

**Trade and Transport Facilitation  
Monitoring Mechanism in Bangladesh:  
Baseline study series #1**

Business Process Analysis of  
Export of Plastic Kitchenware  
and Tableware from  
Bangladesh to Bhutan



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# **Business Process Analysis of export of plastic kitchenware and tableware from Bangladesh to Bhutan**

The 1<sup>st</sup> report of a series of 5 studies on Trade and Transport Facilitation Monitoring Mechanism (TTFMM) in Bangladesh

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## **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 exporting Plastic kitchenware and tableware from Bangladesh to Bhutan using Business Process Analysis (BPA) approach. It is a stand-alone document itself and in the meantime the 1<sup>st</sup> report of a series of 5 studies that 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 and 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, Bangladesh<sup>1</sup>. 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.

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

## **Executive Summary**

The report is focused on analyzing trade process of exporting Plastic kitchenware and tableware from Bangladesh to Bhutan 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) Full operationalisation of all the components of ASYCUDA World at Burimari border crossing points; 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 setback in trade facilitation performance in the country can be benchmarked.
- 3) Diagnose key bottlenecks and recommendations for removing bottlenecks and 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 lists 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.

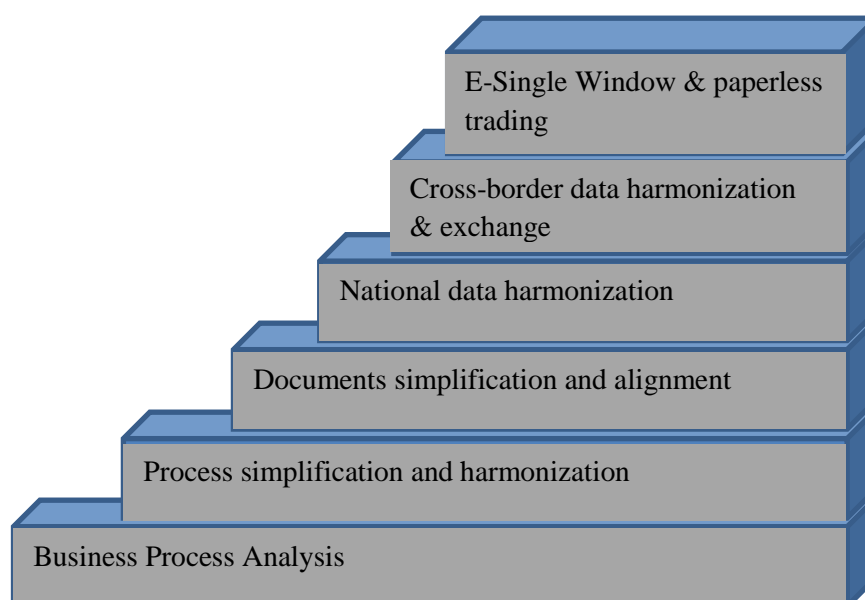
The report is focused on analysis of trade process and procedures of export of Plastic kitchenware and tableware from Bangladesh to Bhutan. It is a stand-alone document itself and the 1<sup>st</sup> report of a series of 5 studies and feeds the synthesis TTFMM baseline report on Bangladesh. As such, 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 UNNExT<sup>2</sup> 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.<sup>3</sup> Similar to the existing studies, *the UNNExT Business Process Analysis Guide to Simplify Trade Procedures*<sup>4</sup> was used to study export of Plastic kitchenware and tableware from Bangladesh to Bhutan.

According to UN/CEFACT (see Figure 2.1)<sup>5</sup>, 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

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.

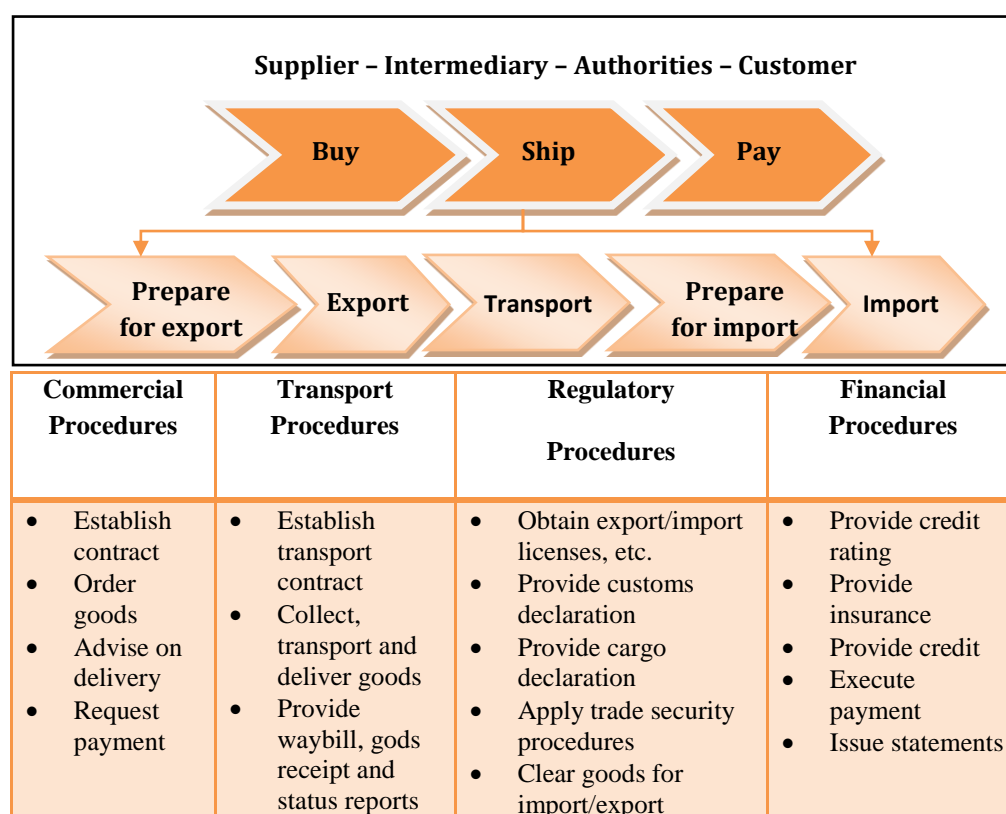
<sup>2</sup> More information is available at [http://unnexnext.unescap.org/tools/business\\_process.asp](http://unnexnext.unescap.org/tools/business_process.asp).

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

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

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

**Figure 2. 2 Buy-Ship-Pay Model**

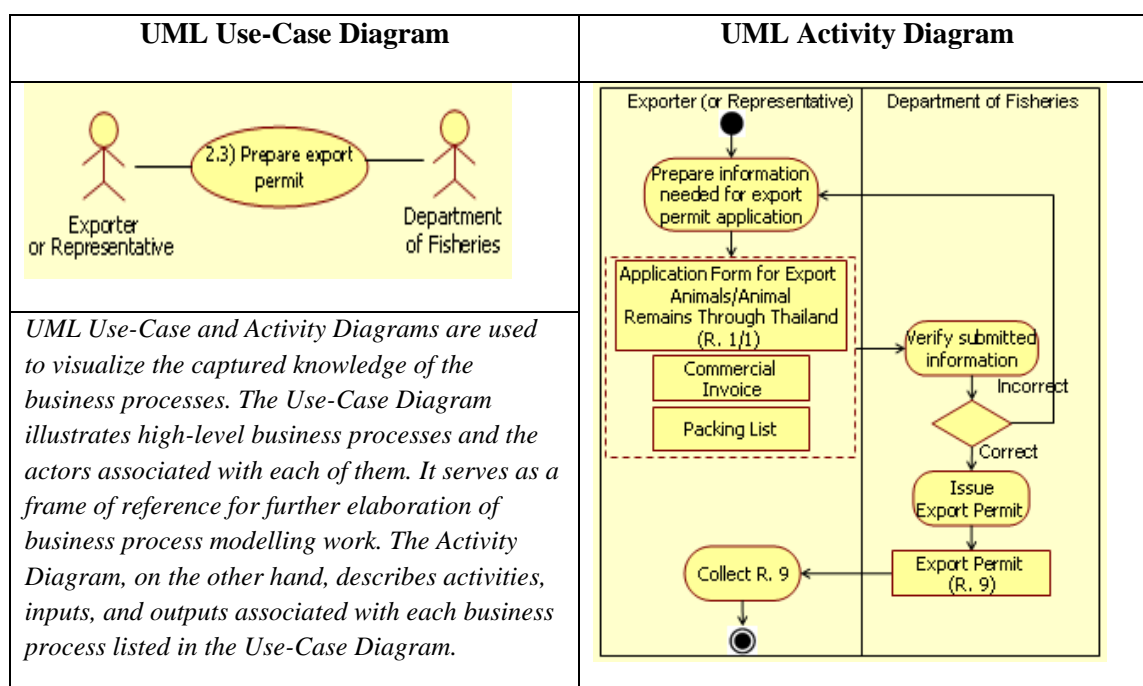


*UN/CEFACT Recommendation No. 18 illustrates a simplified view of the international supply chain in the Buy-Ship-Pay model (Box 1). The model identifies the key commercial, logistical, regulatory and payment procedures involved in the international supply chain and provides an overview of the information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

Source: [www.unece.org/fileadmin/DAM/cefact/recommendations/rec18/Rec18\\_pub\\_2002\\_ecetr271.pdf](http://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://unnexnext.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.

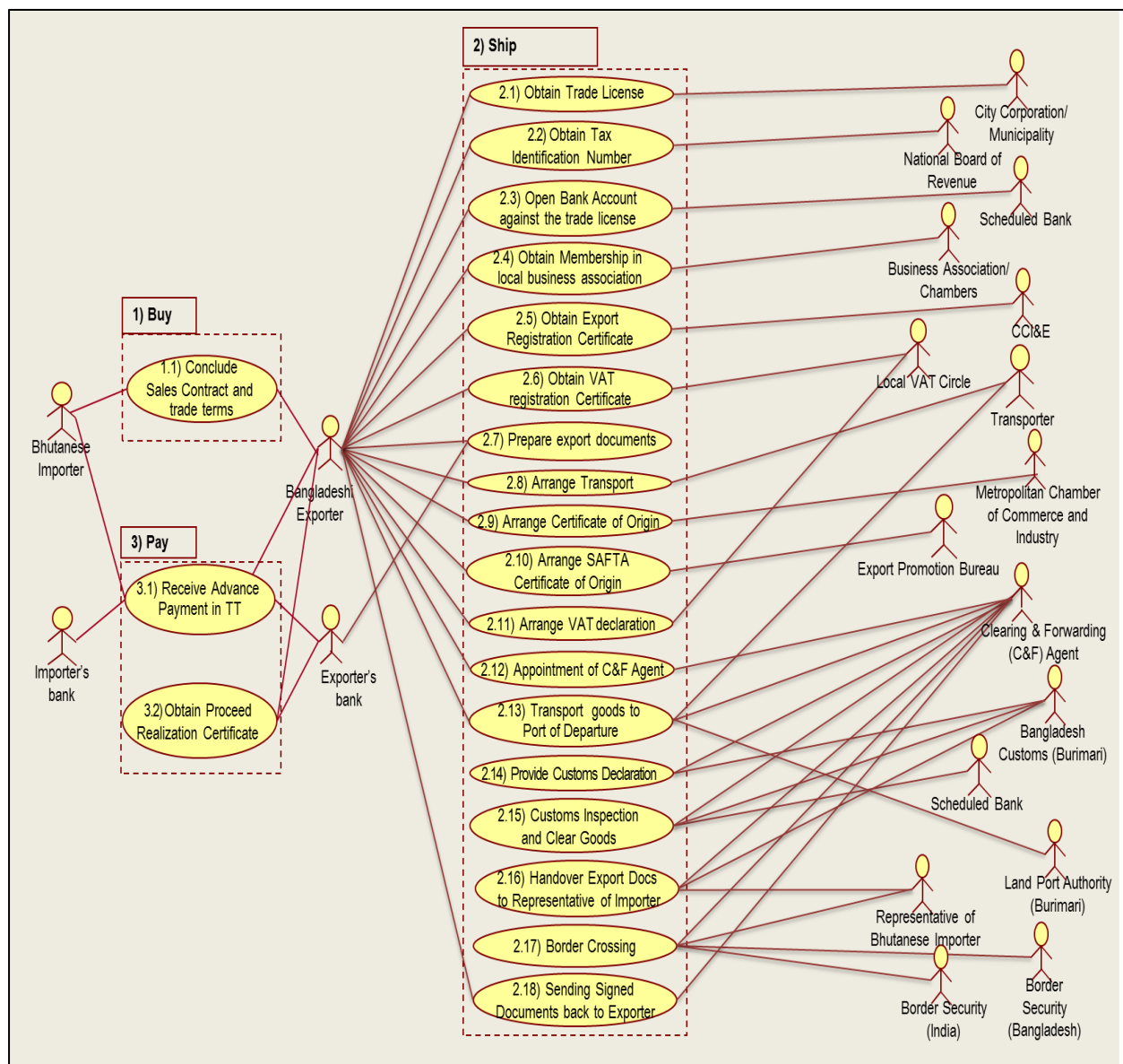
## Chapter 4. Analysis and Findings

### 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 exporting Plastic kitchenware and tableware from Bangladesh to Bhutan. A regular exporter has to complete 15 distinct procedures for exporting Plastic kitchenware and tableware from Bangladesh to Bhutan through Burimari LCS. Furthermore, additional 6 one-time procedures are required for a new trader. In other words, a new trader needs to go through 21 procedures to complete export process.

**Figure 4. 1. Use-case diagram of exporting Plastic Kitchenware and Tableware to Bhutan**



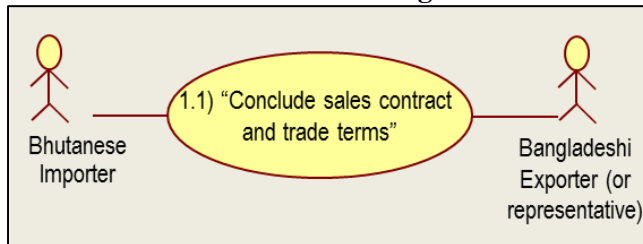
Source: prepared by the study team

### 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**

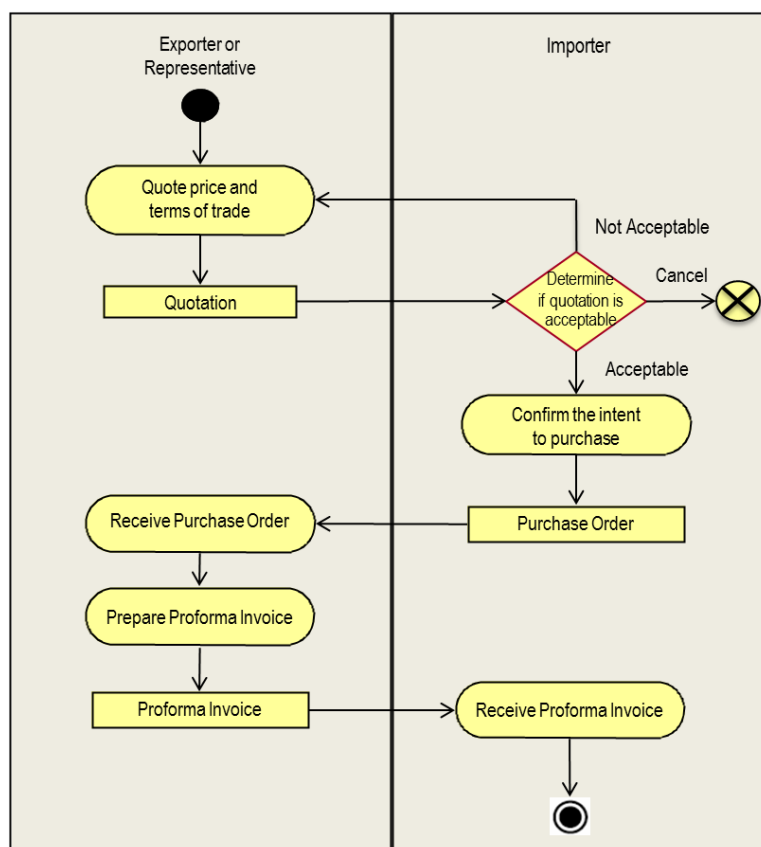


Source: prepared by the study team

“Conclude sales contract and trade terms” is the only core business process under the “Buy” process area for export of Plastic kitchenware and tableware. The Use Case diagram as shown in Figure 4.2 suggests that this core business process requires participation from:

- Bhutanese importer
- Bangladeshi exporter

**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**

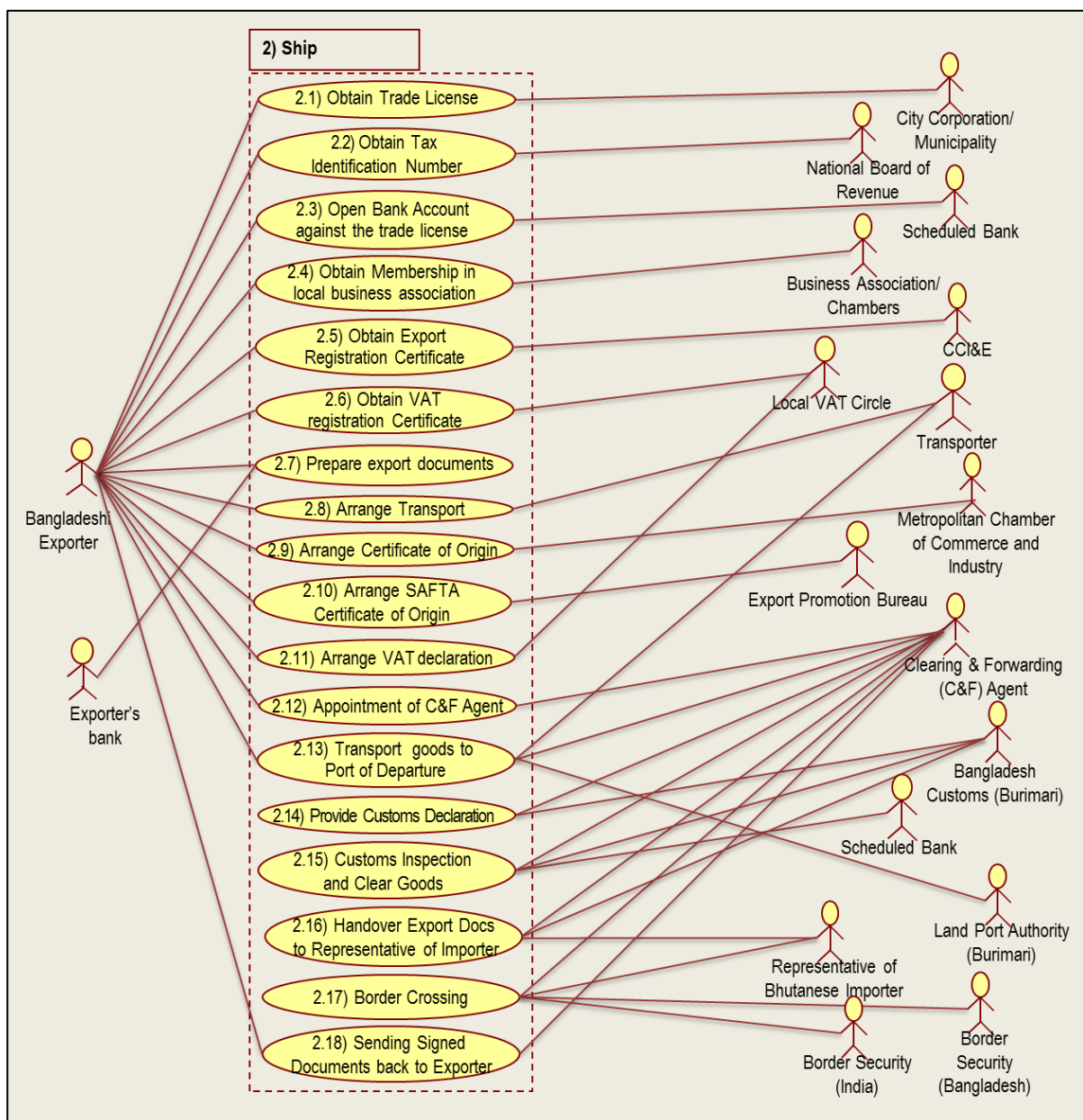
Name of the process area	1. Buy
Name of the business process	1.1 Conclude sales contract and trade terms
Related laws, rules and regulations	<ul style="list-style-type: none"> <li>▪ Incoterms 2010, The Export and Import Control Act 1950, Export Policy 2015-18, Foreign Exchange Regulation Act 1947, Foreign Exchange Regulations (Amendment) Act 2015</li> </ul>
Process participant(s)	<ul style="list-style-type: none"> <li>▪ Bhutanese importer</li> <li>▪ Bangladeshi exporter (or Representative)</li> </ul>
Input and criteria to enter/begin the business process	<ul style="list-style-type: none"> <li>▪ Bangladeshi exporter has a list of potential buyers of Plastic kitchenware and tableware;</li> <li>▪ Exporter is eligible to export in Bangladesh;</li> <li>▪ Exporter has obtained an ERC (Export Registration Certificate) from CCIE (Office of the Chief Controller of Imports &amp; Exports)</li> </ul>
Activities and associated documentary requirements	<p>1.1.1. Bangladeshi exporter prepares Offer/Quotation comprising price list and sales/delivery terms to inform Bhutanese importer(s) about quoted price and sales terms;</p> <p>1.1.2. Bhutanese Importer receives price offer and sales/delivery terms from the exporter;</p> <p>1.1.3. Importer evaluates exporter’s price offer in terms of products’ cost, quality, quantity and sales/delivery terms;</p> <p>1.1.4. Importer determines whether the offered price and sales/delivery terms are acceptable; If the offered price and sales/delivery terms not acceptable, importer requests exporter to revise the offer;</p> <p>1.1.5. In case of consensus between both the parties, importer confirms intent to purchase;</p> <p>1.1.6. Bangladeshi exporter receives purchase order;</p> <p>1.1.7. Exporter prepares Proforma Invoice and confirms that the plastic kitchenware and tableware will be delivered according to conditions and terms by sending the Proforma Invoice to the Importer;</p> <p>1.1.8. Importer receives the Proforma Invoice.</p>
Output and criteria to exit the business process	<ul style="list-style-type: none"> <li>▪ Both sides (Exporter &amp; Importer) have concluded trade contact and sales/delivery terms.</li> <li>▪ Bhutanese Importer received the Proforma Invoice from the Bangladeshi Exporter according to his/her Purchase Order.</li> </ul>
Average time required to complete this business process	3 days

Source: prepared by the study team

## Process Area 2: Ship

In the context of export of plastic kitchenware and tableware from Bangladesh to Bhutan, the ‘Ship’ process area consists of 18 core business processes including 6 business processes to meet the general regulatory requirement to export from Bangladesh. As shown in Figure 4.4, these core business processes deal with regulatory requirements to export, transport and customs procedures. They involve the arrangement for cargo movement as well as the completion of customs formalities and necessary actions to meet export of plastic kitchenware and tableware from Bangladesh to Bhutan.

