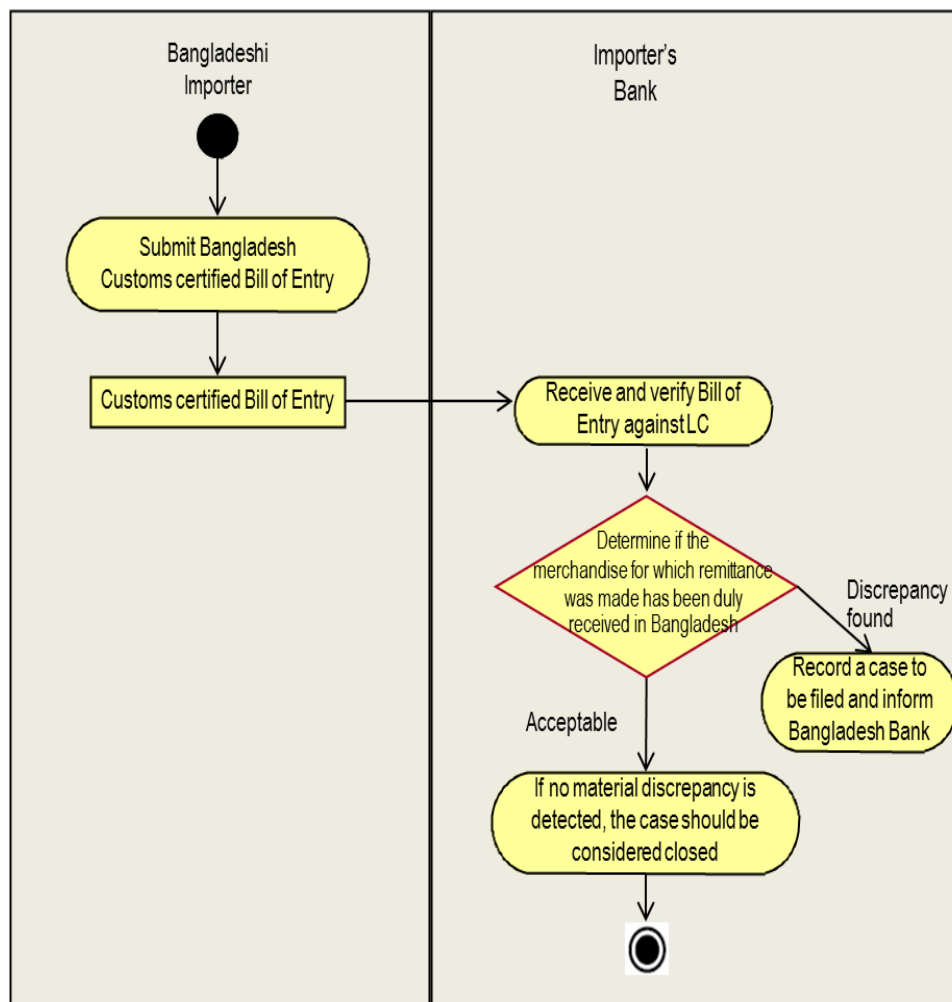


Source: prepared by the study team

The use-case diagram as shown in Figure 4.40 shows that “Submission of Customs certified Bill of Entry to Importer’s Bank” process requires the participation from:

- Bangladeshi Importer
- Importer’s Bank

Figure 4. 41 “Submission of Customs certified Bill of Entry to Importer’s Bank” activity diagram



Source: prepared by the study team

Table 4. 19 “Submission of Customs certified Bill of Entry to Importer’s Bank” process description

Name of the process area	3. Pay
Name of the business process	3.3 Submission of Customs certified Bill of Entry to Importer’s Bank
Related laws, rules and regulations	<ul style="list-style-type: none"> Foreign Exchange Regulation Act 1947, Foreign Exchange Regulations (Amendment) Act 2015, Foreign Exchange transactions Guideline
Process participant	<ul style="list-style-type: none"> Bangladeshi Exporter Exporter’s Bank
Input and criteria to enter/begin the business process	<ul style="list-style-type: none"> Exporter has already fulfilled contractual agreement as per the sales contract and trade terms Importer received import goods and Bangladesh Customs certified Bill of Entry as a proof of completion of import
Activities and associated documentary requirements	<p>3.3.1. Importer receives Bangladesh Customs certified Bill of Entry from his or her C&F Agent;</p> <p>3.3.2. Importer submits Bangladesh Customs certified Bill of Entry to Importer’s Bank as a proof of completion of import within 4 months from the dates of remittances;</p> <p>3.3.3. Importer’s Bank verifies the Customs certified Bill of Entry to see if the merchandise for which remittance was made has been duly received in Bangladesh;</p> <p>3.3.4. Cases with material discrepancy between the particulars of merchandise for which remittance was made and the merchandise actually received as evidenced by the customs certified Bill of Entry, and cases of non-submission of customs certified Bill of Entry/ invoice within four month of remittance should be reported to the area office of Bangladesh Bank. The ADs should also follow up with the Importers the cases of material discrepancies and of non-submission of customs certified Bills of Entry within due time and take further legal action.</p> <p>3.3.5. If no material discrepancy is detected, the case should be considered closed.</p>
Output and criteria to exit the business process	<ul style="list-style-type: none"> Importer’s Bank received the Customs certified Bill of Entry and the case is considered closed.
Average time required to complete this business process	Average time 1 hour

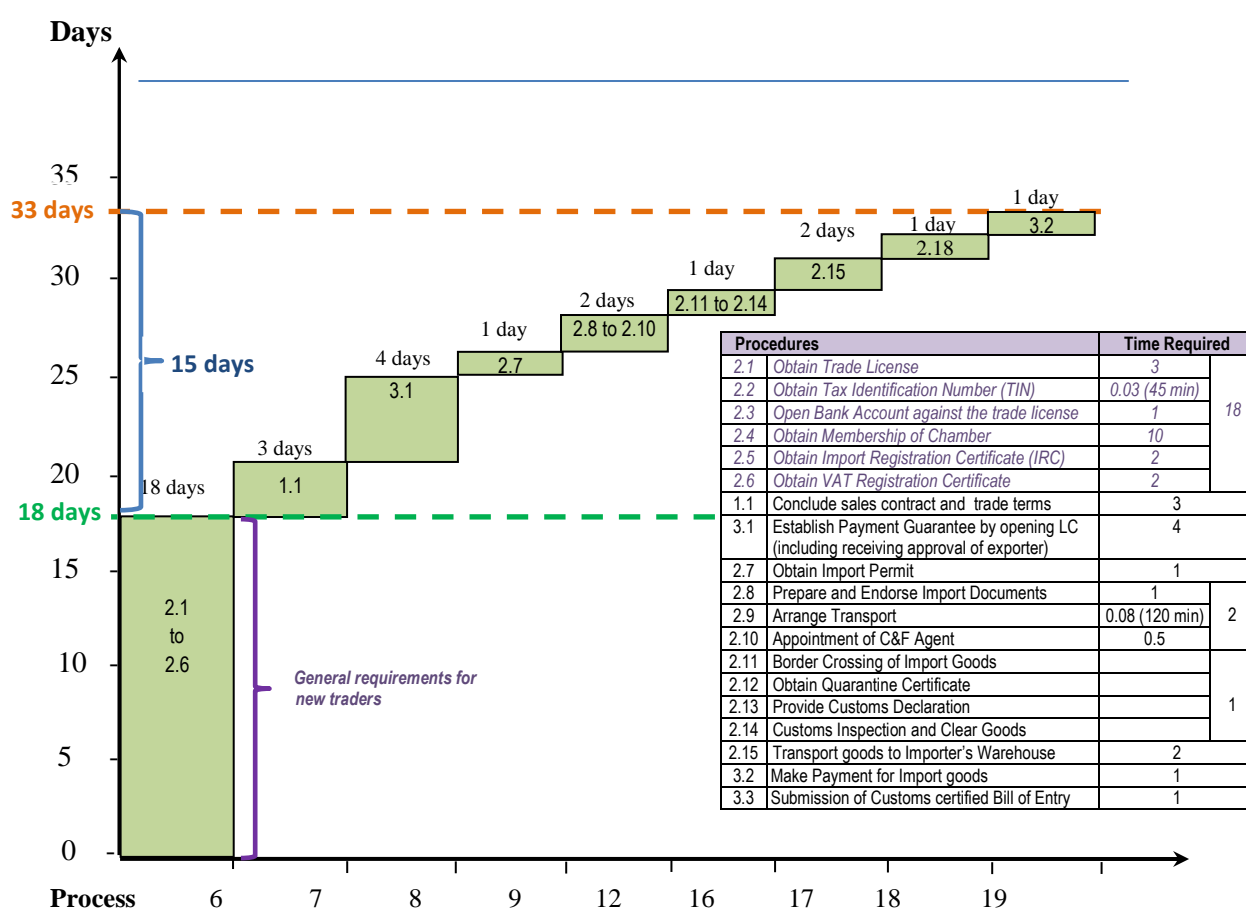
Source: prepared by the study team

4.2 Analysis of key indicators

4.2.1 Time for Import

Results from the BPA analysis, as shown in Figure 4.42 and Table 4.20, reveal that in a typical case, time required for importing Lentil from Nepal to Bangladesh through Banglabandha LCS is 15 days. In the case of a new trader, additional 18 days are required to fulfil general documentary requirement. It takes normally 1 to 2 days to complete a single procedure, and there is no particular procedure which takes much longer time than other procedures.

