



National Board of Revenue, Bangladesh

জাতীয় রাজস্ব বোর্ড, বাংলাদেশ

Comprehensive Time Release Study-2022



Comprehensive
Time Release Study-2022

COMPREHENSIVE TIME RELEASE STUDY – 2022

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The study was planned, designed, and conducted by a group of WCO-trained Customs officials from Bangladesh Customs and VAT with the active participation of all relevant stakeholders.

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National Board of Revenue, Bangladesh 2022, Comprehensive Time Release Study – 2022, National Board of Revenue, Dhaka, <https://nbr.gov.bd/uploads/publications/TRS_2022.pdf>.

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NBR-TRS Central Committee



National Advisor
(Dr. Abdul Mannan Shikder)



Convener
(Md Abdul Hakim)



Member, Central Committee
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(Md Tofayel Ahmed)



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(H M Ahsanul Kabir)



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(Nipun Chakma)

ACRONYMS

AC	Assistant Commissioner
ADC	Additional Commissioner
AEO	Authorized Economic Operator
ARO	Assistant Revenue Officer
ART	Average Release Time
ASYCUDA	Automated System for Customs Data
AWB	Air Waybill
BAB	Bangladesh Accreditation Board
BAEC	Bangladesh Atomic Energy Commission
BAFFA	Bangladesh Freight Forwarders Association
BB	Bangladesh Bank
BBA	Biman Bangladesh Airlines
BCH	Custom House, Benapole
BCOM	Bangladesh Customs Office Management
BCSIR	Bangladesh Council of Scientific and Industrial Research
BDT	Bangladeshi Taka
B/E	Bill of Entry
BEPZA	Bangladesh Export Processing Zone Authority
BGB	Border Guard Bangladesh
BGH	Biman Ground Handling
BGMEA	Bangladesh Garments Manufacturers and Exporters Association
BIMSTEC	Bay of Bengal Initiative for Multi-Sectoral Technical and Economic Co-operation
BIN	Business Identification Number
BKMEA	Bangladesh Knitwear Manufacturers and Exporters Association
BL	Bill of Lading

BLPA	Bangladesh Land Port Authority
BMAP	Bond Management Automation Project
BSTI	Bangladesh Standards and Testing Institution
C&F	Clearing and Forwarding
CAAB	Civil Aviation Authority of Bangladesh
CCAA	Chattogram Customs Agents Association
CCH	Custom House, Chattogram
CCI&E	Chief Controller of Imports and Exports
CEVTA	Customs, Excise and VAT Training Academy
CIC	Central Intelligence Cell
CIID	Customs Intelligence and Investigation Directorate
CPA	Chittagong Port Authority
CRMC	Customs Risk Management Commissionerate
CTMS	Container Terminal Management System
DAE	Department of Agricultural Extension
DC	Deputy Commissioner
DCAA	Dhaka Customs Agents Association
DCCI	Dhaka Chamber of Commerce and Industry
DCH	Custom House, Dhaka
DGDA	Directorate General of Drug Administration
DLS	Department of Livestock Services
DTI	Direct Traders Input
DTM	Deputy Traffic Manager
EGM	Export General Manifest
EPB	Export Promotion Bureau
FBCCI	Federation of Bangladesh Chambers of Commerce & Industries
FGD	Focus Group Discussion

ACRONYMS

GDP	Gross Domestic Product
GoB	Government of Bangladesh
GSP	Generalized System of Preferences
GTFP	Global Trade Facilitation Programme
HS	Harmonized System
HPS	Heavy Pallet Scanner
HSIA	Hazrat Shahjalal International Airport
IATA	International Air Transport Association
ICT	Information and Communications Technology
IGM	Import General Manifest
ILO	International Labor Organization
IP	Import Permit
IPO	Import Policy Order
MoF	Internal Resources Division
IT	Information Technology
JC	Joint Commissioner
JGoC	Joint Group of Customs
KII	Key Informant Interview
LCA	Letter of Credit Authorization
LCL	Less than Container Load
LDC	Least Development Country
MoC	Ministry of Commerce
MoI	Ministry of Industries
MoS	Ministry of Shipping
MRA	Mutual Recognition Agreement
NBR	National Board of Revenue
NOC	No Objection Certificate

NSW	National Single Window
OGA	Other Government Agency
PAP	Pre-Arrival Processing
PCS	Port Community System
PQW	Plant Quarantine Wing
RAPID	Research and Policy Integration for Development
RD	Regulatory Duty
RKC	Revised Kyoto Convention
RO	Revenue Officer
SAFTA	South Asian Free Trade Agreement
SANEM	South Asian Network on Economic Modelling
SD	Supplementary Duty
SDG	Sustainable Development Goals
SECO	Swiss State Secretariat for Economic Affairs
SME	Small and Medium Enterprises
SOP	Standard Operating Procedure
SRO	Statutory Regulatory Order
TFA	Trade Facilitation Agreement
TRS	Time Release Study
TEU	Twenty-foot Equivalent Unit
TTI	Truck Terminal of India
TO&E	Table of Organogram and Equipment
TOS	Terminal Operating System
VAT	Value Added Tax
WCO	World Customs Organization
WTO	World Trade Organization
XML	Extensible Markup Language

Message

Message



بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



Md. Abdul Hamid
President

People's Republic of Bangladesh
Bangabhaban, Dhaka.

01 Bhadra 1429
16 August 2022

Message

I am glad to know that the National Board of Revenue (NBR) has conducted a comprehensive Time Release Study (TRS) in three major ports of Bangladesh with the assistance of the SECO-WCO Global Trade Facilitation Programme (GTFP) and the technical support of WCO TRS experts.

Conducting TRS is critical for a country to identify bottlenecks and prioritize recommendations for implementing trade facilitation measures. More importantly, it emphasizes national commitment to pursue evidence-based policy reform to boost trade. A TRS study is the first step to measure the actual performance of the Customs and port activities as they directly relate to trade facilitation at borders. I hope that the TRS 2022 study will facilitate the trading community to address their concerns regarding delays in the clearance processes.

I hope this report will sensitize Customs, port authorities, regulatory agencies and the trading community and enhance their understanding of

areas to reform and issues to be addressed. I wish successful implementation of the TRS 2022 recommendations and hope that it will help establish a more client-focused, efficient, and transparent Customs and port administration which will contribute to the sustainable development of Bangladesh.

Joi Bangla.

Khoda Hafez, May Bangladesh Live Forever.

Md. Abdul Hamid



بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



Sheikh Hasina
Prime Minister

Government of The People's Republic of
Bangladesh

21 Bhadra 1429
05 September 2022

Message

I am happy to learn that the National Board of Revenue (NBR) has conducted a comprehensive Time Release Study (TRS) in three significant customs ports – Chattogram Custom House, Benapole Custom House, and Dhaka Custom House to measure the average time in the customs clearance. I believe the findings and suggestions of this TRS will be helpful for customs, port authorities, and other concerned stakeholders in introducing trade facilitation measures to resolve bottlenecks of faster customs clearance and promote the seamless movement of cargo traffic in Bangladesh to and fro.

Bangladesh has been among the world's fastest-growing economies over the last decade. The country has attracted global attention for its sustained growth momentum and resilience to shocks. As per the recommendations of the United Nations, Bangladesh is set to graduate from the least developed country (LDC) into a developing country status by 2026. The Awami League government also aspires to achieve the Sustainable Development Goals (SDGs) by 2030, elevate the country to an upper-middle-income level by 2031 and transform it into a high-income nation by 2041.

Our government has been implementing reform measures to enhance export diversification and competitiveness by improving the quality of

exports, negotiating trade and investment cooperation agreements, and promoting business through better coordination among border agencies and private stakeholders to materialize the ongoing development strides. The TRS 2022 is a milestone initiative to undertake evidence-based policymaking expected to boost trade and cut business costs.

I congratulate the NBR TRS team for their sincere and hard work completing the TRS 2022. This study shall definitely provide multidimensional insights to customs, port authorities, government agencies, and our stakeholders, which will help Customs achieve much higher service delivery standards.

I wish NBR all-out success.

Joi Bangla, Joi Bangabandhu.
May Bangladesh live forever.

Sheikh Hasina



A H M Mustafa Kamal, FCA, MP
Minister

Ministry of Finance
Government of The People's
Republic of Bangladesh

01 Bhadra 1429
16 August 2022

Message

It is a matter of great pleasure to be informed that the National Board of Revenue (NBR) has conducted a comprehensive Time Release Study (TRS) in three major ports of Bangladesh and published the report with specific recommendations. This report will be important in streamlining and simplifying clearance procedures at ports and thereby delivering better client service.

The current Government led by the Honorable Prime Minister Sheikh Hasina has been working restlessly to build knowledge based, happy and prosperous Bangladesh by 2041, as dreamt by our Father of the nation Bangabandhu Sheikh Mujibur Rahman.

Bangladesh Customs has been playing a vital role in facilitating cross-border trading and ensuring a robust economic recovery from the pandemic. The TRS 2022 is the reflection of NBR's persistent commitment to drive trade facilitation. I firmly believe that the study recommendations will help transform Bangladesh Customs into a more effective and efficient institution, enhance the capacity of human resources, and develop required facilities to facilitate trade.

I hope customs, port authorities, all concerned public, private, and the trading community will join together in materializing the recommendations made in this report.

I sincerely thank all concerned for conducting this study and publishing the report.

Joy Bangla, Joy Bangabandhu.
May Bangladesh live forever.

A H M Mustafa Kamal, FCA, MP



Abu Hena Md. Rahmatul Muneem
Senior Secretary
Internal Resources Division
&
Chairman
National Board of Revenue

21 Bhadra 1429
05 September 2022

Message

The National Board of Revenue (NBR) is proud to present the comprehensive Time Release Study (TRS) Report – 2022. Following the guidance of the World Trade Organization (WTO), the NBR has formed a permanent committee to conduct TRS regularly in Bangladesh. I would like to register my sincere gratitude to the Swiss State Secretariat for Economic Affairs (SECO) for supporting NBR's TRS Capacity Building initiative through the SECO-WCO Global Trade Facilitation Programme.

It is heartening to see that the study methodology included national dialogues between WCO TRS experts and key stakeholders from all parts of the country. These dialogues helped Bangladesh Customs build strategic partnerships with core trade-stakeholders and the trading community. I extend my heartfelt thanks to the TRS Central Team for the leadership role in supporting NBR for stakeholder engagement.

In line with international standards, including the WTO Trade Facilitation Agreement (TFA), Bangladesh is now implementing the Bangladesh National Single Window (NSW) Project to integrate 38 ministries and government agencies. Once fully operational, the system will facilitate faster and more transparent cross-border trade procedures, reduce transaction time and costs for the traders, and provide consistency and certainty in the entire clearance process. I believe this TRS will serve as a

source of baseline data to understand and assess the impact of the NSW project interventions.

I express my profound appreciation to WCO experts, SECO-WCO, National and local TRS 2022 working groups, NBR officials, port authorities, and other stakeholders who actively contributed to this study. The recommendations provided in the study are expected to bring fruitful positive changes once they are implemented. The NBR remains committed to implementing those recommendations.

Abu Hena Md. Rahmatul Muneem



Dr. Abdul Mannan Shikder
Member (Grade-1)
Customs: Audit, Modernization &
International Trade
National Board of Revenue

02 Bhadra 1429
17 August 2022

Message

It is indeed a matter of great pleasure that the Customs: Audit, Modernization & International Trade Wing of the National Board of Revenue has published the comprehensive Time Release Study (TRS) Report – 2022. The study findings will be critical to assessing the impacts of ongoing modernization initiatives on trade facilitation.

I extend my heartfelt gratitude to SECO-WCO for providing the much-needed capacity-building support to Customs and other Government officials in conducting this study. It is heartening to see the home-grown experts of Bangladesh Customs leading the TRS 2022. I hope the NBR-TRS team will diffuse the knowledge and expertise to other officials and develop the institutional capacity to conduct TRS at regular intervals.

As Bangladesh envisages trade-led growth, the importance of trade facilitation cannot be emphasized more. This study will help achieve the national commitment to facilitate trade through evidence-based policymaking. The recommendations made in this study outline the way

forward to address the bottlenecks hindering cross-border trade activities. It is now time to act and implement the much-needed reforms to boost trade.

I congratulate the study team for their relentless efforts. Finally, I wish successful implementation of the recommendations put forward by this study across the involved agencies.

Dr. Abdul Mannan Shikder



Md. Abdul Hakim
Commissioner (C.C)
&
Convener
NBR-TRS Central Committee

02 Bhadra 1429
17 August 2022

Message

It's my immense pleasure to see the Time Release Study 2022 (TRS 2022) has got its fruition. TRS 2022 is not only a business process diagnosis exercise but also a massive capacity-building initiative. From piloting to report dissemination of this study, more than 100 officers from the Customs, port authorities, other Government agencies, and different stakeholders have been involved to accomplish this study and, in this process, their capacity has been enhanced. I have reason to believe that these officials of Bangladesh Customs are now capable and experienced enough to conduct TRS on regular basis without the assistance of others.

While undertaking the TRS 2022, we all recognized the importance of inter-agency collaboration to address the new-generation challenges confronted by border management authorities. TRS 2022 is just one of the many milestones to strengthen future efforts to improve border management and facilitate trade through a whole-of-government approach. The policy recommendation put forward in this study will be critical to materializing the vision of transforming the country into an upper-middle-income country by 2031 and a high-income country by 2041.

TRS is not a one-off exercise. Rather, every alternate year, TRS will be conducted to build upon this existing knowledge base and enhance the government's commitment to evidence-based policymaking. I strongly believe that the NBR-TRS Central committee will utilize the homegrown experts to undertake future studies.

Finally, I am extremely humbled to be a part of the dynamic and vibrant team that made this study happen. I would like to put on record my deep appreciation for all the team members for their relentless efforts. I would like to register my sincere thanks and appreciation to SECO-WCO, WCO experts, and the top management of NBR for their tremendous support in facilitating this study.

Md. Abdul Hakim



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Education and Research EAER
State Secretariat for Economic Affairs SECO

**GLOBAL TRADE
FACILITATION
PROGRAMME**

Monica Rubiolo
Head of Trade Promotion
Swiss State Secretariat for
Economic Affairs (SECO)

05 September 2022

Message

We are proud to support the National Board of Revenue of Bangladesh (NBR) in the implementation of the Time Release Study (TRS) and the publication of its Report.

The TRS is a globally accepted methodology and a powerful tool to ensure secure and rapid trade across borders. Measurement of time release is critical to assessing the impact of trade facilitation reforms.

The detailed results of the TRS in Bangladesh will enable the national government and trading community to quantify bottlenecks in the clearance and release process and take the corresponding policy and operational measures needed to improve the effectiveness of border procedures, without compromising efficient trade control.

Furthermore, the release times data will also bring both, public and private stakeholders together, to develop and advocate for faster and efficient procedures and to collaborate to implement them, especially benefitting Small and Medium Enterprises (SMEs).

Switzerland, through the SECO-WCO Global Trade Facilitation Programme (GTFP) has been providing support to strengthen the organizational and technical capacities of the NBR to successfully lead,

plan and implement sustainable and transparent customs reforms, with involvement of relevant stakeholders, and apply international standards and best practices in particular those of the WCO and the WTO related to Trade Facilitation.

We extend our warm wishes and congratulations to the NBR for publishing the TRS Report. We are certain that the dissemination of the TRS results will further support the Customs modernization process in the country. Through enhanced border clearance processes, customs modernization will improve trade flows in a bilateral, regional, and multilateral context and thus contribute to sustainable economic growth in Bangladesh.

Monica Rubiolo



Table of Contents

	Page
Acknowledgements	iii
Acronyms	v
Messages	vii
List of Tables	xix
List of Figures	xxi
Executive Summary	xxiii
PART I: Introduction and methodology	
CHAPTER 1: Introduction and context	
1.1 Introduction	05
1.2 Objectives	06
1.3 Overview of the ports	07
CHAPTER 2: Scope and methodology	
2.1 Scope	21
2.2 Methodology	22
2.3 Limitations and a few words of caution	24
PART II: Analysis and findings	
Summary of findings	27
CHAPTER 3: Benapole – analysis and findings	
3.1 Distribution of samples	31
3.2 Average release time (ART)	32
3.3 Commodity wise average release time	33
3.4 Process wise time taken	34
3.5 Commodity wise time taken across major processes	38
3.6 Time taken by each stakeholder	41

Table of Contents

CHAPTER-4: Chattogram – analysis and findings	Page
4.1 Distribution of samples	49
4.2 Average release time (ART)	50
4.3 Commodity wise average release time	51
4.4 Cargo category wise average release time	52
4.5 Process wise time taken	55
4.6 Commodity wise time taken across major processes (post-arrival)	59
4.7 ART for the surveyed commodities in case of pre-arrival processing	62
4.8 Time taken by each stakeholder	62
CHAPTER-5: Dhaka – analysis and findings	
5.1 Distribution of samples	71
5.2 Average release time (ART)	72
5.3 Commodity wise average release time	73
5.4 Process wise time taken	74
5.5 Commodity wise time taken across major processes	78
5.6 Time taken by each stakeholder	81
PART III: Recommendations and conclusion	
CHAPTER-6: Recommendations and conclusion	
6.1 Recommendations	93
6.2 Conclusion	112
APPENDICES	113

List of Tables

	Page
Table 1.1: Import and export through Benapole Land Port	08
Table 1.2: Import and export through Chattogram seaport	12
Table 1.3: Import and export through Dhaka Airport	15
Table 2.1 Determination of sample size by Strata (during 22-26 May 2022)	23
Table 3.1 Snapshot of samples – Benapole	31
Table 3.2 Average release time (in days-hours-minutes) for all samples – Benapole	32
Table 3.3 Commodity wise average release time (in days-hours-minutes) – Benapole	33
Table 3.4 Process wise time taken (in days-hours-minutes) for major steps of clearance process – Benapole	35
Table 3.5: Time taken (in days-hours-minutes) for payment of duty and taxes – Benapole	36
Table 3.6 Time taken (in days-hours-minutes) from IGM submission to release of goods – Benapole	38
Table 3.7 Commodity wise time taken (in days-hours-minutes) across major processes – Benapole	40
Table 3.8 Time taken (in days-hours-minutes) by Customs – Benapole	41
Table 3.9 Time taken (in days-hours-minutes) by the port authority – Benapole	42
Table 3.10 Time taken (in days-hours-minutes) by OGAs	43
Table 3.11 Time taken (in days-hours-minutes) by importers and Customs brokers – Benapole	44
Table 4.1 Snapshot of samples – Chattogram	49
Table 4.2 Distribution of samples by types of processing and appraisalment - Chattogram	50
Table 4.3 Average release time (in days-hours-minutes) for all samples – Chattogram	50
Table 4.4 Commodity wise average release time (in days-hours-minutes) - Chattogram	52
Table 4.5 Cargo category wise release time (in days-hours-minutes) – Chattogram	53
Table 4.6 Process wise time taken (in days-hours-minutes) for FCL and LCL consignments - Chattogram	54
Table 4.7 Process wise time taken (in days-hours-minutes) for major steps of clearance process – Chattogram	56
Table 4.8 Time taken (in days-hours-minutes) for payment of duty and taxes – Chattogram	58
Table 4.9 Time taken (in days-hours-minutes) from IGM submission to physical release of goods – Chattogram	59
Table 4.10 Commodity wise time taken (in days-hours-minutes) across major processes in case of post-arrival processing - Chattogram	61

List of Tables

	Page
Table 4.11 Time taken (in days-hours-minutes) by Customs – Chattogram	63
Table 4.12 Time taken (in days-hours-minutes) by the port authority – Chattogram	65
Table 4.13 Time taken (in days-hours-minutes) by shipping agents - Chattogram	65
Table 4.14 Time taken (in days-hours-minutes) by OGAs – Chattogram	66
Table 4.15 Time taken (in days-hours-minutes) by importers and Customs brokers – Chattogram	67
Table 5.1: Snapshot of samples – Dhaka	71
Table 5.2 Average release time (in days-hours-minutes) for all samples – Dhaka	72
Table 5.3 Commodity wise average release time (in days-hours-minutes) – Dhaka	73
Table 5.4 Process wise time taken (in days-hours-minutes) for major steps of clearance process – Dhaka	74
Table 5.5 Time taken (in days-hours-minutes) for payment of duty and taxes – Dhaka	77
Table 5.6 Time taken (in days-hours-minutes) from IGM submission to release of goods – Dhaka	78
Table 5.7 Commodity wise time taken (in days-hours-minutes) across major processes – Dhaka	80
Table 5.8 Time taken (in days-hours-minutes) by Customs – Dhaka	81
Table 5.9 Time taken (in days-hours-minutes) by Port Authority – Dhaka	82
Table 5.10 Time taken (in days-hours-minutes) by OGAs	83
Table 5.11 Time taken (in days-hours-minutes) by importers and Customs brokers – Dhaka	84

List of Figures

	Page
Figure 1.1 Number of trucks handled by the Benapole Land Port (FY13 – FY22)	07
Figure 1.2 Number of B/Es processed by Customs House, Benapole (FY13 – FY22)	08
Figure 1.3: Number of containers handled by the Chattogram Seaport (FY13– F22)	11
Figure 1.4: Number of B/Es processed by Custom House, Chattogram (FY13 – FY 22)	12
Figure 1.5: Volume of goods (in MT) handled by the Biman Ground Handling (FY13 – FY22)	15
Figure 1.6: Number of B/Es processed by Custom House, Dhaka (FY13 – FY22)	16
Figure 3.1 Average release time (in days-hours-minutes) – Benapole	32
Figure 3.2 Commodity wise average release time (in days-hours-minutes) – Benapole	34
Figure 3.3 Share of time (% of ART) across major stages of import clearance – Benapole	35
Figure 3.4 Time taken (in days-hours-minutes) for payment of duty and taxes – Benapole	37
Figure 3.5 Commodity wise share of time (% of ART) for major import processes – Benapole	39
Figure 3.6 Stakeholder wise share of time – Benapole	45
Figure 4.1 Average release time (in days-hours-minutes) for all samples – Chattogram	51
Figure 4.2 Commodity wise average release time (in days-hours-minutes) – Chattogram	51
Figure 4.3 Process wise average release time (in days-hours-minutes) for FCL and LCL consignments – Chattogram	55
Figure 4.4 Share of time (% of ART) across major stages of import clearance for post-arrival processing – Chattogram	57
Figure 4.5 Commodity wise share of time (% of ART) for major import processes in case of post-arrival processing – Chattogram	60
Figure 4.6 Commodity wise average release time (in days-hours-minutes) for pre-arrival processing - Chattogram	62
Figure 4.7 Stakeholder wise share of time – Chattogram	68
Figure 5.1 Average release time (in days-hours-minutes) – Dhaka	72
Figure 5.2 Commodity wise average release time (in days-hours-minutes) – Dhaka	73
Figure 5.3 Share of time (% of ART) across major stages of import clearance – Dhaka	75
Figure 5.4 Time taken (in days-hours-minutes) for payment of duty and taxes – Dhaka	76
Figure 5.5 Commodity wise share of time (% of ART) for major import processes – Dhaka	79
Figure 5.6 Stakeholder wise share of time – Dhaka	85



Executive Summary

This report is focused on Time Release Study (TRS) at the Benapole land port, Chattogram seaport, and Dhaka airport. In line with the globally accepted methodology developed by the World Customs Organization, this study reviews import clearance processes and measures the actual time required for the release of goods across four commodity groups: food items, pharmaceuticals raw materials, garments raw materials, and capital machineries.

Data collection was carried out during 22–26 May 2022. A total of 1209 bill of entries (B/Es) were taken as sample: 248 bill B/Es at Benapole, 602 B/Es at Chattogram, and 359 B/Es at Dhaka. Results show that, for Benapole, the average time required to complete the import clearance process is 10 days 8 hours 11 minutes. In contrast, the corresponding time for Chattogram and Dhaka is 11 days 6 hours 23 minutes, and 7 days 11 hours 19 minutes, respectively. Analysis of Chattogram data indicates that availing pre-arrival processing (PAP) significantly reduces the clearance time; importers can cut the overall release time by 57%.

Commodity wise analysis shows a variation in the speed and efficiency of the border control and clearance process. For capital machineries, all ports take almost the same release time (about 12 days). For garments raw materials, Dhaka takes the lowest time (around 5 days), whereas Benapole and Chattogram show a similar average of 10 days. For pharmaceuticals, Chattogram takes the highest time (14 days 5 hours 49 minutes), which is mainly attributed to the time taken for payment after assessment. It takes

Executive Summary

about 8-9 days for the clearance of pharmaceutical consignments at Benapole and Dhaka. Benapole takes the lowest time (around 5 days) for food consignments, whereas Chattogram requires the highest time (nearly 12 days).

This study finds that pre-arrival processing of import documents and automation in payment processing have increased efficiency in the overall clearance process. However, many importers are yet to take full advantage of these systems. This study observes several areas for improvement. For example, a major share (72%–78%) of the clearance time is spent on collecting and submitting import documents, implying the urgent need for automation in the pre-Customs declaration stage.

Based on the bottlenecks identified, this study provides several pragmatic recommendations to enhance the speed and efficiency of the ports. The port authorities should adopt new technologies, recruit a skilled workforce, and procure new-generation equipment to improve their warehouse management and cargo handling efficiency. Customs should reassess their internal workflows to streamline documentary requirements further and reduce work duplication by reviewing delegations of responsibility and existing repetitive procedures. Another priority area for Customs should be developing and implementing a robust risk management strategy to gradually phase out the existing very high percentage of physical examinations.



Part I

Introduction and methodology



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Chapter | 1

Introduction and context





Introduction and context

1.1 Introduction

Time Release Study (TRS), accredited by the World Customs Organization (WCO), is an internationally recognized strategic tool to measure the actual time required for the release and/or clearance of goods, from the time of arrival until the physical release of cargo. TRS help generate an evidence base to find bottlenecks in the trade flow process and take corresponding corrective measures to improve the effectiveness and efficiency of border procedures.

Article 7.6 of the WTO Trade Facilitation Agreement (TFA) stipulates that “Members are encouraged to measure and publish their average release time of goods periodically and in a consistent manner, using tools such as, inter alia, the Time Release Study of the World Customs Organization.” Over the past few decades, TRS has been used by the WCO member countries to undertake a comprehensive assessment of trade facilitation needs and priorities. TRS has also been helpful for periodic monitoring and evaluating the outcomes of implementing specific associated measures, policies and programmes.

Trade facilitation lies at the forefront of accelerating cross-border trade and steering economic growth and prosperity. According to one estimate by the World Economic Forum, a modest improvement in trade facilitation would lead to a 2.6% increase in world GDP with a 9.4% increase in world exports.¹ However, the advent of the COVID-19 pandemic has dealt a severe blow across the trade flow process, manifested in supply chain disruptions and the introduction of new quarantine and inspection measures, amongst others. Furthermore, soaring oil prices, volatile exchange rates, and rising sea freight costs have severely increased business expenses. These emerging challenges further underscore the need to take immediate measures to reduce the time and cost of cargo clearance at borders and ports.

¹World Economic Forum 2013, *Enabling Trade - Valuing Growth Opportunities*, World Economic Forum, Geneva, Switzerland, viewed 6 August 2022, <https://www3.weforum.org/docs/WEF_SCT_EnablingTrade_Report_2013.pdf>.

One of the key roles of the WCO is to assist Customs administrations in assessing the efficiency and effectiveness of border clearance processes, in collaboration with relevant government agencies and stakeholders, to optimize trade facilitation and thus ultimately improve overall performance. Bangladesh Customs, as a member of the WCO, is also working to achieve the goal of global trade facilitation through continuous efforts by reducing the total time and costs required to release/ clear the goods and cargos in ports.

However, challenges remain aplenty, and Bangladesh's 8th Five Year Plan (July 2020- June 2025) underscores the need for implementing the trade facilitation component of customs administration modernization to accelerate economic growth and drive the trade reform agenda. Indeed, facilitating trade would require reducing the delays at borders that cost

time and money for business enterprises and adversely affect the country's competitiveness and attractiveness as an investment destination. While there are several ongoing modernization initiatives in the Customs administration, port authority and other government agencies (OGAs), it is immensely important to measure the impacts of these modernization initiatives on Customs clearance processes.

Against this backdrop, the Bangladesh Customs has conducted the first ever sector-focused comprehensive Time Release Study (hereafter referred as TRS 2022) to measure the actual time required from the arrival of goods to their physical release. This study is expected to play a seminal role in providing baseline data for subsequent TRS in the forthcoming years and generate an evidence-base for informed policymaking to facilitate trade.

"Bangladesh's 8th Five Year Plan (July 2020- June 2025) underscores the need for implementing the trade facilitation component of customs administration modernization to accelerate economic growth and drive the trade reform agenda."

1.2 Objectives

The broad objective of the TRS 2022 is to identify and address bottlenecks in procedures related to the release/clearance of cargo at ports and borders. Specific objectives of this study are:

- To measure the average time taken from the arrival of goods (import consignments of food, pharmaceuticals, garments raw materials and capital machineries) in selected Customs stations - Benapole land port, Chattogram seaport, and Dhaka airport- to release of goods.
- To measure the average time taken for each activity in the release process, for example, time taken for the examination, assessment, unstuffing, etc.
- To measure port performance by calculating average clearance time for the same type of goods through three different modes of transport – air, land, and sea.

- To identify weaknesses in the release process.
- To identify bottlenecks in existing processes that affect the release of goods, flow of information, documents and finance.
- To identify ways to improve coordinated border management by engaging all stakeholders involved in the goods release process
- To raise awareness about release times among all stakeholders and encourage them to expedite their role in reducing the average release times.

Based on the above, the TRS 2022 will suggest remedial measures to improve the time required to release goods and introduce pragmatic policies related to service standard levels or client charters in Bangladesh Customs and other government agencies.

1.3 Overview of the ports

1.3.1 Benapole Land Port

1.3.1.1 General information

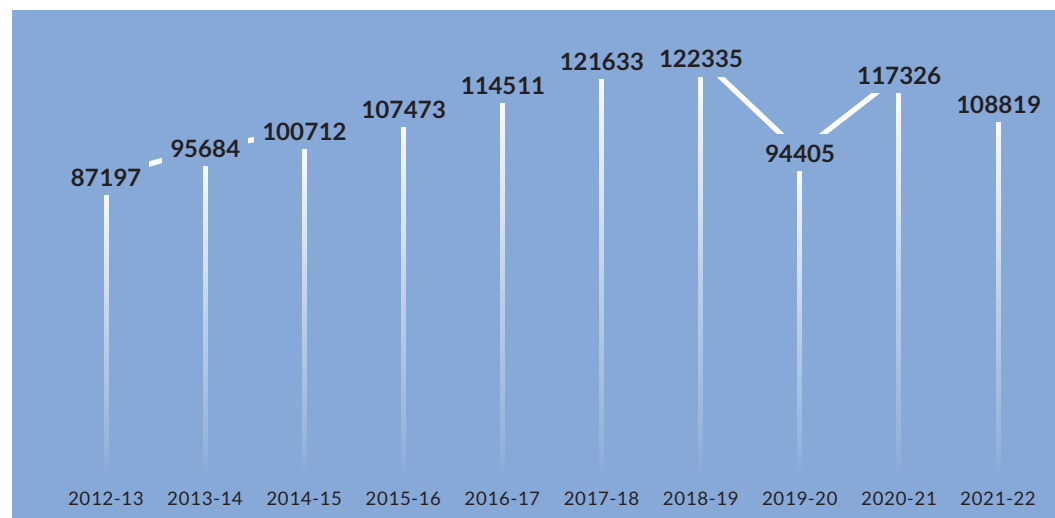
Benapole port is the largest land port and Custom House, Benapole (BCH) is the 2nd largest Customs station (in terms of total import volume and revenue collection) in Bangladesh. It is situated at the western border of Bangladesh, the most important border point for trading between Bangladesh and India, owing to its proximity to Kolkata. Kolkata, one of the

commercial hubs of India, is only eighty kilometers away from the Petrapole-Benapole land border. Petrapole is the Indian Customs Station situated across the border from Benapole. Benapole is operated and managed by the Bangladesh Land Port Authority.