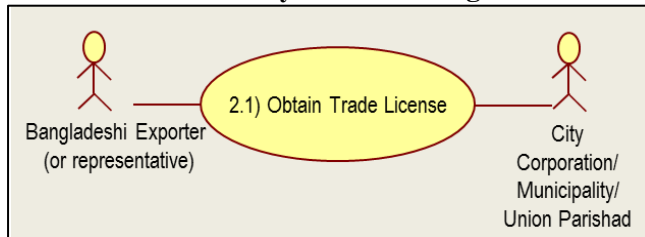
**Figure 4.4 Use-case diagram of core business processes in ‘Ship’ process area**



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**

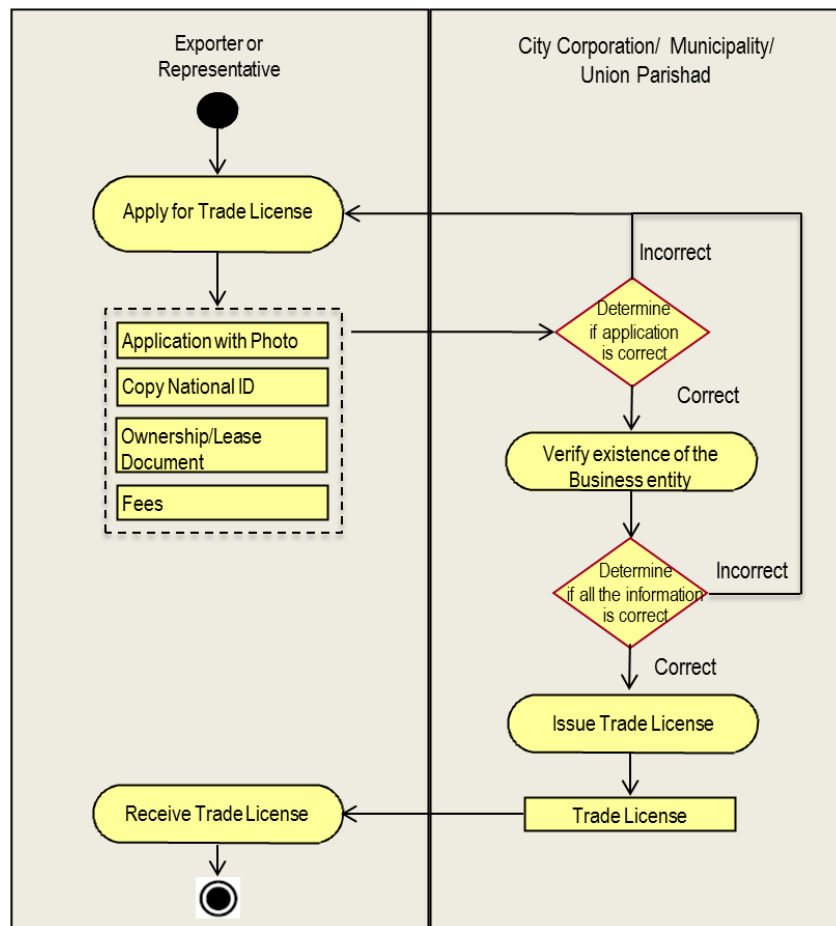


Source: prepared by the study team

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

- Exporter
- 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

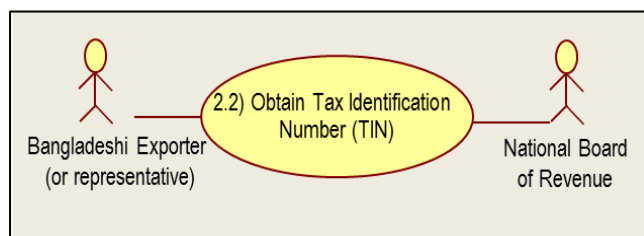
**Table 4. 2 “Obtain Trade License from Local Government Authority” process description**

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"> <li>▪ The City Corporations (Taxation) Rules, 1986</li> <li>▪ Local Government (Paurashava)(Amended) Act, 2015</li> <li>▪ Local Government (Union Parishad) Act 2009</li> <li>▪ Union Parishad (Tax Schedule) Rules 2012</li> </ul>
Process participant(s)	<ul style="list-style-type: none"> <li>▪ Bangladeshi exporter (or Representative)</li> <li>▪ Local Government Authority (City Corporation/ Municipality/ Union Parishad)</li> </ul>
Input and criteria to enter/ begin the business process	<ul style="list-style-type: none"> <li>▪ Exporter has an ownership or leased property</li> </ul>
Activities and associated documentary requirements	<p>2.1.1. Exporter/Representative collects the prescribed ‘Application Form (Form-K)’ from concerned Local Authority and fills-out the Form with required information;</p> <p>2.1.2. Exporter/Representative 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 export 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) verify the applicant’s information. If all provided information found correct</p> <p>2.1.4. Concerned Local Authority visit the spot and verify the applicant’s information and existence of the business entity;</p> <p>2.1.5. If all provided information found correct, concerned Local Authority issues ‘ Trade License’ to the Exporter;</p> <p>2.1.6. Exporter (or Representative) 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"> <li>▪ Exporter (or Representative) received the Trade License</li> </ul>
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**

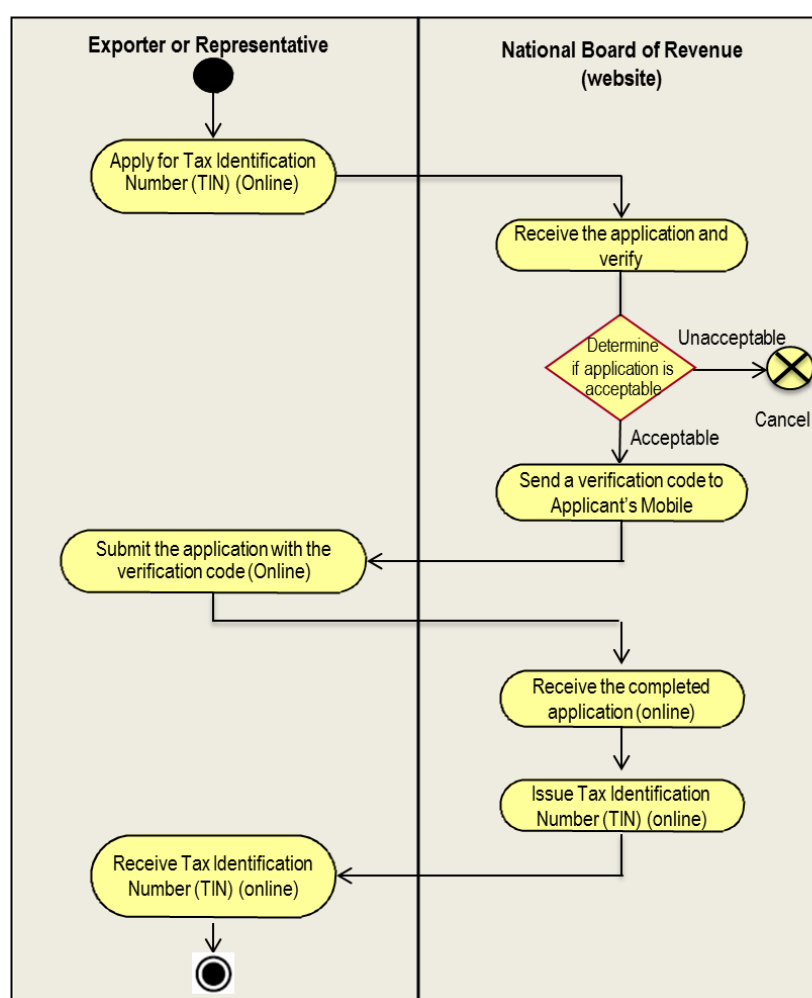


Source: prepared by the study team

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

- Exporter (or Representative)
- National Board of Revenue (NBR)

**Figure 4.8 “Obtain Tax Identification Number” activity diagram**



Source: prepared by the study team

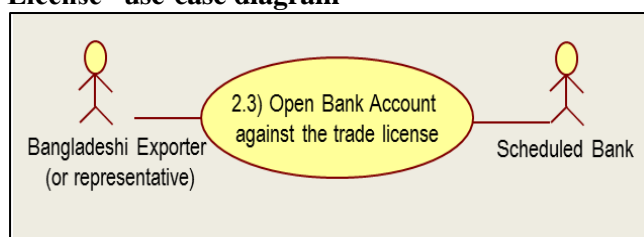
**Table 4.3 “Obtain Tax Identification Number” process description**

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"> <li>▪ The Income Tax Ordinance, 1984</li> </ul>
Process participant(s)	<ul style="list-style-type: none"> <li>▪ Bangladeshi exporter (or Representative)</li> <li>▪ National Board of Revenue (NBR)</li> </ul>
Input and criteria to enter/begin the business process	<ul style="list-style-type: none"> <li>▪ Having a National Identity Card</li> <li>▪ Having a mobile phone number</li> </ul>
Activities and associated documentary requirements	<p>2.2.1. Exporter/Representative fills-out the online application form at (<a href="http://secure.incometax.gov.bd/TINHome">http://secure.incometax.gov.bd/TINHome</a>) ;</p> <p>2.2.2 NBR (server) receives the application and verifies; if correct sends verification code to the Exporter/Representative’s mobile;</p> <p>2.2.3. Exporter/Representative receives a verification code on his/her mobile phone;</p> <p>2.2.4 Exporter/Representative completes the application process by providing the verification code;</p> <p>2.2.5 NBR receives the completed application form (online);</p> <p>2.2.6 NBR issues tax identification number TIN (online);</p> <p>2.2.7 Exporter/Representative receives the e-TIN (online)</p>
Output and criteria to exit the business process	<ul style="list-style-type: none"> <li>▪ Exporter/Representative received the e-TIN</li> </ul>
Average time required to complete this business process	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**

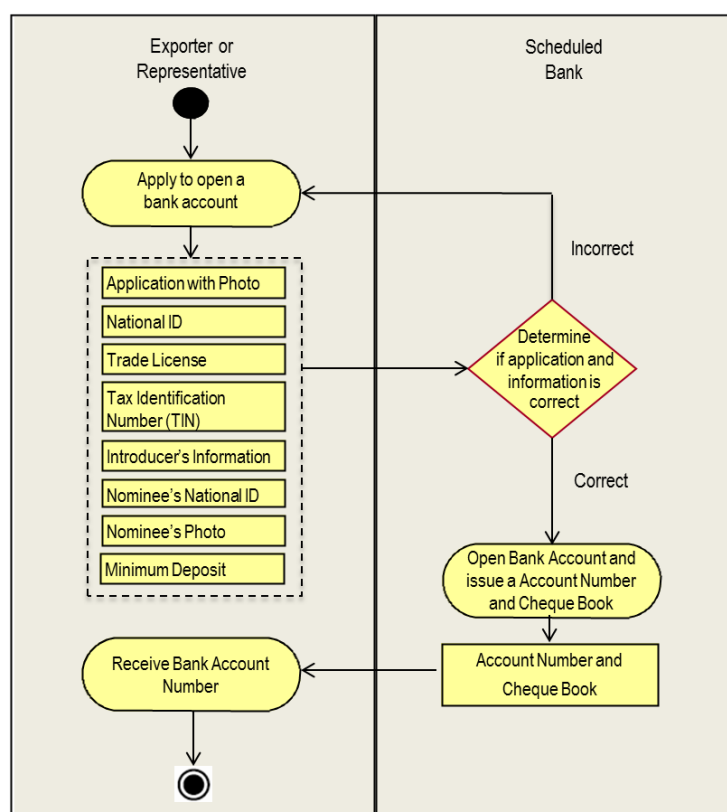


Source: prepared by the study team

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

- Exporter (or Representative)
- 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"> <li>Bank Company Act 1991, Bank Company (amendment) Act 2013</li> </ul>
Process participant(s)	<ul style="list-style-type: none"> <li>Exporter or Representative</li> <li>Scheduled Bank</li> </ul>
Input and criteria to enter/begin the business process	<ul style="list-style-type: none"> <li>Having a Trade License</li> </ul>
Activities and associated documentary requirements	<p>2.3.1. Exporter/Representative collects the prescribed application form from any scheduled bank ; and fills-out the Form with required information</p> <p>2.3.2 Exporter/Representative submits the filled Form along with applicant’s 3 copies of Photo, 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 &amp; Photo and minimum deposit to the Bank Manager;</p> <p>2.3.3. Bank verifies the applicant’s information and address of the business entity;</p>

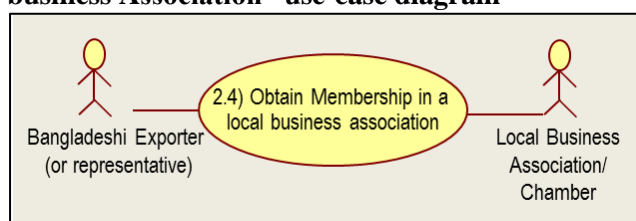
**Table 4.4 Continued**

Activities and associated documentary requirements	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).
Output and criteria to exit the business process	<ul style="list-style-type: none"> <li>▪ Exporter/Representative received the account number, Cheque Book and bank certificate (if necessary).</li> </ul>
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**

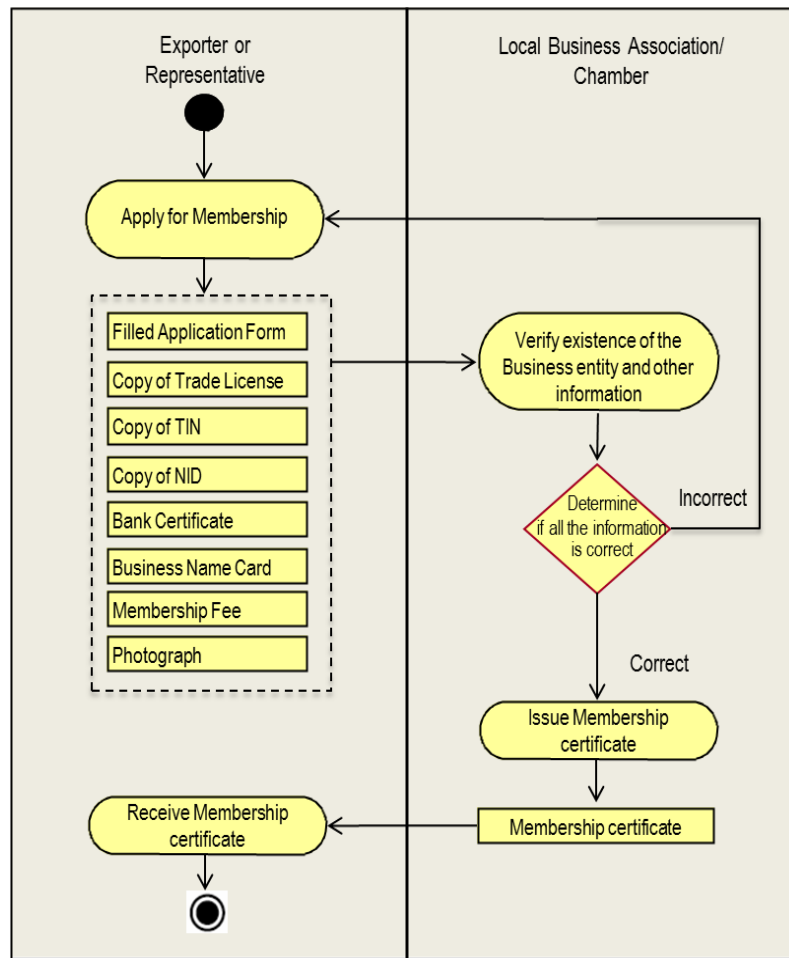


Source: prepared by the study team

The use-case diagram as shown in Figure 4.11 suggests that “Obtain Membership in a local business association/chamber” process requires participation from:

- Exporter (or Representative)
- 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"> <li>Trade Organization Ordinance 1961</li> <li>Companies Act 1994</li> <li>Memorandum of Association and Article of Association of respective business association/chamber</li> </ul>
Process participant(s)	<ul style="list-style-type: none"> <li>Exporter or Representative</li> <li>Local Business Association/ Chamber</li> </ul>
Input and criteria to enter/begin the business process	<ul style="list-style-type: none"> <li>Having a Trade License and engaged in trade, industry or any other kind of business</li> </ul>
Activities and associated documentary requirements	<p>2.4.1. Exporter/Representative collects the prescribed application form from Local Business Association/ Chamber and fills-out the Form with required information;</p> <p>2.4.2 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;</p>

**Table 4.5. Continued**

Activities and associated documentary requirements	<p>2.4.3. Exporter/Representative 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 Exporter, Copy of National Identity Card, A pay order of the fees in favor of Association/ Chamber (i.e Dhaka Chamber of Commerce &amp; 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. Exporter receives the Membership Certificate.</p>
Output and criteria to exit the business process	<ul style="list-style-type: none"> <li>▪ Exporter received the Membership Certificate.</li> </ul>
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 Export Registration Certificate (ERC)