Figure 4. 42. Time-procedure chart for import of Lentil from Nepal to Bangladesh through Banglabandha Land Port



Note: The time required for completing general requirements of obtaining license/membership and certificates for conducting import business in Bangladesh is on an average 18 days. After completion of general requirements, the time required for importing Lentil from Nepal to Bangladesh through Banglabandha Land Port is on an average 15 days (only included the time required in Bangladesh Part).

Source: prepared by the study team

Table 4. 20 Processes involved and time required in import of Lentil from Nepal to Bangladesh

Procedures		Public or Private Actors involved	Time Required (working days)		
			Min	Max	Average
1.	Buy				
1.1	Conclude sales contract and trade terms	Private-Private	1	5	3
2.	Ship				
2.1	Obtain Trade License	Private-Public	1	7	3
2.2	Obtain Tax Identification Number (TIN)	Private-Public	0.02 (30 min)	0.04 (60 min)	0.03 (45 min)
2.3	Open Bank Account against the trade license	Private-Private	1	1	1
2.4	Obtain Membership in local business Association/Chamber	Private-Private	10	20	15
2.5	Obtain Import Registration Certificate (IRC)	Private-Public	1	3	2
2.6	Obtain VAT Registration Certificate	Private-Public	1	2	2
2.7	Obtain Import Permit	Private-Public	1	1	1
2.8	Prepare and Endorse Import Documents	Private-Private	1	1	1
2.9	Arrange Transport	Private-Private	0.04 (60 min)	0.12 (180 min)	0.08 (120 min)
2.10	Appointment of C&F Agent	Private-Public	0.08 (180 min)	1	0.5
2.11	Border Crossing of Import Goods	Private-Public	0.01 (15 min)	0.03 (45 min)	0.02 (30 min)
2.12	Obtain Quarantine Certificate	Private-Private	0.04 (60 min)	0.12 (180 min)	0.08 (120 min)
2.13	Provide Customs Declaration	Private-Private	0.01 (15 min)	0.03 (45 min)	0.02 (30 min)
2.14	Customs Inspection and Clear Goods	Private-Public	0.17 (4 hours)	0.38 (9 hours)	0.28 (6.5 hours)
2.15	Transport goods to Importer's Warehouse	Private-Public	1	2	2
3.	Pay				
3.1	Establish Payment Guarantee by opening LC (including receiving approval of exporter)	Private-Private	2	6	4
3.2	Make Payment for Import goods	Private-Private	1	1	1
3.3	Submission of Customs certified Bill of Entry	Private-Private	0.02 (30 min)	0.04 (60 min)	0.04 (60 min)

Notes:

1. Procedures 2.1 to 2.6 are general requirements of doing import business in Bangladesh and importer has to do these once, some license/membership and certificate need to be renewed every year paying applicable renewal fees.
2. This calculation only included the time required in the Bangladesh Part.

Source: prepared by the study team

4.2.2 Costs for Import

Results from the BPA (Table 4.21) shows that, in a typical case, costs for importing Lentil from Nepal to Bangladesh through Banglabandha LCS are BDT 69,140 (or USD 886.41), which does not include the costs of BDT 43,950 (or USD 563.46) for completing one-time procedures (obtaining all the necessary license/ certificate/ permit) for a new trader.

Table 4. 21 Costs involved in the import of Lentil from Nepal

Procedures		Cost (BDT)	Cost (USD)
1.	Buy		
1.1	Conclude sales contract and trade terms	0	0
2.	Ship		
2.1	Obtain Trade License	3,600	46.15
2.2	Obtain Tax Identification Number (TIN)	0	0
2.3	Open Bank Account against the trade license	0	0
2.4	Obtain Membership in local business Association/Chamber	28,850	369.87
2.5	Obtain Import Registration Certificate (IRC)	11,500	147.44
2.6	Obtain VAT Registration Certificate	0	0
2.7	Obtain Import Permit	100	1.28
2.8	Prepare and Endorse Import Documents	2,000	25.64
2.9	Arrange Transport	0	0
2.10	C&F Agent Charge (BDT 3000+C&F VAT BDT 600 + C&F AIT BDT 400 + Labor charge BDT55/Ton + Port Charges BDT 220 per Truck)	6,320	81.03
2.11	Border Crossing of Import Goods	0	0
2.12	Obtain Quarantine Certificate (First ton is BDT 50 and additional per ton BDT 5)	145	1.86
2.13	Provide Customs Declaration	0	0
2.14	Customs Inspection and Clear Goods (import of Lentil is duty free, however, has to pay C&F VAT and AIT, and Port Charges (BDT 220 per Truck) which usually borne by C&F Agent)	0	0
2.15	Transport goods to Importer's Warehouse (varies from BDT 1700 to BDT 2500 per ton)	40,000	512.82
3.	Pay		
3.1	Establish Payment Guarantee by opening LC	20,575	263.78
3.2	Make Payment for Import goods	0	0
3.3	Submission of Customs certified Bill of Entry	0	0
	Total	113,090 (69,140)	1,450 (886)

Notes:

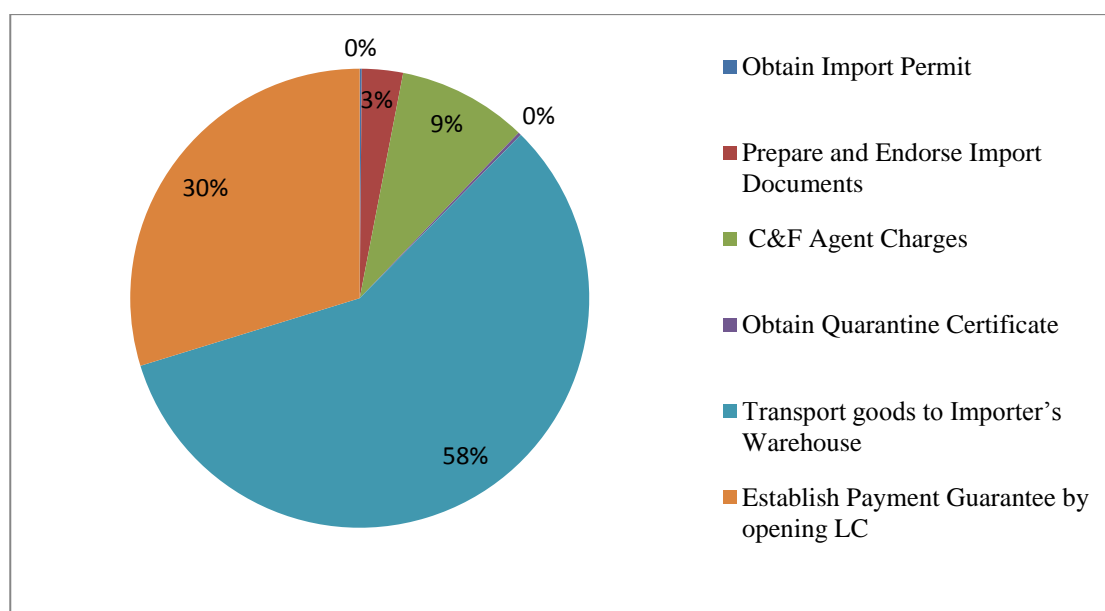
1. Procedures 2.1 to 2.6 are general requirements of doing import business in Bangladesh and importer has to do these once, some license/membership and certificate need to be renewed every year paying applicable renewal fees.
2. All other import costs are estimated as average cost of importing (except price of the product) 1 truck (20 ton) of Lentil from Nepal to Bangladesh through Banglabandha Land Port.
3. LC opening charge /issuing charge 0.5% of invoice for deferred payment and 0.4% for sight LC; (for a 120 metric ton consignment SWIFT charge BDT 1950, STAMP BDT 300, LCA FORM BDT 575, insurance cover note premium BDT 64,470)
4. Excluding the cost of general requirement of license, membership and certificates for conducting export business in Bangladesh, the cost of exporting 1 truck of Lentil (20 ton) from Nepal to Bangladesh through Banglabandha land port is estimated as USD 886.41 which has been shown in parenthesis.

Source: prepared by the study team

Taking all procedures (including one-time procedures for the new traders) into consideration, the most costly procedures include *Obtain Membership in local business Association/Chamber* (approximately US\$ 370, or 26% of the total costs), *Transport* (approximately US\$ 513, or 35% of the total costs), and *Obtain Import Registration Certificate (IRC)* (approximately US\$ 147, or 10% of the total costs); these three procedures in total account for 71% of the trade costs.