The port manages 300-350 trucks per day but as per the capacity of Petrapole, the port could

process 750 trucks per day provided necessary infrastructure and automation was there. Over the past decade or so, the number of truck handled by Benapole land port clocked a steep increase – from about 87,000 in fiscal year (FY) 2013 to more than 1,08,000 in FY21. Besides cargo-loaded trucks, the port also manages about 8,000 passengers per day.

Figure 1.1 Number of trucks handled by the Benapole Land Port (FY13 - FY22)

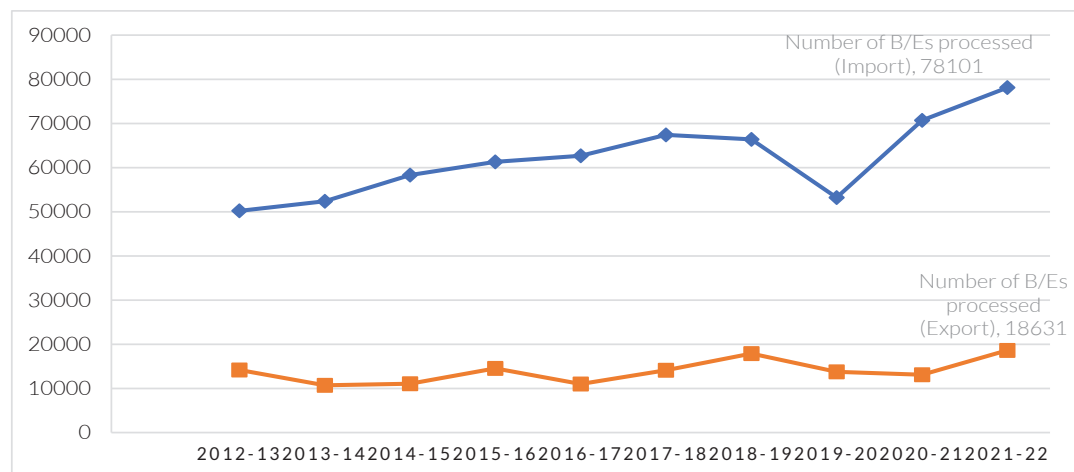


Source: ASYCUDAWorld database and ASYCUDA Business Intelligence database (paid data).

The number of import B/Es processed by Benapole Customs clocked a 55% rise during FY13-FY22. During the same period, both imports and exports through this port registered a sharp increase. Benapole Customs handles approximately 25% of Bangladesh's import cargos from India and

50% of export cargos to India. With the upcoming connectivity of the Benapole-Petrapole route with Asian Highways and the increasing volume of rail cargo, trade through this port is expected to increase manifold.

Figure 1.2 Number of B/Es processed by Custom House, Benapole (FY13 - FY22)



Source: ASYCUDAWorld database and ASYCUDA Business Intelligence database (paid data).

Table 1.1: Import and export through Benapole Land Port

Financial Year	Volume of goods imported (in MT)	Import value (in million USD)	Import revenue (in million USD)	Volume of goods exported (in MT)	Export Value (in million USD)
2012-13	1082375.80	1853.50	267.88	566801.10	387.26
2013-14	1270863.07	2005.49	317.05	329978.31	291.11
2014-15	1354187.44	2002.76	334.66	293618.29	300.98
2015-16	1282249.17	2120.36	372.35	458561.67	434.81
2016-17	1517151.08	2329.79	479.19	314256.45	316.81
2017-18	1990625.81	2766.73	487.10	336117.08	400.26
2018-19	2168233.11	2696.76	481.07	377915.10	495.92
2019-20	2016967.01	2014.57	310.97	304127.53	439.16
2020-21	2644349.01	2736.75	487.95	262369.08	448.36
2021-22	2213561.75	3784.38	536.89	419473.79	797.87

Source: ASYCUDAWorld database and ASYCUDA Business Intelligence database (paid data).

1.3.1.2 BCH: Customs Clearance Process – Import

The import clearance process in BCH involves 28 steps. The steps and corresponding activities are outlined below:

Steps	Activities
1.	The import cargo arrives at the Indian side (Petrapole) and Indian borderman (broker's representative) comes to the zero point (known as 'no man's land') along with necessary documents (CARPASS, manifest, shipping bill, etc.) and hands it over to the Bangladeshi border man.
2.	After endorsing, Bangladesh Customs returns three copies of the submitted car pass to the border man to send it to India.
3.	Indian Customs keeps one copy of the car passes, and the Indian driver is allowed to enter Bangladesh along with the rest of the two car passes.
4.	Indian truck enters Bangladesh through the entry point. The driver submits the CARPASS to the Customs at the Tong House. Customs registers CARPASS data in Bangladesh Customs Office Management (BCOM) software and attaches a barcode sticker on the CARPASS.
5.	Customs inputs manifest data to the ASYCUDAWorld System.
6.	Vehicles are marked for weighing. Before weighing, vehicles with selective goods are brought for scanning under BCH risk management protocol.
7.	Cargo-loaded trucks proceed to the Truck Terminal of India (TTI) in Bangladesh, where the port authority provides shed posting.
8.	After unloading goods to the pre-designated sheds, Indian trucks leave Bangladesh.
9.	Customs brokers collect manifests from the BCH manifest branch.
10.	After collecting manifest, Customs brokers submit manual B/Es to Customs for initial approval to proceed further.
11.	Customs brokers submit initially approved B/Es to Direct Trader Input (DTI) clerks.
12.	DTI clerks input data into the ASYCUDAWorld System and provide a printed copy (in a file) to Customs brokers.
13.	Step 13: Customs brokers submit files to the ASYCUDA-designated ARO (Assessment) for assessment (if Yellow) or for examination referral (if Red).
14.	Step 14: After checking the file and supporting documents, ARO (assessment) signs and returns the file to the Customs broker either with an assessment proposal (if Yellow) or with a proposal for examination (if Red).

15.	Customs brokers submit the file to RO (assessment). After checking and verification of the documents, RO (assessment) marks the file for examination (if system generated RED or manually selected under risk management) to RO/AC/DC (Examination) according to the types of goods declaration or initiate the procedure of assessment the B/E (if Yellow). For Red -lane B/E, follow Step 16-28; for Yellow-lane B/E, follow Step 21-28.
16.	RO/AC/DC (examination) assigns an ARO for examination.
17.	Customs broker submits the file to the assigned ARO (examination).
18.	ARO examines the consignment and collects samples for further examination, if required. OGA examination takes place either simultaneously or sequentially.
19.	ARO (examination) prepares the examination report and marks to the RO (examination).
20.	RO/AC/DC (examination) approves the examination report and refers the file to RO (assessment).
21.	Customs broker submits the file to RO (assessment). RO (assessment) marks the file to ARO (assessment) for the assessment proposal. After verifying the file and supporting documents, ARO makes an assessment proposal to RO, AC/DC, and JC/ADC/Commissioner (if required) for approval. This step is the same for both RED and YELLOW lane B/Es.
22.	RO/AC/DC/JC/ADC/Commissioner approves the assessment proposal with or without further observation. After finishing the assessment or required amendment as per the assessment proposal of the B/E, RO issues an assessment notice for payment.
23.	Importer or Customs broker (on behalf of the importer) pays duty and taxes at the Bank (Cash or electronic).
24.	Customs broker collects release order from Customs treasury branch.
25.	Customs broker submits paid assessment notice and release order to the Deputy Traffic Manager (DTM) of the port authority.
26.	Importer or Customs broker (on behalf of the importer) pays port dues and receives loading order and gate pass.
27.	Customs broker submits gate pass and loading order to the Shed-in-charge, loads the truck, and exits the shed.
28.	After the verification of documents at Customs Gate Control-9 (CGC-9) or BASHKAL gate (final exit), the truck gets finally released.

1.3.2 Chattogram Seaport

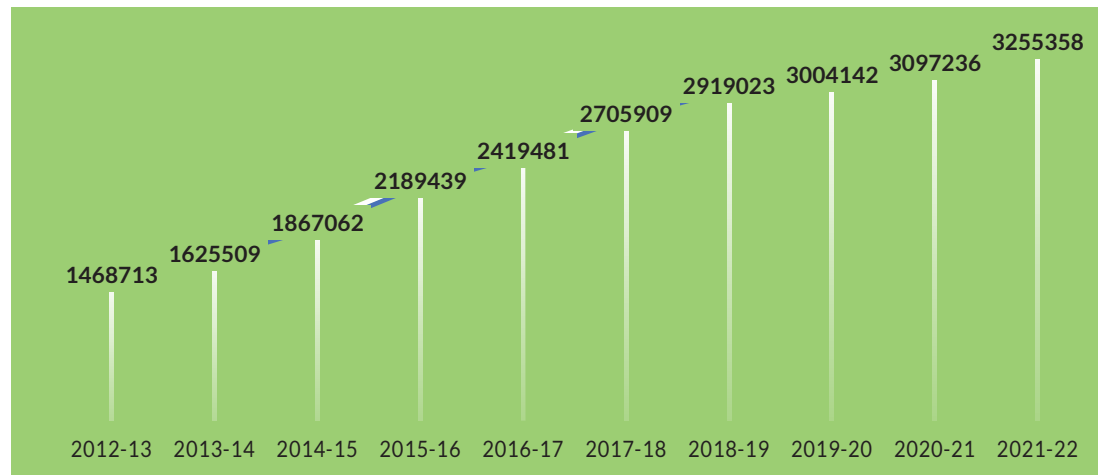
1.3.2.1 General information

The Chattogram port is the largest seaport in Bangladesh and processes nearly 90% of total import cargos and 85% of total export cargos of the country. The Chattogram Port Authority (CPA) manages the port. The port is fully automated with the Computerised Container Terminal Management System (CTMS), which has been upgraded to a Terminal Operating

System (TOS). During FY13-FY22, the number of containers handled by the Chattogram Seaport more than doubled. In 2021, container handling was 3.25 million TEUs (twenty-foot equivalent units), a growth of 13.19%, and handled general cargo of around 116 million tonnes.

Custom House, Chattogram (CCH) – established by the Portuguese following the signing of a treaty with Mahmud Shah of Bengal in 1440 – manages 90% of Bangladesh's import and export declarations per day (13,000), servicing more than 45,700 unique traders in a year (FY2019) and around 7,000 visitors per day.²

Figure 1.3: Number of containers handled by the Chattogram Seaport (FY13- F22)



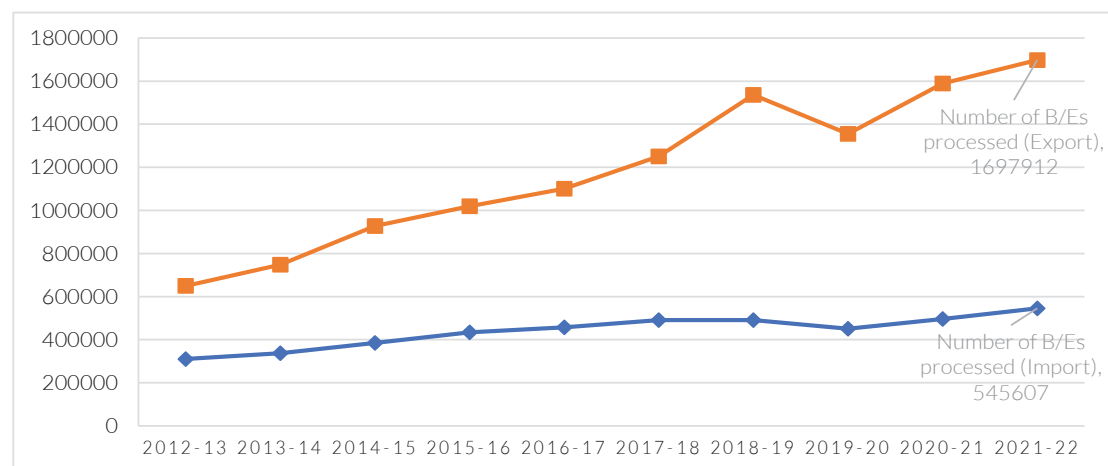
Source: ASYCUDAWorld database and ASYCUDA Business Intelligence database (paid data).

During FY13-FY22, the number of import B/Es processed by CCH registered a 161% rise. Over the same period, both imports and exports through this port more than doubled. In FY22, imports worth USD 73.3 billion and exports worth USD 37.6 billion were processed through CCH.

The existing infrastructure is expected to support trade between Kolkata and North-Eastern regions of India as per cooperation agreement signed between Bangladesh and India and the projected quadrupled trade with the completion of Bay Terminal, Patenga Container Terminal as well as Matarbari Deep Sea Port.

² Chowdhury, M.A., 2004. Bengal-Arakan Relations, 1430-1666 AD. Firma KLM.

Figure 1.4: Number of B/Es processed by Custom House, Chattogram (FY13 - FY 22)



Source: ASYCUDAWorld database and ASYCUDA Business Intelligence database (paid data).

Table 1.2: Import and export through Chattogram seaport

Financial Year	Volume of goods imported (in MT)	Import value (in million USD)	Import revenue (in million USD)	Volume of goods exported (in MT)	Export Value (in million USD)
2012-13	45948689.02	30020.90	2838.91	3005634.20	18728.36
2013-14	46585542.34	31973.12	2964.66	3022517.34	20673.51
2014-15	55069647.51	35706.06	3478.11	3275753.61	23449.37
2015-16	66180490.81	36692.46	3974.10	3128875.71	23697.71
2016-17	74233806.57	42038.75	4605.15	3284525.81	23755.65
2017-18	85554099.40	49748.74	5127.63	3370641.17	25084.89
2018-19	93421611.22	51247.92	5189.59	3776263.75	27799.02
2019-20	98467328.36	48099.32	4937.94	3280839.23	23266.57
2020-21	122280816.84	56624.19	6071.45	4439751.41	29511.12
2021-22	112942187.59	73301.92	6903.96	4442401.11	37600.94

Source: ASYCUDAWorld database and ASYCUDA Business Intelligence database (paid data).

1.3.2.2 CCH: Customs Clearance Process – Import

The import clearance process in CCH can be divided into 32 steps. Step 6 to 20 is only required in case of first appraisalment. In case of second appraisalment ARO does the assessment after step 5 and step 22 starts. The steps and corresponding activities are outlined below:

Steps	Activities
1.	Manifest (IGM) submission in ASYCUDA by shipping agent.
2.	Customs validate the IGM information in ASYCUDA.
3.	Customs broker submits B/Es in the ASYCUDA system online.
4.	Ship arrives at port and container discharged by port authority
5.	Customs broker submits hard copy of the bill of entry and other documents to ARO for assessment
6.	ARO marks the file/folder to RO for examination (When first appraisalment/sample collection requires.)
7.	RO marks the file/folder to jetty for examination/sample collection and gives the file/folder to Customs broker.
8.	Customs broker obtains the location of the goods from the port authority and gives indent for examination/sample collection.
9.	Customs broker submits the documents to the AC/DC of examination zone.
10.	AC/DC assigns examination officer (ARO).
11.	Customs broker submits documents to the examination officer and verbally receives examination time.
12.	Nominated examination officer undertakes the examination/sample collection.
13.	Inspection/sample collection by the OGA (simultaneously)
14.	Customs broker receives the examination report.
15.	Customs broker submits documents with examination report to AC/DC of assessment section.
16.	AC/DC marks the file and sends it to RO.

17.	RO marks the file and sends it to the designated ARO.
18.	ARO checks the document and does the assessment or sends it to RO, if required.
19.	RO sends the file to AC/DC and above if required.
20.	ARO received the file from RO.
21.	ARO execute the instruction of higher authority and does the assessment.
22.	RO approves assessment and assessment notice being printed.
23.	Customs broker submits the documents at the out-pass section.
24.	Importer/Customs broker pays the duty and taxes.
25.	Customs broker collects delivery orders from the shipping agent.
26.	Importer/ Customs broker pays port dues and gives indent to the port authority for cargo release.
27.	Local vehicle enters the port and cargo-loading in the truck starts.
28.	Customs examines/scan the cargo at delivery stage (when second appraisalment is required)
29.	Customs gives clearance for delivery (when second appraisalment required)
30.	Customs broker agent submits the documents at delivery gate of port.
31.	Port authority provides clearance for delivery.
32.	The cargo exits the port area.

1.3.3 Dhaka Airport

1.3.3.1 General information

Dhaka Airport, officially known as Hazrat Shahjalal International Airport (HSIA), is the largest international airport in Bangladesh. The Civil Aviation Authority of Bangladesh (CAAB) operates and maintains the airport. Prior to the

COVID-19 pandemic, on average, 240 flights were operated by 29 local and international passenger airlines and 18 cargo airlines. Ground handling service at the airport is solely provided by Biman Ground Handling (BGH), which is a

solely owned subsidiary of the national flag carrier – Biman Bangladesh Airlines. Before the onslaught of the pandemic, the volume of goods handled by the BGD increased consistently during FY13-FY22.

Figure 1.5: Volume of goods (in MT) handled by the Biman Ground Handling (FY13 - FY22)

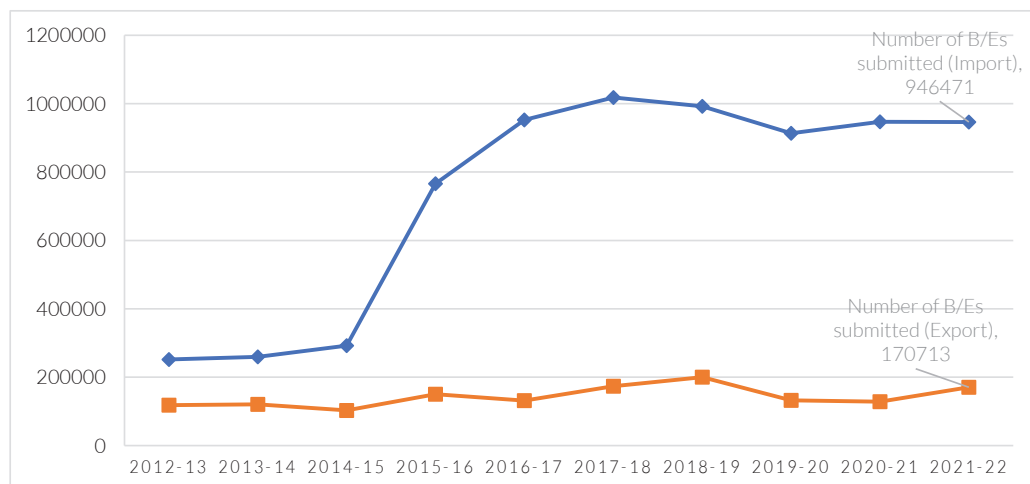


Source: ASYCUDAWorld database and ASYCUDA Business Intelligence database (paid data).

The airport warehouse storage capacity is 200,000 tonnes. A new terminal (Terminal-3) with a 230,000-square metre space is being built which will raise the cargo capacity to 500,000 tonnes from the existing 200,000 tonnes. With the completion of Terminal-3 and proposed export-import logistics hub, annual passenger handling capacity is expected to increase up to twenty (20) million within a year and trade through this port is envisaged to increase five (05) times in contrast to current situation.

Custom House, Dhaka (DCH) manages approximately 3200 declarations per day (with 1900 courier declarations per day) and serves around 7000 visitors per day. During FY13-FY22, the number of import B/Es processed by DCH more than tripled. Over the same period, imports (in USD) saw almost four fold increase while exports (in USD) nearly doubled. In FY22, imports through this port stood at USD 6.8 billion. Meanwhile, exports worth USD 2.4 billion were processed through CCH.

Figure 1.6: Number of B/Es processed by Custom House, Dhaka (FY13 - FY22)



Source: ASYCUDAWorld database and ASYCUDA Business Intelligence database (paid data).

Table 1.3: Import and export through Dhaka Airport

Financial Year	Volume of goods imported (in MT)	Import value (in million USD)	Import revenue (in million USD)	Volume of goods exported (in MT)	Export Value (in million USD)
2012-13	61523.39	2284.59	185.71	132225.90	1845.53
2013-14	68296.29	3094.33	229.05	143267.95	1987.52
2014-15	73385.77	2997.64	300.84	116195.47	1501.08
2015-16	80076.02	3481.14	362.64	176793.20	2096.86
2016-17	92972.44	3485.49	394.26	149773.52	1952.15
2017-18	115761.93	4010.72	439.33	187441.64	2357.87
2018-19	111987.37	4320.30	448.68	231058.30	2674.58
2019-20	108775.60	4540.35	455.90	160385.99	1741.60
2020-21	98031.67	5102.87	569.24	160142.71	1959.93
2021-22	103661.53	6783.34	694.53	181345.10	2403.03

Source: ASYCUDAWorld database and ASYCUDA Business Intelligence database (paid data).

1.3.3.2 DCH: Customs Clearance Process – Import

The import clearance process in DCH can be divided into 25 steps. The steps and corresponding activities are provided below. For Red-lane B/E, follow Steps 1-16, 19-25 and for Yellow-lane B/E, follow Steps 1-6, 11-25.

Steps	Activities
1.	Aircraft arrives at Dhaka Airport.
2.	Airlines submit IGM (online) after or before arrival of aircraft.
3.	Unloading of consignments after the arrival of the aircraft by port authority (Biman).
4.	Transfer of consignment to the import village/warehouse by port authority (Biman).
5.	Signed Airway Bill (AWB) handed over to the representative of importer by Freight section (FT) of warehouse operator (Biman).
6.	Online submission of Bill of Entry by Customs broker.
7.	Submission of hardcopy B/E to RO (Examination) or Freight-in-charge for examination (First Appraisalment) by Customs broker.
8.	Freight-in-charge or RO (Examination) assigns an ARO for examination. (for First Appraisalment). ARO (examination) examines the consignment and collect samples for further examination, if required. OGA examination takes place either simultaneously or sequentially.
9.	ARO (examination) prepares the examination report and marks to the RO (Examination) for first appraisalment.
10.	RO/AC/DC (examination) approves the examination report and refers the file to the assessment group (for First Appraisalment).
11.	Customs broker submits file/folder (with hardcopy B/E and supporting documents) to the ARO (assessment).
12.	ARO (assessment) checks the file and supporting documents and makes assessment proposal to RO (assessment).
13.	Customs broker submits the file to RO (assessment). After verifying the file and supporting documents, RO refers the file to AC/DC (in most cases) and then JC/ADC (if required), and Commissioner (in some cases) for approval. This Step is same for both RED- and YELLOW-lane B/Es.
14.	RO/AC/DC/JC/ADC/Commissioner approves the assessment proposal with or without further observation. After finishing the assessment or required amendment as per assessment proposal of the B/E, RO issues assessment notice for payment.
15.	Importer or Customs broker (on behalf of importer) pays duty and taxes at the bank (Cash or electronic).
16.	ARO and RO validates the assessment notice.
17.	For YELLOW-laned B/Es, Customs broker submits the file to RO (examination) for second appraisalment.
18.	For YELLOW-laned B/Es, examination report is finalized, and goods prepared for delivery.
19.	Customs broker submits the file to port authority (Biman) and port authority calculate the port dues.
20.	Importer or Customs broker (on behalf of importer) pays port dues.
21.	Port authority generates port exit number in ASYCUDAWorld.
22.	Freight officer checks the documents and signs for delivery.
23.	Gate Customs officer verify the exit number in ASYCUDAWorld.
24.	Customs broker provides the data entry in port register and Customs delivery register.
25.	Goods released from the port.



Chapter | 2

Scope and methodology

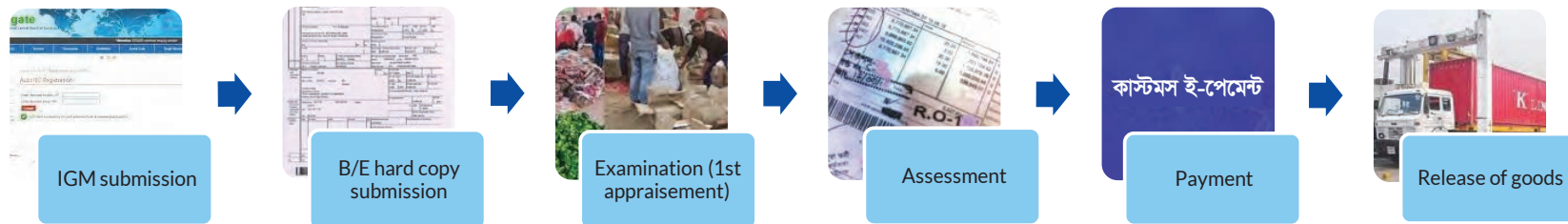


2 Scope and methodology

2.1 Scope

- The scope of this study includes measuring average release time across different import clearance processes at the Benapole land port, Chattogram seaport, and Dhaka airport.
- The TRS 2022 considers the import of food items (HS Chapter 8, 19 and 21), pharmaceutical raw materials (HS Chapter 28 and 29), garments raw materials (HS Chapter 52, 54, 55, 60) and capital machineries (HS Chapter 84).
- For garments raw materials, this study covers the IM-7 consignments only.¹
- This study documents system-generated and manual survey data (where automated data is unavailable).
- The TRS 2022 does not cover export consignments. In addition, courier consignments are excluded from the scope of this study.

Figure 2.1 Major steps - import clearance



¹ IM-7 is a declaration category that refers the bond imports that are not subject to payment of duty and taxes.

2.2 Methodology

The TRS is a method accredited by the WCO for assessing a country's trade facilitation performance at borders. The TRS primarily measures the average time between the arrival of goods at the border and their release through a regulated clearance process.

The TRS 2022 is conducted in Benapole land port, Chattogram seaport, and Dhaka airport. These three ports are considered to assess the import clearance process across three modes of transportation – land, sea, and air.

The study deployed a mixed-method research technique using quantitative and qualitative data to attain the study objectives. Such

research techniques are particularly helpful when the primary objective is not to test concrete hypotheses. In many instances, quantitative data may not be available, and experimentations to generate information are not feasible. In addition, when diverse perspectives of the relevant stakeholders are to be explored, quantitative methods alone may not be effective. Interviews and consultations, focus group discussions (FGDs), and key informant interviews (KIIs) are conducted to complement findings from quantitative exercises.

A structured questionnaire was developed for quantitative assessment to collect data for imported goods across the commodities.² The

commodities include food items (HS Chapter 8, 19 and 21), pharmaceuticals (HS Chapter 28 and 29), garments raw materials (HS Chapter 52, 54, 55, 60), and capital machineries (HS Chapter 84). Each Chapter is considered a Stratum, and each has two Substrata: RED and YELLOW. Samples were chosen randomly from each Substratum. The rationale for selecting the commodities is provided in Box 1.

Box 1 Rationale for selecting the commodities

Food, pharmaceuticals, garments raw materials, and capital machineries are chosen for their relative significance for Bangladesh's economy. First, ensuring food security is critical for a country with over 165 million population. Disruption in food imports might severely impact market prices resulting in inflation and other adverse economic consequences. Second, the local pharmaceutical sector caters to over 97% of the domestic demand and exports to more than 151 countries worldwide. However, their production heavily depends on imported raw materials. Hence, import processes have implications for the smooth functioning of the overall health security of the nation. Third, Bangladesh is the world's second-largest ready-made garments (RMG) exporter. RMG exports account for more than 80% of all export earnings. RMG exporters enjoy policy support to import raw materials without paying import duty. However, export firms have to rely on imported raw materials (such as yarn, zippers, buttons, labels, etc.) for RMG manufacturing which affects the production lead time. Identifying and eliminating the bottlenecks of the current import processes can help boost the efficiency of the RMG industry. Fourth, the import of capital machineries is crucial for driving the industrial and infrastructure development of the country and, therefore, warrants special attention.

² For three ports, three sets of survey questionnaires were developed in consultation with relevant stakeholders to reflect individual business processes. A list of all the survey questionnaires is provided in **Appendix 5A-5C**. All customs terms used in the TRS 2022 are defined in the Glossary (**Appendix**).

2.2.1 Sampling

The sample size for each Stratum was determined by analyzing historical data for 2018, 2019 and 2021. Data for 2020 were not considered to avoid the impact of COVID-19 containment measures. For 2018 and 2019, data from the 21st week were considered. For 2021, data of the 22nd week were considered

to avoid the impact of Eid holidays. Also, weekends were excluded as the number of B/Es noted on weekends is negligible. A minimum of 30 samples from each Stratum (Chapter) were targeted.

Trend analysis shows that the population size of Chapter 19 and 21 is small. To ensure the targeted minimum number of samples from

each Stratum (Chapter), the percentage of sample size compared to the population size of Chapter 19 and 20 was much higher than that of other Chapters. Considering different attributes of each Stratum (and Substratum like RED and YELLOW) and historical data collection target for each day was set.

Table 2.1 Determination of sample size by Strata (during 22-26 May 2022)

HS Commodity Chapter	BCH		CCH		DCH (excluding Courier Section)		Total	
	No. of B/E submitted	No. of B/E captured	No. of B/E submitted	No. of B/E captured	No. of B/E submitted	No. of B/E captured	No. of B/E submitted	No. of B/E captured
8	8	5	203	44	25	11	236	60
19	1	1	29	16	27	0	57	17
21	8	6	39	28	28	3	75	37
28	45	29	284	14	27	10	356	53
29	22	13	313	81	324	72	659	167
52	279	87	1919	120	256	50	2454	257
54	29	13	920	70	186	47	1135	130
55	21	12	639	56	96	35	756	103
60	34	16	1035	80	196	60	1265	156
84	196	66	1173	92	498	71	1867	229
Total	643	248	6554	602	1663	359	8860	1209

Source: ASYCUDAWorld database and TRS 2022 Survey.

2.2.2 Enumeration period

At all ports, data collection was carried out over a period of five working days (from 22 May 2022 to 26 May 2022). For each day, data collection started at around 10 a.m. The cut-off date for considering the complete dataset (for the targeted B/Es) was 17 June 2022.

2.2.3 Generating qualitative data

For qualitative data, three FGDs were conducted by the local Working Groups (WG) at the study ports, and the NBR conducted a central FGD. Stakeholder consultations were undertaken with port authorities, civil aviation authority, importers, Customs brokers, freight forwarders, and other government agencies (such as BAEC, BSTI, BCSIR, PQW, etc.). Seven KIIs were conducted with various stakeholders.

2.2.4 Data cleaning, verification, and validation

All data were cleaned and verified by the individual working groups under the guidance of TRS Central Committee and WCO Experts. After cleaning and validation, the data were recorded in the WCO TRS Software.

Synthesising the quantitative and qualitative data, consistency checks were done to analyze the import clearance process of the surveyed commodities across the three ports.

Interim findings were shared in four (04) validation meetings: three (03) organized by individual WGs and one (01) organized centrally by the NBR. The meetings were attended by representatives from relevant government departments and the private sector. The study team considered comments from the validation workshops to finalize the report.