**Figure 4. 13 “Obtain Export Registration Certificate” use-case diagram**

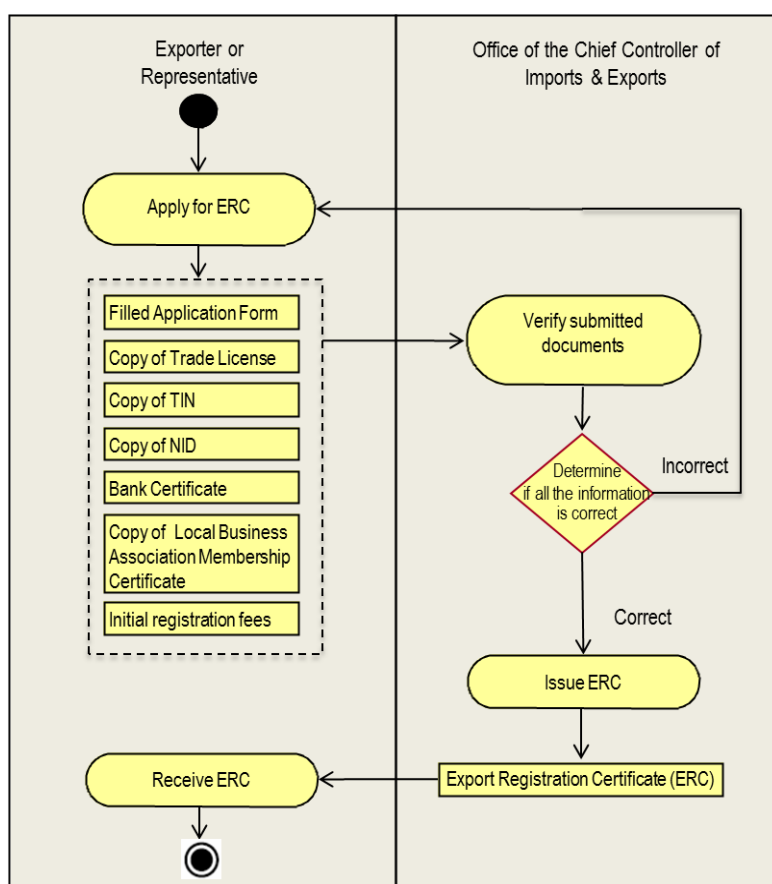


Source: prepared by the study team

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

- Exporter (or Representative)
- Office of the Chief Controller of Imports & Exports (CCI & E)

**Figure 4.14 “Obtain Export Registration Certificate” activity diagram**



Source: prepared by the study team

**Table 4. 6 “Obtain Export Registration Certificate” process description**

Name of the process area	2. Ship
Name of the business process	2.5 Obtain Export Registration Certificate (ERC)
Related laws, rules and regulations	<ul style="list-style-type: none"> <li>▪ The Imports and Exports (Control) Act 1950;</li> <li>▪ The Importers, Exporters Indentors (Registration) Order, 1981;</li> <li>▪ Review, Appeal and Revision Order 1977.</li> </ul>
Process participant(s)	<ul style="list-style-type: none"> <li>▪ Exporter or Representative</li> <li>▪ Office of the Chief Controller of Imports &amp; Exports (CCI &amp; E)</li> </ul>
Input and criteria to enter/begin the business process	<ul style="list-style-type: none"> <li>▪ Having a Trade License and membership of a Local Business Association/ Chamber.</li> </ul>
Activities and associated documentary requirements	<p>2.5.1. Exporter/Representative collects the prescribed Application Form from the Office of the Chief Controller of Imports &amp; Exports (CCI&amp;E) and fills-out the Form with required information;</p> <p>2.5.2. Exporter/Representative 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 (BDT. 8000/- + 15% VAT);</p> <p>2.5.3. CCI&amp;E verifies the submitted documents; and if all provided information found correct, CCI&amp;E issues the ERC;</p>

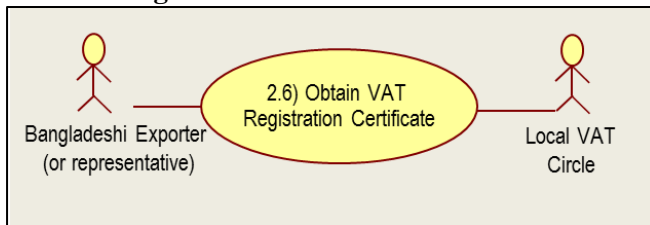
**Table 4.6 Continued**

Activities and associated documentary requirements	2.5.4. Exporter/Representative receives the Export Registration Certificate (ERC).
Output and criteria to exit the business process	<ul style="list-style-type: none"> <li>▪ Exporter/Representative received the Export Registration Certificate (ERC).</li> </ul>
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**

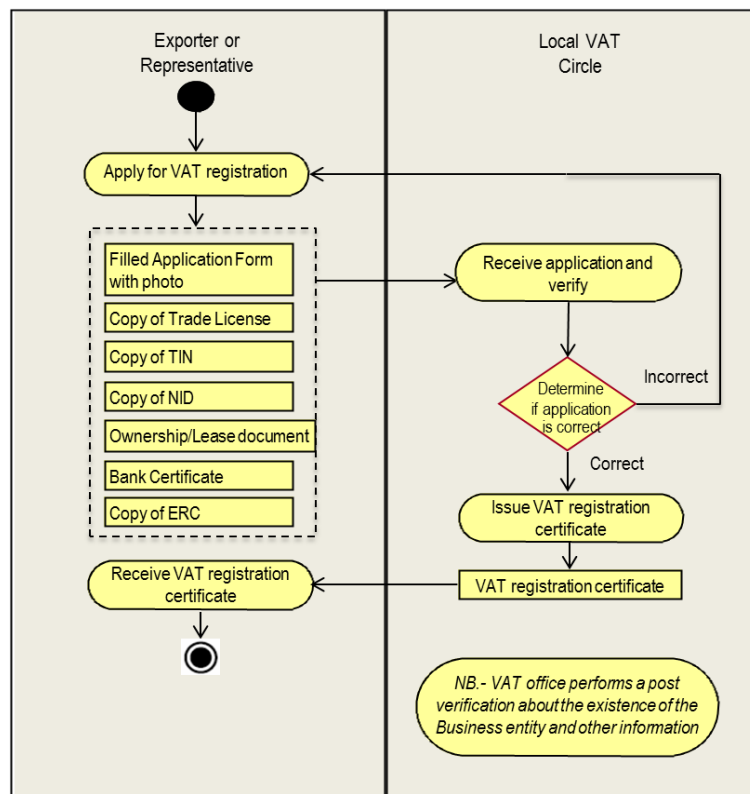


Source: prepared by the study team

The use-case diagram as shown in Figure 4. 15 shows that “Obtain VAT Registration Certificate” process requires participation from:

- Exporter (or Representative)
- Local VAT Circle

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



Source: prepared by the study team

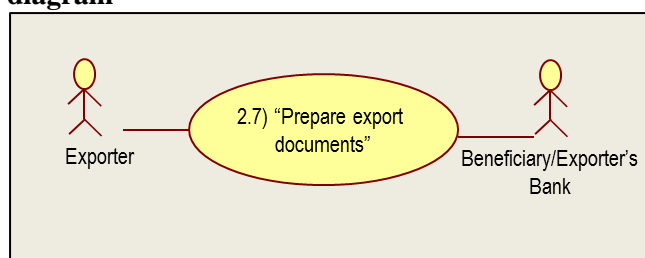
**Table 4. 7 “Obtain VAT Registration Certificate” process description**

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"> <li>Value Added Tax Act, 1991</li> <li>Value Added Tax Rules 1991</li> </ul>
Process participant(s)	<ul style="list-style-type: none"> <li>Exporter or Representative</li> <li>Local VAT Circle</li> </ul>
Input and criteria to enter/begin the business process	<ul style="list-style-type: none"> <li>Having a Trade License, TIN, and a bank account</li> </ul>
Activities and associated documentary requirements	<p>2.6.1. Exporter/Representative 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 Exporter/Representative 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 ERC and Bank certificate to the concerned VAT Authority;</p> <p>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);</p> <p>2.6.4. Exporter/Representative receives the VAT Registration Certificate.</p>
Output and criteria to exit the business process	<ul style="list-style-type: none"> <li>Exporter/Representative received the VAT Registration Certificate</li> </ul>
Average time required to complete this business process	2 days

Source: prepared by the study team

### Core Business Process Area 2.7: Prepare export documents

**Figure 4. 17 “Prepare export documents” use-case diagram**

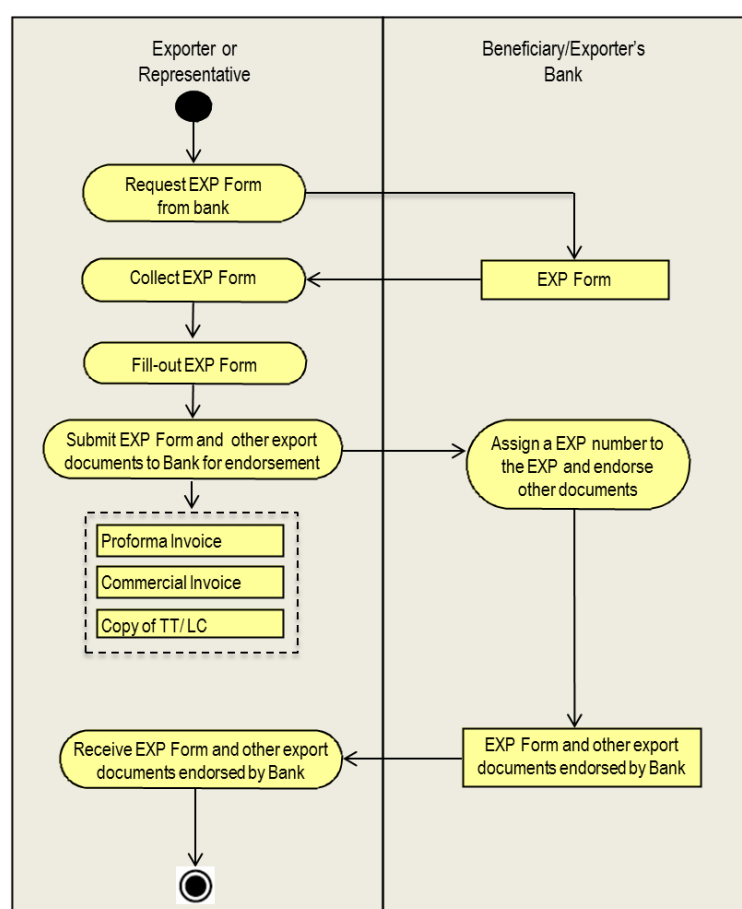


Source: prepared by the study team

The use-case diagram as shown in Figure 4.17 shows that “Prepare export documents” process requires participation from:

- Exporter (or Representative)
- Beneficiary Bank/ Exporter Bank

**Figure 4. 18 “Prepare export documents” activity diagram**



Source: prepared by the study team

**Table 4. 8 “Prepare export documents” process description**

Name of the process area	2. Ship
Name of the business process	2.7 Prepare export documents
Related laws, rules and regulations	<ul style="list-style-type: none"> <li>Incoterms 2010, The Export and Import Control Act 1950, Export Policy 2015-18, Foreign Exchange Regulation Act 1947, Foreign Exchange Regulations (Amendment) Act 2015, Bank Company Act 1991, Bank Company (amendment) Act 2013</li> </ul>
Process participant(s)	<ul style="list-style-type: none"> <li>Exporter or Representative</li> <li>Beneficiary Bank/ Exporter Bank</li> </ul>
Input and criteria to enter/begin the business process	<ul style="list-style-type: none"> <li>Exporter/Representative received advance payment by Telegraphic Transfer (TT).</li> </ul>
Activities and associated documentary requirements	2.7.1. Exporter/Representative collects EXP Form from the Beneficiary Bank/ Exporter Bank ; 2.7.2. Exporter/Representative fills-out the EXP Form with required information;

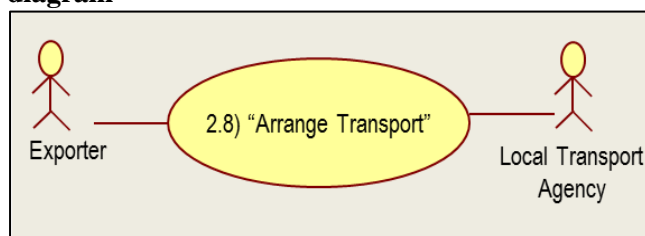
**Table 4.8 Continued**

Activities and associated documentary requirements	<p>2.7.3. Exporter/Representative submits filled EXP Form other export documents including Proforma Invoice (PI), Commercial Invoice (CI), copy of TT/LC (15 copies of each documents) to the Bank;</p> <p>2.7.4. Bank assigns a EXP number to the EXP Form and endorse all the documents and returns to the Exporter/Representative;</p> <p>2.7.5. Exporter/Representative receives EXP form with EXP number and other export documents including Proforma Invoice (PI), Commercial Invoice (CI) and copy of TT/LC endorsed by Bank.</p>
Output and criteria to exit the business process	<ul style="list-style-type: none"> <li>▪ Exporter/Representative received EXP form with EXP number and other export documents including Proforma Invoice (PI), Commercial Invoice (CI) and copy of TT/LC endorsed by Bank.</li> </ul>
Average time required to complete this business process	Average time 1 day

Source: prepared by the study team

## Core Business Process Area 2.8: Arrange Transport

**Figure 4. 19 “Arrange Transport” use-case diagram**

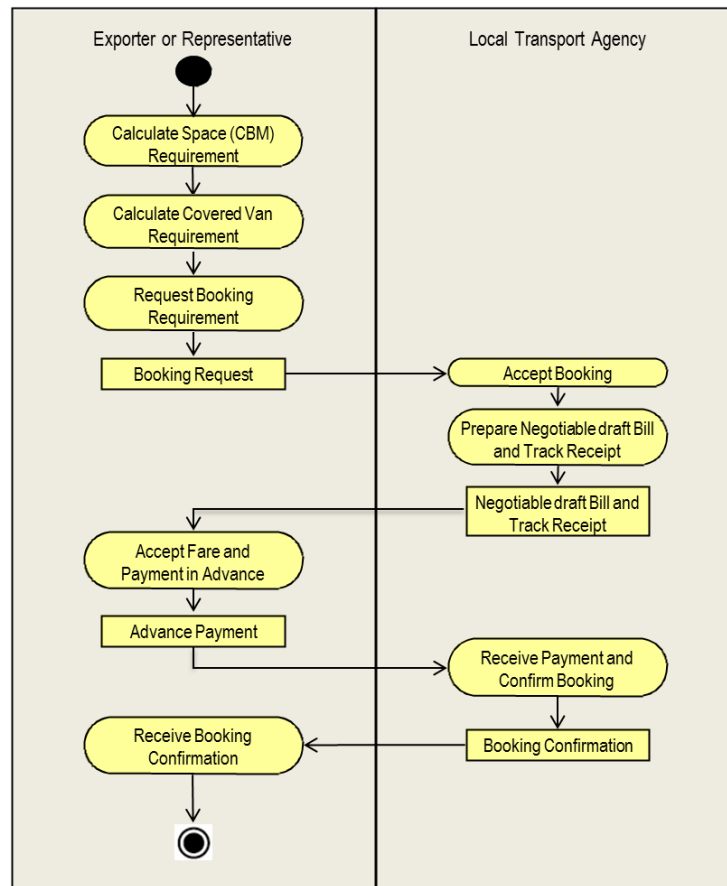


Source: prepared by the study team

The use-case diagram as shown in Figure 4.19 shows that “Arrange Transport” process requires participation from:

- Exporter (or Representative)
- Local Transport Agency

**Figure 4. 20 “Arrange Transport” activity diagram**



Source: prepared by the study team

**Table 4. 9 “Arrange Transport” process description**

Name of the process area	2. Ship
Name of the business process	2.8 Arrange Transport
Related laws, rules and regulations	<ul style="list-style-type: none"> <li>Incoterms 2010, UCP 600, Negotiable Instruments Act 1881, Negotiable Instruments (Amendment) Act, 1994</li> </ul>
Process participant(s)	<ul style="list-style-type: none"> <li>Exporter or Representative</li> <li>Local Transport Agency</li> </ul>
Input and criteria to enter/begin the business process	<ul style="list-style-type: none"> <li>Importer and exporter have agreed about the delivery schedule of the export products</li> </ul>
Activities and associated documentary requirements	2.8.1. Exporter/Representative calculates the space (CBM) requirement and covered van requirement; 2.8.2. Exporter/Representative requests booking requirement to the local transport company; 2.8.3. Local transport company prepares Negotiable Bill and Truck Receipt; 2.8.4. Exporter accepts the fare and pays the fare in advance; 2.8.5. Local transport company confirms the booking upon receipt of the payment;

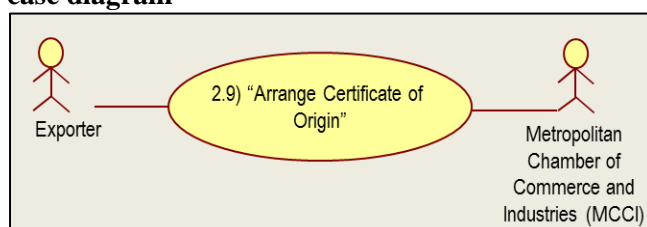
**Table 4.9 Continued**

Activities and associated documentary requirements	2.8.6. Exporter/Representative receives booking confirmation form the transport company
Output and criteria to exit the business process	<ul style="list-style-type: none"> <li>▪ Exporter/Representative received booking confirmation form the transport company</li> </ul>
Average time required to complete this business process	2 hours

Source: prepared by the study team

### Core Business Process Area 2.9: Arrange Certificate of Origin

**Figure 4. 21 “Arrange Certificate of Origin” use-case diagram**

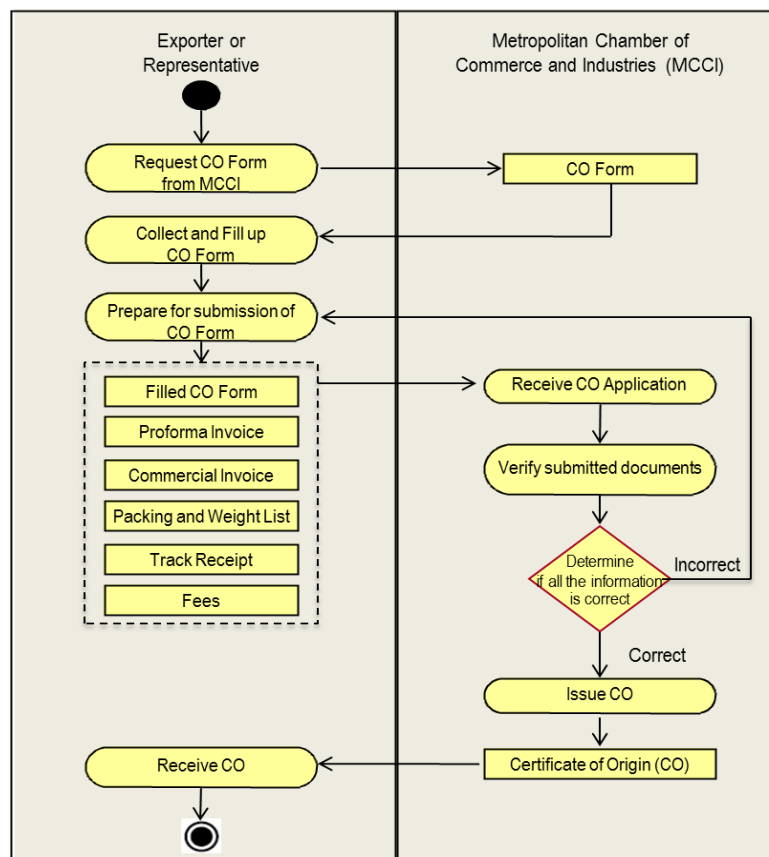


Source: prepared by the study team

The use-case diagram as shown in Figure 4.21 suggests that “Arrange Certificate of Origin” process requires the participation from the:

- Exporter (or Representative)
- Metropolitan Chamber of Commerce & Industry (MCCI)