When the one-time procedures are excluded for analysis, Figure 4.43 shows that the most expensive trade procedures include *Transport goods from border crossing to Importer's warehouse* (approximately US\$ 513, or 58% of the total trade cost), followed by the procedures *LC opening Cost* (approximately US\$ 264 or 30% of the total costs), *C&F Agent Charges* (approximately US\$ 81 or 9% of the total costs) and *Prepare and endorse import documents* (approximately US\$ 26, or 3%).

Figure 4. 43: Costs of the trade procedures (import) excluding one-time procedures



Source: prepared by the study team

4.2.3 Number of procedures for import

As shown in Figure 4.42, an existing importer has to complete 13 distinct procedures for importing Lentil from Nepal to Bangladesh through Banglabandha LCS. Furthermore, additional 6 one-time procedures are required for a new trader. In other words, a new trader needs to go through 19 procedures to complete the import process.

4.2.4 Number of documents for import

For an existing trader, 18 documents are required to complete import process. However these documents need to be submitted repeatedly for a total of 71 times. For a new trader who has to complete all one-time procedures, 27 documents are required to complete import process and these documents need to be submitted 93 times. The details of the documents for export process are shown in Tables 4.22 and 4.23.

Table 4. 22 Documents required for import of Lentil from Nepal to Bangladesh

Procedures		No of Documents required	Detail List of Documents
1.	Buy		
1.1	Conclude sales contract and trade terms	2	Quotation, Purchase Order/Indent
2.	Ship		
2.1	Obtain Trade License	2	National ID, Ownership/Lease Document
2.2	Obtain Tax Identification Number (TIN)	1	National ID
2.3	Open Bank Account against the trade license	4	National ID, Trade License, TIN Certificate, Copy of Nominee's National ID, Nominee's photo
2.4	Obtain Membership in local business Association/Chamber	4	National ID, Trade License, TIN Certificate, Business Name Card, Bank Certificate, Attached Photograph
2.5	Obtain Import Registration Certificate (IRC)	5	National ID, Trade License, TIN Certificate, Bank Certificate, Attached Photograph, Local business Association/Chamber Membership Certificate
2.6	Obtain VAT Registration Certificate	6	National ID, Trade License, TIN Certificate, Ownership/Lease Document, Bank Certificate, Attached Photograph, Import Registration Certificate (IRC)
2.7	Obtain Import Permit	4	Filled Application Form (Form-1), IRC, Trade License, TIN Certificate, VAT Certificate
2.8	Prepare and Endorse Import Documents	9	Commercial Invoice, Country of Origin, Truck Receipt, Packing List (these four received from Exporter), IRC, TIN Certificate, VAT Certificate, Import Permit, No Objection Certificate (NoC) from Bank
2.9	Arrange Transport	1	Packing and Weight List,
2.10	Appointment of C&F Agent	1	Proforma Invoice,
2.11	Border Crossing of Import Goods	2	Car Pass, Customs Transit Declaration
2.12	Obtain Quarantine Certificate	3	Filled Application Form, Import Permit, Phyto-sanitary Certificate (Nepal) and Truck Receipt
2.13	Provide Customs Declaration	18	Bill of Entry, Car Pass, Customs Transit Declaration, LC Copy, LCA copy, Proforma Invoice, Commercial Invoice, Country of Origin Certificate, Phytosanitary Certificate, Packing and Weight List, Track Receipt, Marine Cover Note/Insurance certificate, Bank NoC, Quarantine Certificate, Copy of IRC, Import Permit, Weighment Slip, Radio Activity Test Certificate
2.14	Customs Inspection and Clear Goods	18	Bill of Entry, Car Pass, Customs Transit Declaration, LC Copy, LCA copy, Proforma Invoice, Commercial Invoice, Country of Origin Certificate, Phytosanitary Certificate, Packing and Weight List, Track Receipt, Marine Cover Note/Insurance certificate, Bank NoC, Quarantine Certificate, Copy of IRC, Import Permit, Weighment Slip, Radio Activity Test Certificate

Table 4.22 Continued

2.15	Transport goods to Importer's Warehouse	2	Gate Pass and singed bill of Entry
3.	Pay		
3.1	Establish Payment Guarantee by opening LC	5	Application for LC, LCA, Proforma Invoice, Copy of IRC, Import Permit, Insurance Cover Note
3.2	Make Payment for Import goods	5	Commercial Invoice, Packing and Wight List, Country of Origin Certificate, Truck Receipt, and Phytosanitary Certificate and any other document required by LC
3.3	Submission of Customs certified Bill of Entry	1	Customs certified Bill of Entry

Notes:

1. Procedures 2.1 to 2.6 are general requirements of doing import business in Bangladesh and importer has to do these once, some license/membership and certificate need to be renewed every year paying applicable renewal fees.
2. Application form, applicant's photo has been mentioned in the detailed list; however, has not been considered as document requirement and not counted in the 'No of documents required'.

Source: prepared by the study team

Table 4. 23 Documents submission procedures for import of Lentil from Nepal to Bangladesh

Procedures		Manual Submission	Electronical Submission
1.	Buy		
1.1	Conclude sales contract and trade terms	√	√
2.	Ship		
2.1	Obtain Trade License	√	
2.2	Obtain Tax Identification Number (TIN)	√	√
2.3	Open Bank Account against the trade license	√	
2.4	Obtain Membership in local business Association/Chamber	√	
2.5	Obtain Import Registration Certificate (IRC)	√	
2.6	Obtain VAT Registration Certificate	√	
2.7	Obtain Import Permit	√	
2.8	Prepare and Endorse Import Documents	√	
2.9	Arrange Transport	√	√
2.10	Appointment of C&F Agent	√	√
2.11	Border Crossing of Import Goods	√	
2.12	Obtain Quarantine Certificate	√	
2.13	Provide Customs Declaration	√	
2.14	Customs Inspection and Clear Goods	√	
2.15	Transport goods to Importer's Warehouse		
3.	Pay		
3.1	Establish Payment Guarantee by opening LC	√	
3.2	Make Payment for Import goods	√	√
3.3	Submission of Customs certified Bill of Entry		√

Note: Procedures 2.1 to 2.6 are general requirements of doing import business in Bangladesh and importer has to do these once, some license/membership and certificate need to be renewed every year paying applicable renewal fees.

Source: prepared by the study team

4.3 Diagnosis and Recommendations for improvement

Analysis of key procedures and detailed recommendations according to BPA for import of Lentil from Nepal to Bangladesh through Banglabandha Land Port is shown in Table 4.24. Analysis of the bottlenecks is mainly based on the classification of *Procedural Requirements, Data and Documentary Requirements, Transparency/ Predictability*. Recommendations according to analysis of bottlenecks are provided accordingly.

Notwithstanding the difference of bottlenecks and recommendations associated with specific procedures, some bottlenecks are prominent. For instance, documents need to be submitted manually and repeatedly, which may cause delays, especially when there are errors for filling in the documents. Common solutions to remove bottlenecks include automation, single window, online application, reduction of number of documents to be submitted to each agency, data harmonization, and simplification of procedures.

Table 4. 24 Import of Lentil from Nepal to Bangladesh: Diagnosis and Recommendation

Sl	Core business process (use case)	Observations			Recommendations
		Procedural Requirements	Data and Documentary Requirements	Transparency/ Predictability	
1.	Buy				
1.1	Conclude sales contract and trade terms	This fairly simple and straightforward activity takes place between Bangladeshi importer and Nepalese Lentil Exporters or their Bangladeshi Agents. Nepalese Lentil Exporters or their Bangladeshi Agents prepares Offer/Quotation comprising price list and sales/delivery terms against the inquiry of Bangladeshi importer(s) by email and fax. Two parties negotiate the trade terms against the purchase order of the Importer. Then the Nepalese Exporters or their Bangladeshi Agents prepares and sends Proforma Invoice to the Importer electronically which conclude the sales contract. However, to import Lentil into Bangladesh, the Importer has to have Trade License, TIN Certificate, Membership in Local Business Association/Chamber, Import Registration Certificate, VAT Registration Certificate and Import Permit. Procedural requirements of obtaining those certificates/licenses are detailed below separately.	Data elements included in this activity are Quotation, Purchase Order and Proforma Invoice. The Proforma Invoice contains all the sales/trade terms of the contract including payment arrangements.	The process is quite transparent and predictable.	