2.3 Limitations and a few words of caution

Several factors that affected data collection are noted below:

- * During the data enumeration period, the NBR suddenly raised the regulatory duty (RD) on imports of fruits (Chapter 8, 19, 21) which directly impacted the number of imported fruit consignments.³ This posed a problem in the pre-determined sampling set and subsequent data collection for food items. Hence, in this case, the findings must be interpreted with caution as they were collected under an exceptional situation.

- * In DCH, the IGM module (ASYCUDAWorld) was undergoing upgradation during the survey period. Hence, some airlines faced difficulties in submitting IGMs. This incidence might have affected the pertaining data on IGM submission and therefore demands caution in interpretation.

- * Some samples were discarded as the respective consignments were not cleared even after 23 days (cut-off date 17 June 2022) of survey completion. In addition, some samples

had to be disregarded because corresponding consignments left Customs premises without notifying enumerators. To address this, additional samples were considered.

- * The study findings should not be compared with the 2014 and 2017 TRS results. This is because this TRS, unlike the previous studies, focuses on specific commodities and considers stratified sampling techniques.

³ This was declared under SRO No.-107-Ain/2022/63/Customs, Date: 23 May 2022.

Part II

Analysis and findings



K09C

HMM



Hapag-Lloyd

K09C

HMM

advanced container
light steel

CMA CGM

eco container
bamboo flooring

SINOKOR

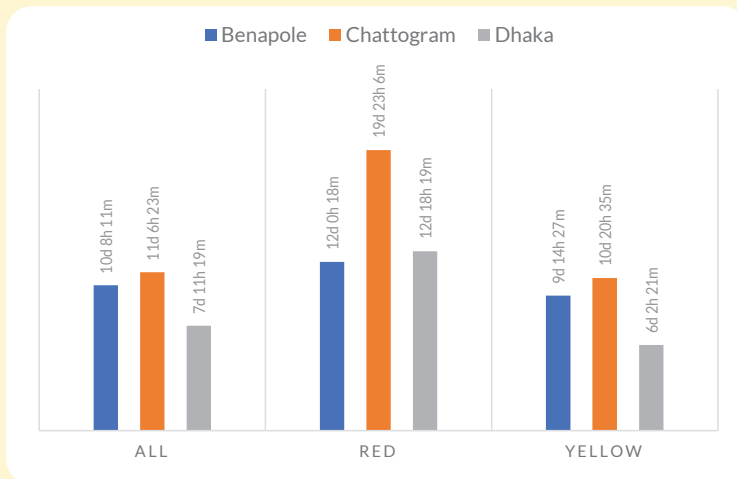
SUMMARY OF FINDINGS

Average release time

Across the three Customs ports, Dhaka's clearance process is faster than the other two ports. The average release time for Dhaka airport is 7 days 11 hours 19 minutes. In contrast, the average release time for Benapole land port and Chattogram seaport is 10 days 8 hours 11 minutes, and 11 days 6 hours 23 minutes, respectively.

The release time for RED lane consignments is almost double the time taken for YELLOW lane consignments at the Chattogram and Dhaka port, while it takes 25% more in the case of Benapole port.

Figure IIA Average release time (in days-hours-minutes)

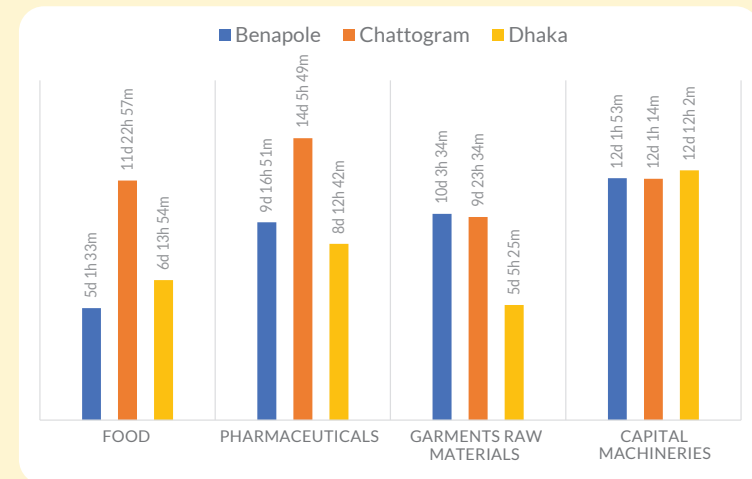


Source: TRS 2022 Survey.

Commodity wise average release time

Commodity wise analysis shows a variation in the speed and efficiency of the border control and clearance process. All ports take almost the same release time (about 12 days) for capital machineries. For garments raw materials, Dhaka takes the lowest time (around 5 days), whereas Benapole and Chattogram show a similar average of 10 days. For pharmaceuticals, Chattogram takes the highest time (14 days 5 hours 49 minutes), which is mainly attributed to the time taken for payment after assessment. It takes about 8-9 days for the clearance of pharmaceutical consignments at Benapole and Dhaka. Benapole takes the lowest time (around 5 days) for food consignments, whereas Chattogram consumes the highest time (nearly 12 days).

Figure IIB Commodity wise average release time (in days-hours-minutes)



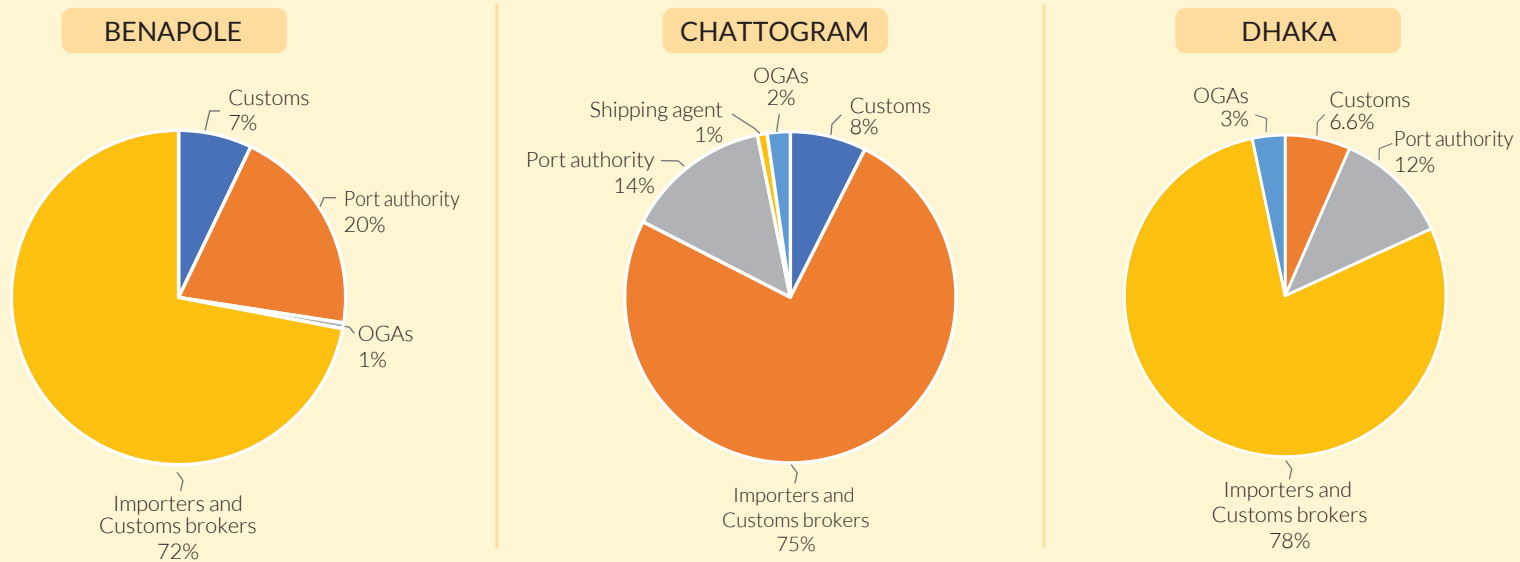
Source: TRS 2022 Survey.

SUMMARY OF FINDINGS

Time taken by each stakeholder

Among the four broad categories of stakeholders, importers and their authorized Customs brokers take up the major share (about 72-78%) of the release time. The port authorities consume the second highest time (12-20%), whereas Customs accounts for 7-8% and OGAs account for 1-2% of the release time. However, the findings must be interpreted with caution as the stakeholder wise share of time is calculated using the weighted average method.

Figure IIC Stakeholder wise share of time (in days-hours-minutes)



Source: TRS 2022 Survey.

Chapter | 3

Benapole - analysis and findings



আমার দেশটা বনি হলো সন্থা
কামের মাঝে জায়...
স্বাধীনতা
স্বাধীনতা-
আমিষ্যতুল আলমু মিটিম
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শক্তি নাচনের লাম-
নামের লামে কাজ কিছু মাই
মামে কিছু অমীকাম ।
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3

Benapole – analysis and findings

3.1 Distribution of samples

At Benapole, total 248 B/Es are taken as samples across the surveyed commodities – food, pharmaceuticals, garments raw materials and capital machineries (Table 3.1). The samples are categorized as per the number of first appraisalment (RED lane) and second appraisalment (YELLOW lane) consignments.¹ About 92% of food consignments are selected for the first

appraisalment, the highest percentage among the surveyed commodities. The share of consignments going through first appraisalment (with respect to total samples) for pharmaceuticals, garments raw materials and capital machineries are 33%, 14% and 50%, respectively. Overall, 31% of the total sample is considered for the first appraisalment.

Table 3.1 Snapshot of samples – Benapole

Surveyed commodities	First appraisalment (RED)	Second appraisalment (YELLOW)	Total	% of total samples considered for first appraisalment
Food	11	1	12	92%
Pharmaceuticals	14	28	42	33%
Garments raw materials	18	110	128	14%
Capital machineries	33	33	66	50%
Total	76	172	248	31%

Source: TRS 2022 Survey.

¹RED lane B/Es or consignments mean the B/Es or consignments to which first appraisalment was conducted irrespective of the system-based selection (RED and YELLOW lane). Similarly, YELLOW lane B/Es or consignments mean the B/Es or consignments to which second appraisalment was conducted irrespective of the system-based selection (RED and YELLOW lane).

3.2 Average release time (ART)

For the surveyed samples, the average time required to complete the import clearance process starting from arrival of the truck at the Benapole port to the final release of the goods is

10 days 8 hours 11 minutes (maximum time 35 days 8 hours 26 minutes, minimum time 1 hour 39 minutes). The average release time (ART) for the consignments going through RED and

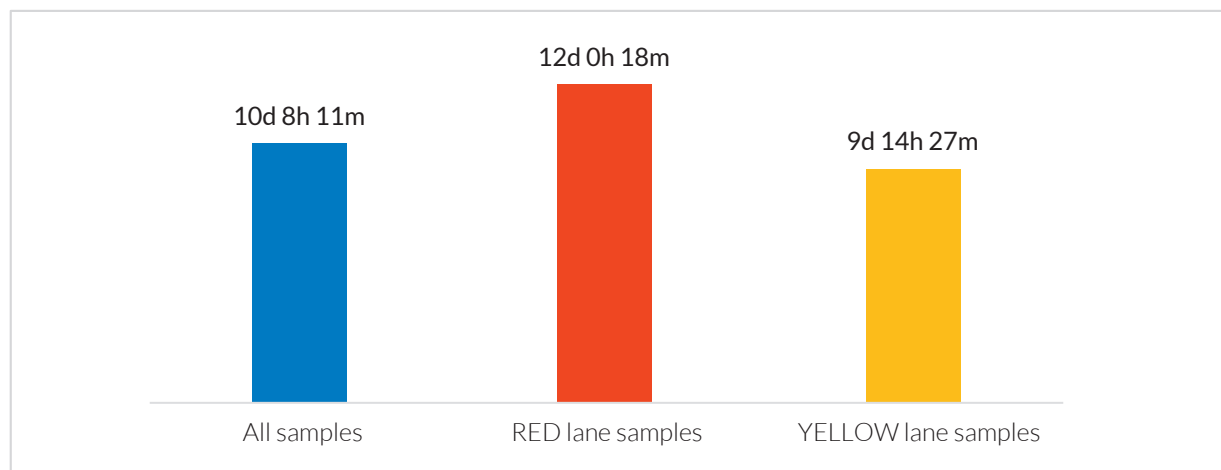
YELLOW lane is 12 days 0 hour 18 minutes and 9 days 14 hours 27 minutes, respectively.

Table 3.2 Average release time (in days-hours-minutes) for all samples - Benapole

Category	Average release time	Minimum time	Maximum time	No. of samples
All samples	10d 8h 11m	1h 39m	35d 8h 26m	248
RED	12d 0h 18m	1h 39m	35d 8h 26m	76
YELLOW	9d 14h 27m	6h 19m	33d 22h 16m	172

Source: TRS 2022 Survey.

Figure 3.1 Average release time (in days-hours-minutes) - Benapole



Source: TRS 2022 Survey.

3.3 Commodity wise average release time

The food consignments are the fastest among all the four types of consignments with an average release time of 5 days 1 hour 33 minutes. In contrast, the corresponding time for

capital machineries is 12 days 1 hour 53 minutes, the longest release time among the surveyed commodities. The average release time for pharmaceuticals and garments raw

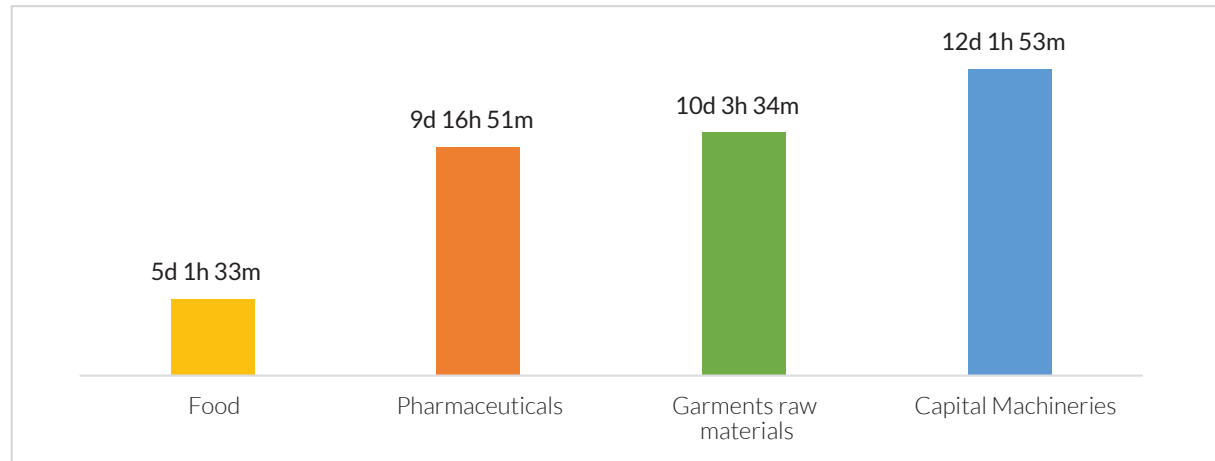
materials are 9 days 16 hours 51 minutes and 10 days 3 hours 34 minutes, respectively.

Table 3.3 Commodity wise average release time (in days-hours-minutes) - Benapole

Category	Average release time	Minimum time	Maximum time	No. of samples
Food (All)	5d 1h 33m	1h 39m	18d 2h 5m	12
Food (RED)	5d 5h 35m	1h 39m	18d 2h 5m	11
Food (YELLOW)	3d 5h 11m	-	-	1
Pharmaceuticals (All)	9d 16h 51m	6h 19m	32d 7h 47m	42
Pharmaceuticals (RED)	9d 17h 25m	1d 8h 10m	31d 5h 56m	14
Pharmaceuticals (YELLOW)	9d 16h 34m	6h 19m	32d 7h 47m	28
Garments raw materials (All)	10d 3h 34m	1d 5h 11m	33d 23h 25m	128
Garments raw materials (RED)	11d 17h 55m	2d 9h 16m	33d 23h 25m	18
Garments raw materials (YELLOW)	9d 21h 18m	1d 5h 11m	33d 22h 16m	110
Capital Machineries (All)	12d 1h 53m	2d 9h 7m	35d 8h 26m	66
Capital Machineries (RED)	15d 9h 18m	3d 7h 12m	35d 8h 26m	33
Capital Machineries (YELLOW)	8d 18h 28m	2d 9h 7m	29d 4h 26m	33

Source: TRS 2022 Survey.

Figure 3.2 Commodity wise average release time (in days-hours-minutes) - Benapole



Source: TRS 2022 Survey.

3.4 Process wise time taken

Table 3.4 illustrates the time required for clearance across four major steps, which include:

- i. Truck arrival to B/E hardcopy submission;
- ii. B/E hardcopy submission to assessment (A-number generation);
- iii. Assessment to payment of duty and taxes (A-number to R-number generation);
- iv. Payment of duty and taxes (R-number generation) to the physical release of goods.

i. Truck arrival to B/E hardcopy submission (for assessment)

Stagewise disaggregated data (Table 3.4) show that from the arrival of the truck to B/E hardcopy submission takes 5 days 9 hours 36 minutes which is about 55% of the average release time. For RED and YELLOW lane consignments, the required time for this process is 6 days 14 hours 34 minutes and 5 days 15 hours 21 minutes, respectively.

ii. B/E hardcopy submission to assessment (A-number generation)

From B/E hardcopy submission to assessment, the RED lane

consignments take on average 3 days 19 hours 28 minutes, including the time required for the examination. On the contrary, the YELLOW lane consignments take 4 hours 21 minutes. Overall, the required time for all types of consignments is 1 day 6 hours 38 minutes.

iii. Assessment to duty and tax payment (A-number to R-number generation)

For duty and tax payment, the RED lane consignments take 1 day 5 hours 15 minutes, whereas the YELLOW lane consignments take 3 days 6 hours 40 minutes. For all types of consignments, the average time required for payment of duty and taxes is 2 days 15 hours 31 minutes.

iv. Payment of duty and taxes (R-number generation) to the physical release of Goods

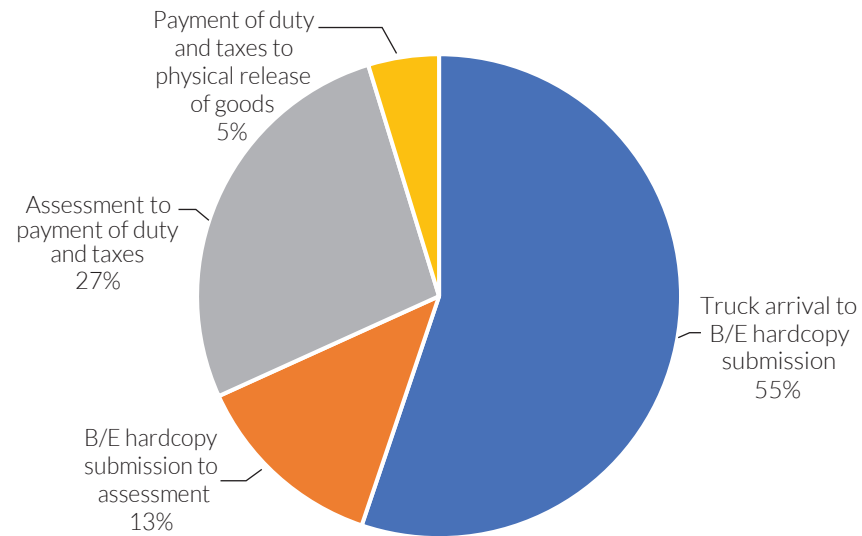
After the payment of duty and taxes, the average time for the release of goods is 11 hours 7 minutes. For RED and YELLOW lane consignments, the required time for this stage is 8 hours 59 minutes and 12 hours 4 minutes, respectively.

Table 3.4 Process wise time taken (in days-hours-minutes) for major steps of clearance process – Benapole

Category	Truck arrival to B/E hardcopy submission	B/E hardcopy submission to assessment	Assessment to payment of duty and taxes	Payment of duty and taxes to physical release of goods	ART (arrival of truck to physical release of goods)	No. of samples
All	5d 22h 28m	1d 7h 03m	2d 15h 31m	0d 11h 7m	10d 8h 11m	248
RED	6d 14h 34m	3d 19h 28m	1d 5h 15m	0d 8h 59m	12d 0h 18m	76
YELLOW	5d 15h 21m	0d 4h 21m	3d 6h 40m	0d 12h 4m	9d 14h 27m	172

Source: TRS 2022 Survey.

Figure 3.3 Share of time (% of ART) across major stages of import clearance – Benapole



Source: TRS 2022 Survey.

3.4.1 Time taken for payment of duty and taxes

For all the surveyed samples, the average time required to pay duty and taxes is 2 days 15 hours and 31 minutes. The survey data show a noticeable difference in making payments across the surveyed

commodities. Importers take the least time for food consignments to make payment, whereas the highest time is taken for capital machineries.

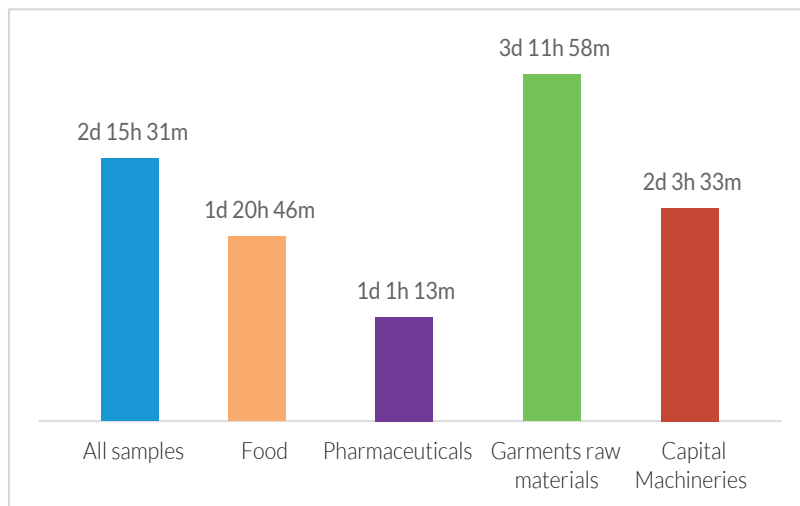
Table 3.5: Time taken (in days-hours-minutes) for payment of duty and taxes - Benapole

Category	Average time	Minimum time	Maximum time	No. of samples
All samples	2d 15h 31m	10m	22d 0h 5m	248
All samples (YELLOW)	3d 6h 40m	10m	22d 0h 5m	172
All samples (RED)	1d 5h 15m	15m	10d 19h 19m	76
Food	1d 20h 46m	15m	5d 20h 28m	12
Food (YELLOW)	18h 42m			1
Food (RED)	1d 23h 8m	15m	5d 20h 28m	11
Pharmaceuticals (All)	1d 1h 13m	10m	10d 19h 19m	42
Pharmaceuticals (YELLOW)	18h 13m	10m	4d 0h 47m	28
Pharmaceuticals (RED)	1d 15h 13m	23m	10d 19h 19m	14
Garments raw materials (All)	3d 11h 58m	15m	22d 0h 5m	128
Garments raw materials (YELLOW)	4d 4m	36m	22d 0h 5m	110
Garments raw materials (RED)	9h 44m	15m	1d 4h 2m	18
Capital Machineries (All)	2d 3h 33m	25m	19d 22h 52m	66
Capital Machineries (YELLOW)	3d 1h 44m	48m	19d 22h 52m	33
Capital Machineries (RED)	1d 5h 34m	25m	10d 3h 40m	33

Source: TRS 2022 Survey.

From FGD, it is evident that, in many cases, the importers often delay in making the required payment due to the unavailability of funds at their end. The low warehousing charges of Benapole port also contribute to the time taken for duty payment. A closer look at the data reveals that the maximum time required is as high as 22 days 5 minutes for at least one of the surveyed samples. In contrast, the minimum time required is 10 minutes. FGD also indicates that many importers are yet to take advantage of the e-payment system introduced to facilitate faster payment.

Figure 3.4 Time taken (in days-hours-minutes) for payment of duty and taxes - Benapole



Source: TRS 2022 Survey.

3.4.2 Time taken from IGM submission to release of goods

It is also of interest to assess the time taken from IGM submission to release of goods. This can help co-validate survey data with the system-generated data. From IGM submission to release of goods, on average, it requires 9 days 4 hours and 23 minutes. The required time from IGM submission to B/E submission in the ASYCUDAWorld is 4 days 16 minutes (minimum time 3 minutes, maximum time 29 days 20 hours 10 minutes). After submission of B/E in the ASYCUDAWorld, the average time required for release of goods is 5 days 4 hours 30 minutes (minimum time 1 hour 34 minutes, maximum time 23 days 6 hours 31 minutes).

Many importers are yet to take advantage of the e-payment system introduced to facilitate faster payment.

Table 3.6 Time taken (in days-hours-minutes) from IGM submission to release of goods - Benapole

Process	Average time	Minimum time	Maximum time	No. of samples
IGM to B/E submission	4d 0h 16m	0d 0h 3m	29d 20h 10m	247
B/E submission to physical release of goods	5d 4h 30m	0d 1h 34m	23d 6h 31m	248
IGM submission to release of Goods	9d 4h 23m	0d 4h 34m	34d 23h 26m	248

Source: TRS 2022 Survey.

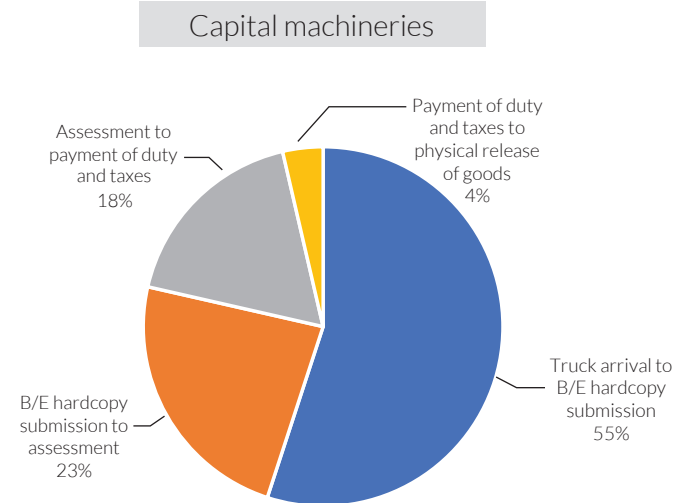
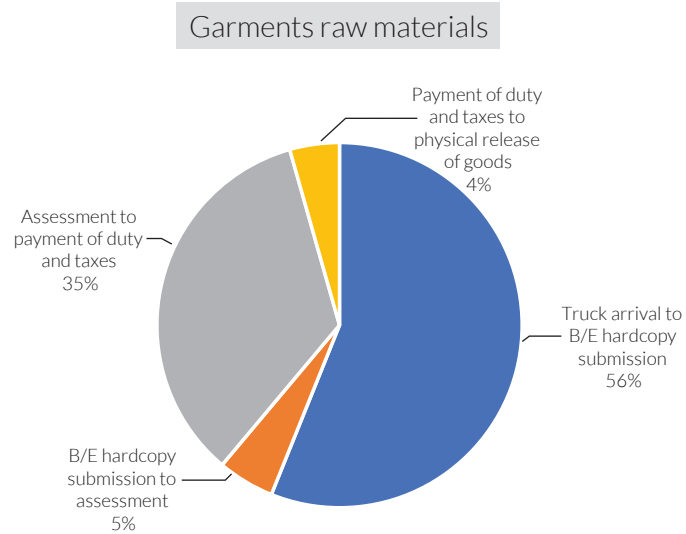
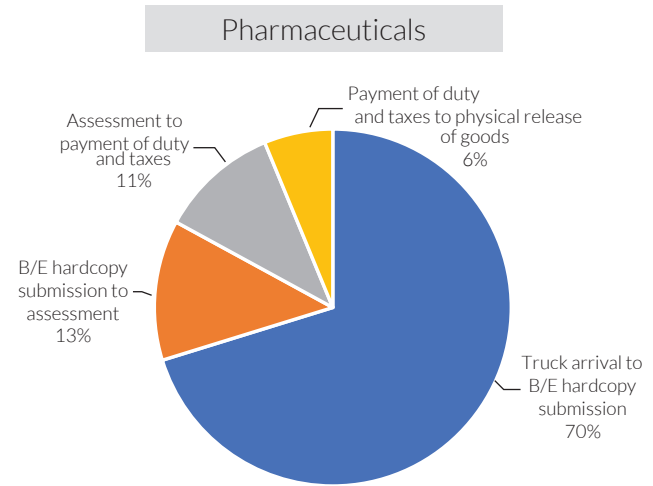
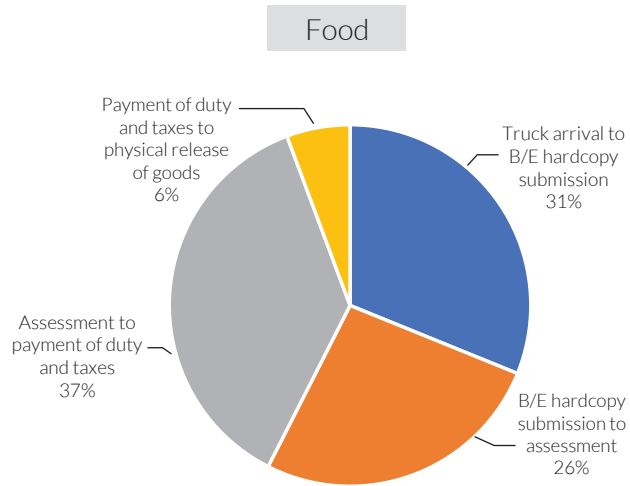
3.5 Commodity wise time taken across major processes

The major share of the clearance time (70% for pharmaceuticals, 56% for garments raw materials and 55% for capital machineries) is taken up mainly by one step – truck arrival to B/E hardcopy submission (Figure 3.5).² However, in the case food, assessment to payment of duty and taxes consumes the highest share (37%) of the clearance time.

For food items, assessment to payment of duty and taxes consumes the highest share of the clearance time.

²This means that after submission of B/E in the ASYCUDAWorld, Customs brokers need to submit the documents to Customs authority either for examination or for assessment. The Customs business process starts after hardcopy B/E submission.

Figure 3.5 Commodity wise share of time (% of ART) for major import processes - Benapole



Source: TRS 2022 Survey.

Commodity wise disaggregated data show that the average release time is highest (12d 1h 53m) for capital machineries and least (5d 1h 33m) for

food consignments. The food consignments' perishable nature justifies the expedited processing time across the agencies involved.