**Figure 4. 22 “Arrange Certificate of Origin” activity diagram**



Source: prepared by the study team

**Table 4. 10 “Arrange Certificate of Origin” process description**

Name of the process area	2. Ship
Name of the business process	2.9 Arrange Certificate of Origin
Related laws, rules and regulations	<ul style="list-style-type: none"> <li>The Export and Import Control Act 1950, Trade Organization Ordinance 1961, Memorandum of Association and Article of Association of respective business association/chamber, Bilateral and multilateral agreements.</li> </ul>
Process participant(s)	<ul style="list-style-type: none"> <li>Exporter or Representative</li> <li>Metropolitan Chamber of Commerce &amp; Industry (MCCI)</li> </ul>
Input and criteria to enter/ begin the business process	<ul style="list-style-type: none"> <li>Exporter or Representative has export documents including Proforma Invoice (PI), Commercial Invoice (CI), Packing and Weight List (PW) and Truck Receipt</li> </ul>
Activities and associated documentary requirements	2.9.1. Exporter/Representative collects Certificate of Origin Form from MCCI ; 2.9.2. Exporter/Representative fills-out the Certificate of Origin Form with required information; 2.9.3. Exporter/Representative submits the Certificate of Origin Form along with copies of Proforma Invoice (PI), Commercial Invoice (CI), Packing and Weight List (PW), Truck Receipt and Fees (BDT 75); 2.9.4. MCCI receives CO application;

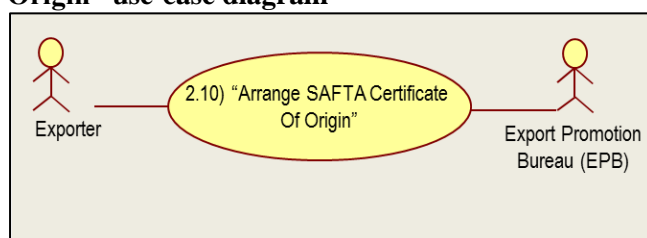
**Table 4.10 Continued**

Activities and associated documentary requirements	2.9.5. MCCI verifies submitted documents; 2.9.6. If all provided information found correct, MCCI issues the Certificate of Origin certificate; 2.9.7. Exporter/Representative receives the Certificate of Origin certificate
Output and criteria to exit the business process	<ul style="list-style-type: none"> <li>▪ Exporter/Representative received the Certificate of Origin</li> </ul>
Average time required to complete this business process	Average time 1 day

Source: prepared by the study team

### Core Business Process Area 2.10: Arrange SAFTA Certificate of Origin

**Figure 4. 23 “Arrange SAFTA Certificate of Origin” use-case diagram**

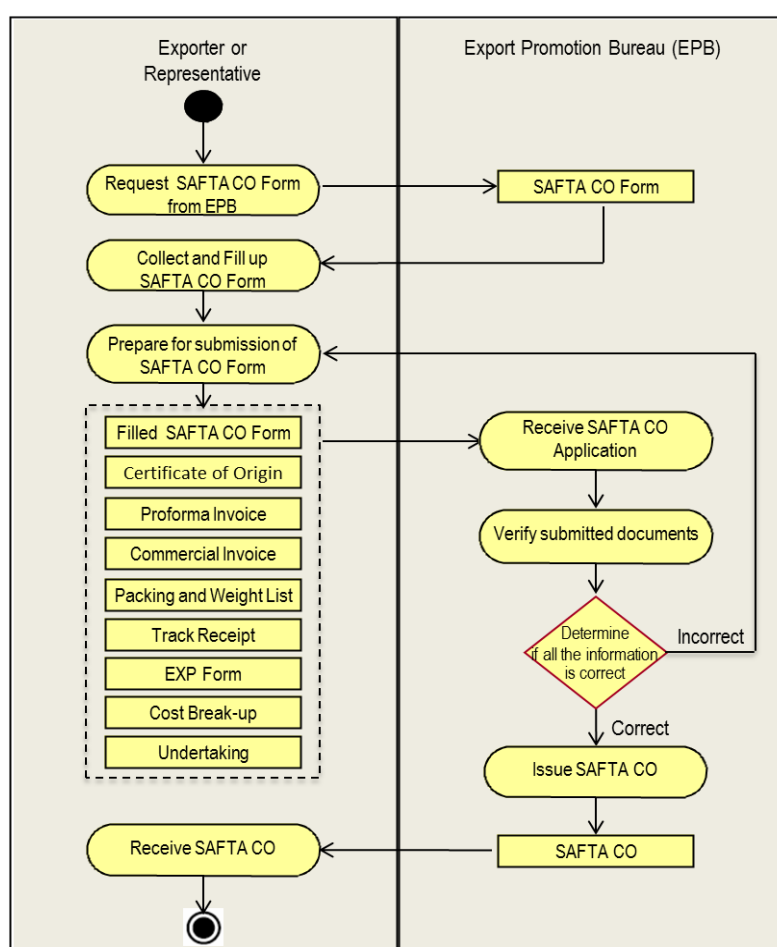


Source: prepared by the study team

The use-case diagram as shown in Figure 4.23 shows that “Arrange SAFTA Certificate of Origin” process requires participation from:

- Exporter (or Representative)
- Export Promotion Bureau (EPB)

**Figure 4. 24 “Arrange SAFTA Certificate of Origin” activity diagram**



Source: prepared by the study team

**Table 4. 11 “Arrange SAFTA Certificate of Origin” process description**

Name of the process area	2. Ship
Name of the business process	2.10 Arrange SAFTA Certificate of Origin
Related laws, rules and regulations	<ul style="list-style-type: none"> <li>The Export and Import Control Act 1950, SAFTA Agreement</li> </ul>
Process participant(s)	<ul style="list-style-type: none"> <li>Exporter or Representative</li> <li>Export Promotion Bureau (EPB)</li> </ul>
Input and criteria to enter/begin the business process	<ul style="list-style-type: none"> <li>Exporter or Representative has export documents including Country of Origin, Proforma Invoice (PI), Commercial Invoice (CI), Packing and Weight List (PW), Truck Receipt and cost breakdown of export product.</li> </ul>
Activities and associated documentary requirements	2.10.1. Exporter/Representative collects SAFTA Country of Origin Form from EPB; 2.10.2. Exporter/Representative fills-out the SAFTA Country of Origin Form with required information;

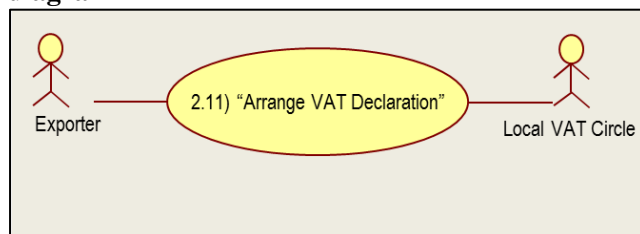
**Table 4.11 Continued**

Activities and associated documentary requirements	<p>2.10.3. Exporter/Representative submits the SAFTA Country of Origin Form along with copies of Country of Origin, Proforma Invoice (PI), Commercial Invoice (CI), Packing and Weight List (PW), Truck Receipt, EXP Form, cost breakdown of export product, undertaking in Company Pad by the EPB authorized signatory from the exporting company and Fees (BDT 923);</p> <p>2.10.4. EPB receives SAFTA Country of Origin application;</p> <p>2.10.5. EPB verifies submitted documents;</p> <p>2.10.6. If all provided information found correct and export product needs the value addition criteria, EPB issues the SAFTA Certificate of Origin certificate;</p> <p>2.10.7. Exporter/Representative receives the SAFTA Certificate of Origin certificate</p>
Output and criteria to exit the business process	<ul style="list-style-type: none"> <li>▪ Exporter/Representative received the SAFTA Certificate of Origin</li> </ul>
Average time required to complete this business process	1 day

Source: prepared by the study team

### Core Business process area 2.11: Arrange VAT Declaration

**Figure 4. 25 “Arrange VAT Declaration” use-case diagram**

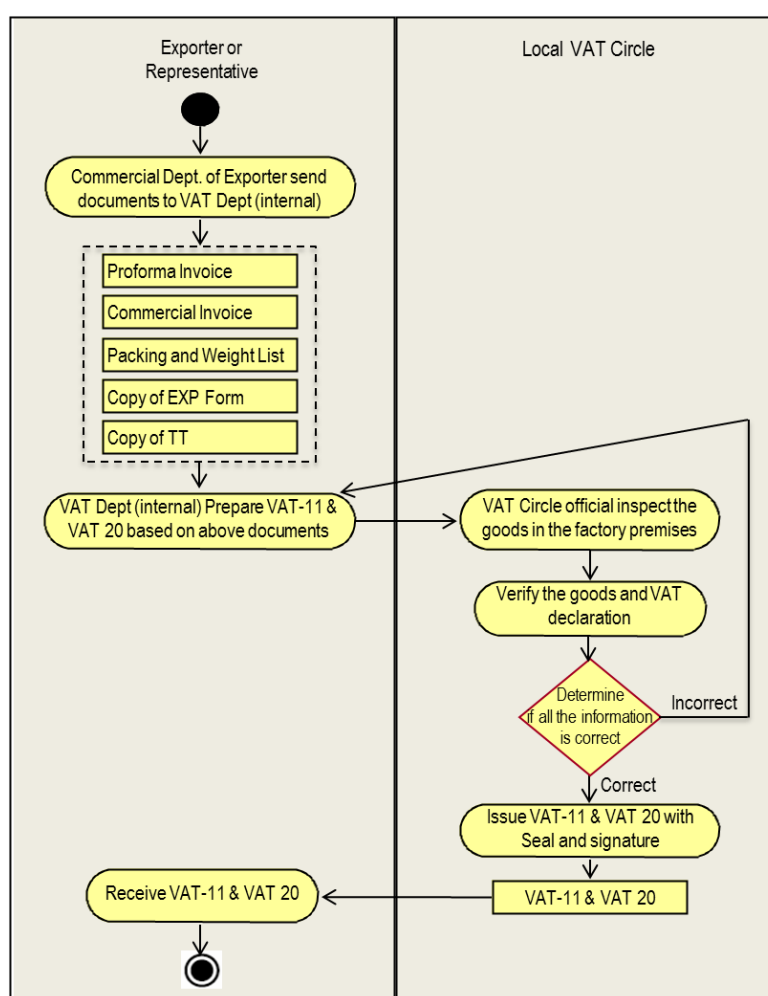


Source: prepared by the study team

The use-case diagram as shown in Figure 4.25 suggests that “Arrange VAT Declaration” process requires participation from:

- Exporter (or Representative)
- Local VAT Circle

**Figure 4. 26 “Arrange VAT Declaration” activity diagram**



Source: prepared by the study team

**Table 4. 12 “Arrange VAT Declaration” process description**

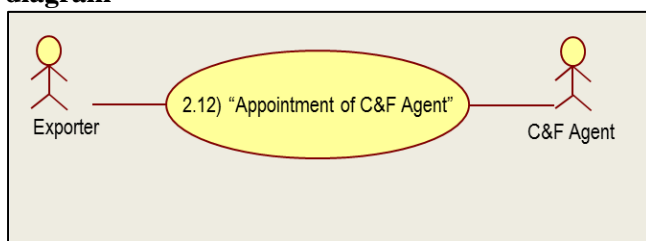
Name of the process area	2. Ship
Name of the business process	2.11 Arrange VAT Declaration
Related laws, rules and regulations	<ul style="list-style-type: none"> <li>Value Added Tax Act 1991, Value Added Tax Rules 1991, Customs Act 1969</li> </ul>
Process participant(s)	<ul style="list-style-type: none"> <li>Exporter or Representative</li> <li>Local VAT Circle</li> </ul>
Input and criteria to enter/begin the business process	<ul style="list-style-type: none"> <li>Exporter or Representative has export documents including Proforma Invoice (PI), Commercial Invoice (CI), Packing and Weight List (PW), Copy of EXP Form and TT Copy of export product.</li> </ul>
Activities and associated documentary requirements (Non-Bond)	<p>2.11.1. Commercial Department of Exporter sends documents (Proforma Invoice (PI), Commercial Invoice (CI), Packing and Weight List (PW), Copy of EXP Form and TT Copy) to VAT Department (Internal);</p> <p>2.11.2. VAT Department (Internal) prepares VAT-11 and VAT 20 based on above documents;</p>

	<p>2.11.3. VAT Circle official inspects the goods in the factory premises and verifies goods against VAT declaration.</p> <p>2.10.4. If all provided information found correct against VAT declaration, Local VAT Circle issues VAT-11 &amp; VAT-20 with seal &amp; signature;</p> <p>2.10.5 Exporter/Representative receives VAT-11 &amp; VAT-20 certificate.</p>
Output criteria to exit the business process	<ul style="list-style-type: none"> <li>▪ Exporter/Representative received VAT-11 &amp; VAT-20 certificate</li> </ul>
Average time required to complete this business process	1 day

Source: prepared by the study team

### Core Business process area 2.12: Appointment of Clearing and Forwarding (C&F) Agent

**Figure 4. 27 “Appointment of C&F Agent” use-case diagram**

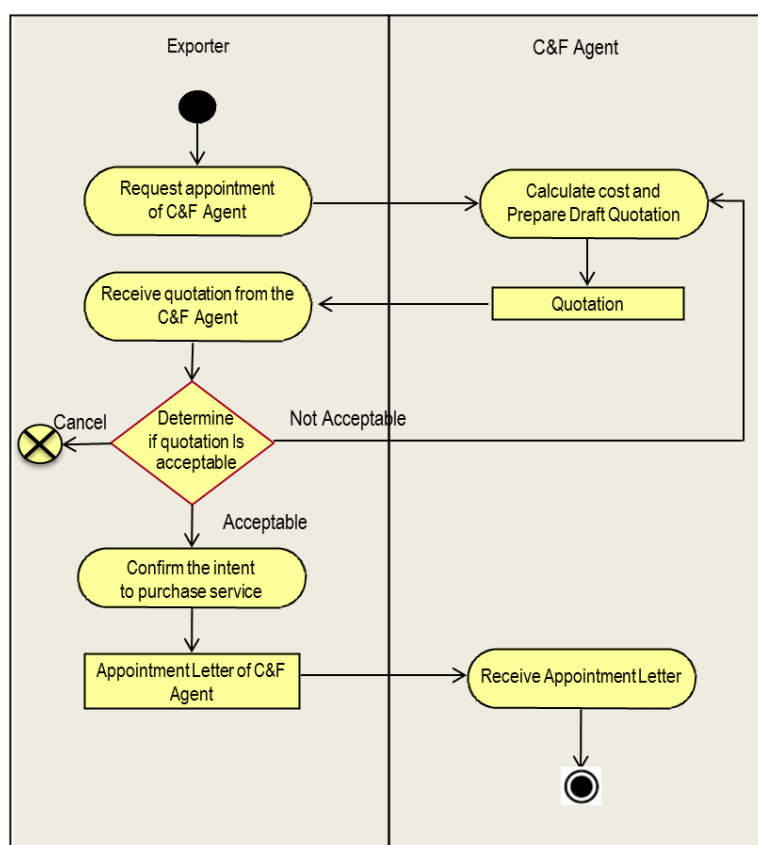


Source: prepared by the study team

The use-case diagram as shown in Figure 4.27 shows that “Appointment of C&F Agent” process requires participation from:

- Exporter (or Representative)
- Clearing and Forwarding (C&F) Agent

**Figure 4. 28 “Appointment of C&F Agent” activity diagram**



Source: prepared by the study team

**Table 4. 13 “Appointment of C&F Agent” process description**

Name of the process area	2. Ship
Name of the business process	2.12 Appointment of Clearing and Forwarding (C&F) Agent
Related laws, rules and regulations	<ul style="list-style-type: none"> <li>Customs Act 1969</li> </ul>
Process participant(s)	<ul style="list-style-type: none"> <li>Exporter or Representative</li> <li>Clearing and Forwarding (C&amp;F) Agent</li> </ul>
Input and criteria to enter/begin the business process	<ul style="list-style-type: none"> <li>Exporter and Importer have agreed about the delivery date of the export products and Exporter has made necessary arrangement for transport of export products to the Port of departure.</li> </ul>
Activities and associated documentary requirements	<p>2.12.1. Exporter/Representative expresses his/her intention to appoint C&amp;F agent for specific export transaction and request quotation for that;</p> <p>2.12.2. C&amp;F Agent calculates the cost and prepare and submit the quotation to the Exporter;</p> <p><i>(Note: C&amp;F Agent normally takes commission based on assessed value of the export 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>

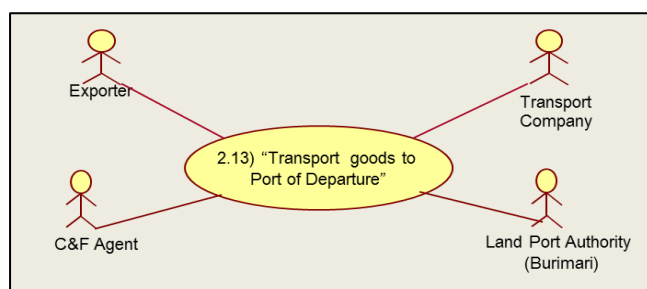
**Table 4.13 Continued**

Activities and associated documentary requirements	2.12.3. Exporter/Representative decides whether or not quotation is acceptable; 2.12.4. If Exporter/Representative finds quotation is acceptable, he/she issues an appointment letter to the C&F agent; 2.12.5. C&F agent receives letter of appointment.
Output and criteria to exit the business process	▪ C&F agent received letter of appointment
Average time required to complete this business process	1/2 day

Source: prepared by the study team

### Core Business process area 2.13: Transport goods to Port of Departure

**Figure 4. 29 “Transport goods to Port of Departure” use-case diagram**

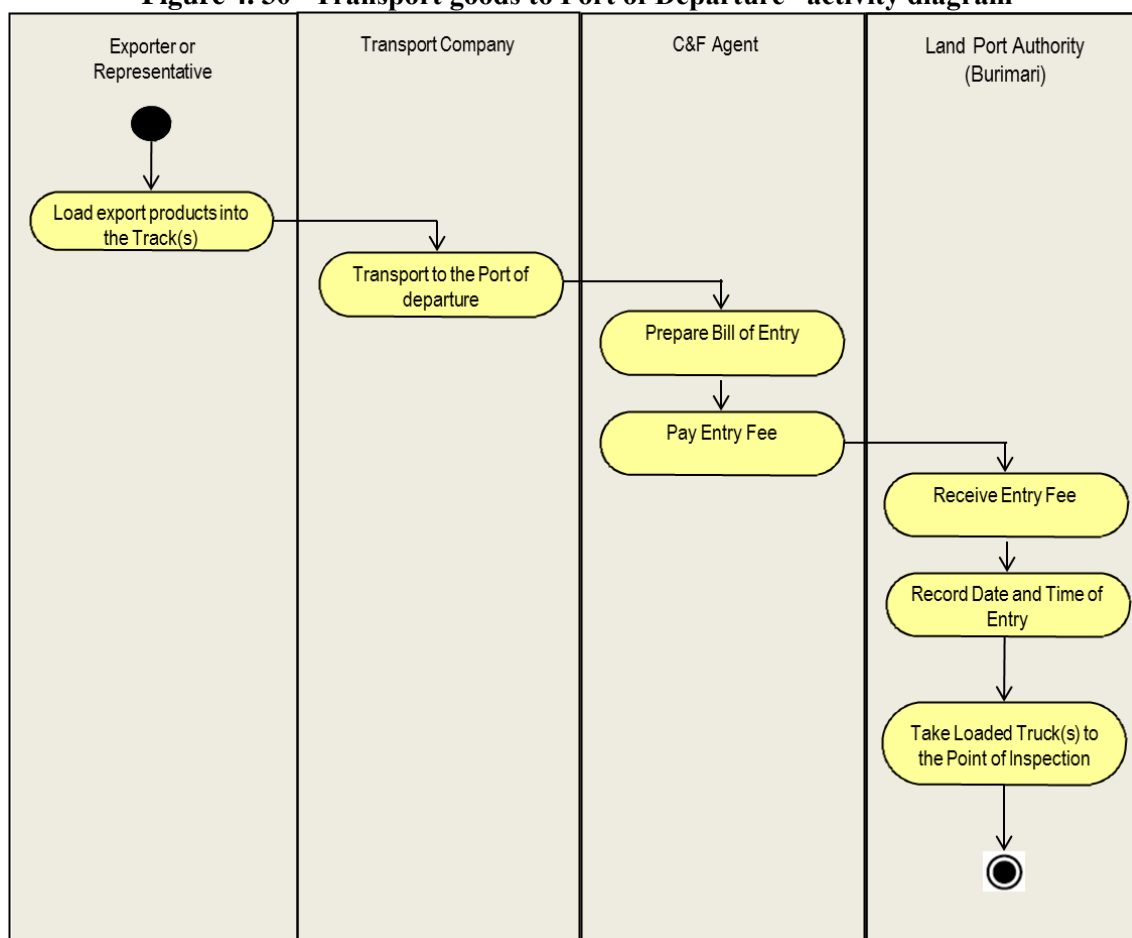


Source: prepared by the study team

The use-case diagram as shown in Figure 4.29 shows that “Transport goods to Port of Departure” process requires participation from:

- Exporter (or Representative)
- Transport Company
- Clearing and Forwarding (C&F) Agent
- Land Port Authority (Burimari)

**Figure 4. 30 “Transport goods to Port of Departure” activity diagram**



Source: prepared by the study team

**Table 4. 14 “Transport goods to Port of Departure” process description**

Name of the process area	2. Ship
Name of the business process	2.13 Transport goods to Port of Departure
Related laws, rules and regulations	
Process participant(s)	<ul style="list-style-type: none"> <li>▪ Exporter or Representative</li> <li>▪ Transport Company</li> <li>▪ Clearing and Forwarding (C&amp;F) Agent</li> <li>▪ Land Port Authority (Burimari)</li> </ul>
Input and criteria to enter/ begin the business process	<ul style="list-style-type: none"> <li>▪ Exporter and Importer have agreed about the delivery date of the export products and Exporter has appointed C&amp;F agent to handle customs procedures at the port of departure.</li> </ul>
Activities and associated documentary requirements	<p>2.13.1. Exporter/Representative loads the export products into the truck(s) of the previously appointed Local Transport Company;</p> <p>2.13.2. Local Transport Company transports the loaded truck(s) to the Port of Departure;</p>

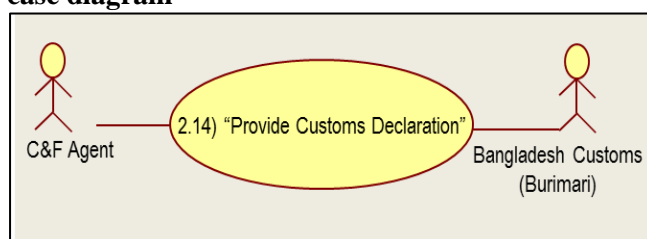
**Table 4.14 Continued**

Activities and associated documentary requirements	<p>2.13.3. C&amp;F Agent (appointed by the Exporter) prepares the Bill of Export and arrange entry of loaded truck(s) into the Land port yard (Burimari);</p> <p>2.13.4. Land Port Authority (Burimari) records the date and time of entry of loaded Truck(s) and send loaded truck(s) to the point of inspection.</p>
Output and criteria to exit the business process	<ul style="list-style-type: none"> <li>Land Port Authority (Burimari) records the date and time of entry of loaded Truck(s)</li> </ul>
Average time required to complete this business process	1.5 days

Source: prepared by the study team

### Core Business process area 2.14: Provide Customs Declaration

**Figure 4. 31 “Provide Customs Declaration” use-case diagram**

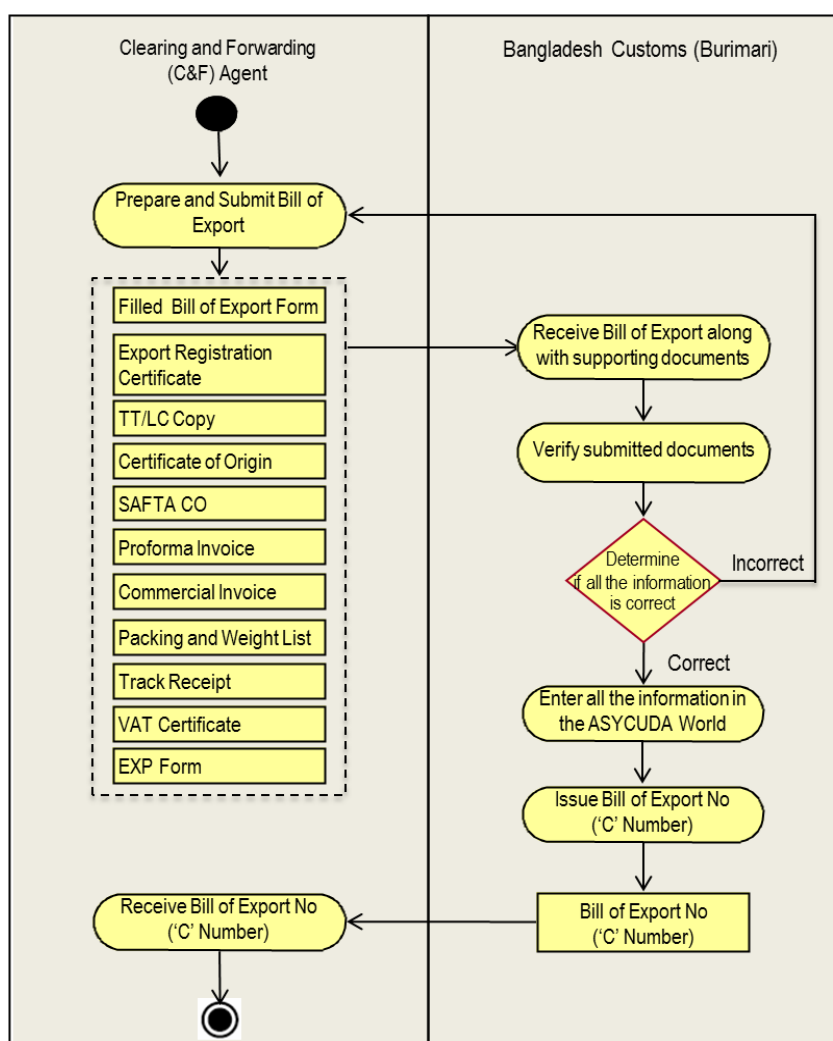


Source: prepared by the study team

The use-case diagram as shown in Figure 4. 31 shows that “Provide Customs Declaration” process requires participation from:

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

**Figure 4. 32 “Provide Customs Declaration” activity diagram**



Source: prepared by the study team

**Table 4. 15 “Provide Customs Declaration” process description**

Name of the process area	2. Ship
Name of the business process	2.14 Provide Customs Declaration
Related laws, rules and regulations	<ul style="list-style-type: none"> <li>Customs Act 1969 and all other allied Acts, Rules and Regulation</li> <li>The Export and Import Control Act 1950, Export Policy 2015-18</li> </ul>
Process participant	<ul style="list-style-type: none"> <li>Clearing and Forwarding (C&amp;F) Agent</li> <li>Bangladesh Customs (Burimari)</li> </ul>
Input and criteria to enter/begin the business process	<ul style="list-style-type: none"> <li>Exporter has appointed C&amp;F agent to handle customs procedures at the port of departure.</li> <li>Exporter has appointed C&amp;F agent prepared the Bill of Export and all other supporting documents.</li> <li>Export Products reached at Burimari Land Port.</li> </ul>

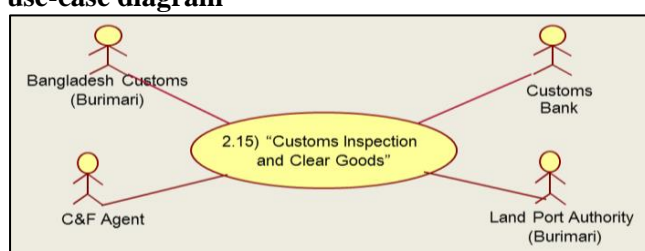
**Table 4.15 Continued**

Activities and associated documentary requirements	<p>2.14.1. Clearing and Forwarding (C&amp;F) Agent prepares and submits Bill of Export to Bangladesh Customs (Burimari) with all other supporting documents (Filled Bill of Export Form, Export Registration Certificate, TT/LC copy, Certificate of Origin, SAFTA Certificate of Origin, Proforma Invoice, Commercial Invoice, Packing and Weight List, Track Receipt, VAT certificate and EXP Form-15 copies of all documents).</p> <p>2.14.2. Bangladesh Customs (Burimari) receives Bill of Export and all supporting documents.</p> <p>2.14.3. Bangladesh Customs (Burimari) verifies Bill of Export and all other supporting documents according to the declaration and determines if submitted Export Declaration meets Customs requirements. If it does not, they notify the Clearing and Forwarding (C&amp;F) Agent informing the error(s) in the Export Declaration. It is important that Clearing and Forwarding (C&amp;F) Agent/ exporter revise Bill of Export accordingly.</p> <p>2.14.4. If submitted Export Declaration meets Customs requirements, Bangladesh Customs (Burimari) enters all the information in the 'ASYCUDA World' online</p> <p>2.14.5. Bangladesh Customs (Burimari) Issue a Bill of Export number ('C' number).</p> <p>2.14.6. Clearing and Forwarding (C&amp;F) Agent receives Bill of Export number ('C' number) from Bangladesh Customs as an acknowledgement of acceptance of successful submission of Bill of Export.</p>
Output and criteria to exit the business process	<ul style="list-style-type: none"> <li>▪ Customs declaration has been accepted.</li> <li>▪ Clearing and Forwarding (C&amp;F) Agent receives Bill of Export number ('C' number) from Bangladesh Customs (Burimari).</li> </ul>
Average time required to complete this business process	Average time 30 minutes

Source: prepared by the study team

### Core Business process area 2.15: Customs Inspection and Clear Goods

**Figure 4. 33 “Customs Inspection and Clear Goods” use-case diagram**

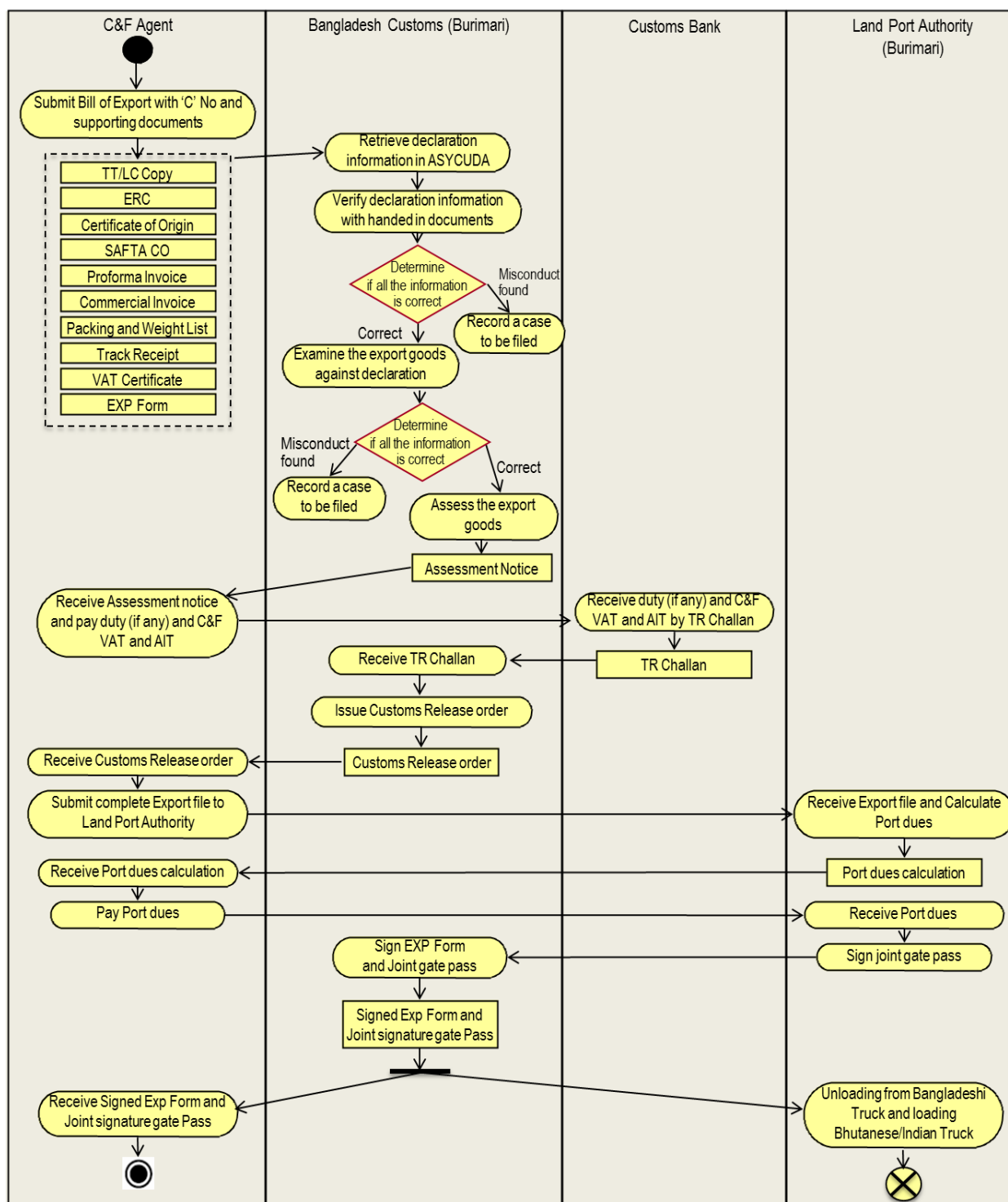


Source: prepared by the study team

The use-case diagram as shown in Figure 33 suggests that “Customs Inspection and Clear Goods” process requires participation from:

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

**Figure 4. 34 “Customs Inspection and Clear Goods” activity diagram**



Source: prepared by the study team

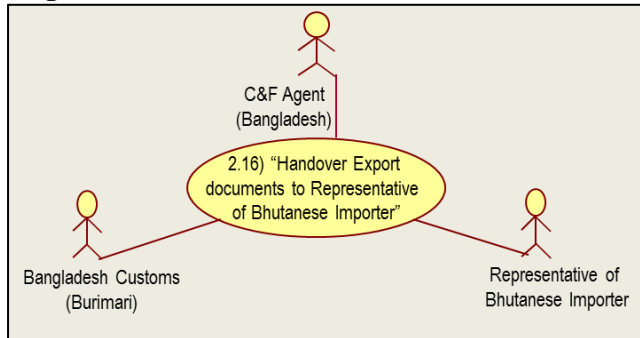
**Table 4. 16 “Customs Inspection and Clear Goods” process description**

Name of the process area	2. Ship
Name of the business process	2.15 Customs Inspection and Clear Goods
Related laws, rules and regulations	<ul style="list-style-type: none"> <li>▪ Customs Act 1969 and all other allied Acts, Rules and Regulation</li> <li>▪ VAT Act 1991, VAT Rules 1991</li> <li>▪ The Export and Import Control Act 1950, Export Policy 2015-18</li> </ul>
Process participant	<ul style="list-style-type: none"> <li>▪ Clearing and Forwarding (C&amp;F) Agent</li> <li>▪ Bangladesh Customs (Burimari)</li> <li>▪ Customs Bank</li> <li>▪ Land Port Authority (Burimari)</li> </ul>
Input and criteria to enter/begin the business process	<ul style="list-style-type: none"> <li>▪ Customs declaration has been accepted.</li> <li>▪ Clearing and Forwarding (C&amp;F) Agent receives Bill of Export number (‘C’ number) from Bangladesh Customs (Burimari).</li> </ul>
Activities and associated documentary requirements	<p>2.15.1. C&amp;F Agent submits Bill of Export with all supporting import documents (TT/LC Copy, ERC, Certificate of Origin, SFAT CO, Proforma Invoice, Commercial Invoice, Packing and Weight List, Track Receipt, VAT Certificate, EXP Form) to Bangladesh Customs (Burimari);</p> <p>2.15.2. Bangladesh Customs (Burimari) retrieves declaration information in ASCYUDA World;</p> <p>2.15.3. Bangladesh Customs (Burimari) verifies all the documents; if all the documents found correct and acceptable against customs declaration, Customs examine the export goods against declaration; If any misconduct found, customs file case against that consignment and related parties;</p> <p>2.15.4. If products found as per declaration, Customs assesses the export goods and provide assessment notice (duty and taxes; if any) to C&amp;F Agent;</p> <p>2.15.5. C&amp;F Agent receives assessment notice and deposits assessed duty (if any) and VAT and AIT on C&amp;F services charges through TR Challan to the Sonali Bank and submits the TR Challan to the Customs;</p> <p>2.15.6. Upon receipt of TR Challan, Customs issues Customs Release Order.</p> <p>2.15.7. Following Customs Release, C&amp;F Agent submits export files to the Land Port Authority (BLPA);</p> <p>2.15.8. BLPA calculates port dues and inform C&amp;F Agent; C&amp;F agent pays port dues and collects warehouse charges challan and submit the complete export file to Customs;</p> <p>2.15.9. Customs verifies the export file and sign Out Pass (EXP Form) and Gate Pass;</p> <p>2.15.10. C&amp;F Agent receives signed Out Pass (EXP Form) and Gate Pass;</p> <p>2.15.11. Upon receipt of the clearance, C&amp;F arrange unloading of export goods from Exporter’s truck (Bangladeshi) and loading to Importer’s truck (Bhutanese/Indian) at the Land Port yard.</p>
Output and criteria to exit the business process	<ul style="list-style-type: none"> <li>▪ C&amp;F Agent received signed Out Pass (Customs signed EXP Form) and Gate Pass</li> </ul>
Average time required to complete this business process	2.5 hours

Source: prepared by the study team

## Core Business process area 2.16: Handover Export documents to Representative of Bhutanese Importer

**Figure 4. 35 “Handover Export documents to Representative of Bhutanese Importer” use-case diagram**

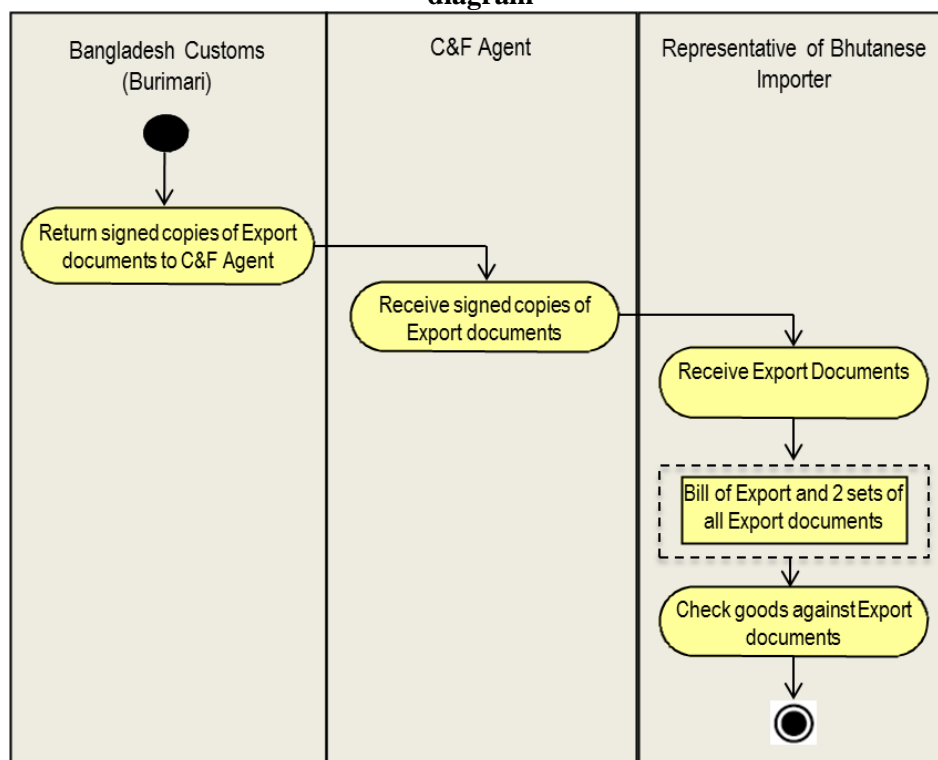


Source: prepared by the study team

The use-case diagram as shown in Figure 4.35 shows that “Handover Export documents to Representative of Bhutanese Importer” process requires participation from:

- Clearing and Forwarding (C&F) Agent (Bangladesh)
- Bangladesh Customs (Burimari)
- Representative of Bhutanese Importer