Table 4.24 Continued

SI	Core business process (use case)	Observations			Recommendations
		Procedural Requirements	Data and Documentary Requirements	Transparency/ Predictability	
2.	Ship				
2.1	Obtain Trade License	For obtaining Trade License Importer has to apply using prescribed 'Application Form (Form-K)' to the concerned Local Authority; with required documents and applicable fees (based on the nature of business entity- for import fee is BDT 3000+15% VAT+ BDT 150 for Book). Concerned Local Authority visits the spot and verifies the applicant's information and existence of the business entity. If all provided information found correct, concerned Local Authority issues 'Trade License' to the Importer. N.B.- Trade license needs to be renewed every year by depositing applicable renewal fees	Along with filled prescribed application form it requires 3 copies of Photo, Copy of National ID, and copy of ownership/lease documents. All documents need to be certified by authorized person.	Transparency and predictability of this activity varies from one Local Government Authority to others. While some central and big city corporations laid down the application requirements, fees and application form available in their website; other smaller municipalities don't have such facility and manage the process manually leaving more opportunity of corruption and rent seeking by the implementing/granting officials.	Implement online application, approval, issuance and renewal of Trade License. The electronic application and issuance process followed in e-TIN registration system can be replicated here. Equip the system with auto-correct and auto-calculation features to assist the applicants in completing the online application forms. Additional instructions on how to complete the application for Trade License should be provided. Allow online submission of necessary documents and electronic transfer of required fees. Harmonize data/documents requirements across different license/ permit/certificate application forms in order to remove multiple submissions of identical pieces of data/documents. These will reduce documentary equipment, application time and cost and reduce the possibility of red tapes and corruption, and thereby facilitating ease of doing business.

Table 4.24 Continued

SI	Core business process (use case)	Observations			Recommendations
		Procedural Requirements	Data and Documentary Requirements	Transparency/ Predictability	
2.2	Obtain Tax Identification Number (TIN)	In obtaining TIN certificate, Importer has to apply online with required information and receives the e-TIN certificate online with no cost involvement.	Importer has to have National Identity Card and a mobile phone number.	This activity is fully transparent and predictable.	Already exist online application, approval and issuance of certificate which could be replicated in other license/certificate/ permit requirements.
2.3	Open Bank Account against the trade license	Here the Importer has to apply using prescribed application form of a scheduled bank with required information and supporting documents. It requires verification from an existing account holder of that Bank. Bank verifies the applicant's information and address of the business entity and upon satisfaction opens the account against the Trade License and issues the Bank Account Number and Cheque Book. No cost involvement; however, one has to deposit minimum amount of money to the account.	This activity requires filled application form, 3 copies of Photo of the applicant, copy of Trade License, copy of TIN, Copy of NID, Introducer Information, Copy of Nominee's (who will be the successor of the account holder) NID and Photo duly certified by authorized person.	This activity is fairly transparent and predictable.	

Table 4.24 Continued

SI	Core business process (use case)	Observations			Recommendations
		Procedural Requirements	Data and Documentary Requirements	Transparency/ Predictability	
2.4	Obtain Membership in local business Association/Chamber	For obtaining membership in local business Association/ Chamber, Importer has to apply using prescribed application form to Local Business Association/ Chamber. The membership application must be proposed by a member and seconded by another, of the membership class to which the applicant wants to be admitted. Cost of applying membership varies across different Association/ Chamber (i.e Dhaka Chamber of Commerce & Industry (DCCI) Membership fee is BDT. 28,850/-). N.B.- Membership needs to be renewed every year by depositing applicable renewal fees	This activity require submission of filled Application Form along with applicant's 1 copy of Photo, copy of Trade License, copy of TIN Certificate, copy of Bank Certificate, copy of Business Name Card of the Importer, and copy of National Identity Card duly certified by authorized person.	The procedure is fairly transparent; however, varies across different Association/ Chamber. Transparency and predictability of this activity could be improved by introducing electronic procedures.	Online application, approval, issuance and renewal of Membership may be considered. Allow online submission of necessary documents and electronic transfer of required fees. Harmonize data/documents requirement across different license/ permit/certificate application forms in order to remove multiple submissions of identical pieces of data/documents. These will reduce documentary requirement, application time and cost and reduce the possibility of red tapes and corruption, and thereby facilitating ease of doing business. Application fee may be reduced.

Table 4.24 Continued

SI	Core business process (use case)	Observations			Recommendations
		Procedural Requirements	Data and Documentary Requirements	Transparency/ Predictability	
2.5	Obtain Import Registration Certificate (IRC)	For obtaining IRC, Importer has to apply using prescribed Application Form to the Office of the Chief Controller of Imports & Exports (CCI&E) with required supporting documents and initial Registration fees (BDT. 8000/ + 15% VAT). Upon verification of provided information CCI&E issues the IRC. N.B.- IRC needs to be renewed every year by depositing applicable renewal fees	This activity requires submission of filled Application Form along with copy of Trade License, copy of TIN Certificate, copy of Bank Certificate, copy of National Identity Card and copy of Membership Certificate from local chamber duly certified by authorized person.	This activity is pretty transparent as the procedural and cost requirements are published in the website of the CCI&E. However, the transparency and predictability of this process can be much improved by introducing electronic application, approval, issuance and renewal of IRC.	Implement online application, approval, issuance and renewal of Import Registration Certificate (IRC). The electronic application and issuance process followed in e-TIN registration system can be replicated here. Equip the system with auto-correct and auto-calculation features to assist the applicants in completing the online application forms. Additional instructions on how to complete the application for Import Registration Certificate (IRC) should be provided. Allow online submission of necessary documents and electronic transfer of required fees. Harmonize data/documents requirements across different license/ permit/certificate application forms in order to remove multiple submissions of identical pieces of data/documents. These will reduce documentary requirement, application time and cost and reduce the possibility of red tapes and corruption, and thereby facilitating ease of doing business.

Table 4.24 Continued

SI	Core business process (use case)	Observations			Recommendations
		Procedural Requirements	Data and Documentary Requirements	Transparency/ Predictability	
2.6	Obtain VAT registration Certificate	For obtaining VAT registration Certificate, Importer has to apply using prescribed application form (Mushak-6) to the concerned Local VAT circle with required supporting documents. Upon verification of provided information, concerned Local VAT Authority issues the VAT Registration Certificate. Concerned VAT Authority performs post verification about applicant's information and existence of the business entity.	This activity requires submission of filled application form (Mushak-6) along with applicant's 2 copies of Photo, copy of NID, copy of TIN, copy of Ownership/Lease documents, copy of IRC and Bank certificate duly certified by authorized person.	This activity is pretty transparent as the procedural requirements are well known. However, the transparency and predictability of this process can be much improved by introducing electronic application, approval and issuance of VAT registration Certificate.	Implement online application, approval and issuance of VAT registration Certificate. The electronic application and issuance process followed in e-TIN registration system can be easily replicated here. Equip the system with auto-correct and auto-calculation features to assist the applicants in completing the online application forms. Additional instructions on how to complete the application for VAT registration Certificate should be provided. Allow online submission of necessary documents and electronic transfer of required fees. Harmonize data/documents requirement across different license/ permit/certificate application forms in order to remove multiple submissions of identical pieces of data/documents. These will reduce documentary requirement, application time and cost and reduce the possibility of red tapes and corruption, and thereby facilitating ease of doing business.

Table 4.24 Continued

SI	Core business process (use case)	Observations			Recommendations
		Procedural Requirements	Data and Documentary Requirements	Transparency/ Predictability	
2.7	Obtain Import Permit	This process requires Importer to collect Import Permit from the Plant Protection Wing, Department of Agricultural Extension (DAE) by applying using prescribed application form, required supporting documents and applicable fees.	This activity requires submission of filled application form (Form-1) along with Copy of IRC, Copy of Trade License, Copy of TIN, Copy of VAT Certificate and required fees (First 10 ton BDT 1 and additional per ton BDT 1) to the Plant Protection Wing, Department of Agricultural Extension (DAE)	This activity is pretty transparent as the process and requirements are published in the website of the DAE. However, transparency and predictability of this process can be much improved by introducing electronic application, approval and issuance of Import Permit.	<p>Implement online application, approval and issuance of Import Permit. The electronic application and issuance process followed in e-TIN registration system can be easily replicated here.</p> <p>Equip the system with auto-correct and auto-calculation features to assist the applicants in completing the online application forms. Additional instructions on how to complete the application for Import Permit should be provided.</p> <p>Allow online submission of necessary documents and electronic transfer of required fees.</p> <p>Harmonize data/documents requirements across different license/ permit/certificate application forms in order to remove multiple submissions of identical pieces of data/documents.</p> <p>This will reduce documentary requirement, application time and cost and reduce the possibility of red tapes and corruption, and thereby facilitating ease of doing business.</p>

Table 4.24 Continued

SI	Core business process (use case)	Observations			Recommendations
		Procedural Requirements	Data and Documentary Requirements	Transparency/ Predictability	
2.8	Prepare and endorse Import Documents	This process requires Importer to collate all necessary import documents (Proforma Invoice, Commercial Invoice, Country of Origin, Truck Receipt, Packing list, copy of IRC, copy of Trade License, Copy of TIN, copy of VAT certificate and Copy of Import Permit) to its Bank for endorsement. Importer's Bank verifies and endorses the import documents and returns to the Importer.	This activity requires submission all necessary import documents (Proforma Invoice, Commercial Invoice, Country of Origin, Truck Receipt, Packing list, copy of IRC, copy of Trade License, Copy of TIN, copy of VAT certificate and Copy of Import Permit) to the Bank for endorsement.	This procedure is pretty transparent and predictable.	
2.9	Arrange Transport	This simple process involves Importer and local transport company. Importer needs to calculate the space (CBM) and covered van requirement and negotiate with the transport provider which ends with issuing truck receipt.	This activity requires calculation of space (CBM) and truck requirement from the Importer and generates truck receipt.	This process is fairly transparent and predictable.	