Table 3.7 Commodity wise time taken (in days-hours-minutes) across major processes - Benapole

Commodity	Type	Arrival of truck to B/E hardcopy submission	B/E hardcopy submission to assessment	Assessment to payment of duty and taxes	Payment of duty and taxes to physical release of goods	ART (arrival of truck to physical release of goods)	No. of samples
Food	All	1d 13h 51m	1d 8h 1m	1d 20h 46m	6h 54m	5d 1h 33m	12
	RED	1d 12h 36m	1d 10h 53m	1d 23h 8m	6h 57m	5d 5h 35m	11
	YELLOW	2d 3h 31m	30m	18h 42m	6h 28m	3d 5h 11m	1
Pharmaceuticals	All	6d 19h 38m	1d 5h 38m	1d 1h 13m	14h 31m	9d 16h 51m	42
	RED	4d 8h 22m	3d 5h 24m	1d 15h 13m	12h 24m	9d 17h 25m	14
	YELLOW	8d1h0m	5h 45m	18h 13m	15h 35m	9d 16h 34m	28
Garments raw materials	All	5d 16h 36m	12h 15m	3d 11h 58m	10h 43m	10d 3h 34m	128
	RED	7d 9h 30m	3d 12h 53m	9h 59m	9h 33m	11d 17h 55m	18
	YELLOW	5d 9h 55m	22m	4d 0h 4m	10h 54m	9d 21h 18m	110
Capital machineries	All	6d 15h 30m	2d 20h 13m	2d 3h 39m	10h 30m	12d 1h 53m	66
	RED	8d 19h 54m	4d 23h 54m	1d 5h 34m	7h 55m	15d 9h 18m	33
	YELLOW	4d 11h 6m	16h 31m	3d 1h 44m	13h 6m	8d 18h 28m	33

Source: TRS 2022 Survey.

3.6 Time taken by each stakeholder

3.6.1 Time taken by Customs

Across various phases where Customs is involved, the main time-consuming process is the examination step (average time for examination **1 day 3 hours and 9 minutes**), whereas the maximum time required for this stage is 8 days 18 hours and 50 minutes. Assessment of consignment takes, on average, 9 hours and 10 minutes, whereas the time taken for duty and tax payment to Customs release order is 1 hour 50 minutes time. It is important to note that the maximum time required for issuance of Customs release order is 3 days 21 hours and 24 minutes.

FGD reveals numerous factors that affect the examination time. First and foremost, the entire

examination phase is done manually. Ground realities reflect that absence of mechanical devices to load/unload goods, lack of digital weighing scale and consignment counting equipment, shortage of human resources, and inadequate warehouse spacing adversely affect the inspection time.

The consignment unloading procedure relies on labour availability in the absence of sufficient mechanical devices to unload goods. It has been observed that sometimes labour shortage worsens the loading/unloading situation further.

The shortage of human resources has been a longstanding challenge. It has been reported that

BCH operates with only 50% of the approved workforce. FGD reveals that port authority is also grappling with scarce human resources, goods dealing equipment, and digital processes to deal with the increased port activities.

Also, insufficient warehouse spacing is a significant roadblock affecting examination time. The existing warehouses are dilapidated and unable to deal with the burgeoning importing activities. Furthermore, examination officers have to wait for vacant spaces in the warehouses. In addition, labourers struggle to sort the consignments and make them ready for examination due to inadequate spacing.

Table 3.8 Time taken (in days-hours-minutes) by Customs – Benapole

Activities	Average time	Minimum time	Maximum time	No. of samples
Scanning ³	5m	2m	1h 3m	125
Manual B/E approval	40m	0m	1d 1h	248
Document marking Time by RO (assessment) for examination	25m	1m	19h 10m	76
Examination	1d 3h 19m	15m	8d 18h 50m	76
Assessment	9h 10m	0m	6d 0h 48m	248
Issuance of Customs release order after duty and tax payment	1h 50m	1m	3d 21h 24m	248
Exit gate	38m	1m	4h 39m	248

Source: TRS 2022 Survey.

³Scanning is not mandatory for all consignments.

3.6.2 Time taken by the port authority

Across the various activities where the port authority is involved, the primary time is consumed during shed posting and unloading of goods. These two activities take 19 hours 36 minutes and 1 day 14 hours 47 minutes, respectively.

Various factors contribute to the duration of these two activities, as revealed by FGD. For instance, the existing sheds do not have modern facilities and the spacing capacity is monitored

manually. Without a digitally monitored shed management system, manually checking of the shed space is quite time-consuming. Furthermore, importers and Customs brokers try to influence the shed posting mechanism by choosing their desired shed. Such practice leaves room for mismanagement. Moreover, the lack of a refrigerating system for perishable goods poses another logistical challenge for the port authority. The lack of adequate sheds is a significant bottleneck that spikes the time required for shed posting of trucks. Due to shed scarcity, the port suffers from consignment congestion. After receiving the shed-posting,

cargo-loaded trucks have to wait at the truck terminal of the port for vacant spaces in the shed.

The manual cargo handling practice affects the loading/unloading activities. After getting clearance from the stipulated shed, the trucks face severe traffic congestion while approaching the shed from the truck terminal. Although the number of trucks dealt with by ports has been increasing, the port infrastructure did not improve at the same pace.

Table 3.9 Time taken (in days-hours-minutes) by the port authority - Benapole

Activities	Average time	Minimum time	Maximum time	No. of samples	Remarks
Weighing of truck after arrival	4m	0m	4h	248	-
Shed posting	19h 36m	0m	11d 17h 56m	248	-
Unloading of goods	1d 14h 47m	0m	22d 2h 17m	245	Some of the imported goods (such as gas for industrial/ medical purposes) were not unloaded to any shed.
Goods delivery	2h 26m	0m	10h 25m	248	-

Source: TRS 2022 Survey.

3.6.3 Time taken by OGAs

Regarding samples requiring OGA involvement, there are varied experiences across the type of samples surveyed. For instance, seven samples were forwarded for examination under the Plant Quarantine Wing (PQW), Department of Agriculture Extension (DAE). The average time taken for testing at PQW is 4 hours 7 minutes. The plant quarantine office is situated at the Benapole port area, and help keep the overall examination time low. However, KIIs indicate that the time taken by the plant quarantine office could be significantly reduced further. This would require enhancing the capacity of the plant quarantine office with modern testing facilities and skilled human resources that can expedite the examination time.

One sample was forwarded to Bangladesh Standard and Testing Institute (BSTI) for examination, which took 7 days, 23 hours, and 5 minutes. Samples collected at BCH are sent to the Khulna BSTI or Dhaka BSTI

office. The absence of BSTI testing facilities at Benapole causes delays in overall clearance time.

It is also worth noting that, although two samples were forwarded to the Bangladesh Council of Scientific and Industrial Research (BCSIR), those samples were excluded from the study as the respective consignments were not released before the cut-off date (17 June 2022). Despite this, it needs to be mentioned that samples are sent to Dhaka for any BCSIR-related examination, which is also highly time-consuming.

No objection certificate (NOC) from the Department of Explosives (DoE) was required for one pharmaceutical item to comply with the Import Policy Order. It took 7 days 23 hours 5 minutes to get the NOC. As a result, the clearance time gets affected.

Table 3.10 Time taken (in days-hours-minutes) by OGAs

OGAs	No. of samples forwarded	Commodity	Average time	Remarks
Plant Quarantine Wing, Department of Agriculture Extension	7	Food	4h 7m	As the plant quarantine office is situated at Benapole, so time consumption is much low compared to other OGAs.
Bangladesh Standard and Testing Institute	1	Food	7d 23h 5m	BCH relies on the BSTI office, Khulna. So, additional time is required to complete the whole process.
Bangladesh Council of Scientific and Industrial Research	2	Food	22.5 d	For BCSIR, BCH needs to send the sample to Dhaka, which is highly time-consuming. However, these two B/Es were excluded from the study as goods were not released before 17 June 2022, which is the cut-off date for data collection.
Department of Explosives, Ministry of Power, Energy and Mineral Resources	1	Pharmaceuticals	7d 23h 5m	The explosive certificate was required.

Source: TRS 2022 Survey.

3.6.4 Time taken by importers and Customs brokers

Importers and Customs brokers are involved in the clearance process from the first stage to the final exit of the goods. Across the various stages, the primary time is consumed in three activities – manifest submission in the ASYCUDAWorld

(average time 1 day 5 hours 57 minutes), manifest withdrawal time from the manifest branch (average time 3 day 14 hours 50 minutes) and duty and tax payment (average time 2 days 15 hours 31 minutes). Among other activities, file submission to the assessment group after examination takes about 1 day 10 hours 31 minutes.

Low warehousing charge encourages importers to keep their consignments in the warehouse for a long time, leading to the delay in overall clearance of goods.

Table 3.11 Time taken (in days-hours-minutes) by importers and Customs brokers - Benapole

Activities	Average time	Minimum time	Maximum time	No. of samples
Manifest submission in the ASYCUDAWorld ⁴	1d 5h 57m	1m	10d 13h 41m	231
Manifest withdrawal time	3d 14h 50m	0m	28d 20h 13m	243
Manual B/E submission	11m	0m	7h 1m	248
B/E submission in the ASYCUDAWorld ⁵	10h 5m	0m	12d 4h 36m	247
Hardcopy submission to Customs (RED)	14h 20m	1m	9d 22h 25m	76
File transfer time (after marking examination)	9h 16m	2m	6d 22h 2m	76
File submission to assessment group (after examination)	1d 10h 31m	1m	9d 23h 40m	76
Payment of duty and taxes	2d 15h 31m	10m	22d 0h 1m	248
Documents submission to the port authority for goods delivery	5h 15m	1m	2d 21h 44m	248
Documents submission to Customs during exit	57m	0m	23h 47m	248

Source: TRS 2022 Survey.

⁴The manifest process starts when the cargo is still on the vehicle parked on the Indian side. Customs receives manual manifests from the Indian Borderman (Broker's representative) and then submits manifests in the ASYCUDAWorld on behalf of shipping/cargo agents.

⁵For one sample, the B/E noting was going on simultaneously with the manual B/E approval.

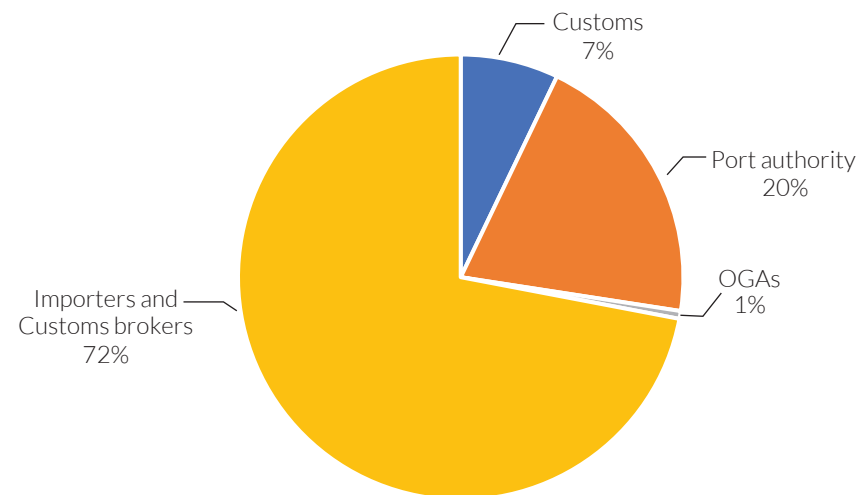
FGD reveals several reasons that contribute to this time taken. Firstly, importers face challenges providing import documents to Customs brokers to start the clearance process. Delay in submitting hardcopy of the required documents to Customs results in the prolonged release of the import goods. Importers also take significant time in paying duty and taxes, increasing release time.

Secondly, Customs brokers tend to secure posting in the desired shed, making them wait at the truck terminal. Thirdly, it has been found that after collecting the manifest, they take time for B/E submission where there is no Customs involvement. Even after the B/E submission, Customs brokers take additional time to come to the assessment group of Customs office.

Fourthly, regarding the examination, several factors can be observed that contribute to the time taken across the steps. In some cases, Customs brokers remain busy with other consignments, whereas in some instances, they struggle to manage the labour required to prepare the goods for examination. Also, delays in providing the detailed packing list prolong the time taken by importers and Customs brokers.

Finally, FGD also provides further insights into the time taken. For instance, the warehousing charge of the Benapole port is significantly lower than those of the Chattogram and Dhaka ports. This also encourages the importers to keep the consignments in the warehouses for a long time, leading to goods congestion and affecting the overall clearance process.

Figure 3.6 Stakeholder wise share of time - Benapole



Source: TRS 2022 Survey.

The study finds that importers and Customs brokers consume the major share (about 72%) of the release time among the four stakeholders. In contrast, the port authority, Customs, and OGAs account for 20%, 7%, and 1% of the total, respectively. However, the findings must be interpreted with caution as the stakeholder wise share of time is calculated using the weighted average method.



Chapter | 4

Chattogram - analysis and findings



4

Chattogram - analysis and findings

4.1 Distribution of samples

At Chattogram, total 602 B/Es are taken as samples (Table 4.1). Of these, the highest number of B/Es are from garments raw materials (326), followed by pharmaceuticals (96), capital machineries (92), and food (88). Food consignments comprise the highest share (15%) of total samples

selected for first appraisalment.¹ The corresponding shares for capital machineries, pharmaceuticals, garments raw materials are 9%, 2%, and 1%, respectively. Overall, 4.5% of the total sample is considered for the first appraisalment.

Table 4.1 Snapshot of samples - Chattogram

Surveyed commodities	First appraisalment (RED)	Second appraisalment (YELLOW)	Total	% of total samples considered for first appraisalment
Food	13	75	88	15
Pharmaceuticals	2	94	96	2
Garments raw materials	4	322	326	1
Capital machineries	8	84	92	9
Total	27	575	602	4.5

Source: TRS 2022 Survey.

Chattogram consignments can be further categorized into two processing types – pre-arrival processing and post-arrival processing. Pre-arrival processing provides the opportunity to initiate the clearance process for RED lane consignments so that at least the documents can be checked and marked for jetty examination even before the ship arrives. For the

YELLOW lane B/Es, the assessment and payment can be completed before the ship arrives. Out of 602 samples, 231 (only 38% of all samples) are related to pre-arrival processing, and the rest correspond to post-arrival processing, implying the dominance of post-arrival processing and lack of awareness about pre-arrival processing amongst the importers (Table 4.2).

¹For Chapter 21 commodities, a high percentage B/Es are selected for RED lane assessment. Many of these items have supplementary duty (SD), and there is a potential risk of tax evasion. Therefore, the CCH selectivity module is programmed to capture more consignments for physical examination.

Table 4.2 Distribution of samples by types of processing and appraisalment - Chattogram

Types of processing	First appraisalment (RED)	Second appraisalment (YELLOW)	Total
Pre-arrival processing	4	227	231
Post-arrival processing	23	348	371
Total	27	575	602

Source: TRS 2022 Survey.

4.2 Average release time (ART)

For the surveyed samples, the average time required to complete the import clearance process (from the arrival of ship to final release of the goods) is **11 days 6 hours 23 minutes** (maximum time 49 days 5 hours 30 minutes, minimum time 1 day 5 hours 46 minutes). The average release

time (ART) for YELLOW lane consignments is 10 days 20 hours 35 minutes, whereas the corresponding time for the RED lane consignments is 19 days 23 hours 6 minutes.

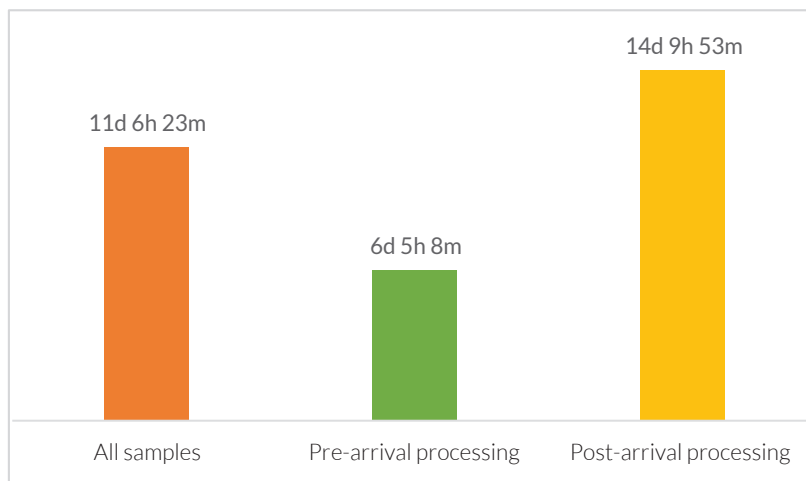
Table 4.3 Average release time (in days-hours-minutes) for all samples - Chattogram

	Average release time	Minimum time	Maximum time	No. of samples
All samples	11d 6h 23m	1d 5h 46m	49d 5h 30m	602
All samples (RED)	19d 23h 6m	6d 3h 7m	49d 5h 30m	27
All samples (YELLOW)	10d 20h 35m	1d 5h 46m	49d 3h 5m	575
Pre-arrival processing (All)	6d 5h 8m	1d 5h 46m	20d 9h 3m	231
Pre-arrival processing (RED)	9d 1h 47m	6d 3h 7m	11d 10h 25m	4
Pre-arrival processing (YELLOW)	6d 3h 55m	1d 5h 46m	20d 9h 3m	227
Post-arrival processing (All)	14d 9h 53m	2d 10h 25m	49d 5h 30m	371
Post-arrival processing (RED)	21d 20h 32m	8d 9h 10m	49d 5h 30m	23
Post-arrival processing (YELLOW)	13d 22h 5m	2d 10h 25m	49d 3h 5m	348

Source: TRS 2022 Survey.

The average release time for consignments availing pre-arrival processing (PAP) facility is about 57% lower (ART 6 days 5 hours 8 minutes) than that of consignments undergoing post-arrival processing (ART 14 days 9 hours 53 minutes) (Figure 4.1).

Figure 4.1 Average release time (in days-hours-minutes) for all samples - Chattogram



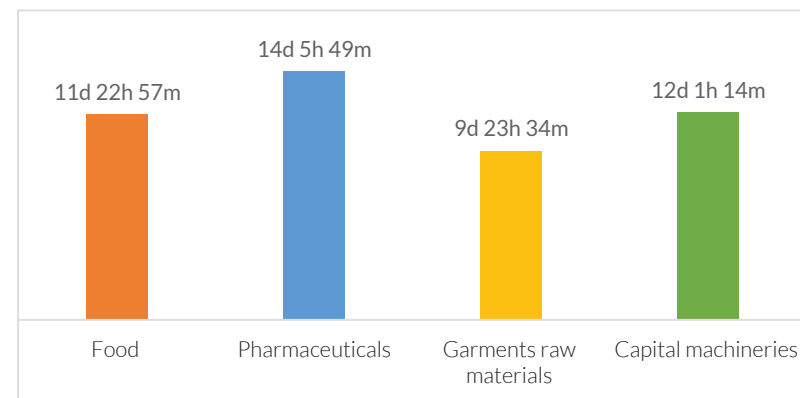
Source: TRS 2022 Survey.

Availing pre-arrival processing facility significantly reduces the clearance time - importers can cut the overall release time by 57%.

4.3 Commodity wise average release time

Amongst the surveyed commodities, the average release time is lowest for garments raw materials (**9 days 23 hours 34 minutes**) and highest for pharmaceuticals (**14 days 5 hours 49 minutes**). For food and capital machineries, the required time is 11 days 22 hours 57 minutes and 12 days 1 hour 14 minutes, respectively.

Figure 4.2 Commodity wise average release time (in days-hours-minutes) - Chattogram



Source: TRS 2022 Survey.

For pharmaceuticals, YELLOW lane consignments take longer time than RED lane consignments. Such a difference in time is unusual. Analysis of process wise time taken identifies that in case of YELLOW lane consignments, importers consume significant time in one step: ship arrival to B/E hardcopy submission (for RED 3 days 21 hours 10 minutes, for YELLOW 12 days 10 hours 2 minutes).²

² For details, see Table 4.10.

Table 4.4 Commodity wise average release time (in days-hours-minutes) - Chattogram

Commodity	Average release time	Minimum time	Maximum time	No. of samples
Food (All)	11d 22h 57m	1d 22h 58m	45d 2h 32m	88
Food (YELLOW)	11d 3h 22m	1d 22h 58m	45d 2h 32m	75
Food (RED)	16d 15h 55m	6d 3h 7m	35d 5h 48m	13
Pharmaceuticals (All)	14d 5h 49m	1d 9h 55m	49d 3h 5m	96
Pharmaceuticals (YELLOW)	14d 6h 10m	1d 9h 55m	49d 3h 5m	94
Pharmaceuticals (RED)	13d 13h 52m	10d 1h 15m	17d 2h 29m	2
Garments raw materials (All)	9d 23h 34m	1d 6h 19m	37d 4h 22m	326
Garments raw materials (YELLOW)	9d 18h 59m	1d 6h 19m	37d 4h 22m	322
Garments raw materials (RED)	25d 9h 6m	19d 3h 59m	34d 23h 25m	4
Capital machineries (All)	12d 1h 14m	1d 5h 46m	49d 5h 30m	92
Capital machineries (YELLOW)	10d 21h 27m	1d 5h 46m	39d 1h 50m	84
Capital machineries (RED)	24d 5h 5m	13d 3h 5m	49d 5h 30m	8

Source: TRS 2022 Survey.

4.4 Cargo category wise average release time

Chattogram consignments can be further categorized into three types: Full Container Load (FCL), Less than Container Load (LCL), and Bulk Cargo. ART for FCL consignments is lower (8 days 21 hours 33 minutes) than that of LCL consignments (13 days 16 hours 46 minutes). FGD indicates that several reasons can be attributed to such a difference in ART. First, several FCL consignments are released through on-chassis-delivery that require

scanning, taking less time. Second, FCL charge is higher than that of LCL, forcing importers and Customs brokers to get the containers released quicker. Out of 602, only 2 samples were captured under the Bulk Cargo category; therefore, the ART, in this case, should be interpreted with caution.

Table 4.5 Cargo category wise release time (in days-hours-minutes) - Chattogram

	Average release time	Minimum time	Maximum time	No. of samples
FCL Consignment	8d 21h 33m	1d 5h 46m	45d 2h 32m	303
LCL Consignment	13d 16h 46m	1d 6h 19m	49d 5h 30m	297
Bulk Cargo Consignment	8d 18h 45m	6d 0h 40m	11d 12h 50m	2
Combined	11d 6h 23m	1d 5h 46m	49d 5h 30m	602

Source: TRS 2022 Survey.

4.4.1 Process wise time taken for FCL and LCL Consignments

For the abovementioned cargo categories, further insights can be obtained by looking at the disaggregated data across the following four major clearance processes:

- Ship arrival to B/E hardcopy submission
- B/E hardcopy submission to assessment
- Assessment to payment of duty and taxes
- Payment of duty and taxes to physical release of goods

For FCL consignments with post-arrival processing, the highest time (57% of ART) is consumed during ship arrival to B/E hardcopy submission phase. Irrespective of cargo processing category (pre/post), payment of duty and taxes to physical release of goods takes more time in case of LCL consignments. This is mainly because of the port's low warehousing charge, as noted during the FGD.

Pre-arrival processing of FCL consignments can potentially save around 8 days of clearance time.

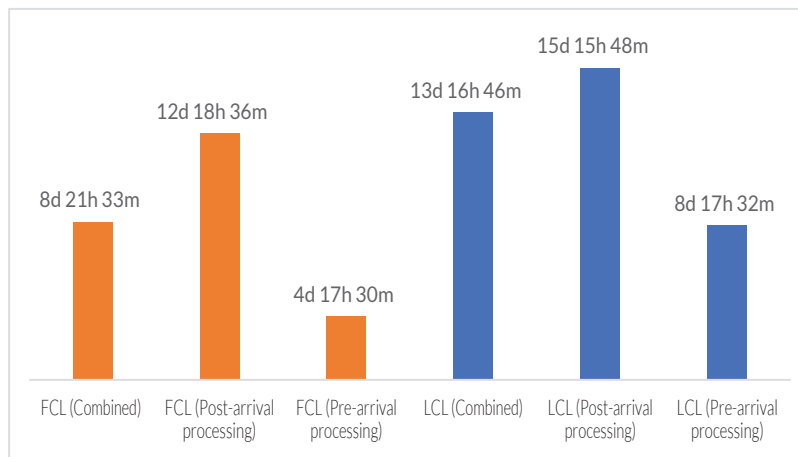
Table 4.6 Process wise time taken (in days-hours-minutes) for FCL and LCL consignments - Chattogram

Cargo type	Processing type	Ship arrival to B/E hardcopy submission	B/E hardcopy submission to assessment	Assessment to payment of duty and taxes	Payment of duty and taxes to physical release of goods	ART (ship arrival to physical release of goods)	No. of samples
FCL	Combined	-	1d 19h 1m	1d 0h 53m	3d 18h 11m	8d 21h 33m	303
	Post-Arrival	7d 7h 2m	1d 13h 55m	21h 25m	3d 0h 13m	12d 18h 36m	157
	Pre- Arrival	-	2d 0h 30m	1d 4h 37m	4d 13h 31m	4d 17h 30m	146
LCL	Combined	-	0d 13h 14m	1d 8h 42m	6d 13h 44m	13d 16h 46m	297
	Post-Arrival	8d 16h 22m	0d 14h 33m	1d 2h 38m	5d 6h 13m	15d 15h 48m	213
	Pre- Arrival	-	0d 9h 52m	2d 0h 3m	9d 21h 39m	8d 17h 32m	84
Bulk	Combined	-	1d 5h 36m	6d 20h 11m	16h 4m	8d 18h 45m	2
	Post-Arrival	0d 22h 10m	0d 5h 22m	3d 20h 33m	1d 0h 35m	6d 0h 40m	1
	Pre- Arrival	-	2d 5h 50m	9d 19h 49m	7h 34m	11d 12h 50m	1

Source: TRS 2022 Survey.

Comparing the pre- and post-arrival data indicates that ART for FCL consignments with pre-arrival processing is significantly lower (4 days 17 hours 30 minutes) than that of post-arrival processing (12 days 18 hours 36 minutes). A similar trend is also observed with regards to ART for LCL consignments.

Figure 4.3 Process wise average release time (in days-hours-minutes) for FCL and LCL consignments - Chattogram



Source: TRS 2022 Survey.

4.5 Process wise time taken

Table 4.7 demonstrates the time required for clearance across four major steps which include:

- i. Ship arrival to B/E hardcopy submission;
- ii. B/E hardcopy submission to assessment (A-number generation);
- iii. Assessment to payment of duty and taxes (A-number to R-number generation);
- iv. Payment of duty and taxes (R-number generation) to physical release of goods.

i. Ship arrival to B/E hardcopy submission

Disaggregated data (Table 4.7) show that ship arrival to B/E hardcopy submission consumes, on average, 8 days 1 hour 45 minutes (about 56% of ART) for the consignments with post-arrival processing. For consignments going through RED lane, the corresponding time for this step is 10 days 14 hours 9 minutes (about 49% of ART for RED B/Es), whereas the same for YELLOW lane consignments is 7 days 21 hours 46 minutes (about 57% of ART for YELLOW B/Es).

ii. B/E hardcopy submission to assessment (A-number generation)

For the consignments with post-arrival processing, the B/E hardcopy submission to assessment (A-number generation) step consumes 1 day 0 hour 25 minutes (about 7% of ART). For RED consignments, this step takes 7 days 4 hours 32 minutes (about 33% of ART for RED B/Es) whereas YELLOW consignments consume 14 hours 38 minutes (about 4% of ART for YELLOW B/Es).

Ship arrival to B/E hardcopy submission phase takes around 56% of the release time in the case of seabound imports.

Table 4.7 Process wise time taken (in days-hours-minutes) for major steps of clearance process - Chattogram

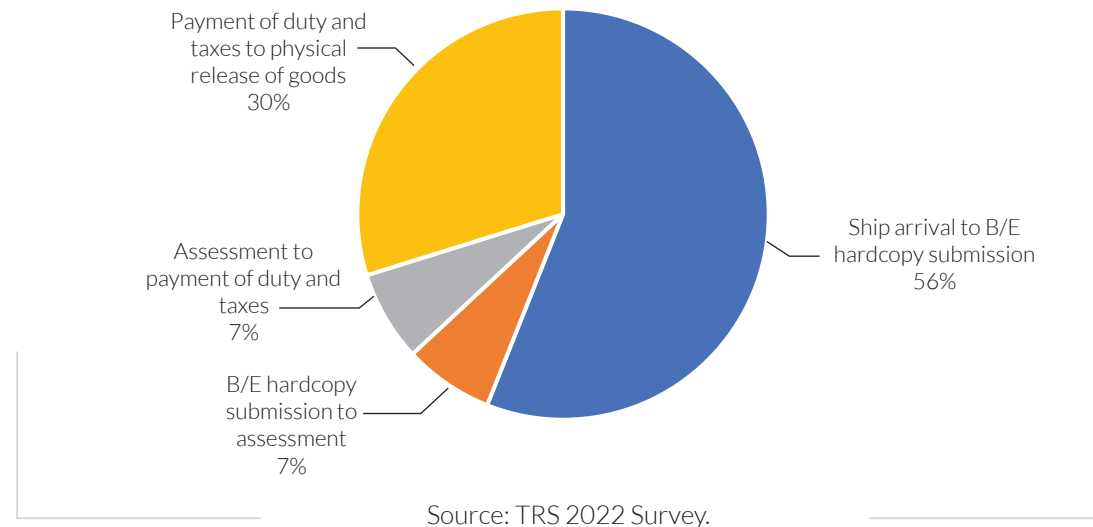
Processing type	Category	Ship arrival to B/E hardcopy submission	B/E hardcopy submission to assessment	Assessment to duty and taxes payment	Duty and taxes payment to physical release of goods	ART (ship arrival to physical release of goods)	No. of samples
Post-arrival processing	All	8d 1h 45m	1d 0h 25m	1d 0h 36m	4d 7h 5m	14d 9h 53m	371
	RED	10d 14h 9m	7d 4h 32m	1d 21h 13m	2d 4h 36m	21d 20h 32m	23
	YELLOW	7d 21h 46m	0d 14h 38m	0d 23h 15m	4d 10h 25m	13d 22h 5m	348
Pre-arrival processing ³	All	-	1d 10h 29m	1d 12h 35m	6d 11h 40m	6d 5h 8m	231
	RED	-	9d 13h 48m	1d 21h 37m	0d 17h 17m	9d 1h 47m	4
	YELLOW	-	1d 7h 2m	1d 12h 26m	6d 14h 7m	6d 3h 55m	227
All samples ⁴	All	-	1d 4h 17m	1d 5h 12m	5d 3h 16m	11d 6h 23m	602
	RED	-	7d 13h 1m	1d 21h 17m	1d 23h 22m	19d 23h 6m	27
	YELLOW	-	0d 21h 6m	1d 4h 27m	5d 6h 50m	10d 20h 35m	575

Source: TRS 2022 Survey.

³For pre-arrival processing, B/E hardcopy submission and assessment process commence before ship arrival. Hence, time taken from ship arrival to B/E hardcopy submission is kept blank. It is important to note that, the summation of the three processes (B/E hardcopy submission to assessment; assessment to duty payment; and duty payment to physical release of goods) is not equal to the ART (from ship arrival to physical release of goods) because assessment process was initiated before ship arrival.

⁴Since B/E hardcopies and other relevant documents are submitted before ship arrival for PAP, the time taken from ship arrival to B/E hardcopy submission for all samples is intentionally kept blank. Otherwise, the calculated time (following the deduction method) would not reflect the required time for the ship arrival to B/E hardcopy submission phase.