**Figure 4. 36 “Handover Export documents to Representative of Bhutanese Importer” activity diagram**



Source: prepared by the study team

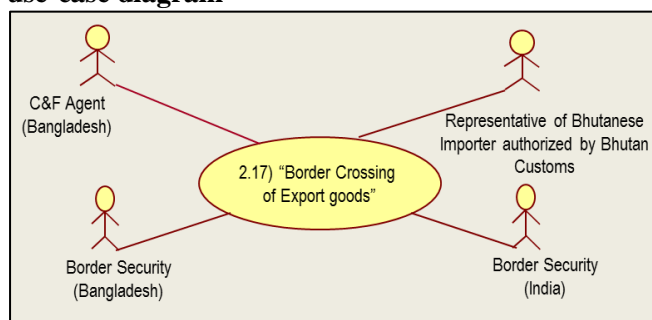
**Table 4. 17 “Handover Export documents to Representative of Bhutanese Importer” process description**

Name of the process area	2. Ship
Name of the business process	2.16 Handover Export documents to Representative of Bhutanese Importer
Related laws, rules and regulations	<ul style="list-style-type: none"> <li>▪ South Asian Free Trade Agreement and trilateral arrangement between Bangladesh, India and Bhutan</li> </ul>
Process participant	<ul style="list-style-type: none"> <li>▪ Clearing and Forwarding (C&amp;F) Agent (Bangladesh)</li> <li>▪ Bangladesh Customs (Burimari)</li> <li>▪ Representative of Bhutanese Importer authorized by Bhutan Customs</li> </ul>
Input and criteria to enter/begin the business process	<ul style="list-style-type: none"> <li>▪ C&amp;F Agent received customs clearance and signed export documents</li> <li>▪ Export goods loaded to importer’s truck (Bhutanese/Indian)</li> <li>▪ Representative of Bhutanese Importer authorized by Bhutan Customs come to the Burimari LCS</li> </ul>
Activities and associated documentary requirements	<p>2.16.1. Bangladesh Customs returns customs clearance of export consignment and signed export documents to C&amp;F Agent;</p> <p>2.16.2. C&amp;F Agent receives customs clearance of export consignment and signed export documents;</p> <p>2.16.3. Representative of Bhutanese Importer authorized by Bhutan Customs come to the Burimari LCS crossing the Indian Border;</p> <p>2.16.4. Exporter’s C&amp;F Agent handover export documents and export consignment to the Representative of Bhutanese Importer in the presence of Bangladesh Customs;</p> <p>2.16.5. Representative of Bhutanese Importer receives and checks export documents (Bill of Export and 2 sets of all Export documents) and export consignment.</p>
Output and criteria to exit the business process	<ul style="list-style-type: none"> <li>▪ Representative of Bhutanese Importer authorized by Bhutan Customs received export documents and export consignment.</li> </ul>
Average time required to complete this business process	30 Minutes

Source: prepared by the study team

## Core Business process area 2.17: Border Crossing of Export goods

**Figure 4. 37 “Border Crossing of Export goods” use-case diagram**

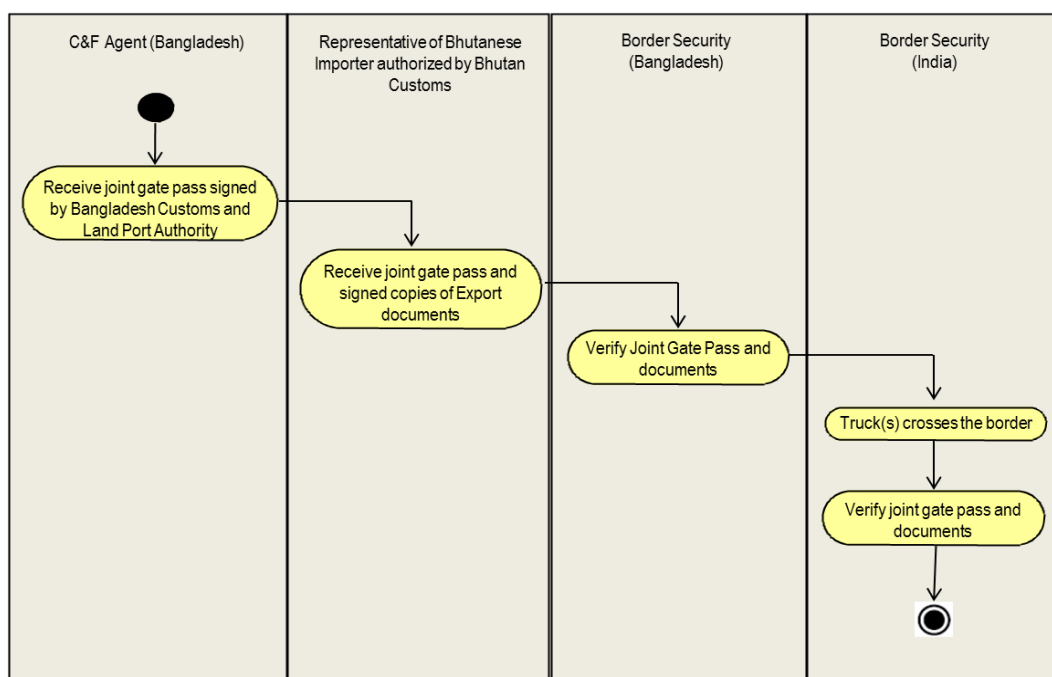


Source: prepared by the study team

The use-case diagram as shown in Figure 4.37 shows that “Border Crossing of Export goods” process requires the participation from:

- Clearing and Forwarding (C&F) Agent (Bangladesh)
- Representative of Bhutanese Importer authorized by Bhutan Customs
- Border Security (Bangladesh)
- Border Security (India)

**Figure 4. 38. “Border Crossing of Export goods” activity diagram**



Source: prepared by the study team

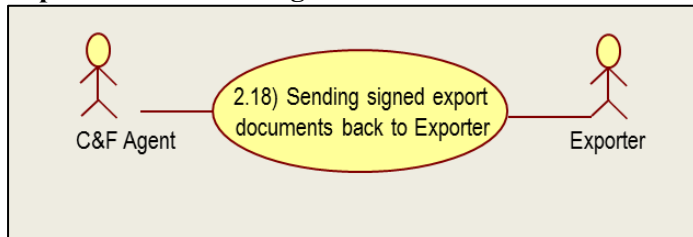
**Table 4. 18 “Border Crossing of Export goods” process description**

Name of the process area	2. Ship
Name of the business process	2.17 Border Crossing of Export goods
Related laws, rules and regulations	<ul style="list-style-type: none"> <li>▪ Customs Act 1969 and all other allied Acts, Rules and Regulation</li> </ul>
Process participant	<ul style="list-style-type: none"> <li>▪ Clearing and Forwarding (C&amp;F) Agent (Bangladesh)</li> <li>▪ Representative of Bhutanese Importer authorized by Bhutan Customs</li> <li>▪ Border Security (Bangladesh)</li> <li>▪ Border Security (India)</li> </ul>
Input and criteria to enter/begin the business process	<ul style="list-style-type: none"> <li>▪ Export consignment received clearance from Bangladesh Customs and BLPA</li> <li>▪ Export goods loaded to importer’s truck (Bhutanese/Indian)</li> <li>▪ Representative of Bhutanese Importer authorized by Bhutan Customs received export documents and export consignment</li> </ul>
Activities and associated documentary requirements	<p>2.17.1. Upon receipt of Customs and Port clearance and export documents from Exporter’s C&amp;F Agent (Bangladesh), Representative of Bhutanese Importer authorized by Bhutan Customs arrange border crossing of export goods with assistance from Importer’s C&amp;F Agent (Bangladesh);</p> <p>2.17.2. Border Security (Bangladesh) verifies export documents and examine export consignment where necessary at the Zero point;</p> <p>2.17.3. Export consignment crosses the border;</p> <p>2.17.4. Border Security (India) verifies export documents and consignment at the entry point of India.</p>
Output and criteria to exit the business process	<ul style="list-style-type: none"> <li>▪ Export consignment crossed the border and entered Indian territory</li> </ul>
Average time required to complete this business process	30 minutes

Source: prepared by the study team

## Core Business process area 2.18: Sending signed export documents back to Exporter

**Figure 4. 39 “Sending signed export documents back to Exporter” use-case diagram**

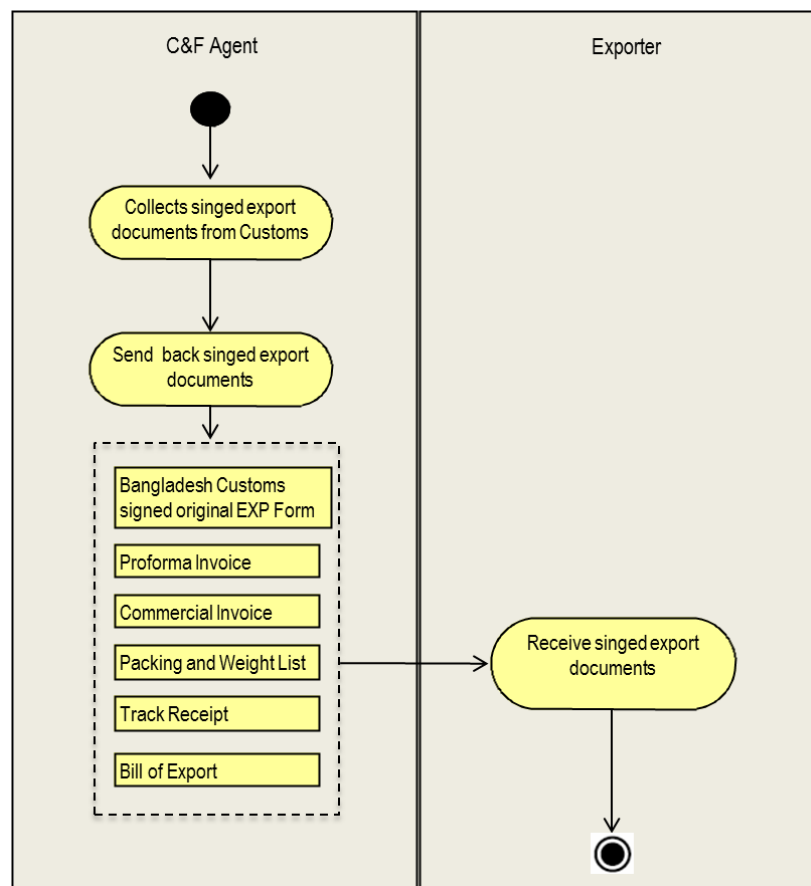


Source: prepared by the study team

The use-case diagram as shown in Figure 4.39 shows that “Sending signed export documents back to Exporter” process requires the participation from:

- Clearing and Forwarding (C&F) Agent (Bangladesh)
- Exporter

**Figure 4. 40 “Sending signed export documents back to Exporter” activity diagram**



Source: prepared by the study team

**Table 4. 19 “Sending signed export documents back to Exporter” process description**

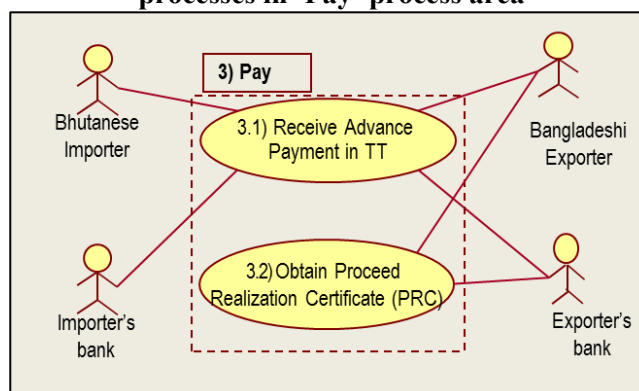
Name of the process area	2. Ship
Name of the business process	2.18 Sending signed export documents back to Exporter
Related laws, rules and regulations	<ul style="list-style-type: none"> <li>Incoterms 2010</li> </ul>
Process participant	<ul style="list-style-type: none"> <li>Clearing and Forwarding (C&amp;F) Agent (Bangladesh)</li> <li>Exporter</li> </ul>
Input and criteria to enter/begin the business process	<ul style="list-style-type: none"> <li>Export consignment successfully crossed the border and C&amp;F Agent received export documents (including original EXP form) signed by Bangladesh Customs</li> </ul>
Activities and associated documentary requirements	2.18.1. Exporters C&F Agent collects export documents (including original EXP form) signed from Bangladesh Customs 2.18.2. Send back export documents (including original EXP form) signed by Bangladesh Customs to exporters 2.18.3. Exporter receives export documents (including original EXP form) signed by Bangladesh Customs
Output and criteria to exit the business process	<ul style="list-style-type: none"> <li>Exporter received export documents (including original EXP form) signed by Bangladesh Customs as a proof of completion export</li> </ul>
Average time required to complete this business process	3 days

Source: prepared by the study team

### Process Area 3: Pay

For the export of plastic kitchenware and tableware from Bangladesh to Bhutan, ‘Pay’ process area consists of 2 core business processes. Here Pay process area deals with receiving Advance Payment by Telegraphic Transfer (TT) from the Importer and obtaining Proceed Realization Certificate (PRC) by the Exporter, as shown in Figure 4.41.

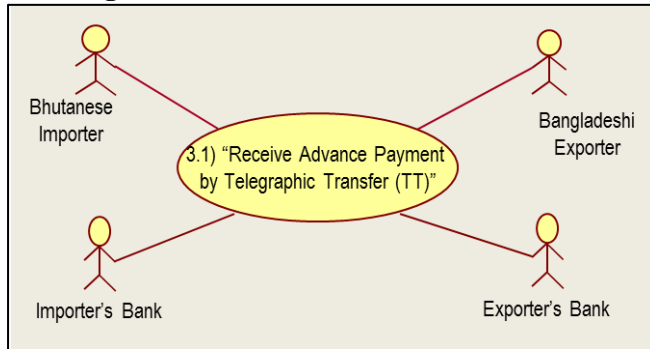
**Figure 4. 41 Use case diagram of core business processes in ‘Pay’ process area**



Source: prepared by the study team

### Core Business Process Area 3.1: Receive Advance Payment by Telegraphic Transfer (TT) from the Importer

**Figure 4. 42 “Receive Advance Payment by Telegraphic Transfer (TT) from the Importer” use-case diagram**

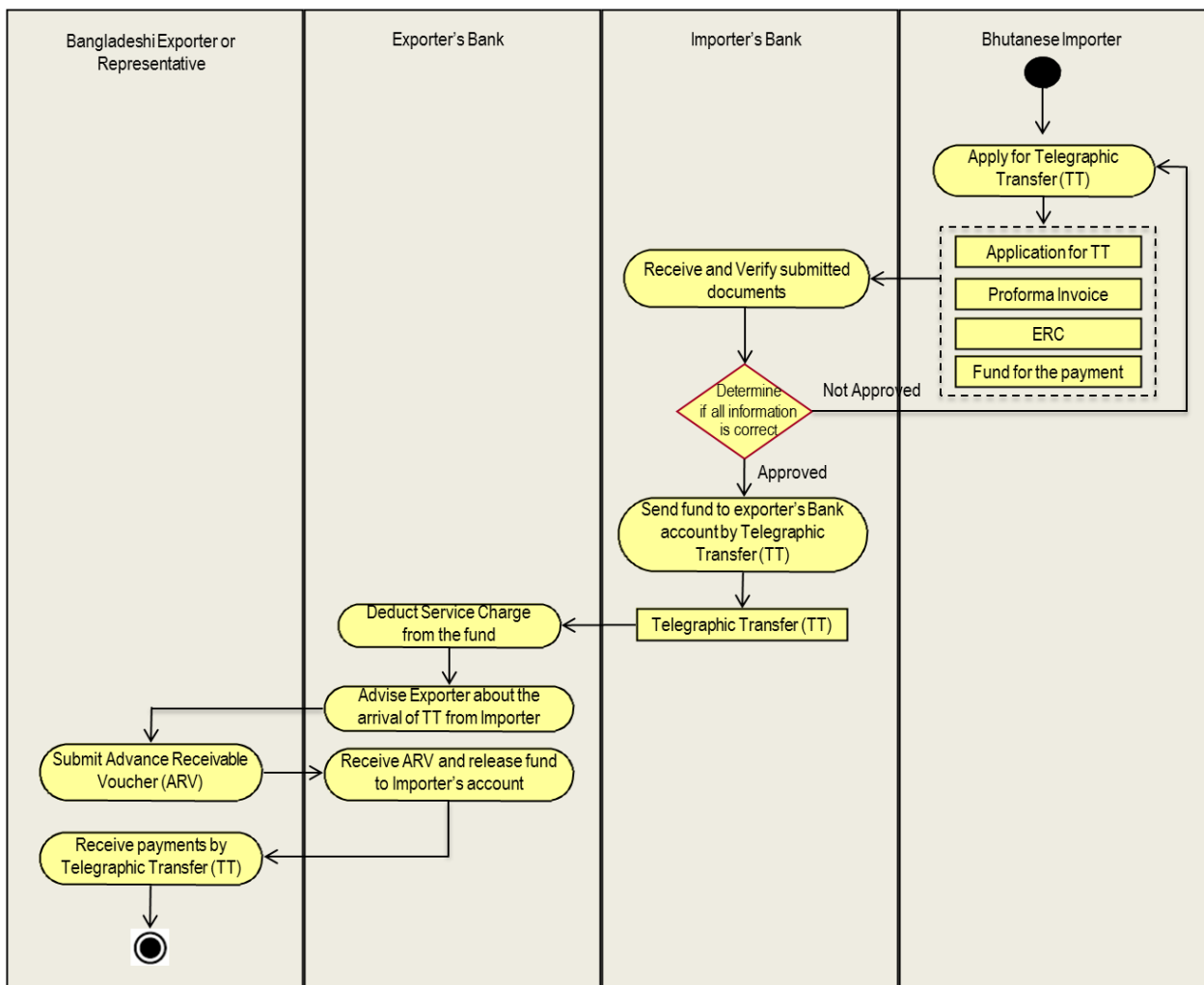


Source: prepared by the study team

The use-case diagram as shown in Figure 4.42 shows that “Receive Advance Payment by Telegraphic Transfer (TT) from the Importer” process requires the participation from:

- Bhutanese importer
- Importer’s Bank
- Exporter’s Bank
- Bangladeshi exporter

**Figure 4. 43 “Receive Advance Payment by Telegraphic Transfer (TT) from the Importer” activity diagram**



Source: prepared by the study team

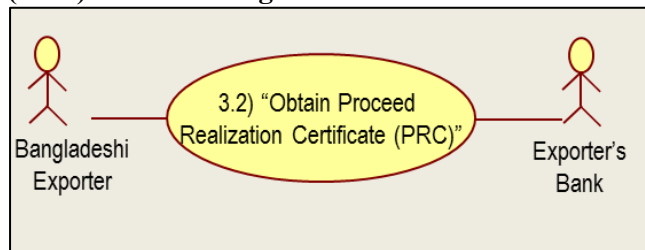
**Table 4. 20 “Receive Advance Payment by Telegraphic Transfer (TT) from the Importer” process description**

Name of the process area	3. Pay
Name of the business process	3.1 Receive Advance Payment by Telegraphic Transfer (TT) from the Importer
Related laws, rules and regulations	<ul style="list-style-type: none"> <li>▪ Foreign Exchange Regulation Act 1947, Foreign Exchange Regulations (Amendment) Act 2015</li> <li>▪ ‘Uniform Customs and Practices for Documentary Credit’ publication number 600.</li> </ul>
Process participant	<ul style="list-style-type: none"> <li>▪ Bhutanese Importer</li> <li>▪ Importer’s Bank (issuing bank)</li> <li>▪ Exporter’s Bank (advising bank)</li> <li>▪ Bangladeshi Exporter</li> </ul>
Input and criteria to enter/begin the business process	<ul style="list-style-type: none"> <li>▪ Exporter and importer have already concluded trade contract and terms</li> </ul>
Activities and associated documentary requirements	<p>3.1.1. Importer applies for Advance Payment by Telegraphic Transfer (TT) to importer’s bank;</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 transfer the payment to exporter’s bank by Telegraphic Transfer (TT);</p> <p>3.1.4. Exporter’s bank establishes authenticity of the Telegraphic Transfer (TT); deduct service charges and notifies exporter about the arrival of TT form Importer;</p> <p>3.1.5. Exporter submits Advance Receivable Voucher (ARV) to the Bank;</p> <p>3.1.6. Upon receipt of the ARV, Bank transfer the fund to Exporter’s account and informs Exporter that fund has been is ready for collection;</p> <p>3.1.7. Exporter receives the payment in his account and makes necessary arrangements for the delivery of goods.</p>
Output and criteria to exit the business process	<ul style="list-style-type: none"> <li>▪ Exporter received Advance Payment by Telegraphic Transfer (TT) from the Importer</li> </ul>
Average time required to complete this business process	2 day