Table 4.24 Continued

SI	Core business process (use case)	Observations			Recommendations
		Procedural Requirements	Data and Documentary Requirements	Transparency/ Predictability	
2.10	Appointment of C&F Agent	This fairly simple activity involves Importer and C&F Agent to negotiate and agreed on the terms and condition. Usually C&F Agent takes commission based on assessed value of the import products. The rate of commission is as follows: Assessed value up to BDT 1 Lakh @ 1%, Assessed value over BDT 1 Lakh up to BDT 5 Lakh @ 0.5%, Assessed value over BDT 5 Lakh up to BDT 50 Lakh @ 0.3%, and Assessed value over BDT 50 Lakh plus @ 0.2%.	This only requires data on assessed value of Import products as the C&F Agent commission calculated based on that.	The process is pretty transparent and predictable.	

Table 4.24 Continued

Sl	Core business process (use case)	Observations			Recommendations
		Procedural Requirements	Data and Documentary Requirements	Transparency/ Predictability	
2.11	Border Crossing of Import goods	This process involves crossing of import cargo from Indian part of the corridor through Banglabandha LCS. Border Security (Bangladesh) and Bangladesh Customs (Banglabandha) keep record of the Car Pas of the Import consignment at the Zero Point and inspects the import cargo where necessary. C&F Agent (appointed by the Importer) collects Car Pass and other documents and arranges entry of loaded truck(s) into the Land port yard (Banglabandha) where the date and time of entry of loaded truck(s) recorded.	This step does not require submission or processing of any documents; however, Car Pas, Customs Transit Declaration, Certificate of Origin, Phyto-sanitary certificate, Proforma Invoice, Commercial Invoice and Packing and Weight List to be carried along with the import consignment.		Implementation of One Stop Border Posts (OSBP) may be considered among the Members of BBIN as suggested by WTO TFA agreement for effective border agency cooperation. is to enhance trade facilitation by reducing the number of stops incurred in a cross border trade transaction by combining the activities of both countries' border organizations at a single location with simplified procedures and joint processing and inspections, where feasible. It is also designed to reduce on the time taken to clear passengers at the border. Such initiative will facilitate the effective operationalization of BBIN agreement.

Table 4.24 Continued

SI	Core business process (use case)	Observations			Recommendations
		Procedural Requirements	Data and Documentary Requirements	Transparency/ Predictability	
2.12	Obtain Quarantine Certificate	This process requires Importer /C&F Agent to submit prescribed application form along with necessary documents (Import Permit, Phyto-sanitary Certificate (Nepal) and Truck Receipt) to the Plant Quarantine Officer of the Regional office of DAE, who verifies the documents and Plant Inspector Officer conducts the inspection and submits a report to the Plant Quarantine Officer. Plant Quarantine Officer issues the Quarantine Certificate based on the report.	This activity requires submission of prescribed Application Form, Import Permit, Phyto-sanitary Certificate (Nepal) and Truck Receipt. This activity generates Quarantine Certificate.		<p>Implement online application, approval and issuance of Quarantine Certificate.</p> <p>Equip the system with auto-correct and auto-calculation features to assist the applicants in completing the online application forms.</p> <p>Additional instructions on how to complete the application for Quarantine Certificate should be provided.</p> <p>Allow online submission of necessary documents and electronic transfer of required fees.</p> <p>Harmonize data/documents requirements across different license/ permit/certificate application forms in order to remove multiple submissions of identical pieces of data/documents.</p> <p>This will reduce documentary requirement, application time and cost and reduce the possibility of red tapes and corruption, and thereby facilitating ease of doing business.</p>

Table 4.24 Continued

Sl	Core business process (use case)	Observations			Recommendations
		Procedural Requirements	Data and Documentary Requirements	Transparency/ Predictability	
2.13	Provide Customs Declaration	This activity requires C&F Agent to prepare and submit Bill of Entry to Bangladesh Customs (Banglabandha) with all other import documents. Customs to verify Bill of Entry and all other supporting documents according to the declaration. If submitted Import Declaration meets Customs requirements, Customs keeps record of the Bill of Entry (manually) and issues a Bill of Entry number.	Providing Customs declaration requires submission Filled Bill of Entry, Car Pass, Customs Transit Declaration (CTD), Copy of LC, Copy of LCA, Proforma Invoice, Commercial Invoice, Certificate of Origin, Phytosanitary Certificate, Packing and Weight List, Track Receipt, Marine Cover Note/Insurance Certificate, Bank NoC, Quarantine Certificate, Import Permit, Copy of IRC, Radiation Certificate and Weighment Slip.	Here the entry of Customs declaration is done manually- reducing the transparency and predictability of the activity.	Install and activate ASYCUDA World at the Banglabandha LCS. Ensure uninterrupted connectivity of ASYCUDA World with the central server to ensure effective use of this online system. It would also help to minimize the use of manual system presently used in parallel to the online system. It will also eliminate submission of several copies of each of all import documents. Install and operationalise a fully paperless system/single window to eliminate the use of hard copies of documents. Such a system would eliminate the time involved with physically moving documents. This will increase the transparency and predictability of this activity,

Table 4.24 Continued

SI	Core business process (use case)	Observations			Recommendations
		Procedural Requirements	Data and Documentary Requirements	Transparency/ Predictability	
2.14	Customs Inspection and Clear Goods	Customs Inspection and Clear Goods involve verification of submitted import documents and import goods and ensuring that the import consignment is exactly the same as the declared one. Customs assesses the import goods and C&F Agent deposits assessed duty (if any) and VAT and AIT on C&F services charges through TR Challan to the Sonali Bank and submit the TR Challan to the Customs. Upon receipt of the TR Challan and payment of Land Port Authority (BLPA) charges, Customs issues/signs Release Order (Bill of Entry and Car Pass).	This step involves verifying the import documents submitted in the previous step and import goods. Customs also determines the assessed value of the import goods and calculates duty (if any) and VAT and AIT on C&F services charges. Customs officer has to record the actual quantity and assessed value of import goods into customs information system.	There is great deal of information on the NBR Website (http://www.nbr.gov.bd) and Bangladesh Customs Website (http://customs.gov.bd); but instructions or guidelines for traders for completing customs formalities both for exports and imports are surprisingly absent. The traders would benefit if such guidelines are developed and posted on the NBR and Customs website. Moreover, as already mentioned, much of the clearance work is done manually. These affect the transparency and predictability of this process.	Install and activate ASYCUDA World at the Banglabandha LCS. Ensure uninterrupted connectivity of ASYCUDA World with the central server. Install and operationalise a fully paperless system/single window to eliminate the use of hard copies of documents. Review the internal workflows to further simplify the customs clearance processes and address duplication of work by reassessing delegations of responsibility and repetitive procedures such as the referral of Bills of Entry from the Assistant Revenue Officer to the Revenue Officer at each step of the current release and clearance process. Revenue Officers and Assistant Commissioners should perform periodic monitoring by checking a sample of the work for accountability and quality control purposes and focused on the higher end of the risk continuum. Implementation of a trusted trader program It would allow securing full benefit from the Authorized Economic Operator program, which NBR is developing currently. Capacity building of front line officials to better manage the paperless system/single window and overall risk management system. Bangladesh Land Port Authority (BLPA) should consider introducing electronic data sharing with Bangladesh Customs to reduce the manual movement of hard copies of documents/file.