Figure 4.4 Share of time (% of ART) across major stages of import clearance for post-arrival processing – Chattogram



For consignments availing PAP, the average time taken during this step is 1 day 10 hours 29 minutes (about 7% of ART). For RED and YELLOW consignments, the average time taken for this step is 2 days 14 hours 55 minutes and 1 day 7 hours 2 minutes, respectively. For all the surveyed samples, B/E hardcopy submission to assessment (A number generation) takes, on average, 1 day 4 hour 17 minutes (about 10% of the ART of all samples).

iii. Assessment (A-number generation) to duty and taxes payment (R-number generation)

For all samples with post-arrival processing, the step takes 1 day 0 hour 36 minutes, which is about 7% of the average release time. In contrast, this step's required time for YELLOW lane consignments is 1 day 12 hours 26 minutes (about 24% of the average release time). Combinedly, the average time required to pay duty and taxes is 1 day 5 hours 12 minutes (about 11% of the ART).

iv. Payment of duty and taxes (R-number generation) to physical release of goods

For the consignments of post-arrival processing, the required time for goods released after payment of duty and taxes is 4 days 7 hours 5 minutes (about 30% of the ART). The corresponding time for consignments with pre-arrival processing is 6 days 5 hours 8 minutes. Combinedly, the average goods release time after duty and tax payment is 5 days 3 hours 16 minutes which is about 46% of the average release time.

4.5.1 Time taken for payment of duty and taxes

Among four types of commodities, pharmaceutical consignments take the highest time for paying duty and taxes (**3 days 6 hours 59 minutes**). For food and capital machineries, the required time is 1 day 18 hours 5 minutes and 2 days 20 hours 26 minutes, respectively.

For garments raw materials, payment time is 0 (zero) because payments are usually made using

the auto-debit (pre-paid) accounts. IM-7 garments consignments get duty exemptions from the government (known as bond facility). Importers pay only the document processing and other miscellaneous fees. These accounts are integrated with the ASYCUDAWorld, and the fees are paid instantly once the assessment is done. However, for some B/Es, the automated system may require some processing time due

to the time lag of the server.

However, payment time for the other three types of commodities – food, pharmaceuticals, and capital machineries – is still very high despite the introduction of the e-payment system. FGD reveals that importers delay payments due to liquidity crisis in the case of large payments.

Table 4.8 Time taken (in days-hours-minutes) for payment of duty and taxes - Chattogram

Commodity	Average time	Minimum time	Maximum time	No. of samples
Food	1d 18h 5m	31m	7d 22h 26m	88
Pharmaceuticals	3d 6h 59m	16h 40m	12d 18h 20m	96
Garments raw materials	0m	0m	0m	326
Capital machineries	2d 20h 26m	0m	15d 18h 8m	92

Source: TRS 2022 Survey.

4.5.2 Time required from IGM submission to physical release of goods

The study found that IGM submission to release of goods requires 18 days 21 hours and 13 minutes. Out of this time, 10 days 20 hours 18 minutes is required for submitting B/E in the ASYCUDAWorld after submission of

IGM. The average release time (from B/E submission to physical release of goods) is 8 days 0 hour 55 minutes which validates the study findings.

Table 4.9 Time taken (in days-hours-minutes) from IGM submission to physical release of goods - Chattogram

Process	Average time	Minimum time	Maximum time	No. of samples
IGM submission to ship arrival	7d 14h 49m	33m	18d 1h 33m	602
IGM to B/E submission	10d 20h 18m	2h 24m	50d 23h 33m	602
B/E submission to physical release of goods	8d 0h 55m	1d 4h 42m	24d 7h 59m	602
IGM submission to release of Goods	18d 21h 13m	6d 3h 17m	57d 6h 8m	602

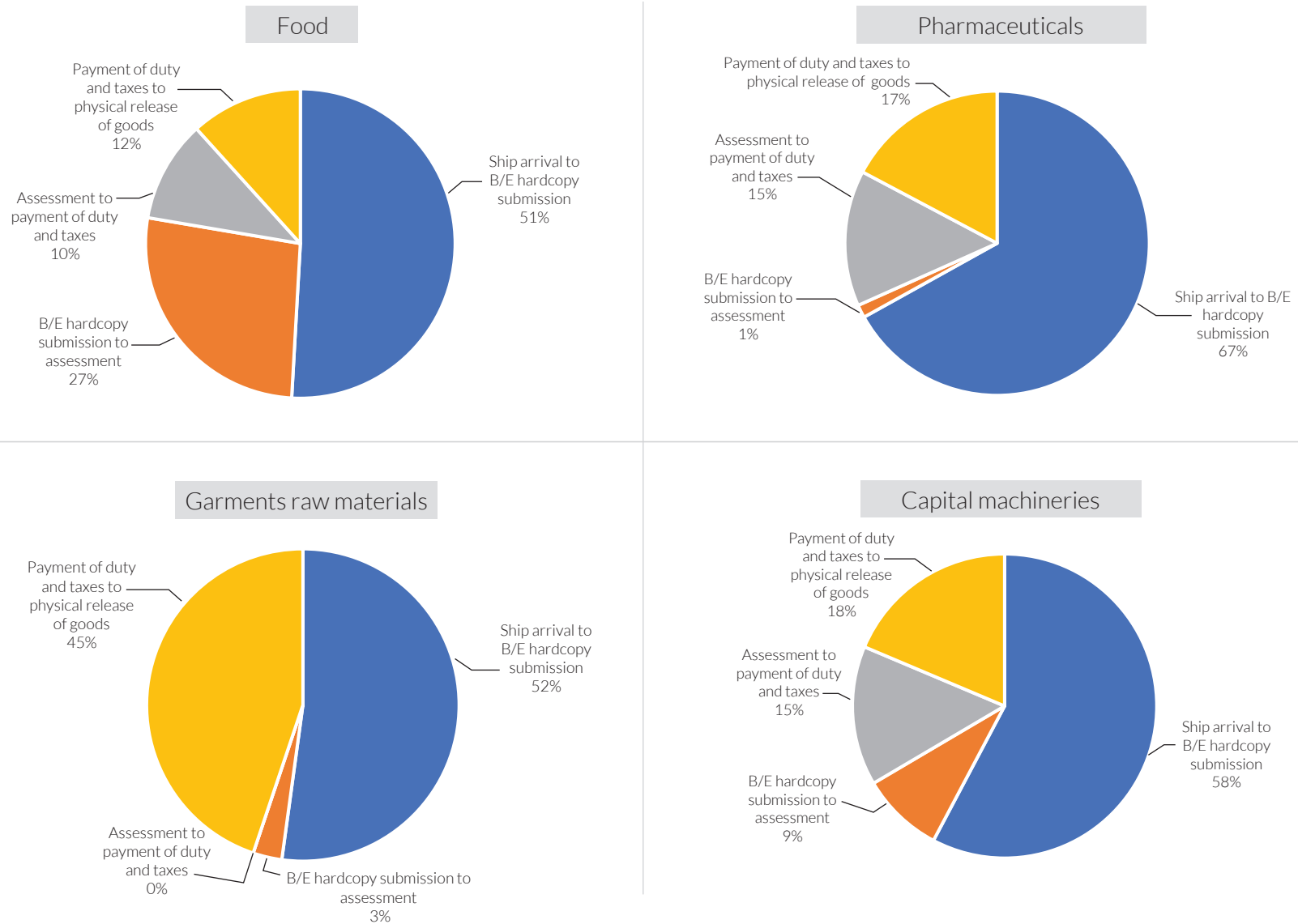
Source: TRS 2022 Survey.

4.6 Commodity wise time taken across major processes (post-arrival)

Ship arrival to B/E hardcopy submission accounts for a significant share of the clearance time: 51% for food, 67% for pharmaceuticals, 52% for garments, and 58% for capital machineries (Figure 4.5).

Among all surveyed commodities, the average release time is highest for pharmaceuticals.

Figure 4.5 Commodity wise share of time (% of ART) for major import processes in case of post-arrival processing - Chattogram



Source: TRS 2022 Survey.

Commodity wise disaggregated data indicate that the average release time is highest (**18 days 3 hours 17 minutes**) for pharmaceuticals. As mentioned earlier, ship arrival to B/E hardcopy submission takes about 67% of ART which impacts the overall clearance time.

The average release time is least (**12 days 18 hours 8 minutes**) for garments raw materials. The time taken for payment of duty and taxes, as explained earlier, is a key reason contributing to the relatively faster release. However, as

mentioned above, the time taken for ship arrival to B/E hardcopy submission phase remain a challenge.

Table 4.10 Commodity wise time taken (in days-hours-minutes) across major processes in case of post-arrival processing - Chattogram

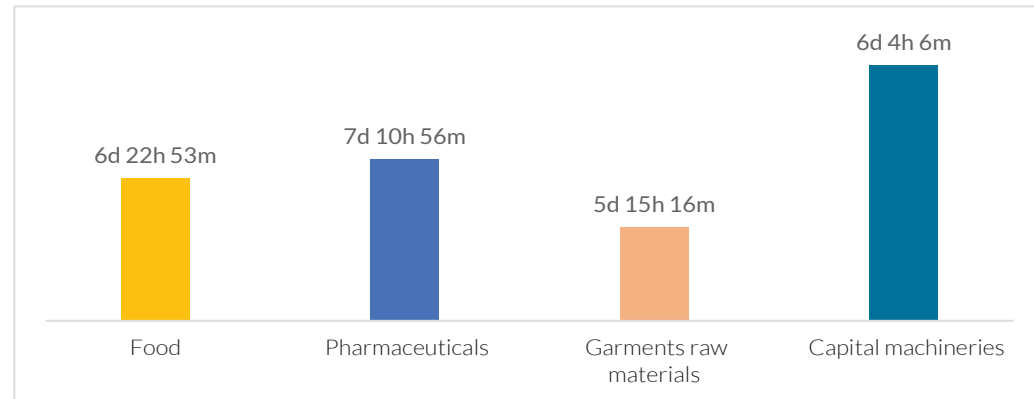
Commodity	Type	Ship arrival to B/E hardcopy submission	B/E hardcopy submission to assessment	Assessment to duty and taxes payment	Duty and taxes payment to physical release of goods	ART (ship arrival to physical release of goods)	No. of Samples
Food	All	8d 9h 50m	4d 10h 11m	1d 18h 8m	1d 22h 24m	16d 12h 34m	46
	RED	8d 0h 32m	9d 1h 34m	1d 14h 42m	1d 8h 3m	20d 0h 51m	9
	YELLOW	8d 12h 6m	3d 7h 5m	1d 18h 58m	2d 1h 54m	15d 16h 4m	37
Pharmaceuticals	All	12d 3h 19m	0d 6h 0m	2d 14h 54m	3d 3h 3m	18d 3h 17m	61
	RED	3d 21h 10m	4d 4h 44m	20h 12m	4d 15h 46m	13d 13h 52m	2
	YELLOW	12d 10h 2m	2h 47m	2d 16h 21m	3d 1h 48m	18d 7h 0m	59
Garments raw materials	All	6d 15h 40m	9h 10m	-	5d 17h 17m	12d 18h 8m	199
	RED	13d 11h 20m	7d 7h 38m	-	4d 14h 7m	25d 9h 6m	4
	YELLOW	6d 12h 19m	5h 45m	-	5d 17h 50m	12d 11h 55m	195
Capital machineries	All	8d 8h 51m	1d 6h 32m	2d 3h 37m	2d 16h 50m	14d 11h 52m	65
	RED	13d 17h 9m	5d 18h 18m	3d 9h 26m	1d 8h 11m	24d 5h 5m	8
	YELLOW	7d 14h 50m	15h 25m	1d 23h 26m	2d 21h 25m	13d 3h 8m	57

Source: TRS 2022 Survey.

4.7 ART for the surveyed commodities in case of pre-arrival processing

In case of PAP, commodity wise ART from ship arrival to physical release of goods is quite similar irrespective of the types of commodities. FGD indicates that although PAP exists in CCH, many importers and Customs brokers are unaware of the advantage of the pre-arrival processing.

Figure 4.6 Commodity wise average release time (in days-hours-minutes) for pre-arrival processing - Chattogram



Source: TRS 2022 Survey.

4.8 Time taken by each stakeholder

4.8.1 Time taken by Customs

For Customs, the major time is taken during the assessment phase (Table 4.11). FGD reveals several factors that contribute to this time taken for assessment. These are:

- When Customs brokers submit the B/Es to the ASYCUDAWorld, they cannot view the assigned assessment officer in the ASYCUDAWorld. As a result, they need help from a RO to find the designated ARO, which slows down the assessment process.
- Sometimes the Customs officer verifies the authenticity of bank documents submitted by the Customs broker, which is time-consuming as the papers are checked manually.
- Technological issues also affect the assessment time. For instance, it has been a common phenomenon that the ASYCUDAWorld becomes non-responsive due to frequent connectivity disruption and slow response of the server.
- In case of assigned officers (ARO/RO) replacement, the current system requires individual B/Es to be edited by AC/DC. If an ARO/RO is absent, the concerned AC/DCs have to replace the assigned officers for each B/Es upon receiving requests from RO. This practice adversely affects the assessment process.
- The scarcity of adequate and skilled human resources has been a longstanding challenge. It is important to note that currently, CCH is operating with 50% of human resources of the organogram approved in 2011. In 2022, the work volume increased almost twofold compared to 2011. This means an officer is under severe pressure due to increased Customs activities. Furthermore, due to a lack of proper human resources planning, officers are frequently transferred from one desk to another, hindering skill development in any particular activity. In addition, there are not enough capacity-building initiatives for the posted officers.
- RED lane consignments are needed to be re-routed to YELLOW by AC/DC, whereas most of the YELLOW lane consignments are assessed directly by RO.

- CCH is yet to develop and apply Revised Kyoto Convention (RKC) compliant risk-based selectivity approach. The existing risk profiling mechanism creates false negative and false positive risk assessments, leading to significant delays in goods clearance due to a large number of consignments for examination and for manual intervention by Customs. Based on the existing risk management system, ASYCUDAWorld segregates all the consignments by RED and YELLOW lane consignments following some pre-defined criteria.

4.8.1.1 Time taken for RED exemption

In CCH, the average time taken for RED exemption is **8 hours 23 min** (minimum time 11 minutes, maximum time 1 day 18 hours 44 minutes). All RED consignments must undergo physical examinations. In some cases, Customs (JC/ADC) exempts examination of some RED lane consignments considering their relatively low-risk factors. Though such consignments get yellow treatment, this approval process consumes significant time. In the absence of robust selectivity criteria, manual interventions remain inevitable in such cases.

4.8.1.2 Time taken for testing at CCH Chemical Lab

The average testing time taken by CCH Chemical Lab is found to be **22 hours 27 minutes** (minimum time 47 minutes, maximum time 5 days 3 hours 10 minutes). FGD indicates that the lab lacks adequate capacity and modern facilities. Due to the incapacity of the existing CCH lab, about 50% of the testable chemicals are sent to different laboratories and testing centers. This results in overall delays in Customs clearance process. Furthermore, FGD and KIIs indicate that the lab has an acute shortage of workforce, impeding chemical examination activities.

Table 4.11 Time taken (in days-hours-minutes) by Customs - Chattogram

Activities	Average release time	Minimum time	Maximum time	Number of samples
Hard copy submission to jetty marking (RED lane and sample collection) ⁵	55m	0m	1d 1h 15m	83
Examination/sample collection	14h 34m	55m	4d 2h 45m	83
Testing (CCH Chemical Lab)	22h 26m	47m	5d 3h 10m	39
Assessment (YELLOW lane)	21h 6m	3m	20d 0h 29m	575
Assessment (RED lane)	1d 8h 22m	20m	7d 1h 40m	27
RED/Lock/Block exemption	8h 23m	11m	1d 18h 44m	9
Second appraisalment (YELLOW lane)	30m	2m	12h 49m	538
Scanning (on-chassis-delivery)	13m	2m	50m	41
Gate verification	4m	0m	2h 3m	602

Source: TRS 2022 Survey.

⁵ Out of 83, 27 samples were selected for examination/sample collection (RED lane) and 56 samples were selected for sample collection.

4.8.1.3 Time taken for physical examination/sample collection

In contrast to the time taken for unstuffing (30 minutes) and scanning (13 minutes), the physical examination takes **14 hours 34 minutes** (minimum time 55 minutes, maximum time 4 days 2 hours 45 minutes).⁶ Numerous factors, as noted during FGD, contribute to this:

- Assessment officers mark the jetty for examination or sample collection. Then, Customs brokers take the marked documents to jetty examination zones and provide manual entry in the jetty register for examination or sample collection.
- Currently, AC/DCs at jetty examination zone assign examination officers (ARO) manually, which slows down the initiation of the examination process.
- Itemized weight is being measured manually during the examination, leading to a delay in the examination.
- Finally, examination officers submit reports electronically in the inspection act of the ASYCUDAWorld and provide a hardcopy of the report to Customs broker.

4.8.2 Time taken by the port authority

Table 4.12 illustrates the time taken during various port activities. The port authority takes

the major time (average release time 1d 13h 48m, minimum time 0d 0h 8m, maximum time 13d 5h 45m) during ship arrival to container discharge phase. Also, a significant time (1 day 2 hours 50 minutes) is consumed for delivery processing (FCL consignment, excluding scanning).

FGDs and KIIs reveal that several factors contribute to the time taken by the port authority, including:

- Currently, the port authority does not allow Customs brokers to provide online indent request through Container Tracking Management System (CTMS)/Terminal Operating System (TOS) for container keep down. Generally, the container is kept down on the following day after receiving the indent request.
- Labor is scarce for goods handling. Also, there is a lack of proper sheds over the examination yard. As a result, in adverse weather, the FCL goods are vulnerable to damage.
- There is no uniform time for shed closing, and earlier closing of some sheds forces the Customs procedures to move to the following day.
- In the case of on-chassis delivery, sometimes Customs brokers or importers cannot manage trailers in due time due to

the scarcity of trailers, leading to the slowdown of the container loading process.

- Packaging type of the consignments affects the loading-unloading process. If the packaging is in pallet form, advanced equipment (e.g., forklift, crane, etc.) can easily handle the consignment. On the other hand, in the case of loose packaging (e.g., carton, bag, etc.), manual labor is required in the process, impacting the clearance time.

**Scarcity of labor
and trailers
adversely impact
the speed of
clearance
process.**

⁶The unstuffing unit of CCH is responsible for the second appraisalment for import consignments during delivery process.

Table 4.12 Time taken (in days-hours-minutes) by the port authority - Chattogram

Activities	Average time	Minimum time	Maximum time	No. of samples
Ship arrival to container discharge in port premise	1d 13h 48m	8m	13d 5h 45m	602
Port processing for examination or sample collection ⁷	13h 12m	9m	1d 0h 59m	71
Document verification in one-stop service	37m	0m	1d 1h 16m	602
Giving indent to container loading on trailer (FCL consignment, scanning only) ⁸	19h 22m	29m	2d 23h 22m	41
Giving indent for goods delivery (FCL consignment, excluding scanning) ⁹	15h 51m	5m	2d 19h 20m	262
Cargo loading	1h 18m	5m	22h 15m	561
Gate processing for exit of goods	11m	0m	10h 0m	602

Source: TRS 2022 Survey.

4.8.3 Time taken by shipping agents

The average time a shipping agent takes to issue a delivery order (DO) to Customs broker is 03 hours 25 minutes, whereas the maximum time taken is 7 days 0 hour 35 minutes. The contributing factor to this time

consumption is that the Customs broker completes the process manually. Customs brokers need to submit the hardcopy of the assessment documents to the shipping agent to get DO.

Table 4.13 Time taken (in days-hours-minutes) by shipping agents - Chattogram

Activities	Average time	Minimum time	Maximum time	No. of samples
Issuance of delivery order by shipping agent	3h 19m	0m	7d 0h 35m	602

Source: TRS 2022 Survey.

⁷Out of 83 consignments selected for examination and sample collection, 12 consignments are of LCL types. These LCL consignments does not need port processing for container keep down/indent request.

⁸In case of on-chassis delivery for FCL consignments, indent is required for loading container on trailer.

⁹In case of loose delivery for FCL consignments, indent is required for container keep-down.

4.8.4 Time taken by OGAs

Among all other OGAs, Bangladesh Standard and Testing Institute (BSTI) requires the highest time. Plant Quarantine Wing (PQW) and Bangladesh Atomic Energy Commission (BAEC) consume 13 hours 1 minute and 1 day 22 hours 58 minutes, respectively.

According to the provisions of the Import Policy Order, all the B/Es related to specified goods must undergo BSTI testing. Also, the entire process lacks a tracking system and involves manual intervention, leading to higher time for examination.

Table 4.14 Time taken (in days-hours-minutes) by OGAs - Chattogram

OGA Name	Average time	Minimum time	Maximum time	No. of samples
Plant Quarantine Wing (PQW)	13h 01m	15m	1d 1h 7m	42
Bangladesh Standard and Testing Institute (BSTI)	12d 6h 28m	1d 4h 30m	11d 1h 0m	5
Bangladesh Atomic Energy Commission (BAEC)	1d 22h 58m	5m	8d 5h 50m	57

Source: TRS 2022 Survey.

4.8.5 Time taken by importers and Customs brokers

For processes involving the importers and Customs brokers, the major time is taken to submit electronic B/Es in the ASYCUDAWorld after the ship's arrival. The average time required for this stage is 8 days 5 hours 34 minutes. After B/E noting in the ASYCUDAWorld, it takes another 12 hours 8 minutes on average to submit the hardcopies of B/Es along with other essential import documents.

Across these phases, payment to documents submission for delivery order (DO) consumes a significant time (4 days 15 hours 2 minutes). On average, importers/Customs brokers take 4 days 15 hours 2 minutes to produce payment documents to the shipping agent for the issuance of DO.

From FGDs, it has emerged that –

- The time required for ship arrival to B/E noting in ASYCUDAWorld is due to the lack of proper documents needed for B/E noting. However, the importers are required to submit B/Es within five working days after the arrival of goods, according to sub-section 79(1B) of the Customs Act, 1969.
- Importers collect hardcopy of import documents from the bank and then send them to Customs brokers. Customs brokers submit B/Es following hardcopy documents. For this reason, B/Es submission gets delayed.
- Importers are not notified of IGM submission in ASYCUDAWorld System by the shipping agent, without which B/Es cannot be noted and submitted.
- Customs brokers have to manually find the designated officer (ARO) to assess consignments, which slows the customs clearance process.
- In some cases, Customs brokers submit incomplete and flawed documents, which are then returned to Customs brokers or needed to take punitive actions for submitting forged documents. This kind of administrative measure slows down the customs clearance process.
- During the physical examination of consignments, Customs brokers need to go to a one-stop port service to place container keep-down requests.
- FGDs reveal that the agents sometimes unwillingly/willingly linger the document submission to the jettty examination officers.

Table 4.15 Time taken (in days-hours-minutes) by importers and Customs brokers – Chattogram

Activities	Average release time	Minimum time	Maximum time	No. of samples
Ship arrival to B/E submission in ASYCUDAWorld ¹⁰	8d 5h 34m	10m	42d 20h 30m	340
B/E submission in ASYCUDAWorld to hardcopy submission	12h 8m	3m	13d 0h 47m	602
Jetty marking to start of port processing (for examination/sample collection)	2d 8h 6m	1m	7d 23h 50m	71
Assessment to payment	1d 5h 12m	0m	15d 18h 8m	602
Payment to document submission ¹¹ (to shipping agents for delivery order)	4d 15h 2m	0m	19d 18h 35m	459
Payment of port dues (FCL consignment, scanning)	48m	0m	3d 4h 46m	602
Delivery order to document submission (to port authority for delivery)	16h 3m	0m	16d 3h 8m	602

Source: TRS 2022 Survey.

Among the five stakeholders involved in the clearance process, about 75% of the average release time is taken up by the processes involved with the importers and Customs brokers.¹²

FGD indicates that such a high share in overall release time is due to an overwhelming presence of manual processes. These include,

amongst others, collection of required documents from various government and non-government organizations, i.e., Banks, BGMEA, BEPZA, CCI&E etc., hardcopy submission of B/Es, assigning assessment officers manually, absence of automated jetty marking process and assignment of jetty examination officers, manual reporting of examination findings, and

manual coordination of OGAs and ports. FGD also reveals that importers cannot track the consignment status due to the absence of a consignment tracking system. This has a significant impact on the processes involved. Reducing such time would be extremely difficult without a major breakthrough in automation across the processes and agencies.

¹⁰ Out of 602 B/Es, 262 B/Es are submitted in the ASYCUDAWorld before the ship arrival.

¹¹ In case other 143 B/Es, documents were submitted to shipping agent before 'R' number generation.

In the case of port, Customs brokers manually indent for consignment during examination and delivery. This manual indenting process significantly affects the time port processes take. Furthermore, generally, without special permission, the container is kept down immediately after the day of indent. Also, Customs brokers have to manually visit the one-stop service center to know the port dues. FGD indicate that such manual visit can be eliminated if the Customs brokers can be

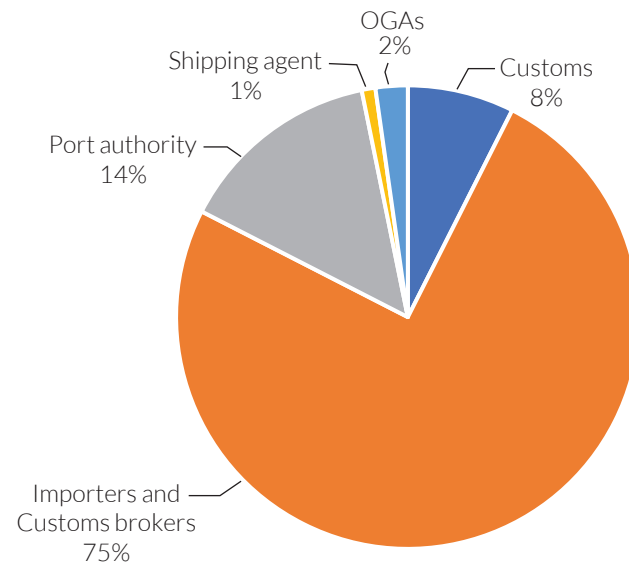
notified of their due payment online. Different port processes related to the delivery of consignments are done by the manual visit of Customs brokers to the port one-stop service center and designated port offices. This requires multiple applications to obtain permits, affecting the release time.

Customs consumes about 8% of the overall release time. Lack of automation in assessment and examination process, absence of a proper risk

management system leading to excessive consignment examinations, scarcity of human resources and lack of adequate knowledge of HS classification and valuation are the key factors impacting the release time.

Shipping agent takes up about 1% of the overall release time. FGD reveals that importers and Customs brokers have to manually visit the shipping agents' office to know the shipping dues.

Figure 4.7 Stakeholder wise share of time - Chattogram



Source: TRS 2022 Survey.

¹²The calculation is based on weighted average.

Chapter | 5

Dhaka - analysis and findings



BANGLADESH AIRLINES

AFP

5

Dhaka - analysis and findings

5.1 Distribution of samples

At Dhaka, total 359 B/Es are taken as samples for the study across four types of commodities – food, pharmaceuticals, garments raw materials and capital machineries. Out of these, the highest number of B/Es are from garments raw materials (192), followed by pharmaceuticals (81), capital machineries (71), and food (14). The samples are categorized as per the number of first appraisalment (RED lane) and second appraisalment (YELLOW lane) consignments.¹ In the case of capital machineries, 100% of

consignments were selected for the first appraisalment, whereas the corresponding number for food consignments is about 21%. In contrast, all pharmaceuticals and garments consignments went through a second appraisalment. Overall, about 21% of total samples were selected for the first appraisalment (RED), and the rest (79%) were considered for the second appraisalment (YELLOW).

Table 5.1: Snapshot of samples - Dhaka

Surveyed commodities	First appraisalment (RED)	Second appraisalment (YELLOW)	Total	% of total samples considered for first appraisalment
Food	3	11	14	21%
Pharmaceuticals	0	82	82	0%
Garments raw materials	0	192	192	0%
Capital machineries	71	0	71	100%
Total	74	285	359	21%

Source: TRS 2022 Survey.

¹ RED lane B/Es mean the consignments to which first appraisalment was conducted irrespective of the system-based selection (RED and YELLOW lane). Similarly, YELLOW lane B/Es or consignments mean the B/Es or consignments to which second appraisalment was conducted irrespective of the system-based selection (RED and YELLOW lane).

5.2 Average release time (ART)

For the surveyed samples, the average time required to complete the import clearance process starting from arrival of aircraft to physical release of goods is **7 days 11 hours 19 minutes**. The average release time (ART)

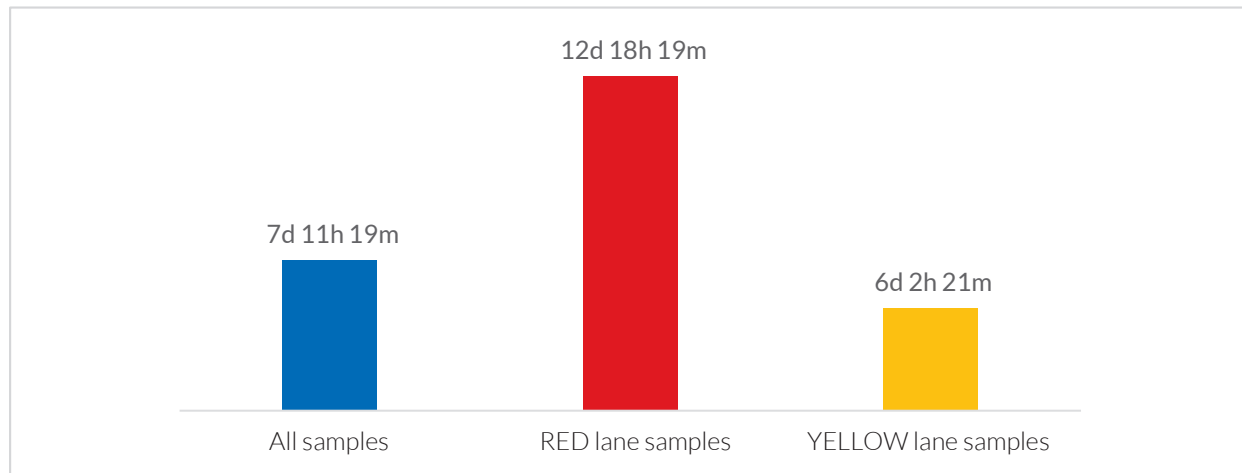
for YELLOW consignments is 6 days 2 hours 21 minutes and for RED 12 days 18 hours 19 minutes.

Table 5.2 Average release time (in days-hours-minutes) for all samples - Dhaka

Category	Average release time	Minimum time	Maximum time	No. of samples
All samples	7d 11h 19m	9h 2m	71d 13h 25m ²	359
RED samples	12d 18h 19m	2d 18h 58m	71d 13h 25m	74
YELLOW samples	6d 2h 21m	9h 2m	31d 1h 55m	285

Source: TRS 2022 Survey.

Figure 5.1 Average release time (in days-hours-minutes) - Dhaka



Source: TRS 2022 Survey.

² It is to be noted that the study period was 22-26 May 2022 and samples were randomly taken from the number of B/Es submitted during the survey period. The goods of some of the B/Es may have been arrived at the port long before the survey period. For instance, one surveyed sample (on capital machinery) arrived on 29 March 2022. However, the respective B/E was submitted on 22 May 2022 and goods were released on 8 June 2022.