Source: prepared by the study team

## Core Business Process Area 3.2: Obtain Proceed Realization Certificate (PRC)

**Figure 4. 44 “Obtain Proceed Realization Certificate (PRC)” use-case diagram**

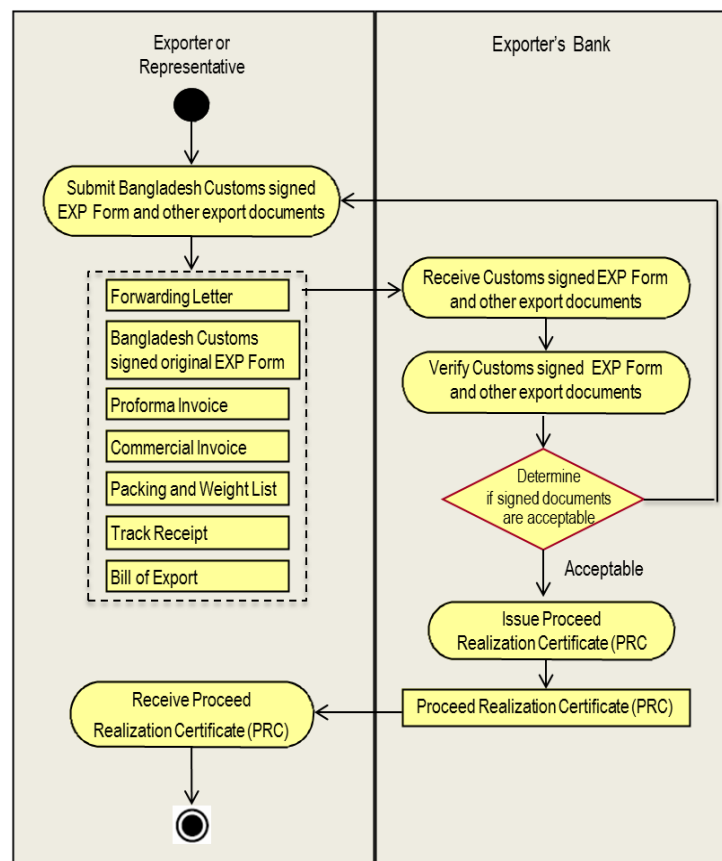


Source: prepared by the study team

The use-case diagram as shown in Figure 4.44 shows that “Obtain Proceed Realization Certificate (PRC)” process requires the participation from:

- Bangladeshi Exporter
- Exporter’s Bank

**Figure 4. 45. “Obtain Proceed Realization Certificate (PRC)” activity diagram**



Source: prepared by the study team

**Table 4. 21 “Obtain Proceed Realization Certificate (PRC)” process description**

Name of the process area	3. Pay
Name of the business process	3.2 Obtain Proceed Realization Certificate (PRC)
Related laws, rules and regulations	<ul style="list-style-type: none"> <li>Foreign Exchange Regulation Act 1947, Foreign Exchange Regulations (Amendment) Act 2015</li> </ul>
Process participant	<ul style="list-style-type: none"> <li>Bangladeshi Exporter</li> <li>Exporter’s Bank</li> </ul>
Input and criteria to enter/begin the business process	<ul style="list-style-type: none"> <li>Exporter has already fulfilled contractual agreement as per the sales contract and trade terms</li> <li>Exporter received export documents (including original EXP form) signed by Bangladesh Customs as a proof of completion of export</li> </ul>
Activities and associated documentary requirements	<p>3.2.1. Exporter submits export documents (including original EXP form) signed by Bangladesh Customs to Exporter’s Bank as a proof of completion of export;</p> <p>3.2.2. Exporter’s Bank receives the export documents;</p> <p>3.2.3. Exporter’s Bank verifies the documents; and if all the documents found correct, Exporter’s Bank issues Proceed Realization Certificate (PRC);</p> <p>3.2.4. Exporter receives Proceed Realization Certificate (PRC)</p>
Output and criteria to exit the business process	<ul style="list-style-type: none"> <li>Exporter received Proceed Realization Certificate (PRC)</li> </ul>
Average time required to complete this business process	1 day

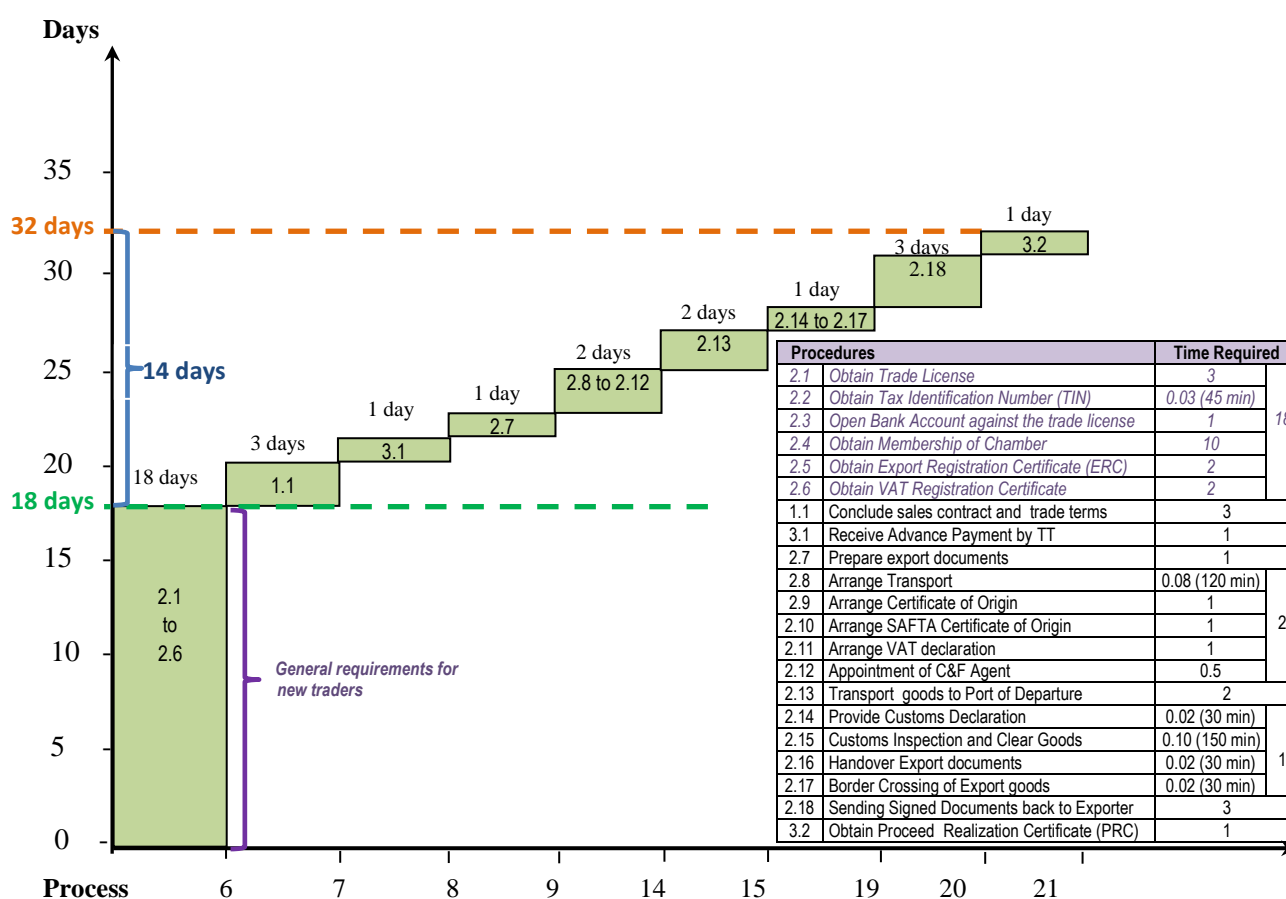
Source: prepared by the study team

## 4.2 Analysis of key indicators

### 4.2.1 Time for export

Results from the BPA analysis, as shown in Figure 4.46 and Table 4.22, reveal that in a typical case, time required for exporting plastic kitchenware and tableware from Bangladesh to Bhutan through Burimari LCS is 14 days. In case of a new trader, an additional 18 days are required to fulfil the general documentary requirement. It takes normally 1 to 2 days to complete a procedure, and there is no particular procedure which takes much longer than other procedures.

**Figure 4. 46 Time-procedure chart for export of plastic kitchenware and tableware to Bhutan through Burimari Land Port**



Note: The time required for completing general requirements of obtaining license/membership and certificates for conducting export business in Bangladesh is on an average 18 days. After completion of general requirements, the time required for exporting plastic kitchenware and tableware from Bangladesh to Bhutan is on an average 14 days.

Source: prepared by the study team

**Table 4. 22 Processes involved and time required in the export of plastic kitchenware and tableware from Bangladesh to Bhutan**

Procedures		Public or Private Actors involved	Time Required (working days)		
			Min	Max	Average
<b>1.</b>	<b>Buy</b>				
1.1	Conclude sales contract and trade terms	Private-Private	1	5	3
<b>2.</b>	<b>Ship</b>				
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	2	1
2.4	Obtain Membership in local business Association/Chamber	Private-Private	5	15	10
2.5	Obtain Export Registration Certificate (ERC)	Private-Public	1	3	2
2.6	Obtain VAT Registration Certificate	Private-Public	1	2	2
2.7	Prepare export documents	Private-Private	1	1	1
2.8	Arrange Transport	Private-Private	0.04 (60 min)	0.12 (180 min)	0.08 (120 min)
2.9	Arrange Certificate of Origin	Private-Private	1	1	1
2.10	Arrange SAFTA Certificate of Origin	Private-Public	1	1	1
2.11	Arrange VAT declaration	Private-Public	1	1	1
2.12	Appointment of C&F Agent	Private-Private	0.08 (180 min)	1	0.5
2.13	Transport goods to Port of Departure	Private-Private	1	2	2
2.14	Provide Customs Declaration	Private-Public	0.01 (15 min)	0.03 (45 min)	0.02 (30 min)
2.15	Customs Inspection and Clear Goods	Private-Public	0.08 (120 min)	0.12 (180 min)	0.10 (150 min)
2.16	Handover Export documents to Representative of Bhutanese Importer	Private-Private	0.01 (15 min)	0.03 (45 min)	0.02 (30 min)
2.17	Border Crossing of Export goods	Private-Public	0.01 (15 min)	0.03 (45 min)	0.02 (30 min)
2.18	Sending Signed Documents back to Exporter	Private-Private	2	4	3
<b>3.</b>	<b>Pay</b>				
3.1	Receive Advance Payment by Telegraphic Transfer (TT)	Private-Private	1	2	1
3.2	Obtain Proceed Realization Certificate (PRC)	Private-Private	1	1	1

*Note: Procedures 2.1 to 2.6 are general requirements of doing export business in Bangladesh and exporter 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*

## 4.2.2 Costs for export

Results from the BPA (Table 4.23) shows that, in a typical case, costs for exporting plastic kitchenware and tableware from Bangladesh to Bhutan through Burimari LCS are BDT 23,998 (USD 308), which does not include the costs of BDT 41,650 (or USD 534) for completing one-time procedures for a new trader.

**Table 4. 23 Costs involved in the export of plastic kitchenware and tableware from Bangladesh to Bhutan**

Procedures		Cost (BDT)	Cost (USD)
<b>1.</b>	<b>Buy</b>		
1.1	Conclude sales contract and trade terms	0	0.00
<b>2.</b>	<b>Ship</b>		0.00
2.1	Obtain Trade License	3,600	46.15
2.2	Obtain Tax Identification Number (TIN)	0	0.00
2.3	Open Bank Account against the trade license	0	0.00
2.4	Obtain Membership in local business Association/Chamber	28,850	369.87
2.5	Obtain Export Registration Certificate (ERC)	9,200	117.95
2.6	Obtain VAT registration Certificate	0	0.00
2.7	Prepare export documents	2,000	25.64
2.8	Arrange Transport	0	0.00
2.9	Arrange Certificate of Origin (CO)	75	0.96
2.10	Arrange SAFTA Certificate of Origin	923	11.83
2.11	Arrange VAT declaration	0	0.00
2.12	Appointment of C&F Agent (C&F Agent Charge)	3,000	38.46
2.13	Transport goods to Port of Departure	18,000	230.77
2.14	Provide Customs Declaration	0	0.00
2.15	Customs Inspection and Clear Goods (export is duty free, however, has to pay C&F VAT and AIT and Port Charges which is included in C&F Agent Charge)	0	0.00
2.16	Handover Export documents to Representative of Bhutanese Importer	0	0.00
2.17	Border Crossing of Export goods	0	0.00
2.18	Sending Signed Documents back to Exporter (borne by C&F Agent)	0	0.00
<b>3.</b>	<b>Pay</b>		0.00
3.1	Receive Advance Payment by Telegraphic Transfer (TT)	0	0.00
3.2	Obtain Proceed Realization Certificate (PRC)	0	0.00
<b>Total</b>		<b>65,648 (23,998)</b>	<b>841.64 (307.67)</b>

Notes:

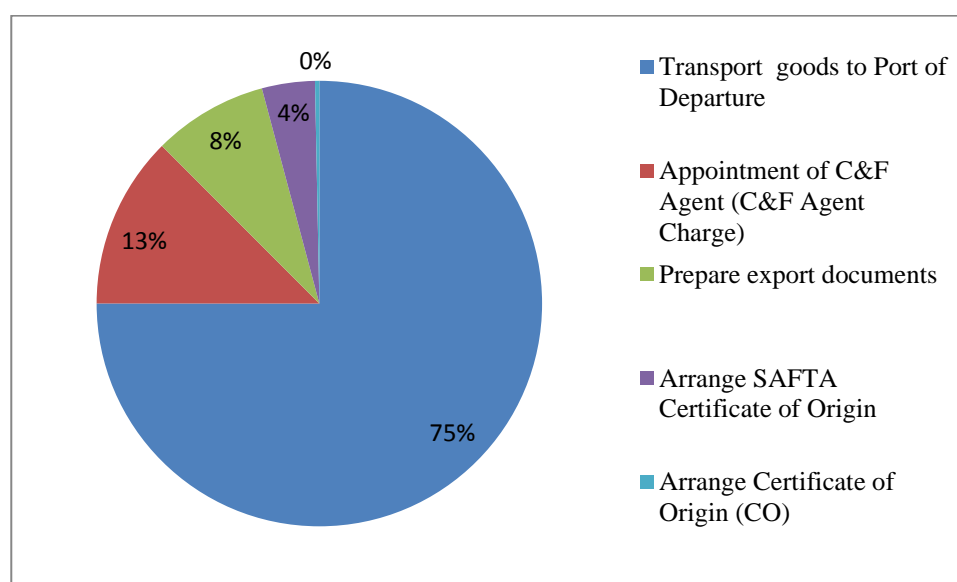
1. Exchange rate: USD 1=BDT 78
2. Procedures 2.1 to 2.6 are general requirements of doing export business in Bangladesh and exporter has to do these once, some license/membership and certificate need to be renewed every year paying applicable renewal fees.
3. All other export costs are estimated as cost of exporting 1 truck of plastic kitchenware and tableware from Bangladesh to Bhutan.
4. Excluding the cost of the general requirement of license/member ship and certificates for conducting export business in Bangladesh, the cost of exporting 1 truck of plastic kitchenware and tableware from Bangladesh to Bhutan is estimated as USD 307.67 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 44% of the total costs), *Transport* (approximately US\$ 231, or 27% of the total costs), and *Obtain Export Registration Certificate (ERC)* (approximately US\$ 118, or 14% of the total costs); these three procedures in total account for 85% of the trade costs.

When the one-time procedures are excluded from analysis, Figure 4.47 shows that the most expensive trade procedures include *Transport goods to Port of Departure* (approximately US\$ 231, or 75% of the total trade cost), followed by the procedures *Appointment of C&F Agent (C&F Agent Charge)* (approximately US\$ 38 or 13% of the total costs), *Prepare export documents* (approximately US\$ 26, or 8%) and *Arrange SAFTA Certificate of Origin* (approximately US\$ 12 or 4% of the total costs).

**Figure 4. 47 Costs of the trade procedures excluding one-time procedures**



Source: prepared by the study team

### 4.2.3 Number of procedures for export

As shown in figure 4.1, an existing exporter has to complete 15 distinct procedures for exporting plastic kitchenware and tableware from Bangladesh to Bhutan through Burimari LCS. Furthermore, additional 6 one-time procedures are required for a new trader. In other words, a new trader needs to go through 21 procedures to complete export process.

## 4.2.4 Number of documents for export

For an existing trader, 11 documents are required to complete export process. However these documents need to be submitted repeatedly for 93 times. For a new trader who has to complete all one-time procedures, 20 documents are required to complete export process and these documents need to be submitted 117 times. The details of the documents for export process are shown in Tables 4.24 and 4.25.

**Table 4. 24 Documents required for export of plastic kitchenware and tableware from Bangladesh to Bhutan**

Procedures		No of Documents required	Detail List of Documents
<b>1.</b>	<b>Buy</b>		
1.1	Conclude sales contract and trade terms	2	Quotation, Purchase Order/Indent
<b>2.</b>	<b>Ship</b>		
2.1	Obtain Trade License	2	Filled Application Form, 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	Filled Application Form, 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	Filled Application Form, National ID, Trade License, TIN Certificate, Business Name Card, Bank Certificate, Attached Photograph
2.5	Obtain Export Registration Certificate (ERC)	5	Filled Application Form, National ID, Trade License, TIN Certificate, Bank Certificate, Attached Photograph, Local business Association/Chamber Membership Certificate,
2.6	Obtain VAT registration Certificate	6	Filled Application Form, National ID, Trade License, TIN Certificate, Ownership/Lease Document, Bank Certificate, Attached Photograph, Export Registration Certificate (ERC)
2.7	Prepare export documents	3	Proforma Invoice, Commercial Invoice, Copy of TT/LC
2.8	Arrange Transport	1	Packing and Weight List,
2.9	Arrange Certificate of Origin (CO)	4	Filled CO Form, Proforma Invoice, Commercial Invoice, Packing and Weight List, Track Receipt
2.10	Arrange SAFTA Certificate of Origin	8	Filled SAFTA CO Form, Certificate of Origin (CO), Proforma Invoice, Commercial Invoice, Packing and Weight List, Track Receipt, EXP Form, Cost Break UP, Undertaking from the Exporter
2.11	Arrange VAT declaration	5	Proforma Invoice, Commercial Invoice, Packing and Weight List, Copy of EXP Form, Copy of TT
2.12	Appointment of C&F Agent	1	Proforma Invoice,
2.13	Transport goods to Port of Departure	11	Bill of Export, ERC, TT Copy, CO Certificate, SAFTA CO, Proforma Invoice, Commercial Invoice, Packing and Weight List, Track Receipt, Copy of EXP Form, VAT Certificate
2.14	Provide Customs Declaration	11	Bill of Export, ERC, TT Copy, CO Certificate, SAFTA CO, Proforma Invoice, Commercial Invoice, Packing and Weight List, Track Receipt, Copy of EXP Form, VAT Certificate

**Table 4.24 Continued**

Procedures		No of Documents required	Detail List of Documents
2.15	Customs Inspection and Clear Goods	11	Bill of Export, ERC, TT Copy, CO Certificate, SAFTA CO, Proforma Invoice, Commercial Invoice, Packing and Weight List, Track Receipt, Copy of EXP Form, VAT Certificate
2.16	Handover Export documents to Representative of Bhutanese Importer	12	Bill of Export, ERC, TT Copy, CO Certificate, SAFTA CO, Proforma Invoice, Commercial Invoice, Packing and Weight List, Track Receipt, Copy of EXP Form, VAT Certificate, Gate Pass
2.17	Border Crossing of Export goods	12	Bill of Export, ERC, TT Copy, CO Certificate, SAFTA CO, Proforma Invoice, Commercial Invoice, Packing and Weight List, Track Receipt, Copy of EXP Form, VAT Certificate, Gate Pass
2.18	Sending Signed Documents back to Exporter	6	Bill of Export, Proforma Invoice, Commercial Invoice, Packing and Weight List, Track Receipt, Original EXP Form,
<b>3.</b>	<b>Pay</b>		
3.1	Receive Advance Payment by Telegraphic Transfer (TT)	2	Application for TT, Proforma Invoice, Copy of ERC
3.2	Obtain Proceed Realization Certificate (PRC)	6	Bill of Export, Proforma Invoice, Commercial Invoice, Packing and Weight List, Track Receipt, Original EXP Form,

Notes:

1. Procedures 2.1 to 2.6 are general requirements of doing export business in Bangladesh and exporter 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 'Number of documents required'.