Table 4.24 Continued

SI	Core business process (use case)	Observations			Recommendations
		Procedural Requirements	Data and Documentary Requirements	Transparency/ Predictability	
2.15	Transport goods to Importer's Warehouse	This process requires local transport company contracted by Importer to carry the import goods from Banglabandha Land port to Importer's Warehouse			
3.	Pay				
3.1	Establish Payment Guarantee by Letter of Credit (LC)	<p>This process starts with Importer applying for Letter of Credit (LC) to importer's bank along with Letter of Credit Authorization (LCA), Proforma Invoice, Import Registration Certificate (IRC), Import Permit and insurance Cover Note.</p> <p>Importer's bank reviews submitted documents and evaluates Importer's business and credit profile and based on that approves the application and issues Letter of Credit (LC).</p> <p>Exporter's bank (Nepalese) receives and establishes authenticity of the Letter of Credit (LC) and notifies Nepalese Exporter for the collection of Letter of Credit (LC).</p>	<p>This process requires submission of Application for Letter of Credit (LC), Letter of Credit Authorization (LCA), Proforma Invoice, Import Registration Certificate (IRC), Import Permit and insurance Cover Note to importer's Bank.</p> <p>Importers Bank has to report the LC/import value to the Central Bank.</p>	<p>This process follows 'Uniform Customs and Practices for Documentary Credit' publication number 600, Bangladesh Foreign Exchange Regulation Act 1947 and Foreign Exchange Regulations (Amendment) Act 2015.</p> <p>The procedure is well known and quite transparent. But the banks could develop and upload the procedures on their websites for greater transparency.</p>	Scheduled banks should develop and upload the LC opening procedure on their websites for greater transparency.

Table 4.24 Continued

SI	Core business process (use case)	Observations			Recommendations
		Procedural Requirements	Data and Documentary Requirements	Transparency/ Predictability	
3.2	Make Payment for Import goods	In this process Importer receives import documents (typically include; Commercial Invoice, Packing and Wight List, Country of Origin Certificate, Truck Receipt, and Phytosanitary Certificate) from Nepalese Exporter through the Importer's Bank. If the documents are compliant with the terms and conditions listed in Letter of Credit, Importer collects and directs Importer's bank to release the payment and the Bank transfers the payment to Importer's Bank.	This process requires receipt of a set of import documents (typically include; Commercial Invoice, Packing and Wight List, Country of Origin Certificate, Truck Receipt, and Phytosanitary Certificate) from Nepalese Exporter via his Bank. Importers Bank has to report the amount of Foreign Currency transferred to the Central Bank.	This process follows 'Uniform Customs and Practices for Documentary Credit' publication number 600, Bangladesh Foreign Exchange Regulation Act 1947 and Foreign Exchange Regulations (Amendment) Act 2015.	
3.3	Submission of Customs certified Bill of Entry	<p>This activity requires submission of Bangladesh Customs signed Bill of Entry to Importer's Bank as a proof of completion of import within 4 months from the dates of remittances.</p> <p>Cases with material discrepancy between the particulars of merchandise for which remittance was made and the merchandise actually received as evidenced by the customs certified Bill of Entry, and cases of non-submission of customs certified Bill of Entry/ invoice within four month of remittance should be reported to the area office of Bangladesh Bank.</p>	It involves submission of Bangladesh Customs signed Bill of Entry.	This process follows Bangladesh Foreign Exchange Regulation Act 1947, Foreign Exchange Regulations (Amendment) Act 2015 and Foreign Exchange transactions Guideline.	

Source: prepared by the study team

Chapter 5. Summary and Conclusions

This chapter summarises the proposed intervention to improve trade facilitation and points out the actual usage of the Report.

5.1 Proposed interventions to improve trade facilitation

Key recommendations in this report, mainly derived from analysis in Chapter 4, especially Table 4.24, are divided into short- and long-term interventions. Classification in this respect does not follow hard-and-fast rules. Instead, the project team considered the key factors according to the level of difficulty for implementation of trade facilitation measures as well as the financial and human capacity requirements.

5.1.1 Short-term interventions

- **Implementation of online application, approval, issuance and renewal of license/certificate/permit in a number of similar processes:** Bangladesh introduced e-TIN (electronic Taxpayer Identification Number) in July 2013. Online registration, declaration and payment of Value Added Tax (VAT) are expected to be introduced soon under the ongoing VAT reform initiative. This success can be replicated in similar types of processes such as obtaining trade license, obtaining membership in local business association/chamber, obtaining Import Registration Certificate (IRC), and obtaining Import Permit. This can be achieved by converting a manual system to an electronic system. Instructions on how to complete the application for license/certificate/permit should be provided. Online submission of necessary documents and electronic transfer of required fees should be accepted. Documentary requirements should be kept at a minimum. It is envisaged that online submission would reduce the submission of number of documents (print copies).
- **Installation and operationalisation ASYCUDA World at Banglabandha LCS:** Banglabandha LCS is not yet connected with ASYCUDA World. Installation and full implementation of all the components of the ASYCUDA World at the Banglabandha LCS is essential for realizing maximum benefit of automation of the Customs procedures. Full implementation of the selectivity module of ASYCUDA World for risk management of all cargo declarations may also be considered.
- **Rearrangement of internal workflows of the Customs:** Internal workflows of the Customs should be reviewed and rearranged to further simplify the cargo clearance processes and to address duplication of work through delegations. For example, repetitive procedures such as the referral of

Bills of Entry from the Assistant Revenue Officer to the Revenue Officer at each step of the current release and clearance process should be avoided. Revenue Officers and Assistant Commissioners should perform periodic monitoring by checking a sample of the work for accountability and quality control purposes and focus on the higher end of the risk continuum.

- **Process reengineering and process simplification:** Analysis of existing export-import procedures in Bangladesh showed that there are some repetitive or redundant processes that can be removed/amended suitably. Some processes like obtaining TIN and VAT registration certificate and obtaining IRC can be more simplified, particularly when it moves into the electronic system.
- **Reduction of costs burden:** Removal/reduction of the excessive application fees (obtaining IRC) or membership fees (obtaining membership in local business association/chamber) should be considered. Introducing electronic application, approval, issuance and renewal of license/certificate/permit should also eliminate or reduce the existing cost in other processes. For example, there is no cost involvement in the present electronic application and issuance of e-TIN.
- **Harmonisation of data and documentary requirements:** Data/documents requirements across different license/ permit/certificate application forms need to be harmonized in order to remove multiple submissions of identical pieces of data/documents. These should also be aligned with the international standard to facilitate future integration at the regional level.
- **Strengthening professional relationships with all parties involved in the trade procedures:** Professional relationships among all the actors involved in the customs clearing procedures should be improved to better manage the trade transaction.
- **Prior verification of documents:** NTM certificates such as radio activity test report or phytosanitary certificate may be verified online before consignment comes or may be removed if pre-shipping testing is carried out.

5.1.2 Long-term interventions

- **Introduction of SWIFT (Single Window Interface for Facilitating Trade):** Introduction of SWIFT will enable online application, approval, issuance and renewal of required license/certificate/ permits. Analysis in this report shows that preparation of documents, manual application, approval, issuance and renewal procedures and exchange of information among concerned actors involved account for the largest share of the import and export process time. In particular, processes such as obtaining trade license, obtaining membership in local business association/chamber, obtaining Import Registration Certificate (IRC), and obtaining Import Permit can easily be simplified following the introduction of Single Window because Single Window will require submitting similar document once electronically. This would significantly simplify the trade process by minimizing documentary

requirements; reducing time and cost and removing red tapes and corruption, thereby make the whole trading system transparent, predictable and accountable. Introduction of paperless system at the regional level will also facilitate acceptance of cross-border Bill of Lading (BL) or Customs Transit Document (CTD) electronically facilitating effective and meaningful cooperation among the regional trading partners.

- **Ensuring Legal consistency for the introduction of Single Window/electronic procedures:** Existing laws, regulations, and rules governing the export-import procedures, licensing process, banking, logistics and other support services need to be reviewed, amended and updated, where necessary, to make them compatible with the introduction and acceptance of electronic procedures.
- **Transparency in legal requirements:** It needs to be ensured that all laws, regulations, rules and requirements related to the export-import and licensing procedures are transparent, publicly available and easily accessible. Full implementation of Article 1.1 (Publication) and Article 1.2 (Information of available through internet) of WTO TFA will ensure the required transparency. The legal requirements should also need to be precise and straightforward for all relevant parties to effectively comply.
- **Establishment of authorized economic operator/ trusted trader program:** Implementation of a authorized economic operator/ trusted trader program as outlined in the Revised Kyoto Convention and in the WTO TFA (Article 7.7) may be considered as a part of the overall risk management continuum. This would allow traders who meet certain criteria to benefit from simplified procedures such as direct release, prior release, and simplified declaration. It would allow securing full benefit from the Authorized Economic Operator program, which NBR is developing currently.
- **Upgrading skills of the front line officials:** Front line officials should be trained appropriately to better manage the paperless system/single window and to upgrade core competences (risk management, post-clearance audit, valuation, classification etc.).
- **Improving transport and border crossing infrastructure:** Bangladesh Land port Authority (BLPA) may consider modernizing its operational procedures to meet the needs of transforming this Land Port into a regional hub of trade in coming days. BLPA should also consider electronic data sharing with Customs which will reduce time and cost of total clearance process. BLPA may also consider addressing the mobile network problem to ensure better connectivity among the business people and other stakeholders of the land port.
- **One Stop Border Posts (OSBP):** In future, implementation of one stop border post may be considered among the Members of BBIN as suggested by WTO TFA agreement for effective border agency cooperation.