5.3 Commodity wise average release time

The consignments of garments raw materials consume the least amount of time (5 days 5 hours 25 minutes) across all four types of commodities, whereas the consignments of capital machineries take the longest time

(12 days 12 hours 2 minutes) to get released from the airport. On average, food consignments take 6 days 13 hours 54 minutes. RED lane food consignments take the highest release – 18 days 23 hours 13 minutes. It is due

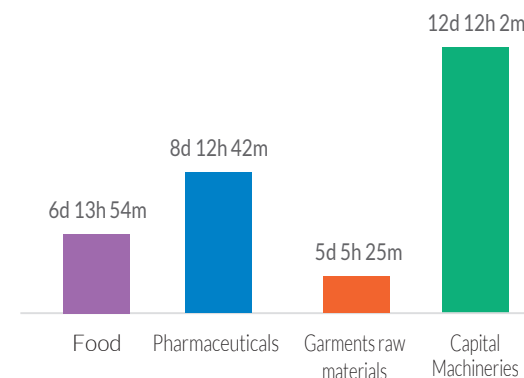
to the testing requirement by OGAs. For pharmaceutical consignments, the average release time is 8 days 12 hours 42 minutes though no B/E was subject to RED lane treatment.

Table 5.3 Commodity wise average release time (in days-hours-minutes) - Dhaka

Category	Average release time	Minimum time	Maximum time	No.of samples
Food (All)	6d 13h 54m	20h 56m	43d 2h 18m	14
Food (RED)	18d 23h 13m	2d 18h 58m	43d 2h 18m	3
Food (YELLOW)	3d 4h 48m	20h 56m	10d 3h 59m	11
Pharmaceuticals (All)	8d 12h 42m	9h 2m	31d 1h 55m	82
Pharmaceuticals (RED)	-	-	-	-
Pharmaceuticals (YELLOW)	8d 12h 42m	9h 2m	31d 1h 55m	82
Garments raw materials (All)	5d 5h 25m	20h 38m	21d 0h 50m	192
Garments raw materials (RED)	-	-	-	-
Garments raw materials (YELLOW)	5d 5h 25m	20h 38m	21d 0h 50m	192
Capital Machineries (All)	12d 12h 2m	2d 19h 24m	71d 13h 25m	71
Capital Machineries (RED)	12d 12h 2m	2d 19h 24m	71d 13h 25m	71
Capital Machineries (YELLOW)	-	-	-	-

Source: TRS 2022 Survey.

Figure 5.2 Commodity wise average release time (in days-hours-minutes) - Dhaka



Source: TRS 2022 Survey.

5.4 Process wise time taken

Table 5.4 illustrates the time required for clearance across four major steps, which include:

- i. Arrival of aircraft to B/E hardcopy submission;
- ii. B/E hardcopy submission to assessment (A-number generation);
- iii. Assessment to payment of duty and taxes (A-number to R-number generation);
- iv. Payment of duty and taxes (R-number generation) to physical release of goods.

i. Arrival of aircraft to B/E hardcopy submission

Stagewise disaggregated data (Table 5.4) indicate that from arrival of aircraft to B/E hardcopy submission takes, on average, 5 days 11 hours 25 minutes which is about 73% of ART. For consignments going through the RED lane, the corresponding time is 7 days 12 hour 18 minutes (about 59% of ART for RED B/Es), whereas the same for the YELLOW consignments is 4 days 22 hours 43 minutes (about 81% of ART for YELLOW B/Es).

ii. B/E hardcopy submission to assessment (A-number generation)

From B/E hardcopy submission to assessment, it

takes, on average, 20 hours 58 minutes which is about 12% of the ART. For RED consignments, this stage takes 3 days 15 hours 51 minutes (about 29% of ART for RED B/Es), whereas the YELLOW consignments consume only 3 hours 35 minutes (about 2.4% of ART for YELLOW B/Es).

iii. Assessment to payment of duty and taxes (A-number to R-number generation)

The average time required for the payment of duty and taxes is 14 hours 31 minutes. The corresponding time for RED consignments is 1 day 9 hours 37 minutes, whereas the same for YELLOW consignments is 9 hours 34 minutes.

Table 5.4 Process wise time taken (in days-hours-minutes) for major steps of clearance process - Dhaka

Category	Arrival of aircraft to B/E hardcopy submission ³	B/E hardcopy submission to assessment	Assessment to payment of duty and taxes	Payment of duty and taxes to physical release of goods	ART (arrival of aircraft to physical release of goods)	No. of samples
All	5d 11h 25m	20h 57m	14h 31m	12h 26m	7d 11h 19m	359
RED	7d 12h 18m ⁴	3d 15h 51m	1d 9h 37m	4h 32m	12d 18h 19m	74
YELLOW	4d 22h 43m	3h 35m	9h 33m	14h 29m ⁵	6d 2h 21m	285

Source: TRS 2022 Survey.

³ According to the business process of DCH, both RED and YELLOW lane consignments must undergo examination – first appraisal for RED lane consignments and second appraisal for YELLOW lane consignments. For RED lane consignments, hardcopies of import documents (folders) are submitted to the examination officers (Freight Section) and for YELLOW lane consignments, folders are directly submitted to assessment groups. After assessment (YELLOW), the documents are sent to the Freight Section for second appraisal.

⁴ Due to absence of proper risk management system, 100% consignments of some types of commodities are selected as RED. For RED lane consignments, importers/customs brokers are required to submit some additional documents like detailed packing list and do some additional works like finding the exact location of the goods and prepare for the examination. These activities require additional time and customs brokers take additional time to submit hardcopies of required documents which is reflected in the data.

⁵ In DCH, for YELLOW lane consignments, physical examination is held after payment of duty and taxes. So, the required time for this step includes physical examination and delivery process whereas for RED lane consignments, the required time from payment of duty and taxes includes only delivery process.

iv. Payment of duty and taxes (R-number generation) to physical release of goods

The average time required for this stage is 12 hours 26 minutes, less than the time required from assessment to payment of duty and taxes. Unlike previous steps, this phase takes the least time for RED consignments: RED 4 hours 32 minutes and YELLOW 14 hours 29 minutes. FGD with the relevant stakeholders reveals that numerous factors adversely impact the clearance processing in DCH, including:

- According to the Customs Act 1969, airlines are mandated to submit IGMs in

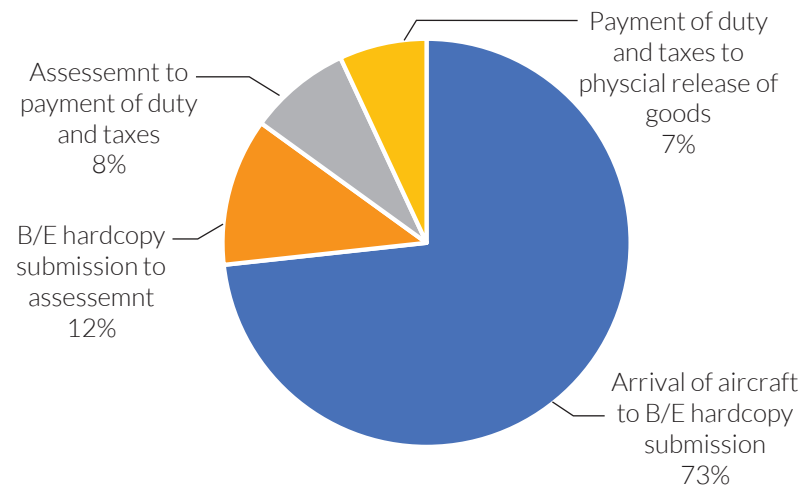
the ASYCUDAWorld within 24 hours of aircraft arrival. Another statutory regulatory order [SRO 47/2020] requires airlines to submit IGMs before the departure of the aircraft from the origin. However, in some cases, IGMs were submitted after 5-6 days of aircraft arrival.

- This study finds that 66 IGMs were submitted before the aircraft's arrival (in accordance with SRO 47/2020), and the rest (293) IGMs were submitted after the aircraft's arrival. For 293 samples, airlines on average took 1 day 1 hour 19 minutes

to submit IGMs to the ASYCUDAWorld.

- Numerous challenges exist with the Direct Traders Input (DTI) system that was established to facilitate Customs brokers in submitting B/Es in the ASYCUDAWorld.⁶ The DTI submits around 75% of the DCH-B/Es. However, DTI runs its operation during office hours only, which contradicts the NBR's 24x7 Customs clearance mandate. Furthermore, DTI submits incomplete declarations, which increase the burden of ARO (assessment) and eventually affect the efficiency of Customs.

Figure 5.3 Share of time (% of ART) across major stages of import clearance - Dhaka



Source: TRS 2022 Survey.

⁶ This system is maintained by the Customs Brokers' Association.

- Ground realities are not reflected in the existing system-based selectivity criteria (e.g., RED and YELLOW lane selection). Moreover, the local risk management committee is practically non-functional. As a result, Customs has to physically examine 100% consignments for commodities such as capital machinery, electrical appliances, non-bonded garments materials, etc.
- Currently, there is only one heavy pallet scanner (HPS) in the import cargo village for scanning all imported consignments. Only about 1-2% of consignments are scanned, which is highly risky for ensuring

national security. Existing import volume demands that at least four (04) HPS are required to implement Non-intrusive Inspection (NII) based Customs clearance.

5.4.1 Time taken for payment of duty and taxes

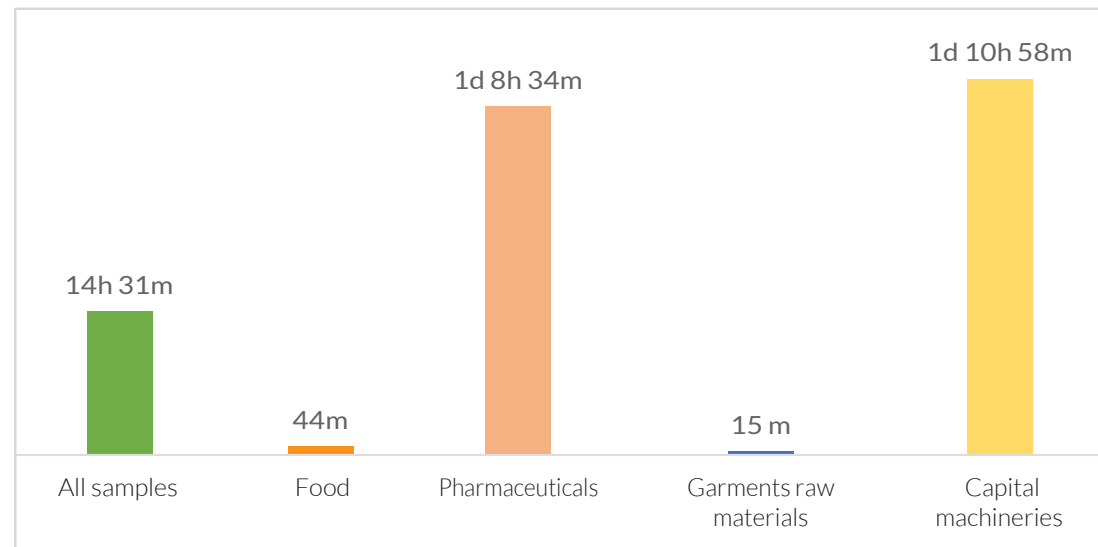
Considering all samples, the average time required for payment of duty and taxes is **14 hours 31 minutes**. A remarkable difference is observed in the time taken for payment of duty and taxes across the surveyed commodities. The surveyed garments samples are of IM7-type,

and therefore these consignments are exempted from duty and taxes (except for document processing and miscellaneous fees). Hence, the required time for such payment is the lowest (15 minutes) in this case. A similar trend is observed in the case of food items: importers take less time to pay duty and taxes (average time 44 minutes), as imported goods are perishable.

For capital machineries and pharmaceuticals, importers usually take more time to make payments (capital machineries 1 day 10 hours 58 minutes, pharmaceuticals 1 day 8 hours 34 minutes). This is mainly because they have to source – as they mentioned during FGD – large amount of funds for such payments.

For capital machineries and pharmaceuticals, importers usually take more time to make payments.

Figure 5.4 Time taken (in days-hours-minutes) for payment of duty and taxes - Dhaka



Source: TRS 2022 Survey.

Table 5.5 Time taken (in days-hours-minutes) for payment of duty and taxes - Dhaka

Category	Average time	Minimum time	Maximum time	No. of Samples
All samples	14h 31m	0m	17d 19h 29m	359
All samples (RED)	1d 9h 37m	0m	6d 23h 7m	74
All samples (YELLOW)	9h 33m	0m	17d 19h 29m	285
Food	44m	12m	3h 15m	14
Food (RED)	1h 33m	12m	3h 15m	3
Food (YELLOW)	30m	14m	1h 19m	11
Pharmaceuticals	1d 8h 34m	0m	17d 19h 29m	82
Pharmaceuticals (RED)	-	-	-	-
Pharmaceuticals (YELLOW)	1d 8h 34m	0m	17d 19h 29m	82
Garments Raw Materials	15m	0m	20h 34m	192
Garments Raw Materials (RED)	-	-	-	-
Garments Raw Materials (YELLOW)	15m	0m	20h 34m	192
Capital machineries	1d 10h 58m	0m	6d 23h 7m	71
Capital machineries (RED)	1d 10h 58m	0m	6d 23h 7m	71
Capital machineries (YELLOW)	-	-	-	-

Source: TRS 2022 Survey.

5.4.2 Time required from IGM submission to release of goods

At Dhaka, from IGM submission to release of goods, on average, it takes **6 days 19 hours and 50 minutes**, and a major share of the time is

consumed by IGM submission to the B/E submission step (average time 4d 8h 49m), which resonates the survey findings.

Table 5.6 Time taken (in days-hours-minutes) from IGM submission to release of goods - Dhaka

Process	Average time	Minimum time	Maximum time	No. of samples
IGM submission to B/E submission	4d 8h 49m	4m	54d 2h 46m	359
B/E submission to physical release of goods	2d 11h 0m	1h 50m	21d 19h 28m	359
IGM submission to release of goods	6d 19h 50m	3h 14m	71d 4h 56m	359

Source: TRS 2022 Survey.

5.5 Commodity wise time taken across major processes

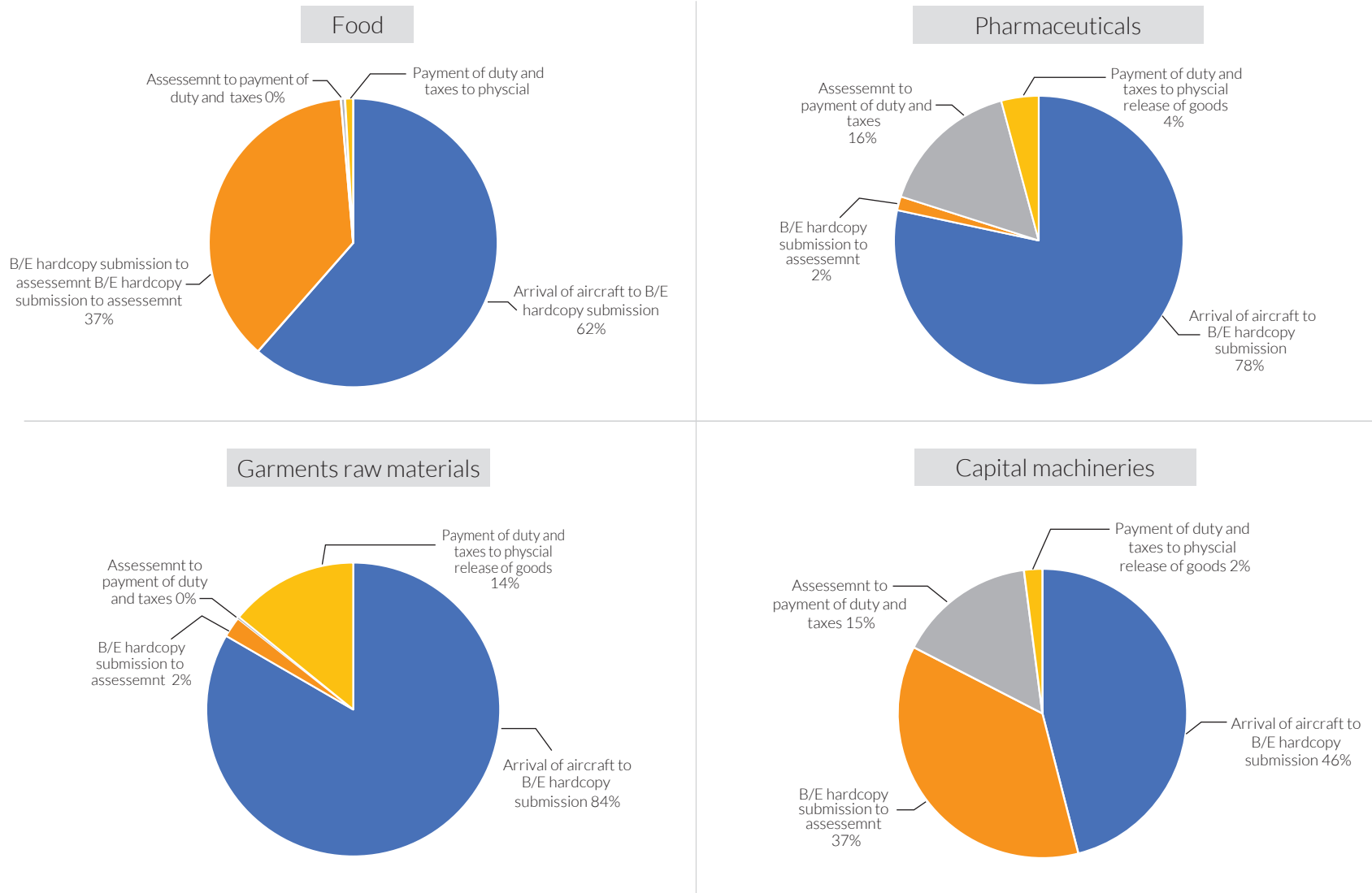
The major share of the clearance time (62% for food, 78% for pharmaceuticals, 83% for garments raw materials and 59% for capital machineries) is taken up by one step – arrival of aircraft to B/E hardcopy submission (Figure 5.5).⁷

Commodity wise disaggregated data show that the average release time is highest (12d 12h 2m) for capital machineries (like BCH). In DCH, all consignments of capital machineries are considered as RED. This is mainly due to the lack of a proper risk management system that sets criteria for RED and YELLOW, based on commodity type (e.g., for capital machinery, all consignments are considered RED). For food items, RED consignments are subjected to BSCIR testing, which takes 9-10 days to assess.

The major share of the clearance time is taken up by one step – arrival of aircraft to B/E hardcopy submission.

⁷This means that after submission of B/E in the ASYCUDAWorld, Customs brokers need to submit the documents to the Customs authority either for examination or for assessment. The Customs business process starts after hardcopy B/E submission.

Figure 5.5 Commodity wise share of time (% of ART) for major import processes - Dhaka



Source: TRS 2022 Survey.

The average release time is the least (5d 5h 25m) for garments raw materials. Customs ensures faster clearance by allowing the second appraisalment in case of 100% garments consignments, and garments importers pay their duty and taxes through the auto-debit account. But this is not the case for pharmaceutical consignments though they enjoy the

similar benefits of the second appraisalment. This is mainly due to two reasons: pharmaceutical importers take more time to process required documents for B/E hardcopy submission; two, they do not avail the auto-debit account payment option.

Table 5.7 Commodity wise time taken (in days-hours-minutes) across major processes - Dhaka

Commodity	Type	Aircraft arrival to B/E hardcopy submission	B/E hardcopy submission to assessment	Assessment to payment of duty and taxes	Payment of duty and taxes to physical release of goods	ART (aircraft arrival to physical release of goods)	No. of samples
Food	All	4d 1h 5m	2d 10h 42m	44m	1h 26m	6d 13h 54m	14
	RED	10d 10h 33m	8d 9h 17m	1h 33m	1h 49m	18d 23h 13m	3
	YELLOW	2d 7h 13m	19h 43m	30m	1h 20m	3d 4h 48m	11
Pharmaceuticals	All	6d 16h 25m	3h 10m	1d 8h 34m	8h 33m	8d 12h 42m	82
	RED	-	-	-	-	-	-
	YELLOW	6d 16h 25m	3h 10m	1d 8h 34m	8h 33m	8d 12h 42m	82
Garments raw materials	All	4d 8h 33m	2h 50m	15m	17h 46m	5d 5h 25m	192
	RED	-	-	-	-	-	-
	YELLOW	4d 8h 33m	2h 50m	15m	17h 46m	5d 5h 25m	192
Capital machineries	All	7d 9h 20m	3d 11h 4m	1d 10h 58m	4h 39m	12d 12h 2m	71
	RED	7d 9h 20m	3d 11h 4m	1d 10h 58m	4h 39m	12d 12h 2m	71
	YELLOW	-	-	-	-	-	-

Source: TRS 2022 Survey.

5.6 Time taken by each stakeholder

5.6.1 Time taken by Customs

For activities involving Customs, the major portion of time is taken up for assessment (15 hours and 43 minutes). The examination process (from assigning ARO manually by RO to report generation by RO) requires, on an average, 5 hours and 9 minutes, whereas the assessment process (from time taken for assessment by ARO to assessment notice signing by RO) consumes, on average, 18 hours 41 minutes.

FGD indicates that a number of factors affect the clearance time, including:

- Apart from the RED lane consignments, some YELLOW lane consignments are forwarded to AC/DC for assessment purpose. Although there is no legal obligation to forward those files to AC/DC, in practice, all assessments are done by AC/DC for some commodities (e.g., capital machinery, electrical appliances, non-bonded garments materials, etc.).
- The lack of adequate human resources puts strain on the Customs clearance process. Currently, 35% (224 against 632 approved workforce) posts are vacant in DCH.
- RO/Freight-in-charge (AC/DC) manually assigns examinee officers for physical examination of goods. This manual referral system of ARO/RO (examination) slows down the clearance process.
- After payment of duty and taxes, an assessment notice is required to be signed by RO and ARO, which impacts the release time.

Table 5.8 Time taken (in days-hours-minutes) by Customs - Dhaka

Activities	Average time	Minimum time	Maximum time	No. of samples
RO manually assigns ARO for examination	5m	1m	2h 3m	359
Examination ⁸	1h 26m	3m	3d 18h 55m	359
Examination reporting by ARO	2h 54m	1m	10d 19h 58m	359
Examination reporting by RO	43m	0m	2d 0h 51m	359
Assessment by ARO	11m	1m	15h 51m	359
Assessment by RO	1h 9m	1m	9d 19h 42m	359
Assessment by AC/DC	15h 43m	0m	7d 20h 47m	104 ⁹
Re-routing by RO	38m	0m	1d 23h 41m	359
Assessment notice signing by ARO	4m	0m	21m	359
Assessment notice signing by RO	9m	0m	2h 16m	359
Gate verification by ARO	4m	0m	1h 10m	359

Source: TRS 2022 Survey.

⁸ All consignments must go through examination process (first appraisalment for RED lane consignments and second appraisalment for YELLOW lane consignments) for DCH.

⁹ Total 104 B/Es were forwarded to AC/DC as some of these B/Es were related to duty and taxes benefit and some were forwarded as part of customary practice of Custom House, Dhaka.

5.6.2 Time taken by the port authority

Amongst the processes managed by the port authority, the highest time is taken from arrival of aircraft to AWB hardcopy submission – **16 hours 57 minutes** (maximum time 9 days 3 hours, minimum time 5 minutes). The other significant stages include obtaining permission for delivery of goods and exit number generation, which account for 2 hours 2 minutes and 1 hour 39 minutes, respectively.

From aircraft arrival to AWB hardcopy submission, it takes, on average,

16 hours and 57 minutes.¹⁰ This time includes goods unloading and warehousing, and time taken by the importer to collect the signed hardcopy of AWB.

In case of exit number generation, the average time taken is 1 hour 39 minutes (maximum time 1 day 20 hours 40 minutes). According to FGD, inadequate booth for submitting payment documents is a major factor that contributes to this delay.

Table 5.9 Time taken (in days-hours-minutes) by Port Authority - Dhaka

Activities	Average time	Minimum time	Maximum time	No. of samples
Aircraft arrival to AWB hardcopy submission	16h 57m	5m	9d 3h	359
Obtaining permission for delivery of goods	2h 2m	0m	10d 1h 19m	359
Finalization of port dues	9m	0m	58m	359
Payment in bank	9m	0m	4h 23m	359
Exit number generation	1h 15m	1m	1d 19h 3m	359
Approval for delivery process	3m	0m	20m	359

Source: TRS 2022 Survey.

¹⁰ Signed hardcopy of AWB indicates the arrival of shipment and a pre-requisite for Customs assessment.

5.6.3 Time taken by OGAs

Amongst the surveyed samples, 13 required testing by OGAs. Out of these, 11 samples were tested by plant quarantine during the delivery stage, as mandated by the IPO, for which the average time taken is 7

minutes. BCSIR tested the other two samples, which took 9 days 9 hours 12 minutes, on average.

Table 5.10 Time taken (in days-hours-minutes) by OGAs

OGAs	No. of samples forwarded	Commodity	Average time	Minimum time	Maximum time
Plant Quarantine Wing	11	Food	7m	5m	13m
Bangladesh Council of Scientific and Industrial Research (BCSIR)	2	Food	9d 9h 12m	6d 20h 55m	11d 21h 30m

Source: TRS 2022 Survey.

FGD reveals that there are several challenges with the current mechanism followed by BCSIR. First and foremost, there is no fixed parameter for testing for the samples sent to BCSIR. As a result, BCSIR has to perform multiple tests and it takes about 10 days to prepare a report. Secondly, BCSIR is not connected to the ASYCUDA World, and the current process

of report submission is quite time-consuming. Thirdly, the payment for BCSIR tests cannot be made online. FGD indicates that making such payments takes about 2-3 days. These three reasons contribute to the huge time taken by BCSIR.

5.6.4 Time taken by importers and Customs brokers

Importers and their authorized Customs brokers are involved from the beginning of the clearance process (Table 5.11). Across various steps, a significant amount of time is consumed during AWB hardcopy submission

to B/E submission (**4 days 7 hours 21 minutes**). For importers and Customs brokers, the duty payment also takes a substantial time (**14 hours 31 minutes**).

Table 5.11 Time taken (in days-hours-minutes) by importers and Customs brokers - Dhaka

Activities	Average time	Minimum time	Maximum time	No. of samples	Key stakeholder involved
AWB hardcopy submission to B/E submission in AW	4d 7h 21m	2m	54d 4h 15m	359	Importer
B/E submission in AW to hardcopy submission to Customs	11h 17 m	2m	7d 23h 35m	359	Customs broker
Submission of documents for indent to the port for examination	22m	1m	1d 0h 13m	359	Customs broker
Submission of file/folder to ARO for examination	53m	1m	1d 23h 8m	359	Customs broker
Submission of examination report to RO	36m	0m	6d 20h 58m	359	Customs broker
Submission of file to RO for assessment	16m	1m	19h 35m	359	Customs broker
Submission of assessment file to AC/DC	2h 19m	3m	7d 0h 11m	104 ¹¹	Customs broker
Submission of assessment file to RO for re-routing	56m	0m	2d 17h 46m	359	Customs broker
Submission of assessment notice to ARO	12m	0m	18h 38m	359	Customs broker
Submission of assessment notice to RO	5m	0m	57m	359	Customs broker
Duty and taxes payment	14h 31m	0m	17d 19h 29m	359	Importer
Submission of documents for billing of port charges	9h 14m	50m	5d 19h 48m	359	Customs broker
Submission of documents to Bank for payment of port dues	18m	0m	17h 43m	359	Customs broker
Submission of documents to port authority for generation of exit number	24m	0m	19h 45m	359	Customs broker
Submission of documents to customs for gate verification	3m	0m	52m	359	Customs broker
Submission of documents for giving indent for goods delivery	2m	0m	21m	359	Customs broker

Source: TRS 2022 Survey.

FGD indicates that it takes nearly 5-7 days to submit B/E hardcopy and other relevant documents to the Customs. Importers mentioned that they need a set of permissions/approvals from different authorities (e.g., Bank, BGMEA, CCI&E) for assessment purposes.

The current operation hour for the RTGS gateway poses a problem for payment and subsequent actions. Currently, RTGS payments cannot be

made after 5 p.m. As a result, importers have to wait for the next business day to make the e-payment through RTGS. There is also another option to make payment. But for that, importers need to have accounts with the Sonali bank, and such an obligation hinders seamless payment for import procedures.

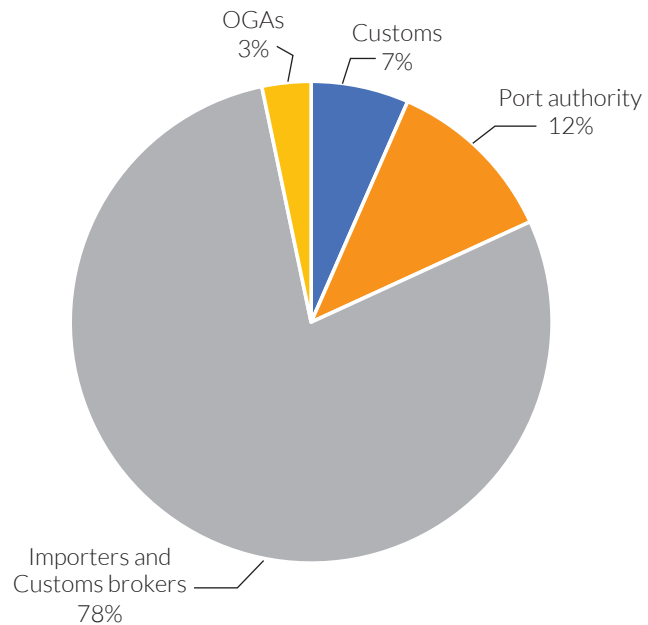
¹¹Total 104 B/Es were forwarded to AC/DC as some of these B/Es were related to duty and taxes benefit and some were forwarded as part of customary practice of Custom House, Dhaka.

Among the four stakeholders involved in the clearance process, importers and Customs brokers take up the major share (about 78%) of the release time. The port authority, Biman Bangladesh Airlines, consumes 12% of the release time. Customs accounts for 6.6%,

whereas other government agencies are responsible for 3% of the total. However, the findings must be interpreted with caution as the stakeholder wise share of time is calculated using the weighted average method.

Importers spend a significant amount of time throughout the process of obtaining and submission of numerous import documents.

Figure 5.6 Stakeholder wise share of time - Dhaka



Source: TRS 2022 Survey.



Part III

Recommendations and conclusion



MAERSK QINZHOU

HAMBURG SÜD

Chapter | 6

Recommendations and Conclusion



SUMMARY OF RECOMMENDATIONS

Benapole Land Port

For Benapole, recommendations are primarily directed towards the automation of the port activities and simplification of the Customs clearance process by addressing the duplication of work.

- Automating the shed management and installing modern loading-unloading equipment at the port can significantly reduce the time taken by port processes.
- Internal workflows of Customs should be reassessed to streamline documentary requirements further and reduce duplication of work by reviewing delegations of responsibility and repetitive procedures.

Chattogram Seaport

For Chittagong, recommendations mainly focus on coordinating port activities with Customs and OGAs and eliminating redundant steps across Customs and port processes.

- Enhanced integration of CTMS/TOS with the ASYCUDAWorld can help increase the seamless data flow across the stakeholders and enable the e-submission of documents, reducing person-to-person physical contact.
- Addressing the needs of non-intrusive inspection (NII) technology-based equipment (such as container scanners) is critical to facilitating trade and ensuring security. NBR should take immediate steps to install at least twelve (12) container scanners in CCH.

Dhaka Airport

For Dhaka, recommendations are primarily aimed at improving the port's cargo handling capacity and implementing the Revised Kyoto Convention compliant risk selectivity module.