Source: prepared by the study team

**Table 4. 25 Documents submission procedures of export of plastic kitchenware and tableware from Bangladesh to Bhutan**

Procedures		Manual Submission	Electronic Submission
<b>1.</b>	<b>Buy</b>		
1.1	Conclude sales contract and trade terms	√	√
<b>2.</b>	<b>Ship</b>		
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 Export Registration Certificate (ERC)	√	
2.6	Obtain VAT registration Certificate	√	
2.7	Prepare export documents	√	
2.8	Arrange Transport	√	√
2.9	Arrange Certificate of Origin (CO)	√	
2.10	Arrange SAFTA Certificate of Origin	√	
2.11	Arrange VAT declaration	√	

**Table 4.25 Continued**

Procedures		Manual Submission	Electronic Submission
2.12	Appointment of C&F Agent	√	√
2.13	Transport goods to Port of Departure		
2.14	Provide Customs Declaration		√
2.15	Customs Inspection and Clear Goods	√	
2.16	Handover Export documents to Representative of Bhutanese Importer	√	
2.17	Border Crossing of Export goods	√	
2.18	Sending Signed Documents back to Exporter	√	
<b>3.</b>	<b>Pay</b>		
3.1	Receive Advance Payment by Telegraphic Transfer (TT)		√
3.2	Obtain Proceed Realization Certificate (PRC)	√	

Note: Procedures 2.1 to 2.6 are general requirements of doing export business in Bangladesh and exporter 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 is shown in Table 4.26. 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 applications, reduction in number of documents to be submitted to each agency, data harmonization, and simplification of procedures.

**Table 4. 26 Export of plastic kitchenware and tableware from Bangladesh to Bhutan by Burimari LCS: Diagnosis and Recommendation**

SI	Core business process (use-case)	Observations			Recommendations
		Procedural Requirements	Data and Documentary Requirements	Transparency/ Predictability	
<b>1.</b>	<b>Buy</b>				
1.1	Conclude sales contract and trade terms	Activities that have to be carried out to conclude sales contract and trade terms are simple and straightforward. The exporter prepares and sends a quotation about the price, quantity and quality in response to the inquiry of the importer normally by email and fax. Two parties negotiate the trade terms against the purchase order of the importer. Then the Producer/Exporter prepares and sends Proforma Invoice to the Importer electronically which conclude the sales contract. However, to export from Bangladesh, the exporter has to have Trade License, TIN Certificate, Membership in Local Business Association/Chamber, Export Registration Certificate and VAT Registration Certificate. Procedural requirements of obtaining those certificates 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 largely transparent and predictable; although the information required by an Importer is not fully available, especially the export price, in the Producer/Exporter's webpage.	

Table 4.26 Continued

Sl	Core business process (use-case)	Observations			Recommendations
		Procedural Requirements	Data and Documentary Requirements	Transparency/ Predictability	
<b>2.</b>	<b>Ship</b>				
2.1	Obtain Trade License	For obtaining Trade License Exporter 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 export fee is BDT3000+15% VAT+ BDT 150 for Book). Concerned Local Authority visit the spot and verify 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. <i>N.B.- Trade license needs to be renewed every year by depositing applicable renewal fees</i>	Along with filled prescribed application form it requires 3 copies of Photo, Copy of National ID, 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.
2.2	Obtain Tax Identification Number (TIN)	In obtaining TIN certificate, Exporter has to apply online with required information and receives the e-TIN certificate online with no cost involvement.	Exporter 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.

**Table 4.26 Continued**

SI	Core business process (use-case)	Observations			Recommendations
		Procedural Requirements	Data and Documentary Requirements	Transparency/ Predictability	
2.3	Open Bank Account against the trade license	Here the Exporter 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.	
2.4	Obtain Membership in local business Association/Chamber	For obtaining membership in local business Association/ Chamber, Exporter 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/-). <i>N.B.- Membership needs to be renewed every year by depositing applicable renewal fees</i>	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 Exporter, and copy of National Identity Card duly certified by authorized person.	The procedure is quite 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 4.26 Continued

Sl	Core business process (use-case)	Observations			Recommendations
		Procedural Requirements	Data and Documentary Requirements	Transparency/Predictability	
2.5	Obtain Export Registration Certificate (ERC)	For obtaining ERC, Exporter 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 ERC. <i>N.B.- ERC needs to be renewed every year by depositing applicable renewal fees</i>	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 fairly 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 ERC.	Implement online application, approval, issuance and renewal of Export Registration Certificate (ERC). 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 Export Registration Certificate (ERC) 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 4.26 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, Exporter 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 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 ERC and Bank certificate duly certified by authorized person.	This activity seems 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.
2.7	Prepare export documents	This process requires Exporter to collect EXP Form from the Beneficiary Bank/ Exporter Bank; filling-out the EXP Form with required information and submission of filled EXP Form other export documents including Proforma Invoice (PI), Commercial Invoice (CI), copy of TT/LC (15 copies of each documents) to the Bank. Bank assigns an EXP number to the EXP Form and endorses all the documents and returns to the Exporter.	This activity requires submission filled EXP Form other export documents including Proforma Invoice (PI), Commercial Invoice (CI), copy of TT/LC (15 copies of each documents) to the Bank for endorsement.	This procedure is fully transparent and predictable.	

**Table 4.26 Continued**

SI	Core business process (use-case)	Observations			Recommendations
		Procedural Requirements	Data and Documentary Requirements	Transparency/ Predictability	
2.8	Arrange Transport	This simple process involves Exporter and local transport company. Exporter needs to calculate the space (CBM) and covered van requirement and negotiate with the transport provider which ends with transport company preparing and providing Truck Receipt.	This activity produces the Truck Receipt and requires calculation of space (CBM) and covered van requirement from the Exporter.	This process is fairly transparent and predictable.	
2.9	Arrange Country of Origin Certificate	For obtaining Country of Origin Certificate Exporter has to apply to Metropolitan Chamber of Commerce & Industry (MCCI) by submitting prescribed application form along with supporting documents and a fee of BDT 75/=	This process generating the Country of Origin Certificate requires Exporter to submit Certificate of Origin Application Form along with copies of Proforma Invoice (PI), Commercial Invoice (CI), Packing and Weight List (PW) and Truck Receipt	This procedural requirements and procedures is published and well known to the Exporters. However introduction of electronic application, approval and issuance of Certificate of Origin would increase the efficiency to a great deal.	Implement electronic Country of Origin Certification. Implement online application, approval and issuance of Certificate of Origin. 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 Certificate of Origin 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. 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.

**Table 4.26 Continued**

SI	Core business process (use-case)	Observations			Recommendations
		Procedural Requirements	Data and Documentary Requirements	Transparency/ Predictability	
2.10	Arrange SAFTA Certificate of Origin	Obtaining SAFTA Certificate of Origin requires Exporter to apply to Export Promotion Bureau (EPB) by submitting prescribed application form along with supporting documents and a fee of BDT 923/=	This process generating the SAFTA Certificate of Origin requires Exporter to submit SAFTA Country of Origin Application Form along with copies of Country of Origin, Proforma Invoice (PI), Commercial Invoice (CI), Packing and Weight List (PW), Truck Receipt, EXP Form, cost breakdown of export product, and undertaking in Company Pad by the EPB authorized signatory from the exporting company.	This activity is fairly transparent and the procedural requirements are published. However introduction of electronic application, approval and issuance of SAFTA Certificate of Origin would increase the efficiency to a great deal.	Implement electronic SAFTA country of Origin Certification. Implement online application, approval and issuance of SAFTA Certificate of Origin. 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 SAFTA Certificate of Origin 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. 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.
2.11	Arrange VAT declaration	This activity requires Exporter sends documents declare VAT through VAT-11 and VAT 20 Forms, which are inspected and verified by local Circle officials and duly endorsed with seal and signature.	This process generates VAT-11 and VAT 20 based on the information of Proforma Invoice (PI), Commercial Invoice (CI), Packing and Weight List (PW), EXP Form and TT Copy.	This activity seems transparent as the procedural requirements are published and well known. However, the transparency and predictability of this process can be much improved by introducing electronic application and approval of VAT declaration.	Implement electronic VAT declaration procedures for export. Implement online VAT declaration and approval. Post verification procedures should be introduced for monitoring. This will reduce documentary requirement, declaration time and cost and reduce the possibility of red tapes and corruption, and thereby facilitating ease of doing business.

**Table 4.26 Continued**

SI	Core business process (use-case)	Observations			Recommendations
		Procedural Requirements	Data and Documentary Requirements	Transparency/Predictability	
2.12	Appointment of C&F Agent	This fairly simple and straightforward activity involves Exporter 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 export 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 export products as the C&F Agent commission calculated based on that.	The process is pretty transparent and predictable.	
2.13	Transport goods to Port of Departure	This process requires local transport company contracted by Exporter to carry the export goods from Exporter's premises to Burmari Land port where Land Port Authority (Burimari) records the date and time of entry of loaded Truck(s).			
2.14	Provide Customs Declaration	This activity requires C&F Agent to prepare and submit Bill of Export to Bangladesh Customs (Burimari) with all other supporting documents and Customs to verify Bill of Export and all other supporting documents according to the declaration. If submitted Export Declaration meets Customs requirements, Bangladesh Customs enters all the information in the 'ASYCUDA World' online and Issue a Bill of Export number ('C' number).	Providing Customs declaration requires submission of filled Bill of Export Form, Export Registration Certificate, TT/LC copy, Certificate of Origin, SAFTA Certificate of Origin, Proforma Invoice, Commercial Invoice, Packing and Weight List, Track Receipt, VAT certificate and EXP Form-15 copies of each of the export documents.	Introducing ASYCUDA World increased the transparency and predictability; however, which is not fully effective as there still remains the use of manual system in parallel.	Install and operationalise a fully paperless system/single window to eliminate the use of hard copies of documents. Such a system would also eliminate the time involved with physically moving documents. Ensure uninterrupted connectivity of ASYCUDA World with the central server to ensure effective use of this online system. It would also help to eliminate/ minimize the use of manual system presently used in parallel to the online system. It will also eliminate submission of 15 copies of each of all export documents.

Table 4.26 Continued

SI	Core business process (use-case)	Observations			Recommendations
		Procedural Requirements	Data and Documentary Requirements	Transparency/Predictability	
2.15	Customs Inspection and Clear Goods	Customs Inspection and Clear Goods involve verification of submitted documents and export goods and to make sure that the to-be exported cargo is exactly the same as the declared one. Inspection of outward containerized cargo is subject to customs risk assessment.	This step involves reviewing the export documents submitted in the previous step. Toward the end of the process, customs officer has to record the actual quantity exported into customs information system.	There is great deal of information on the NBR Website ( <a href="http://www.nbr.gov.bd">http://www.nbr.gov.bd</a> ) and Bangladesh Customs Website ( <a href="http://customs.gov.bd">http://customs.gov.bd</a> ); 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 website. Moreover, as already mentioned, much of the clearance work is done manually. These affect the transparency and predictability of this process.	NBR and Bangladesh Customs should develop comprehensive guidelines for Customs clearance for export and import and host it in its website. 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 from one location to another, reducing total customs release time and cost. Ensure uninterrupted connectivity of ASYCUDA World with the central server to ensure effective use of this online system. It would also help to minimize/eliminate the use of manual system presently used in parallel to the online system. 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 Export 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. (-> next page)

**Table 4.26 Continued**

SI	Core business process (use-case)	Observations			Recommendations
		Procedural Requirements	Data and Documentary Requirements	Transparency/Predictability	
2.15	Customs Inspection and Clear Goods	Customs Inspection and Clear Goods involve verification of submitted documents and export goods and to make sure that the to-be exported cargo is exactly the same as the declared one. Inspection of outward containerized cargo is subject to customs risk assessment.	This step involves reviewing the export documents submitted in the previous step. Toward the end of the process, customs officer has to record the actual quantity exported into customs information system.	There is great deal of information on the NBR Website ( <a href="http://www.nbr.gov.bd">http://www.nbr.gov.bd</a> ) and Bangladesh Customs Website ( <a href="http://customs.gov.bd">http://customs.gov.bd</a> ); 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 website. Moreover, as already mentioned, much of the clearance work is done manually. These affect the transparency and predictability of this process.	(Continued) Implementation of a trusted trader program as outlined in the Revised Kyoto Convention 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. Full implementation of the selectivity module of ASYCUDA World for risk management of all cargo declarations may be considered. Skill upgrading of front line officials to better manage the paperless system/single window and overall risk management system. Strengthen the professional relationship with other actors involved in the customs clearing procedures. Bangladesh Land Port Authority (BLPA) should consider introducing electronic data sharing with Bangladesh Customs which will reduce the manual movement of hard copies of documents/file. BLPA may also consider improving some infrastructural issues; including improvement of the capacity of the road sector of this land port, building a separate Export yard/shed, installing necessary equipment for loading and unloading of import and export cargo to replace present manual operation.

Table 4.26 Continued

SI	Core business process (use-case)	Observations			Recommendations
		Procedural Requirements	Data and Documentary Requirements	Transparency/Predictability	
2.16	Handover Export documents to Representative of Bhutanese Importer	This activity involves the handing over the export documents of the Representative of Bhutanese Importer after customs clearance at the Burimari LCS which is checked by the receiver. The representative also checks the export consignment.	Representative of Bhutanese Importer receives Bill of Export and 2 sets of all Export documents.	This activity is fairly transparent; however, it affects the predictability of total export procedure as the movement of Representative of Bhutanese Importer might be restricted at the transit corridor.	The process involving Representative of Bhutanese Importer travelling to Burimari to clear/receive the export consignment should be removed.
2.17	Border Crossing of Export goods	This process involve crossing of export cargo from Burmari LCS to Indian part of the corridor through 'No Mans' Land'. Border Security (Bangladesh) verifies export documents and examine export consignment where necessary at the Zero point of Bangladesh part; whereas, Border Security (India) verifies documents and consignment at the entry point of India.	This step does not require submission or processing of any documents; however, Bill of Export and 2 sets of all Export documents need to be carried along with the export consignment.		Implementation of (OSBP) may be considered among the Members of BBIN as suggested by WTO TFA agreement for effective border agency cooperation. (For Example : <a href="http://www.africa-eu-partnership.org/en/newsroom/all-news/one-stop-border-posts-make-their-way-africa">http://www.africa-eu-partnership.org/en/newsroom/all-news/one-stop-border-posts-make-their-way-africa</a> ). The objective of a OSBP 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 4.26 Continued

SI	Core business process (use-case)	Observations			Recommendations
		Procedural Requirements	Data and Documentary Requirements	Transparency/Predictability	
2.18	Sending Signed Documents back to Exporter	This activity requires Exporter's C&F Agent to collect export documents (including original EXP form) signed from Bangladesh Customs and sending back to exporters.	Original EXP form and copies of Proforma Invoice, Commercial Invoice, Packing and Weight List, Track Receipt and Bill of Export signed by Bangladesh Customs need to be sending back to the Exporter.	This is fairly transparent and predictable activity	
<b>3.</b>	<b>Pay</b>				
3.1	Receive Advance Payment by Telegraphic Transfer (TT)	This process involves Exporter's bank to establish authenticity of the Telegraphic Transfer (TT); to deduct service charges and to notify exporter about the arrival of TT from Importer. Upon receipt of the Advance Receivable Voucher (ARV), Bank transfer the fund to Exporter's account and informs Exporter.	Export receipt has to be reported to the Central Bank by the Exporter's bank	<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 known and quite transparent. But the banks could develop and upload the procedure on their websites for greater transparency.</p>	Scheduled banks should develop and upload the procedure on their websites for greater transparency.

**Table 4.26 Continued**

SI	Core business process (use-case)	Observations			Recommendations
		Procedural Requirements	Data and Documentary Requirements	Transparency/ Predictability	
3.2	Obtain Proceed Realization Certificate (PRC)	This activity requires Exporter to collect PRC from his/her Bank by submitting export documents (including original EXP form) signed by Bangladesh Customs as a proof of completion of export.	This process requires submission of a set of export documents (including original EXP form) signed by Bangladesh Customs to the Exporter's Bank. Exporter's Bank has to report this back to the Central Bank.	This process follows Bangladesh Foreign Exchange Regulation Act 1947 and Foreign Exchange Regulations (Amendment) Act 2015 and is fairly transparent and predictable.	

*Source:* prepared by the study team

## Chapter 5. Summary and Conclusions

This chapter summarises the proposed intervention to improve trade facilitation and point 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 4.26, 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 Export Registration Certificate (ERC), and obtaining certificate of origin. 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).
- **Full operationalisation of ASYCUDA World:** ASYCUDA World is the automated system which is used in Burimari LCS. However, a manual ledger is still maintained, which applies to both the import and export customs clearance process. Full implementation of all the components of the ASYCUDA World at the Burimari LCS is essential for realizing the 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 be considered.
- **Arrangement of uninterrupted connectivity of ASYCUDA World at Burimari LCS:** Uninterrupted connectivity of ASYCUDA World with the central server (including ensuring uninterrupted electricity supply to keep the system alive) should be ensured to ensure effective

use of this online system. It would also help to minimize use of the manual system presently used in parallel to the online system at the Burimai LCS.

- **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. For example, the case of obtaining Country of Origin certificate and SAFTA Country of Origin certificate for export can be merged easily. Some processes like obtaining TIN and VAT registration certificate and obtaining ERC and 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 ERC) 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/document. These should also be aligned with the international standard to facilitate future integration at the regional level.
- **Strengthening professional relationship 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.

### 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 Export Registration Certificate (ERC), and obtaining certificate of

origin 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.

- **Ensuring legal consistency for the introduction of Single Window/electronic procedures:** Existing laws, regulations, and rules governing the export-import procedures, licensing process, banking, logistic 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 an 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) should consider improving some infrastructural issues at the Burimari LCS; including improvement of the capacity of the road sector of this land port, building a separate Export yard/shed, installing necessary equipment for loading and unloading of import and export cargo to replace present manual operation. Railway network between Burimari and Changrabandha may be reestablished to facilitate trade and transport through this land port. BLPA should consider electronic data sharing with Customs which will reduce time and cost of total clearance process.
- **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 the 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 Arifteen**

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  
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**Mr. Sonam Dorji**

Business Promotion Officer  
Bhutan Chamber of Commerce and Industry

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Additional Director General of Foreign Trade  
Directorate General of Foreign Trade  
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**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**

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**Mr. Sekhar Bonu**

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**Mr. Lawanya Kumar Dhakal,**

Director  
Department of Customs

**Mr. Parashu Ram Adhikari**

Senior Plant Protection Officer  
Ministry of Agriculture and Development

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**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**

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SARC, South Asia Regional Department

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SARC, South Asia Regional Department

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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

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Ministry of Environment and Forest

Mr. Anisur Rahman  
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Ministry of Industries

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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

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Dhaka Customs Agent Association

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Ms. Seikh Ruksana Burhan  
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Faculty of Engineering  
Kasetsart University, Thailand

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Customs Institute of Japan  
Ministry of Finance

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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)  
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National Trade Facilitation Expert  
Independent of ADB for Bhutan  
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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

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#### **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 Wangchen  
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  
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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  
Mechi Customs Office

Mr. Rajan Sharma  
President  
Nepal Freight Forwarders Association

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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. Iftexhar 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