5.2 Utilisation of the Report

The Report can be used for a range of purposes. First, the detailed information on trade process and procedures can be utilized to publicize trade and transport information. This is especially related to the WTO TFA Article 1 is focused on publication and availability of information. Information in this report can be used directly in case a Trade Portal is developed which includes description of trade procedures.

Second, the quantitative indicators in this Report enable the policy makers and stakeholders to better take stock of the status and assess challenges in trade and transport facilitation. For instance, this report shows that costs of some trade procedures may be too high and there is room for reducing such costs.

Third, this Report highlights the key bottlenecks and proposes recommendations to remove the bottlenecks and enhance trade facilitation, which greatly support evidence-based policy making and reform.

Finally it is important to reiterate that the Report provides baseline data for benchmarking in the future. In other words, when similar indicators are collected in the future, the progress or setbacks in trade and transport facilitation can be analysed, and policy and actions can be adjusted if necessary. Indeed, benchmarking should not be limited to quantitative data. Each procedure recorded and analysed in this report provides a benchmark for examining whether the procedures are simplified or improved. More specifically such benchmarking can examine whether changes are made from manual to electronic or online processing.

Appendix 1. List of participants of workshops for the TTFMM baseline study in Bangladesh

A1. Inception Workshop on Trade and Transport Facilitation Performance Monitoring

26-27 November 2013

Bangkok, Thailand

GOVERNMENT OF BANGLADESH

Mr. Sultan MD Iqbal

Member (Customs Intelligence & Audit)
National Board of Revenue, Dhaka

Mr. Nasir Arif Mahmud

Joint Secretary
Ministry of Shipping

Mr. AKM Akhter Hossain

President
Chittagong Customs Clearing & Forwarding
Agents
Association, Agrabad, C/A

Mr. M. Nurul Amin

Deputy Director (CM)
Bangladesh Standard Testing Institute (BSTI)

Mr. AHM Ahsan

Trade Consultant (Deputy Secretary)
Ministry of Commerce

Mr. Afsarul Arifeen

Additional Secretary
The Federation of Bangladesh Chambers of
Commerce and Industry (FBCCI)

GOVERNMENT OF BHUTAN

Mr. Choiten Wangchuk

Director General, Department of Public Accounts
Ministry of Finance

Mr. Sonam Wangchuk

Director, Department of Trade
Ministry of Economic Affairs

Mr. Choyzang Tashi

Director, Department of Revenue and Customs
Ministry of Finance

Mr. Karma Dorji

Executive Director, Bhutan Agriculture and Food
Regulatory Authority (BAFRA)
Ministry of Agriculture and Forests

Mr. Palden Dorjee

General Manager
Forwarders and Clearing Agent

Mr. Sonam Dorji

Business Promotion Officer
Bhutan Chamber of Commerce and Industry

GOVERNMENT OF INDIA

Mr. Devendra Kumar Singh

Additional Director General of Foreign Trade
Directorate General of Foreign Trade
Ministry of Commerce and Industry

Mr. Sunil Kumar Das

Commissioner of Customs
Office of the Commissioner of Customs

Mr. N. Venkatesh

Additional Director General
Systems Directorate

Mr. Prabir De

Senior Fellow
Research and Information System for
Developing Countries (RIS), and
ASEAN-India Centre

GOVERNMENT OF NEPAL

Mr. Navaraj Dhakal

Under Secretary
Ministry of Commerce and Supplies

Mr. Damber Bahadur Karki
Under Secretary
Ministry of Physical Planning and Transport

Mr. Rajan Sharma
President
Nepal Freight Forwarders Association (NEFFA)

Mr. Sarad Bickram Rana
Executive Director
Nepal Intermodal Transport Development Board

**WORLD CUSTOMS ORGANIZATION
ASIA PACIFIC REGIONAL OFFICE
FOR CAPACITY BUILDING (ROCB A/P)**

Mr. Yoshihiro Kosaka
Head
WCO (ROCB A/P)

Mr. Sekhar Bonu
Director
SARC, South Asia Regional Department
sbonu@adb.org

Mr. Lawanya Kumar Dhakal,
Director
Department of Customs

Mr. Parashu Ram Adhikari
Senior Plant Protection Officer
Ministry of Agriculture and Development

RESOURCE PERSONS

Mr. Takashi Matsumoto
External Relations Coordinator
Office of the Secretary General
World Customs Organization

Ms. Pavaran Tanmesin
Director
Krabi Customs House

Mr. Sanghyup Lee
Director
Clearance Facilitation Section
Seoul Main Customs
Republic of Korea

ASIAN DEVELOPMENT BANK (ADB)

Mr. Ronald Antonio Butiong
Principal Regional Cooperation Specialist
SARC, South Asia Regional Department

Mr. Cuong Minh Nguyen
Senior Economist (Regional Cooperation)
SARC, South Asia Regional Department

Ms. Rosalind McKenzie
Regional Cooperation Specialist
SARC, South Asia Regional Department

Ms. Aileen Pangilinan
Associate Programs Officer
SARC, South Asia Regional Department

Mr. Jesusito Tranquilino
Regional Cooperation and Integration Expert
SARC, South Asia Regional Department

Ms. Linel Ann Reyes-Tayag
Operations Assistant
SARC, South Asia Regional Department

Mohammad Ehteshmaul Hoque
National Trade Facilitation Expert-Bangladesh
SARC, South Asia Regional Department

Achyut Bhandari
National Trade Facilitation Expert-Bhutan
SARC, South Asia Regional Department

Shyam Dahal
National Trade Facilitation Expert-Nepal
SARC, South Asia Regional Department

UNESCAP

Mr. Yann Duval
Chief, Trade Facilitation Unit
Trade and Investment Division

Mr. Tengfei Wang
Economic Affairs Officer
Trade Facilitation Unit
Trade and Investment Division

Mr. Fedor Kormilitsyn
Economic Affairs Officer
Transport Division

A2. National Workshop on Trade and Transport Facilitation Monitoring Mechanism

Dhaka, Bangladesh, 28-29 April 2014

Mr. Md. Jamal Uddin Ahmed
Joint Secretary, Roads Division
Ministry of Communication

Mr. Abdus Sattar Sheikh
Deputy Secretary
Ministry of Commerce

Mr. Mohammad Khairul Alam
Assistant Controller
Chief Controller, Import & Export

Mr. Md. Abdul Alim
Assistant Commissioner
National Board of Revenue

Mr. Chapal Chakmay
Assistant Commissioner
National Board of Revenue

Mr. Muhammad Imtiaz Hassan
Assistant Commissioner
National Board of Revenue

Mr. Md. Shahinur Kabir Pavel
Assistant Commissioner
National Board of Revenue

Mr. Mohammad Mahbub Hasan
Assistant Commissioner
National Board of Revenue

Mr. Mohammad Mostofa Jamal Haider
Deputy Commissioner Tax
National Board of Revenue

Mr. Mohammed Shaha Alam
Assistant Commissioner Tax
National Board of Revenue

Mr. Md Jahangir Alam
Assistant Commissioner Tax
National Board of Revenue

Mr. Md. Shaifur Rahaman
Assistant Commissioner Tax
National Board of Revenue

Mrs. Roksana Tarannum
Senior Assistant Secretary
Ministry of Environment and Forest

Mr. Anisur Rahman
Senior Assistant Secretary
Ministry of Industries

Mr. Shah Zahirul Islam
Additional DG (Operation)
Ministry of Railway

Mrs. Sirat Mahmuda
Assistant Chief
Ministry of Shipping

Mr. Tapan Kumar Chakravorty
Additional Secretary
Bangladesh Land Port Authority

Mr. Md. Maniruzzaman
Chief Planning
Chittagong Port Authority

Ms. Begum Rahima Akter
Information Officer
Export Promotion Bureau

Mr. Rama Dewan
Deputy Chief
Bangladesh Tariff Commission

Mr. Nora Alam Siddique
Deputy Secretary
Economic Relations Division

Mrs. Ifrat Ara Bagom
Deputy Secretary
Federation of Bangladesh Chambers of
Commerce and Industry

Mr. Md. Sheikh Mohammad Farid
President
Dhaka Customs Agent Association

Dr. Mostafa Abid Khan
Director (Programme, Research and Policy
Advocacy)

Dr. Mohammad Abu Yusuf
Senior Fellow

Mr. Mohammad Farhad
Research Fellow

Mr. Md. Shoaib Akhtar
Research Associate

Ms. Seikh Ruksana Burhan
Research Associate

Mr. Ismat Jarin Dina
Research Associate

RESOURCE PERSONS

Dr. Somnuk Keretho
Director
Institute for Information Technology Innovation
Faculty of Engineering
Kasetsart University, Thailand

Mr. Shigeaki Katsu
Trainer
Customs Institute of Japan
Ministry of Finance

UN ECONOMIC AND SOCIAL COMMISSION FOR ASIA AND THE PACIFIC

Yann Duval
Chief
Trade Facilitation
Trade and Investment Division

Tengfei Wang
Economic Affairs Officer
Trade Facilitation
Trade and Investment Division