- The port authority should adopt new technologies, recruit a skilled workforce, and procure new equipment to improve Biman's cargo handling efficiency. Attracting private and foreign investment in air cargo handling would help develop the efficiency of Biman.
- The very high percentage of examination should be phased out gradually from the current 15% to only 5% within a year by developing and implementing a robust risk management strategy. In this regard, NBR should expedite the functioning of the Customs Risk Management Commissionerate (CRMC) to centralize the selectivity criteria.





Recommendations and Conclusion

6.1 Recommendations

Based on the survey findings, and the qualitative data obtained through KIIs and FGDs, this study puts forward the following recommendations to address the bottlenecks and challenges affecting the import clearance process for food, pharmaceuticals, garments raw materials, and capital machineries through the Benapole land port, Chattogram seaport, and Dhaka airport. The recommendations are categorized into two segments: common recommendations that need to be implemented in all three ports,

and specific recommendations that can help improve the concerns of individual ports. In both cases, recommendations are subcategorized under three broad headings: Process Improvement, Logistics/Capacity Building, and OGA Clearance. Along with the recommendations, the name of the relevant implementing body and the timeline for implementation are proposed in the following matrix:

1. COMMON RECOMMENDATIONS

PROCESS IMPROVEMENT: Bank Documents and Manifest			
Issues	Recommendations	Target (Best Estimation)	Implementing body
<p>Issue 1.1: At present, importers receive different import documents (invoice, packing list, etc.) and certificates/approvals from banks, government organizations, trade bodies, etc. Importers submit these papers to Customs for assessment. This current practice of hardcopy collection, submission and subsequent verification is quite time-consuming.</p>	<p>Integrating concerned stakeholders into the ASYCUDAWorld and the National Single Window (NSW): It is imperative that ASYCUDAWorld and NSW introduce an option that can enable document uploading by the concerned stakeholders (banks, importers and OGAs). Such an option will help accelerate the transition to paperless trade by eliminating manual document collection and submission requirements. In addition, NBR and the concerned government organizations should take coordinated policy measure to simplify the relevant policy/regulations to reduce unnecessary document requirements for assessment/examination purposes.</p>	<p>Mid Term (02-03 Years)</p>	<ul style="list-style-type: none"> • Bangladesh Bank • NSW (NBR)

Issues	Recommendations	Target (Best Estimation)	Implementing body
<p>Issue 1.2: Customs introduced Pre-Arrival Processing (PAP) in 2019. However, only around 40% of importers in CCH are availing this facility. FGD indicates that many stakeholders are not aware of the advantages of such an arrangement.</p> <p>PAP is yet to be implemented in BCH and DCH. This is because, in BCH, Customs, on behalf of the importers, submits IGMs after truck arrival. While in DCH, the main problem lies with the airlines. Airlines are mandated to submit IGMs before aircraft departure from the origin/port of call. However, airlines are not complying with the SRO provisions, hindering the implementation of PAP.</p>	<p>Implementation of PAP provisions: CCH-TRS indicates that importers availing PAP can potentially cut the average release time by eight (08) days. Hence, Customs should take sensitization initiatives in CCH to engage stakeholders, especially the shipping agents and chambers, to utilize the PAP facility. NBR should take measures to assess the feasibility of introducing PAP in other Customs stations.</p>	Mid Term (02-03 Years)	<ul style="list-style-type: none"> • Customs: Modernization Branch (NBR) • Customs: Automation Branch (NBR) • BCH (NBR) • CCH (NBR) • DCH (NBR)
<p>Issue 1.3: ASYCUDAWorld does not notify importers regarding their IGM submission status. Currently, importers depend on Customs brokers to get updates on their IGM status, leading to delays (average 1-2 days) in B/E submission.</p>	<p>Introduction of system-generated notification for IGM submission: Once IGM has been submitted to the ASYCUDAWorld, a system-generated automatic notification (both SMS and email) should be sent to the importers. To implement this, Customs should make importers' Business Identification Number (BIN) and email IDs mandatory in the house Airway Bill (AWB)/Bill of Lading (BL). This can help accelerate the B/Es submission and address the potential forgery issues related to unauthorized goods clearance.</p>	Short Term (06-12 Months)	<ul style="list-style-type: none"> • Customs: Automation Branch (NBR)

Issues	Recommendations	Target (Best Estimation)	Implementing body
<p>Issue 1.4: On behalf of importers, the DTI office submits B/Es (around 90% in BCH and about 75% in DCH) in the ASYCUDAWorld. The Customs Brokers' Association maintains this system. DTI was established to facilitate Customs brokers to submit B/Es in the ASYCUDAWorld. However, DTI runs their operation during office hours only, which contradicts the 24x7 Customs clearance mandate of the NBR. Moreover, DTI often submits incomplete declarations, which increases the burden of ARO (assessment) and eventually affects the efficiency of Customs. Also, several allegations were established against the DTI to be part of collusion in tax evasion and forgery.</p>	<p>Elimination of DTI-based B/E submission: DTI system is not aligned with the existing Customs Act/Rules and international best practices stipulated by the WCO and hence should be immediately withdrawn. Customs should take the initiative to empower brokers to submit their B/Es from their premises. NBR might assess importers' proposal of introducing a self-clearance process for export-oriented industries. Also, NBR should take capacity-building projects to train Customs brokers to make them responsible partners.</p>	<p>Short Term (06-12 Months)</p>	<ul style="list-style-type: none"> • Customs: Automation Branch (NBR) • BCH (NBR) • DCH (NBR)

PROCESS IMPROVEMENT: Risk Selectivity & Examination

<p>Issue 1.5: Although the ASYCUDA-World-database indicates that around 10-15% of cargos are selected for the RED lane, the actual percentage of examinations is much higher than that. The existing risk profiling mechanism creates false negative and positive red flags, leading to significant delays in goods clearance due to manual interventions by Customs. During</p>	<p>Enabling a robust Risk Management System: Existing risk management practices must be re-evaluated. The GREEN, YELLOW, RED, and BLUE lane-based selectivity approaches need to be fully implemented to reduce clearance times. The very high percentage of examinations should be phased out gradually from the current 15% to only 5% within a year. NBR should expedite the functioning of the Customs Risk Management Commissionerate (CRMC) to centralize the RKC-compliant risk management criteria.</p>	<p>Mid Term (02-03 Years)</p>	<ul style="list-style-type: none"> • CRMC (NBR) • Customs: Risk Management Branch (NBR) • Customs: Modernization Branch (NBR) • Customs: Automation Branch (NBR)
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Issues	Recommendations	Target (Best Estimation)	Implementing body
<p>the study, it was evident that if a cargo is selected for examination, it requires additional 06-08 days to complete the overall clearance.</p>			
<p>Issue 1.6: In Bangladesh, Authorized Economic Operator (AEO) program was introduced in 2018, and as of August 2022, only three pharmaceutical companies have been granted AEO status. More than sixty (60) companies have applied for the AEO status and are awaiting approval from the NBR. The absence of formal trusted trader programs also poses challenges for facilitating low-risk cargos.</p>	<p>Implementation of Authorized Economic Operator (AEO) and trusted trader programs: Customs should actively assess the pending AEO applications and afford the AEO privileges to a greater number of compliant traders as soon as possible. The expansion of the AEO initiative, as outlined in the Revised Kyoto Convention (RKC), will facilitate the implementation of YELLOW and GREEN lanes. NBR should also assess the possibility of implementing trusted trader programs across the Customs stations.</p>	<p>Mid Term (02-03 Years)</p>	<ul style="list-style-type: none"> • Customs Valuation & Internal Audit Commissionerate • Customs: Modernization Branch (NBR) • Customs: Risk Management Branch (NBR)
<p>Issue 1.7: For examination and/or sample collection, in BCH, RO (assessment) marks the file to DC/AC/RO (examination) and then he/she marks the file ARO (examination).</p> <p>In CCH, ARO/RO (assessment) marks the file to the jetty officer (JC/DC/AC). Then, Customs broker takes the file to jetty zones and provides a manual entry in the jetty register. Then AC/DC (examination) manually assigns ARO (examination), which slows down the start of the examination process.</p>	<p>Introduction of ASYCUDAWorld-based examination officer assigning system: Customs should devise an option in the ASYCUDAWorld to incorporate an examination officer assigning system so that examination officers can get the live notification for examination and/or sample collection. This will help eliminate the current manual entry practices for examination.</p> <p>In addition, Customs should allow brokers extended view-only access in the ASYCUDAWorld to help them identify the assigned officer (ARO-examination) from the system. Also, to measure the performance of the examination unit, ASYCUDAWorld should have an option to generate summary reports of pending B/Es (for examination/sample collection).</p>	<p>Short Term (03-06 Months)</p>	<ul style="list-style-type: none"> • Customs: Automation Branch (NBR) • BCH (NBR) • CCH (NBR) • DCH (NBR)

Issues	Recommendations	Target (Best Estimation)	Implementing body
<p>In DCH, DC/AC/RO (examination) marks file to ARO (examination). Then, Customs broker places the file to ARO (examination).</p>			
<p>Issue 1.8: In the case of CCH, examination officers file the examination reports manually and then update the data in the inspection act of the ASYCUDAWorld, which takes around 24-72 hours to complete the process.</p> <p>In the case of BCH and DCH, examination officers manually file the examination reports and send the hardcopy to the assessment officer (1st appraisal) or the delivery officer (2nd appraisal). This step takes around 01-02 days in the case of first appraisal and 01-02 hours in the case of second appraisal.</p>	<p>Uploading real-time examination data in the ASYCUDAWorld:</p> <p>Customs should take the initiative to provide mobile devices (Smartphones, Tabs etc.) to all examination officers for filling the inspection act of the ASYCUDAWorld. This will significantly reduce the time of reporting examination data, prevent document forgery, and facilitate paperless trade.</p>	<p>Short Term (01 Year)</p>	<ul style="list-style-type: none"> • Customs: Modernization Branch (NBR)
PROCESS IMPROVEMENT: Risk Selectivity & Examination			
<p>Issue 1.9: If an ARO/RO (assessment) is absent/unavailable, the concerned AC/DC has to replace the assigned officer for each B/E upon receiving a request from the assessment officer. It takes around 02-03 hours to complete the reassignment process.</p>	<p>Introduction of ASYCUDAWorld-based assigning system for absent/unavailable assessment officers:</p> <p>Customs should reprogram the ASYCUDAWorld so that the supervising officer can automatically assign leave-substitute for that absentee. The system should allow AC/DCs to replace the assigned officer (ARO/RO) for all B/Es simultaneously (not individually).</p>	<p>Short Term (02-03 Months)</p>	<ul style="list-style-type: none"> • Customs: Automation Branch (NBR)

Issues	Recommendations	Target (Best Estimation)	Implementing body
<p>Issue 1.10: Customs brokers need to manually identify the assigned assessment officer, which takes around 01-02 hours.</p>	<p>Extending ASYCUDAWorld access to Customs brokers to identify assessment officers: Customs should allow brokers extended view-only access in the ASYCUDAWorld so that they can identify the name of the assigned officer (ARO-assessment) from the system.</p>	Short Term (03-06 Months)	<ul style="list-style-type: none"> • Customs: Automation Branch (NBR)
<p>Issue 1.11: Importers claim that they are often not immediately notified regarding the completion of assessment by their assigned Customs brokers, which affects the subsequent payment process.</p>	<p>Introduction of system-generated text message to importers after completion of assessment: Customs should take the initiative to introduce system-generated text messages to importers (and exporters) after completion of the assessment to expedite the payment and avoid forgery.</p>	Short Term (03-06 Months)	<ul style="list-style-type: none"> • Customs: Automation Branch (NBR)
LOGISTICS/CAPACITY BUILDING			
<p>Issue 1.12: Importers need a set of permissions/approvals from different authorities (e.g., Bank, BGMEA, BEPZA, CCI&E) for assessment purposes. Hence, it takes nearly 06-09 days to submit B/E hard copy and other relevant documents to the Customs.</p>	<p>Expediting implementation of the NSW Project: Customs should expedite implementing the NSW project to bring all these stakeholders under the same platform for ensuring real-time, seamless data sharing. This will cut overall release time by around 03-04 days.</p>	Mid Term (03 Years)	<ul style="list-style-type: none"> • NSW Project (NBR)
<p>Issue 1.13: NBR's ICT team comprises only IT people and lacks technical expertise in Customs procedures. This is a major barrier to developing an evidence-based risk register and IT-enabled risk management module, which is critical to facilitating trade.</p>	<p>Restructuring NBR's ICT wing: NBR's ICT team needs to be restructured by incorporating seasoned Customs officials into the core IT team. One of the core objectives of this restructured team would be to support the CRMC in developing and implementing evidence-based Customs Risk Management Modules in line with the WCO RKC guidelines and international best practices.</p>	Short Term (01-02 Years)	<ul style="list-style-type: none"> • Customs: Policy Branch (NBR) • Customs: Risk Management Branch (NBR) • CRMC • Customs: Automation Branch (NBR) • Board Admin (NBR)

Issues	Recommendations	Target (Best Estimation)	Implementing body
<p>Issue 1.14: Customs and port authorities are grossly understaffed, affecting efficiency and trade facilitation. Long-term staffing shortages continue to pose challenges for ensuring quality service to the traders.</p> <p>In BCH, around 50% (171 against 336 approved workforce), in CCH, 48% (600 against 1248 approved workforce), and in DCH, 35% (224 against 632 approved workforce) posts are vacant.</p> <p>A similar situation is prevailing in the case of port authorities: in Benapole Land Port Authority, 46% (85 against 185 approved workforce), in Chattogram Port Authority, 22% (1899 against 8742 approved workforce), and in Biman Bangladesh Airlines, 45% (119 against 263 approved workforce) posts are vacant.</p>	<p>Vacancy-based recruitment: Customs and port authorities should take effective recruitment initiatives to fill vacancies, which should be a mid-term priority. In the short-term, Customs and port authorities should rearrange their workforce in light of trade facilitation and revenue collection goals. In the long run, the existing organograms should be re-evaluated and updated to handle the ever-growing trade volume.</p>	Mid Term (02-03 Years)	<ul style="list-style-type: none"> • Port Authorities • IRD • Customs & VAT Admin Wing (NBR) • BCH (NBR) • CCH (NBR) • DCH (NBR)
<p>Issue 1.15: Jetty/examination areas are huge, and examination officers have to move back and forth from their workstations to inspect goods and collect samples. Currently, Customs brokers arrange transportation for examination officers, which leaves room for corruption. Also, there are no</p>	<p>Arranging motor vehicles and walkie-talkie system in the examination/jetty area: Jetty areas being huge should have sufficient vehicles for easy movement of officers. KIIs indicate that currently, CCH requires at least 12 cars/microbuses, and BCH requires a minimum of 05 cars/microbuses to facilitate the movements of examination officers. Customs houses should take meaningful initiatives to revise their table of organogram and equipment</p>	Mid Term (02-03 Years)	<ul style="list-style-type: none"> • CCH (NBR) • BCH (NBR) • Customs & VAT Admin (NBR) • IRD • Finance Division • Ministry of Public Administration

Issues	Recommendations	Target (Best Estimation)	Implementing body
<p>effective communication tools (e.g., a walkie-talkie system) for instant communication.</p>	<p>(TO&E) to accommodate this particular need, which should be a mid-term target. However, in the short term, NBR should allow renting motor vehicles to remove unauthorized transportation arrangements. In addition, Customs should install a full-fledged walkie-talkie system to facilitate easy communication.</p>		
<p>Issue 1.16: Stakeholders, during FGDs, reported that many Customs officers are not conversant with their professional duties and responsibilities. Many did not receive hands-on training on examination, sampling techniques, scanning, valuation, classification and assessment. Moreover, no Standard Operating Procedures (SOPs) or Manuals for Customs procedures exist. These all have adverse spillover effects on release time.</p>	<p>Competency-based staff development: Officers should be provided with relevant in-house, hands-on training before assigning specific tasks. Customs, Excise and VAT Training Academy (CEVTA) – in collaboration with the World Customs Organization (WCO) – should undertake training-needs-assessments periodically. Customs should also collaborate with the WCO to build expertise on core Customs skills. NBR should facilitate CEVTA to develop an e-learning platform focusing on domain-specific knowledge and skills. Also, NBR should form a specialized team to develop SOPs and Manuals for performing Customs procedures.</p>	<p>Mid Term (02-03 Years)</p>	<ul style="list-style-type: none"> • CEVTA • IRD • Customs & VAT Admin Wing (NBR) • Customs: Modernization Branch (NBR)
<p>Issue 1.17: According to KIIs, Benapole land port has two (02) weighing scales which are inadequate for weighing around 300-350 trucks daily. The case is more severe at the Chattogram seaport. With only two (02) weighing scales, Chattogram seaport has to handle over 3.25 million TEUs yearly.</p>	<p>Increasing the number of weighing scales and integrating weighing data into ASYCUDAWorld: From KIIs and FGDs, it emerged that port authorities should take the initiative to install at least four (04) more weighing scales at the entry points in Benapole port and at least four (04) more weighing scales in Chattogram port within the next one (01) year. Also, they should ensure that the weighing data is automatically uploaded to ASYCUDAWorld from the port's software. It will help cut overall clearance time and decrease weight-related Customs offences.</p>	<p>Short Term (01-1.5 Years)</p>	<ul style="list-style-type: none"> • Benapole Land Port Authority • CPA • MoS • BCH (NBR) • CCH (NBR)

Issues	Recommendations	Target (Best Estimation)	Implementing body
<p>Issue 1.18: DCH has no chemical lab. In the case of BCH and CCH, about 50% of the testable chemicals are sent to different laboratories and testing centers daily due to the incapacity of the existing Customs chemical labs, which results in significant delays in the overall clearance process (average 04-05 days delay). Also, an acute shortage of workforce and lack of modern testing facilities adversely impact BCH and CCH chemical lab activities.</p>	<p>Establishment of a central chemical lab and modernization of existing Customs labs: NBR should take the initiative to install a modern chemical lab in Dhaka. In addition, BCH and CCH labs need to be modernized. In this regard, technical assistance from the WCO should help establish state-of-the-art testing facilities and impart necessary training for lab staff.</p> <p>In the short run, Customs should consider signing MoUs with different accredited laboratories and testing centers. In the long run, Customs should build up its full-fledged institutional capacity to carry out the daily examinations.</p>	Mid Term (03-05 Years)	<ul style="list-style-type: none"> • CCH (NBR) • Customs: Modernization Branch (NBR) • Customs: WCO Affairs Branch (NBR)
<p>Issue 1.19: There is a severe crisis of scanners in all three ports: BCH has only one (01) vehicle scanner, CCH has seven (07) container scanners, and DCH has only one (01) heavy pallet scanner (HPL). These are inadequate for implementing NII-based Customs clearance.</p> <p>There are also challenges with the submission of scanning reports to Customs. The existing mechanism does not allow scanning officers to upload images or reports in the ASYCUDAWorld. Customs brokers in CCH need to take the signed scanning reports from the scanning point and submit them manually to the delivery gates. This manual process causes delays in Customs clearance and opportunities for document forgery.</p>	<p>Installing more scanners and integrating scanning systems in the ASYCUDAWorld: NBR should take immediate steps to install at least four (04) vehicle scanners in BCH, twelve (12) container scanners in CCH and four (04) HPS in DCH within the following year. To expedite this process, NBR may appoint a procurement specialist on a priority basis.</p> <p>To automate reporting process, Customs should devise a mechanism to upload the scanning image/reports to a separate database and then link that database to the ASYCUDAWorld. The designated delivery gate officer and CRMC officers should be able to access the scanning image/reports.</p>	Short Term (01-02 Years)	<ul style="list-style-type: none"> • Customs: Modernization Branch (NBR) • CRMC

Issues	Recommendations	Target (Best Estimation)	Implementing body
<p>Issue 1.20: Despite implementing the e-payment facility, it takes 01-02 days to make payments of duty and taxes for some consignments.</p> <p>KIIs and FGDs reveal that the current operation hour for the RTGS gateway causes a delay in the payment process. The gateway remains operational only on weekdays, and RTGS payment cannot be made after five (5) p.m. As a result, importers must wait for the next business day to make the e-payment through RTGS. To make payments after 5 p.m., an importer must have an account with Sonali Bank. Such an obligation hinders seamless payment for import procedures.</p>	<p>Full implementation of the electronic payment system: To ensure round-the-clock payment, Bangladesh Bank and NBR should work together to enable 24x7 RTGS operation. NBR should sensitize importers to use e-payment (RTGS gateway) to expedite duty and tax payments.</p>	<p>Short Term (03 Months)</p>	<ul style="list-style-type: none"> • NBR • BB • FBCCI • Customs Brokers' Associations
OGA Clearance			
<p>Issue 1.21: When OGAs are involved in the clearance process, it significantly impacts the overall release time of goods. If all OGAs (particularly the testing agencies) can be brought under the same roof near the port vicinity, it would help reduce the time required to submit and verify test reports.</p>	<p>Establishing integrated testing facilities for all certification agencies near the port: Ministry of Shipping, Ministry of Commerce, port authorities, BCSIR, BSTI, BAEC, NBR, and other relevant stakeholders should proactively work together to establish an integrated testing facility for all certification agencies near the port vicinity. To make this work, it would require, amongst others, allocating land/space, developing infrastructure, and providing necessary logistics support. In addition, the integrated testing facility should be equipped with modern equipment and a skilled workforce to meet the evolving needs of OGAs.</p>	<p>Long term (05-07 Years)</p>	<ul style="list-style-type: none"> • MoS • MoC • NBR • Ministry of Science and Technology • BSTI • BAEC • BCSIR • Other certification agencies

Issues	Recommendations	Target (Best Estimation)	Implementing body
<p>Issue 1.22: Customs has to log in to the BEPZA website to verify BEPZA-issued import permits (IP) which impacts Customs assessment time. Furthermore, the BEPZA-IP database does not show IP reconciliation status, leaving room for forgery.</p>	<p>Integration of BEPZA in the ASYCUDAWorld: Customs should immediately integrate the BEPZA-IP database in the ASYCUDAWorld to verify and reconcile IPs issued by BEPZA. Such integration will reduce the verification time and prevent document forgery.</p>	Short Term (03-06 Months)	<ul style="list-style-type: none"> • BEPZA • Customs: Automation Branch (NBR) • BMAP (NBR)
<p>Issue 1.23: As no risk-based testing criteria are mentioned in the import policy order (IPO), every relevant cargo is subject to OGA interventions.</p>	<p>Enabling OGAs to apply Risk Management best-practices: OGAs (e.g., BSTI, BAEC, Plant Quarantine, and Fisheries and Livestock), in consultation with the concerned ministries, should adopt a risk-based testing policy and have their risk criteria integrated within the ASYCUDAWorld selectivity module.</p> <p>Also, to avoid duplication of examination/sample drawing, introducing a coordinated and single-time intervention mechanism should be a mid-term priority.</p>	Mid Term (02-03 Years)	<ul style="list-style-type: none"> • OGAs • MoC • Customs: Policy Branch (NBR) • Customs: Risk Management Branch (NBR) • CRMC (NBR)
<p>Issue 1.24: There is virtually no coordination among the agencies like the Central Intelligence Cell (CIC), the Customs Intelligence and Investigation Directorate (CIID), internal preventive and audit teams, and OGAs in targeting consignments for examination and other legitimate purposes.</p>	<p>Ensuring intra- and inter-agency coordination: To avoid re-intervention, a central coordination mechanism with clearly defined lines of responsibilities of the concerned agencies, such as CIC, CIID, internal preventive and audit teams, and OGAs, should be in place. Customs: Risk Management Branch (NBR) and CRMC should take the lead role in installing such a mechanism and facilitate timely implementation.</p>	Short Term (01-02 Years)	<ul style="list-style-type: none"> • Customs: Policy Branch (NBR) • Customs: Risk Management Branch (NBR) • CRMC (NBR) • OGAs
<p>Issue 1.25: Customs is implementing electronic gateways to pay duty and taxes. However, the Port authorities still depend on manual payment systems, causing a delay in payment processing.</p>	<p>Installing electronic payment systems for port dues: Port authorities should implement a centralized electronic payment gateway and integrate it into the ASYCUDAWorld and other required platforms. Electronic payment will facilitate goods clearance to a great extent and will reduce the back-and-forth movements of brokers to the port and banks.</p>	Mid Term (02-03 Years)	<ul style="list-style-type: none"> • MoS • Benapole Port Authority • CPA • BBA

Issues	Recommendations	Target (Best Estimation)	Implementing body
<p>Issue 1.26: It is observed that many importers purposefully delay releasing their goods despite completing the assessment. KII's mention a key reason for such delay: many importers do not have enough storage capacity on their business premises and keep their merchandise until they get buyers, taking advantage of low port charges.</p>	<p>Progressive penalty provisions for purposeful delayers: Port authorities should introduce progressive penalties (whenever applicable) and review their port charges for purposeful delayers. From the Customs end, ASYCUDAWorld should have an option to flag shipments subject to auction after the prescribed timeframe. Utilizing the ASYCUDAWorld auction module should help in this regard.</p>	<p>Short Term (03-06 Months)</p>	<ul style="list-style-type: none"> • MoS • Port authorities • Customs: Policy Branch (NBR) • Customs: Automation Branch (NBR)
<p>Issue 1.27: NBR created a selectivity module for BSTI-examination based on HS Code (not on the product description), which proved problematic. According to the existing criteria, many non-BSTI consignments are automatically selected for the BSTI examination, and importers must submit no objection certificates (NOC) from the BSTI for those non-BSTI consignments to proceed further.</p>	<p>Revisiting the ASYCUDAWorld's selectivity criteria for BSTI examination: Commodity selectivity criteria for BSTI need to be revisited immediately. Customs may take the initiative to split the commodity HS Codes to specify the goods as per the IPO description. Also, RO (assessment) should be given authority to re-route the non-BSTI consignments without requiring NOC from the BSTI.</p>	<p>Short Term (03 Months)</p>	<ul style="list-style-type: none"> • Customs: Policy Branch (NBR) • Customs: Automation Branch (NBR)
<p>Issue 1.28: FGD reveals several challenges with the current BCSIR testing mechanism. Firstly, Customs sends food samples to test whether the imported consignment is fit for human consumption or not. Currently, BCSIR has no product-specific testing parameters like BSTI, so they conduct a series of tests.</p>	<p>Re-setting BCSIR's testing parameters: BCSIR's testing parameters should be revisited in consultation with the Food and Safety Authority, Ministry of Commerce, NBR and other relevant stakeholders. BCSIR can follow the BSTI parameters set for manufactured and domestically supplied food products. Also, BCSIR should implement an electronic system to facilitate round-the-clock payment. Report submissions should be integrated into the ASYCUDAWorld or NSW gateway.</p>	<p>Short Term (01-02 ears)</p>	<ul style="list-style-type: none"> • BCSIR • MoC • Food and Safety Authority • Customs: Policy Branch (NBR) • Customs: Automation Branch (NBR) • NSW (NBR)

Issues	Recommendations	Target (Best Estimation)	Implementing body
<p>Secondly, BCSIR is not connected to ASYCUDAWorld, and the current report submission process is quite time-consuming. On average, BCSIR takes ten (10) days to prepare a test report.</p> <p>Thirdly, BCSIR test payments cannot be made online. FGD indicates that making such payments takes about 02-03 days.</p>			
<p>Issue 1.29: Currently, there is no mutual recognition agreement (MRAs) with trading partners. Striking such agreements should be prioritized to facilitate trade by eliminating duplicative testing, certification or inspection, as mentioned during the KIIs.</p>	<p>Signing Mutual Recognition Agreements: NBR and concerned ministries should take necessary steps to sign MRAs of testing, certifying or inspection with other trading partners. As underscored during the KIIs, the process can start with the neighbouring countries and gradually extend to the regional trading blocs.</p>	<p>Long Term (05 Years)</p>	<ul style="list-style-type: none"> • MoC • Mol • MoFA • Customs: International Trade & Agreement Branch (NBR) • BSTI • BCSIR • BAEC • DLS • Other testing and certification authorities

2. SPECIFIC RECOMMENDATIONS

Benapole Land Port			
Benapole Land Port – PROCESS IMPROVEMENT			
Issues	Recommendations	Target (Best Estimation)	Implementing body
<p>Issue 2.1: The manifest processing in BCH starts when the cargo-loaded truck remains parked on the Indian side. Currently, Customs, on behalf of the shipping/cargo agents, submits manifests in the ASYCUDAWorld after receiving the manual manifests from the Indian Borderman (Broker's representative). This process is time-consuming (average 1 day 5 hours) and inefficient. The absence of authorized transport operators or their agents is a major roadblock to initiating the pre-arrival processing of cargos.</p>	<p>Empowering transport operators to submit manifests directly to the ASYCUDAWorld: In order to overcome these difficulties, the transport operators or their agents should be authorized to submit online manifest directly in the ASYCUDAWorld. Key informants recommended that both countries discuss this issue on the Joint Group of Customs (JGoC) platform and form a joint-Working Group to devise the mechanism to authorize transport operators or their agents. This will save time, cost, and unnecessary movement of the Borderman at the port.</p>	Mid Term (02-03 Year)	<ul style="list-style-type: none"> • Customs: International Trade & Agreement Branch (NBR) • Customs: Policy Branch (NBR) • BCH (NBR)
<p>Issue 2.2: After unloading, Customs brokers collect manual manifests from the BCH Manifest Branch and then submit the manual B/E for approval. After approval, brokers submit the B/E to ASYCUDAWorld. This is a redundant step.</p>	<p>Elimination of manual manifest collection and submission of manual B/E: Customs should eliminate the existing practice of manual manifest collection and manual B/E submission.</p>	Short Term (03-06 Months)	<ul style="list-style-type: none"> • Customs: Automation Branch (NBR) • BCH (NBR) • CCH (NBR)
<p>Issue 2.3: Customs issues CARPASSes manually and then enters the information in the Bangladesh Customs Office</p>	<p>Establishment of a computer-based joint CARPASS system: If a computer-based joint CARPASS system is implemented, India's EGM can be considered the</p>	Short Term (02-03 Months)	<ul style="list-style-type: none"> • Customs: International Trade & Agreement Branch (NBR) • BCH (NBR)

Issues	Recommendations	Target (Best Estimation)	Implementing body
<p>Management (BCOM) System. Such inputs require around 10 minutes per truck while the vehicles wait at the Bangladesh-India border, leading to massive congestion at the border.</p>	<p>IGM for Bangladesh. Bangladesh should closely work with its Indian counterpart to submit electronic CARNET in the BCOM System, which will quicken the vehicle and cargo movement between these two countries.</p>		
Benapole Land Port – CAPACITY BUILDING/LOGISTICS			
<p>Issue 2.4: Although the trade volume registered a sharp rise over the past decade, the port infrastructure did not improve to manage the growing trade. Currently, Benapole port has thirty-two (32) sheds for storing import consignments: one (01) shed is earmarked for acid or similar corrosive chemicals, four (04) for chemical goods, two (02) for garments and other valuable or high tariff goods, three (03) for machinery and equipment. The rest of the sheds are allocated on a first-come-first-serve basis. However, the existing container yards and port-associated roads are insufficient to meet the ever-growing trade activities. Furthermore, there is no advanced shed management system to monitor the shed-occupancy status.</p>	<p>Development of port infrastructure (shed areas and corresponding roads): The expansion of the port facility is required to be accelerated. The port authority needs to improve and increase its shed areas/container yards and corresponding roads so that the port can efficiently manage the significant volume of trucks. The authority should introduce a modern and shed management system to update the occupancy status automatically.</p>	<p>Mid Term (02-03 Years)</p>	<ul style="list-style-type: none"> • Benapole Land Port Authority • MoS