Fedor Kormilitsyn
Economic Affairs Officer
Transport Facilitation and Logistics Section
Transport Division

ASIAN DEVELOPMENT BANK

Cuong Minh Nguyen
Senior Economist (Regional Cooperation)
SARC, South Asia Department

Mr. Mashuk Hossain
Consultant
South Asia Department

Jacqueline Lam
Consultant (Trade Economist)
South Asia Department

A3. Trade and Transport Facilitation Monitoring Mechanism (TTFMM) meeting

Shangri-La Hotel, Wuhan, China, 21 October 2015

BANGLADESH

Mr. Md. Abdul Hakim, First Secretary (Customs Modernization), National Board of Revenue
Dhaka, Bangladesh

BHUTAN

Mr. Sonam Phuntsho Wangdi, Joint Secretary,
Ministry of Economic Affairs, Thimphu, Bhutan

Mr. Dhendup, Deputy Collector, Regional Revenue and Customs Office, Department of Revenue and Customs, Phuentsholing, Bhutan

Mr. Kesang Yeshey, Assistant Collector, Regional Revenue and Customs Office, Department of Revenue and Customs, Phuentsholing, Bhutan

INDIA

Mr. Zubair Riaz Kamili, Additional Commissioner, Customs Commissionerate, New Delhi

Mr. Prabir De, Professor, India Habitat Centre, Zone 4B, Lodhi Road, New Delhi, India

NEPAL

Mr. Toya Narayan Gyawali, Joint Secretary, Ministry of Commerce and Supplies, Kathmandu

Mr. Bishnu Prasad Paudel, Director, Customs Department, Kathmandu, Nepal

Mr. Ananta Prasad Timsina, Customs Reform and Modernization Section, Department of Customs, Kathmandu, Nepal

Mr. Sharma Rajan, President, Nepal Freight Forwarders Association and Member of Nepal Trade & Transport Facilitation Committee, Kathmandu, Nepal

INTERNATIONAL TRADE CENTRE (ITC)

Mr. Mohammad Saeed
Senior Advisor on Trade Facilitation

ASIAN DEVELOPMENT BANK (ADB)

Ms. Rosalind McKenzie
Regional Cooperation Specialist
Regional Cooperation and Operations
Coordination Division (SARC)
South Asia Department

Mr. Achyut Bhandari
National Trade Facilitation Expert
Independent of ADB for Bhutan
Thimphu, Bhutan

Mr. Mohammad Farhad
ADB Consultant/Customs Expert
Asian Development Bank (ADB)
Dhaka, Bangladesh

Mr. Sarad Bickram Rana
National National Customs Procures Expert
Asian Development Bank (ADB)
Kathmandu, Nepal

Dr. Posh Pandey
Chairman
South Asia Watch on Trade Economics and Environment (SAWTEE)
Kathmandu, Nepal

ESCAP

Mr. Tengfei Wang
Economic Affairs Officer

A4. Workshop for the Implementation of TTFMM Baseline Studies

Bangkok, Thailand, 13-15 January 2016

BANGLADESH

Mr. Md. Firoz Shah Alam
Member (Customs: Audit, Modernisation & Intl.
Trade)
National Board of Revenue

Mr. Md. Abdur Rob
Deputy Secretary
Ministry of Commerce

Mr. Hasan Mohammad Tarek Rikabder
Joint Commissioner
Customs Excise & Vat commissionerate,

Mr. Md. Enamul Hoque
Assistant Commissioner
Customs Excise & Vat commissionerate

Mr. Md. Sayeduzzaman Sayed
Sayed Enterprise (Clearing & Forwarding Agent,
Import and Export, and Transport) President,
Burimari C&F Agents Association

Mr. Md. Rezaul Karim
C&F Agent, Freight Forwarder & Importer-
Exporter
President, Banglabandha C&F Agents Association
Director, Panchagrah Chamber of Commerce &
Industry

BHUTAN

Mr. Karma Drukpa
Regional Director
Regional Trade and Industry Office

Mr. Pema Wangchen
Joint Commissioner
Liaison and Transit Office
Royal Bhutan Customs Office

Mr. Tandin Wangchhen
Joint Collector
Customs and Excise Division
Department of Revenue and Customs

Ms. Deki Gyamtsho
Deputy Collector
Regional Revenue and customs Office
Department of Revenue and Customs

Ms. Tshering Choden
Executive Director
Bhutan Clearing and Forwarding Agent

INDIA

Mr. Kundan Kumar
Superintendent
Department of Revenue (CBEC)
Ministry of Finance

NEPAL

Mr. Jib Raj Koirala
Joint Secretary
International Trade Relations
Ministry of Commerce & Supplies

Mr. Mimangsa Adhikari
Director
Customs Reforms & Modernization Section
Department of Customs

Mr. Nirmal Kumar Mainali
Customs Officer
Birgunj Customs
Kumar Bhattarai
Customs Officer
Mehi Customs Office

Mr. Rajan Sharma
President
Nepal Freight Forwarders Association

UNESCAP

Mr. Yann Duval
Chief, Trade Facilitation Unit
Trade and Investment Division

Mr. Tengfei Wang
Economic Affairs Officer

ASIAN DEVELOPMENT BANK (ADB)

Ms. Aileen Pangilinan
Programs Officer
South Asia Department

Mr. Acyut Bhandari
ADB Consultant

Mr. Phuntsho Wangdi
ADB Consultant

Dr. Posh Pandey
ADB Consultant

Mr. Sarad Bickam Rana
ADB Consultant

Mr. Prabir De
ADB Consultant

Mr. Mohammad Farhad
ADB Consultant

Ms. Leticia de Leon
ADB Consultant

Ms. Alona Mae Agustin
ADB Consultant

A5. National Validation workshop on Baseline Study of Trade and Transport Facilitation Monitoring Mechanism (TTFMM)

Dhaka, Bangladesh, 31 July – 1 August 2016

1. Mr. Md. Firoz Shah Alam, Member, National Board of Revenue
2. Mr. Mohammad Zakir Hossain, Joint Secretary, Ministry of Agriculture
3. Ms. Nasreen Afroz, Director, Prime Minister's office
4. Ms. Sultana Yasmin, Deputy Secretary, Road Transport and Highways Division
5. Mr. Md. Jasim Uddin Badol, Deputy Secretary, Ministry of Industries
6. Mr. Muhammad Anisur Rahman, Bangladesh Bank
7. Mr. Md. Nurul Haque, Sonali Bank Ltd.
8. Mr. Md. Abdul Hakim, First Secretary, National Board of revenue
9. Mr. Hasan Mohammad Tarek Rikabder, Joint Commissioner, Customs, Excise and VAT, Commissionerate, Rangpur
10. Ms. Sirat Mahmuda, Senior Assistant Chief, Ministry of Shipping
11. Mr. Muhammad Minhaz Uddin Pahloan, Second Secretary, National Board of revenue
12. Mr. Anis Ahmed Ndc, Director (Traffic), Bangladesh Land Port Authority
13. Ms. Rabeya Akter, Senior Assistant Secretary, Economic Relations Division (ERD)
14. Mr. Md. Ziaur Rahman, Assistant Controller, Ministry of Commerce
15. Mr. Manzur Ahmed, Advisor, FBCCI
16. Mr. Syed Md. Bakhtiar, Director-Ports & Customs, Bangladesh Freight Forwarders Association
17. Mr. Razvee Ahmed, Assistant Commissioner, Banglabandha LC Station
18. Ms. Iftekhar jahan, Assistant Commissioner, Sonamasjid LC Station
19. Mr. Md. Motiar Rahman, Assistant Commissioner, Burimari LC Station
20. Mr. Sheikh Md. Farid, President, Dhaka Customs Agents Association
21. Mr. Mahbub Alam, Commercial Manager, Pran RFL Group
22. Mr. Biplop Kumar Saha, Proprietor, M/S Pinky Enterprise (Exporter of plastic Tableware)
23. Mr. Md. Salauddin Sikder, Assistant General Manager, M/S Durable Plastic Ltd (Exporter of plastic tableware)
24. Mr. Farhad Sorif, Commercial Manager, National Fittings and Accessories Ltd.
25. Mr. Md. Zahid Hossain, Importer of Lentils
26. Mr. A.K.M. Murad, Proprietor, M/S Shoshi Traders
27. Mr. Alauddin Babu, Proprietor, M/S Nayan International
28. Mr. Ajoy Dhor, Proprietor, MIS Trade Syndicate
29. Mr. Tengfei Wang, Economic Affairs Officer, UNESCAP
30. Mr. Prabir De, Researcher, Research and Information System for Developing Countries (RIS), India
31. Mr. Mohammad Farhad, National consultant, ADB
32. Mr. Mashuk Al Hossain, National consultant, ADB