Issues	Recommendations	Target (Best Estimation)	Implementing body
<p>Issue 2.5: Shed-posting (assignment of sheds by port authority) of imported cargos is done manually, and this assignment process takes around 20 hours, causing huge truck congestion on the bypass road. It emerged from KIIs and FGDs that many trucks do not offload cargos until they are assigned to their desired sheds, which significantly impacts the overall clearance time. Also, offloading of goods from trucks, stacking/re-stacking inside the shed/yard, and then loading (for exit) from the shed/yard into road transport is mostly (around 95%) done by manual labour.</p>	<p>Automating the Port processes: The port authority should implement an automated system with a defined standard operating procedure (SOP) for assigning sheds and ensure proper enforcement of the shed-posting. In addition, the port authority should install modern equipment to facilitate the loading/offloading of goods.</p>	<p>Short Term (02-03 Months)</p>	<ul style="list-style-type: none"> • Benapole Land Port Authority • MoS
<p>Issue 2.6: More than 95% of the cargos are transported by truck and a small portion of the cargos are imported using side-door containers and railway wagons. FGD participants noted that Benapole has the potential to fully operationalize the importation of containerized cargos. However, it would require necessary policy support and the construction of a full-fledged container yard coupled with adequate logistics and workforce.</p>	<p>Diversification of mode of transport to reflect the increasing trade volumes: Customs and the port authority should actively consider diversifying the mode of transportation of goods. The port authority should build the necessary infrastructure and develop container handling capacity to facilitate the importation of containerized cargos and railway wagons.</p>	<p>Mid Term (02-03 Years)</p>	<ul style="list-style-type: none"> • Benapole Land Port Authority • MoS • Customs: International Trade and Agreement Branch (NBR)

Issues	Recommendations	Target (Best Estimation)	Implementing body
<p>Issue 2.7: Fresh fruits and other food items are regularly through this port, but BSTI and BCSIR do not have any test labs in Benapole. It takes over a month for BCSIR (and over a week for BSTI) to get the goods tested from Khulna or Dhaka. Though BSTI has established a branch in Benapole, it only collects samples for testing and lacks the capacity to conduct tests.</p>	<p>Establishing local BSTI and BCSIR lab at the port vicinity: Government should actively consider setting up a branch of BSTI and BCSIR in the port vicinity.</p>	<p>Mid Term (02-03 Years)</p>	<ul style="list-style-type: none"> • BSTI • BCSIR • MoC

Chattogram Seaport

Chattogram Seaport – PROCESS IMPROVEMENT

<p>Issue 3.1: Currently, the port authority does not allow Customs brokers to provide online indent request through the Container Tracking Management System (CTMS)/Terminal Operating System (TOS) for container keep down. Customs brokers have to visit the one-stop service and submit hardcopy documents to provide indent for container keep down. Moreover, upon receiving the request, the container is usually kept down on the following day.</p>	<p>Addressing the indent request issue of the CTMS/TOS: FGDs and KIIs noted that CPA should create an option in the CTMS/TOS so that the Customs brokers can submit indent request online without having to visit the port office. Also, the port authority should take necessary steps to keep down containers on the same day if the indent request is made within 12.00 p.m.</p>	<p>Short Term (03 Months)</p>	<ul style="list-style-type: none"> • CPA • Customs Brokers' Association
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Dhaka Airport			
Dhaka Airport – PROCESS IMPROVEMENT: Manifest			
Issues	Recommendations	Target (Best Estimation)	Implementing body
<p>Issue 4.1: Importers are required to submit signed AWB (hard copy) to Customs for initiating assessment. However, NBR has implemented IATA compatible XML version IGM module in DCH since July 2022. Now, the Airway bill is replicated in IGM. Signature in AWB (Hard copy) by port authority (FT Section) is a redundant step.</p>	<p>Elimination of hard copy signing of Airway bill: The port authority should eliminate the requirement of submitting a signed AWB (hardcopy). It can reduce the release time by one (01) day (approx.)</p>	Short Term (03-06 Months)	<ul style="list-style-type: none"> • BBA • DCH (NBR)
<p>Issue 4.2: IGMs should be submitted before departure of the aircraft from the origin/port of call. However, in some cases, IGMs were sometimes submitted 05-06 days after aircraft arrival.</p> <p>Currently, Customs has no mechanism to monitor the aircraft arrival time. Hence, airlines purposefully violate the provision of reporting arrival time, as mandated by the Customs SRO 47/2020, causing a delay in B/E submission.</p>	<p>Enforcement of mandatory submission of IGMs before the departure of aircraft from the origin: Customs should enforce the SRO provisions to ensure the submission of IGMs before aircraft departure from the origin/port of call. By doing so, the overall goods clearance time is expected to be reduced by one (01) day.</p> <p>To ensure the reporting of arrival time, NBR should develop a mandatory field named 'Aircraft Arrival Time' within the aircraft registration module of the ASYCUDAWorld. Then, CAAB should be responsible for inputting 'Aircraft Arrival Time' in the ASYCUDAWorld.</p>	Short Term (06 Months)	<ul style="list-style-type: none"> • CAAB • Airline Operators Committee of Bangladesh • Customs: Policy Branch (NBR) • Customs: Automation Branch (NBR)

Issues	Recommendations	Target (Best Estimation)	Implementing body
<p>Issue 4.3: ARO and RO sign on the assessment notice after payment of duty taxes. This is redundant because anyone using computers and mobile devices (Smartphones, Tabs etc.) can check payment status from the system. Also, manual checking of signatures during the delivery stage creates a false expectation of fair transactions, which might impact preventive activities at the delivery gate.</p>	<p>Elimination of signature on assessment notice: Signature by RO and ARO in assessment notice after payment of duty taxes can be eliminated. Customs can use barcode scanners to verify the document.</p>	Short Term (03 Months)	<ul style="list-style-type: none"> • DCH (NBR)
<p>Issue 4.4: Documents checking by the freight officer at the delivery gate is a redundant step. Gate Officer can verify relevant documents along with gate verification.</p>	<p>Elimination of document checking at the delivery Gate: Customs should eliminate document checking at the delivery stage.</p>	Short Term (03 Months)	<ul style="list-style-type: none"> • DCH (NBR)
<p>Issue 4.5: At the delivery stage, Customs brokers must provide consignment descriptions in two manual registers (one for Customs and one for port).</p>	<p>Elimination of manual data entry in the delivery register: Delivery-related information is available in the ASYCUDAWorld, and all the relevant stakeholders have access to the system. So, manual data entry in the delivery register should immediately be withdrawn. This should also help facilitate paperless trade.</p>	Short Term (03 Months)	<ul style="list-style-type: none"> • BBA • DCH (NBR)

Dhaka Airport – CAPACITY BUILDING/LOGISTICS			
Issues	Recommendations	Target (Best Estimation)	Implementing body
<p>Issue 4.6: The HSIA cargo village is struggling to handle and accommodate the rising number of cargos, thereby increasing business costs. The current loading-unloading process takes a long time due to the lack of modern equipment and a skilled workforce for ground handling. Also, the existing cargo village does not have any dedicated examination area, and there is a limit on how many products can be stored in the warehouse.</p>	<p>Increasing cargo handling capacity: Adopting new technologies, recruiting a skilled workforce, and procuring new equipment will improve Biman's cargo handling efficiency. In FGDs, traders and port users noted that private and foreign investment in air cargo handling would help develop the efficiency of Biman. Such investment could be a potential driving force to raise their service quality.</p>	<p>Mid Term (02-03 Years)</p>	<ul style="list-style-type: none"> • CAAB • BBA

6.2 Conclusion

The TRS 2022 provides a wealth of detailed data on average release times across the import processes. The study findings will help the business community to trade in a more transparent and predictable environment. It provides a benchmark for reform for the border agencies and private stakeholders. It is evident from the study that there are several opportunities to reduce the release time by streamlining the business processes. Implementation of the study recommendations will help materialize Bangladesh's trade facilitation commitment.

This study makes it clear that modernization and automation initiatives will be at the forefront of the country's trade facilitation efforts. Benapole land port, Chattogram seaport, and Dhaka airport have their own sets of challenges, and the government has taken several initiatives to address those impediments. The follow-up TRS will inform to what extent the ongoing modernization and automation measures are increasing the efficiency and speed of the goods clearance process across these three Customs ports.

APPENDICES



APPENDIX 1A

TRS Working Group: Benapole

S.N.	Name & Designation	Organization	Contact
1.	Mr. Abdul Rashid Miah, Joint Commissioner & Convener, TRS-WG	Bangladesh Customs & VAT	rashidcustomvat@gmail.com
2.	Mr. H M Ahsanul Kabir, Deputy Commissioner & Member Secretary, TRS-WG	Bangladesh Customs & VAT	ahsan008@yahoo.com
3.	Dr. Abdullah Al Mamun, Upazila Livestock Officer	Upazila Livestock Office & Veterinary Hospital, Sharsha	mamundvm305@gmail.com
4.	Mr. Md. Ashikuzzaman, Field Officer	BSTI, Khulna	ashikbsti71@gmail.com
5.	Mr. Ahad Ali, Assistant Programmer	National Board of Revenue	ahad.nbrit040620@gmail.com
6.	Mr. Swapan Kumar Das, Revenue Officer (C.C)	Bangladesh Customs & VAT	sawpan_customs@yahoo.com
7.	Mr. Shahin Hossain, Revenue Officer (C.C)	Bangladesh Customs & VAT	shossain.customs@gmail.com
8.	Mr. Sanjoy Kumar Barai, Assistant Director	Benapole Landport, Benapole	sanjoybaraidu21@gmail.com
9.	Mr. Md. Nasir Uddin, Joint Secretary	C&F Agent Association, Benapole	nasir.saf2009@gmail.com
10.	Mr. Hemanto Kumar Sarker, Sub Assistant Quarantine Officer	Plant Quarantine Station, Benapole	hemantokumar10@gmail.com
11.	Mr. S M Mezbah Hasan, Assistant Revenue Officer	Bangladesh Customs & VAT	mezbahhassan@gmail.com
12.	Mr. Ziaur Rahman, Assistant Revenue Officer	Bangladesh Customs & VAT	ziaurrahmanir@gmail.com
13.	Mr. Sabbir Ahmed Sikder, Assistant Revenue Officer	Bangladesh Customs & VAT	sabbirwgs07@gmail.com
14.	Mr. Md. Obaidur Rahman, Assistant Revenue Officer	Bangladesh Customs & VAT	obayedmkt@gmail.com

APPENDIX 1B

TRs Working Group: Chattogram

S.N.	Name & Designation	Organization	Contact
1.	Dr. Abu Nur Rashed Ahmed, Additional Commissioner & Convener, TRS-WG	Bangladesh Customs & VAT	nurrashed@yahoo.com
2.	Mr. Md Tofayel Ahmed, Joint Commissioner & Member Secretary, TRS-WG	Bangladesh Customs & VAT	itofayel@yahoo.com
3.	Mr. Md Atiqur Rahman, Assistant Revenue Officer	Bangladesh Customs & VAT	atiq.soc@gmail.com
4.	Mr. Ayas Ahmad, Assistant Revenue Officer	Bangladesh Customs & VAT	ahsanayas@gmail.com
5.	Mr. Mohammad Morshed Alam Assistant Programmer	National Board of Revenue	morshed.alam.nbr@gmail.com
6.	Dr. Shahadat Hossain, Director & CSO	Atomic Energy Commission, Chattogram	sahedmc@gmail.com
7.	Mr. Md. Qudrat-e-Khuda Terminal Manager	Chattogram Port Authority	qudratek@gmail.com
8.	Mr. Syed Monirul Haque, Quarantine Pathologist	Plant Quarantine Center, Chattogram Sea Port	syedhq74@gmail.com
9.	Mr. Anjan Shekhar Das, Director and Member, Standing Committee, Customs (Sea) Affairs	Chattogram Chamber of Commerce & Industry and BGMEA, Chattogram	anjan@rsiapparel.com
10.	Mr. Joynal Uddin, Representative	Chattogram Metropolitan Chamber of Commerce & Industry	bdcmmcci@gmail.com
11.	Mr. Shashi Kanto Das Assistant Director	BSTI, Chattogram	skd.bsti@gmail.com
12.	Mr. Ashraful Haque Khan Swapan, Customs Affairs Secretary	Chattogram Customs Agent Association	ashrafisyndicate@gmail.com
13.	Mr. Mohammad Ruhul Amin Sikdar, Secretary General	Bangladesh Inland Container Depot Association	bicda.secretary@gmail.com
14.	Mr. Khairul Alam Suzan, Vice President and Director	Bangladesh Freight Forwarders Association and Bangladesh Shipping Agent Association	mta.sujan@gmail.com

APPENDIX 1C

TRS Working Group: Dhaka

S. N.	Name	Designation	Contact
1.	Mr. Mohammad Hasmat Ali, Additional Commissioner & Convener, TRS-WG	Bangladesh Customs & VAT	hasmat2005@gmail.com
2.	Mr. Md. Sanuwarul Kabir, Deputy Commissioner & Member Secretary, TRS-WG	Bangladesh Customs & VAT	rajangeb@gmail.com
3.	Mr. Md Rafiqul Islam, Assistant Revenue Officer	Bangladesh Customs & VAT	m_rafiqul7322@yahoo.com
4.	Mr. Mridul Kumar Biswas, Assistant Revenue Officer	Bangladesh Customs & VAT	mridulcu8@gmail.com
5.	Mr. Shibly Mahfuz Himel, Assistant Revenue Officer	Bangladesh Customs & VAT	himel.dch@gmail.com
6.	Mr. Md. Shafiqul Islam, Assistant Revenue Officer	Bangladesh Customs & VAT	khanrasel1982@gmail.com
7.	Mr. Mohammad Ibn Rasel, Assistant Revenue Officer	Bangladesh Customs & VAT	raselbcl86@gmail.com
8.	Mr. Nafiz Amin Rizvee, Assistant Revenue Officer	Bangladesh Customs & VAT	rezvee31@gmail.com
9.	Mr. A.K.M Farhad, Assistant Manager (Commercial)	Biman Bangladesh Airlines	farhad.memon@gmail.com
10.	Dr. Md. Nazrul Islam Bhuiyan, PSO	BCSIR	nazrulbcsir@gmail.com
11.	Mr. Md. Bashir Ullah, Assistant Secretary	BGMEA	bashir.shifi@gmail.com
12.	Mr. Abdur Razzak, Manager	DTI, Custom House, Dhaka	arazzak.dcaa1@gmial.com
13.	Mr. Khairul Alam Bhuiyan (Mithu), C&F Agent	C&F Agent Association, Custom House, Dhaka	mim_ntl@yahoo.com
14.	Mr. Nahid Hossain, C&F Agent	C&F Agent Association, Custom House, Dhaka	nahidfaud@gmail.com

APPENDIX 2A

TRS 2022 Major Milestones



APPENDIX 2B

TRS 2022 Study Roadmap

Phase I – Preparation of the Study

Central committee formation

The National Board of Revenue formed a nine-member TRS central committee. The first meeting of the central committee was held in February 2021. Due to Covid-19 pandemic, the activities were postponed till August 2021. Later, the central committee was reformed in August 2021. The committee conducted 47 meetings. Out of 47 meetings, 19 were held in-person while rest of the meetings were held over virtual platform.

Working group formation

Three working groups were formed consisting of the local stakeholders of the three ports. The working groups validated their respective business processes, methodology to be followed, and developed questionnaires for conducting the TRS.

National strategic dialogue and national TRS workshop

With the support of the SECO-WCO, the National Strategic Dialogue and National Workshop were held virtually from 23-26 August 2021. Customs officials and representatives from 19 core stakeholders participated the dialogue and the workshop. During the national dialogue, experience of conducting previous TRS was shared. Stakeholders also discussed future collaboration opportunities for conducting TRS 2022.

In the workshop, participants, with the guidance of the WCO TRS experts, prepared the import business processes for all three Customs

ports, using the Swim Lane Model. The experts also helped the participants to develop a TRS implementation roadmap and trained them on the use of WCO TRS Software.

TRS questionnaire preparation and validation

The central committee and the working groups together prepared the TRS questionnaires. To facilitate data collection, the TRS questionnaires were translated into Bangla after the piloting in March 2022.

Phase II – TRS Method Validation

TRS piloting

On 22 March 2022, Customs officials, Customs brokers, and port officials conducted pilot test of the TRS questionnaires under the guidance of working groups. The feedback from the pilot test was considered for finalisation of the TRS questionnaires. Final questionnaires used in this TRS are attached as Appendix 5A, 5B, and 5C.

SECO-WCO in-country mission

A SECO-WCO in-country mission was held in March 2022 after the pilot test. TRS processes were validated by the WCO TRS expert, and piloting feedback was discussed during the mission.

Stakeholder consultation and engagement

Several challenges were identified during the pilot test. To mitigate the challenges, 08 stakeholder's sensitization programs were conducted in all three ports. Deployment of Custom officers from other stations

APPENDIX 2B

was decided to ensure minimum involvement of the respective station officials during the data collection period.

Phase III – Data Enumeration, Data Cleaning, and Data Input

The final data collection was conducted from 22 May 2022 to 26 May 2022 by using the questionnaires. The cut-off date for considering the complete dataset (for the targeted B/Es) was 17 June 2022. All the data were verified and cleaned by the individual working groups under the guidance of the NBR-TRS Central Committee and WCO Experts. After cleaning and validation, the data were recorded in the WCO TRS Software.

Phase IV – Data Analysis, and Report Drafting

Recorded data were analyzed using the WCO TRS Software.

Phase V – Focus Group Discussion and Result Validation Workshop

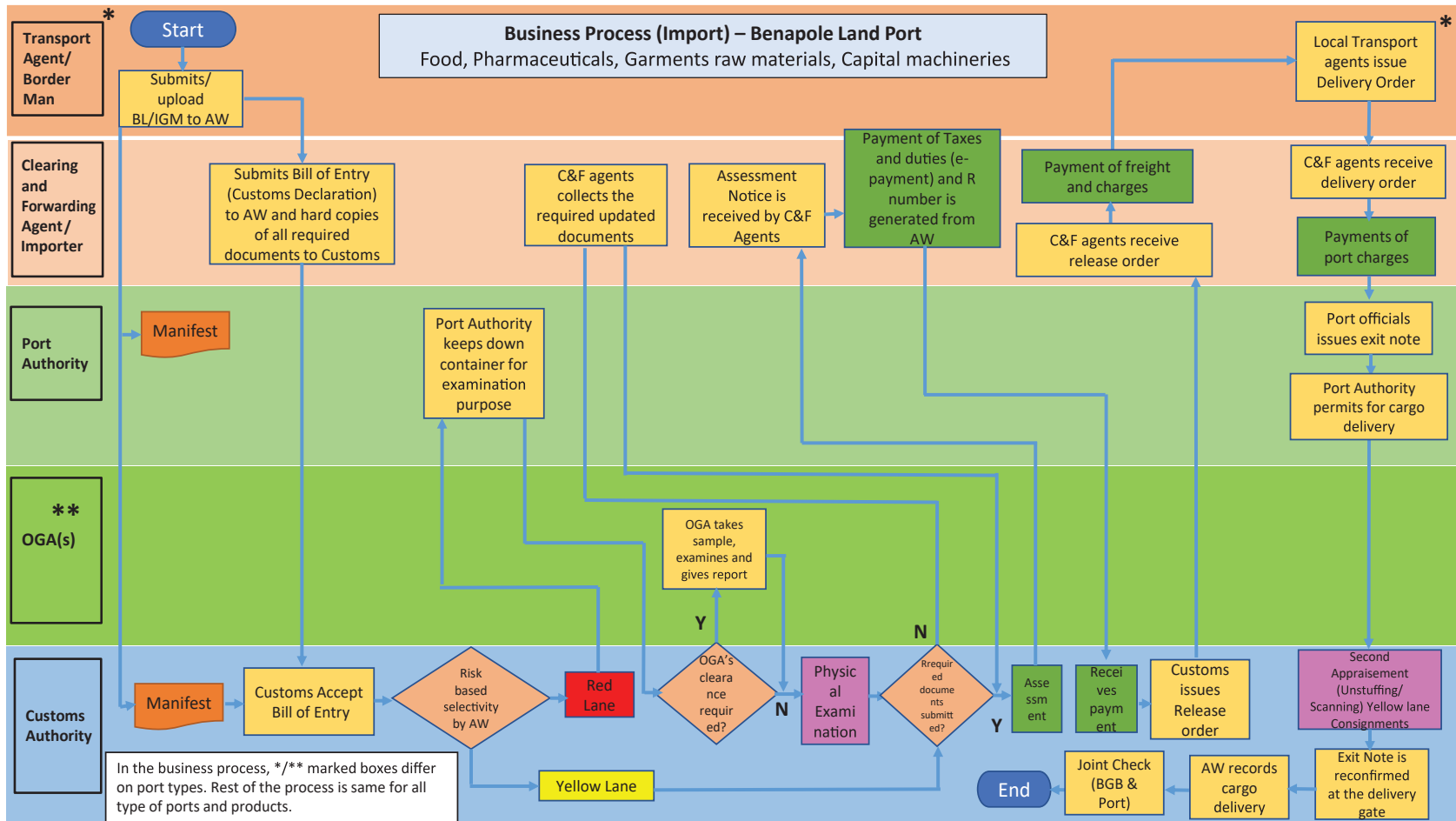
Three FGDs were held in all three Customs stations to present the primary findings to all the relevant stakeholders and get feedback from them. Later, a national validation meeting was organized by the NBR on 14 July 2022. This meeting was attended by representatives from relevant government departments and private sector agencies. The project study team presented preliminary study findings and results to stakeholders including import and export process mapping, and details of data collection. The study team considered comments from the validation workshop to finalize the report.

Phase VI – Report Dissemination

The report dissemination program is held on 5 September 2022.

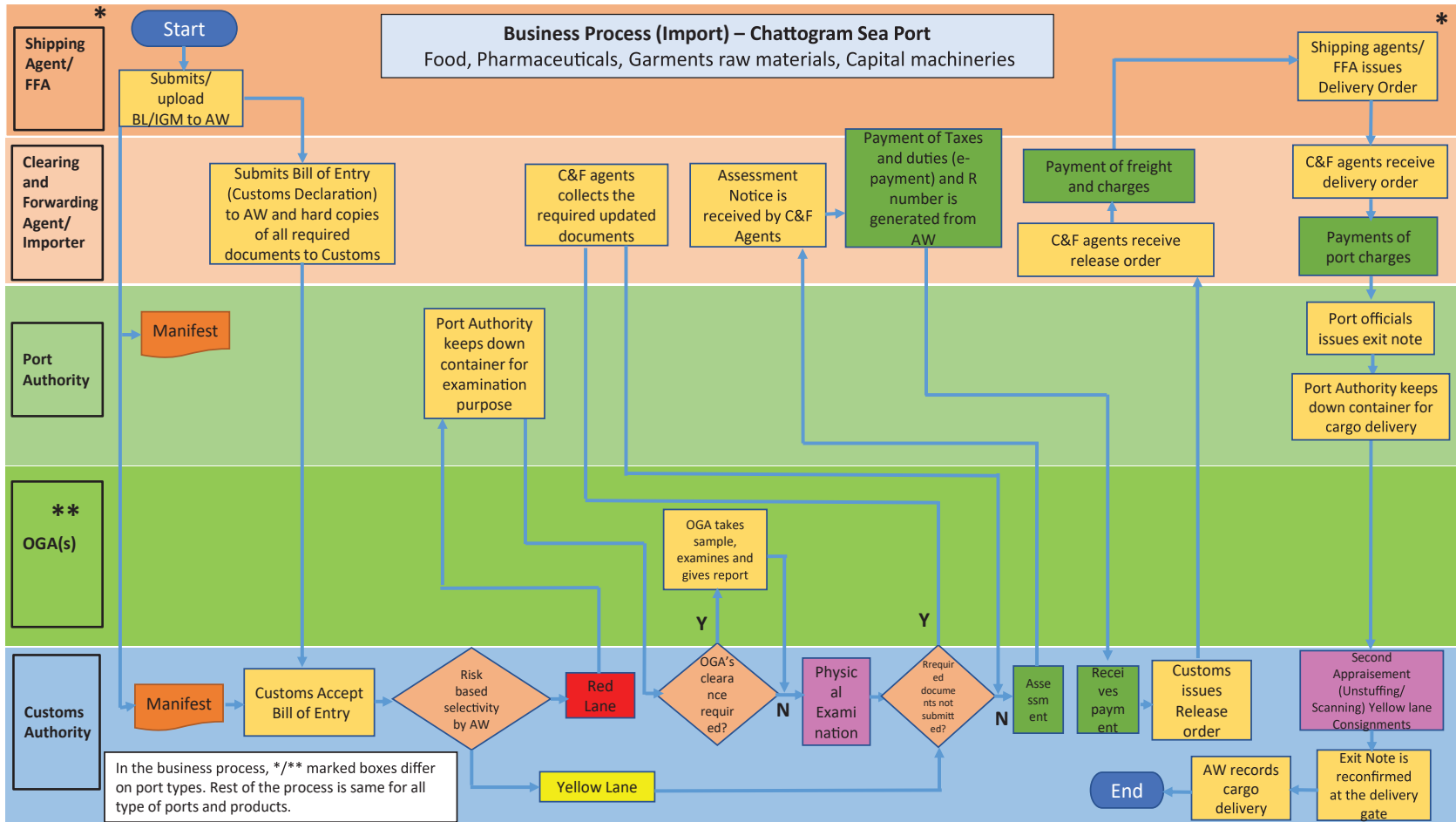
APPENDIX 3A

Business Process: Benapole land port



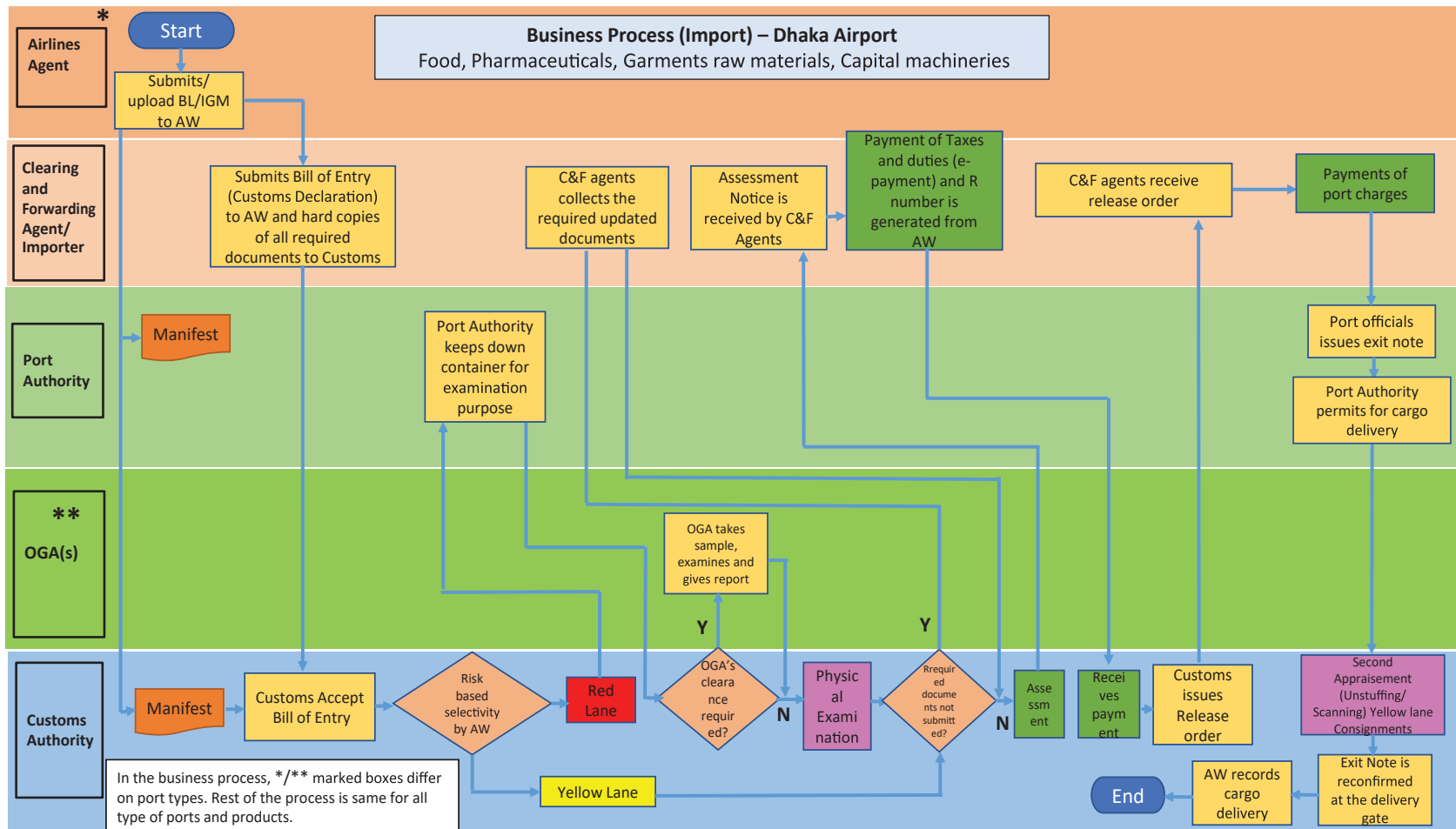
APPENDIX 3B

Business Process: Chattogram seaport



APPENDIX 3C

Business Process: Dhaka airport



APPENDIX 4

Interview Schedule

ID	Affiliation	Date	Location
Key Informant-1	Port Authority	2 June 2022	Benapole
Key Informant-2	Port Authority	7 June 2022	Chattogram
Key Informant-3	Port Authority	8 June 2022	Dhaka
Key Informant-4	Bangladesh Customs & VAT	8 June 2022	Dhaka
Key Informant-5	BGMEA	19 July 2022	Dhaka
Key Informant-6	BSTI	25 July 2022;	Dhaka
Key Informant-7	Bangladesh Bank	21 July 2022	Dhaka

APPENDIX 5A

Questionnaire : Benapole Land Port

	টিআরএস-বাংলাদেশ-ল্যান্ড-২০২২-লাইভ	
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সেকশন ০১-সাধারণ তথ্যাবলি	
তথ্য সংগ্রাহক নিম্ন বর্ণিত তথ্যবলী সংশ্লিষ্ট নথি হতে সংগ্রহ করিবেন	তথ্য দাতার স্বাক্ষর
১। আমদানীকারকের নাম	
২। ব্যবসা পরিচিতি নম্বর (বিন)	
৩। সি এন্ড এফ এর নাম	
৪। সি এন্ড এফ এজেন্ট নম্বর (এআইএন)	
৫। আমদানিকৃত পণ্যের ধরণ	<input type="checkbox"/> খাদ্য দ্রব্য <input type="checkbox"/> ঔষধ শিল্পের কাঁচামাল <input type="checkbox"/> বন্ডেড গার্মেন্টস <input type="checkbox"/> মূলধনী যন্ত্রপাতি
৬। পণ্যের শ্রেণীবিন্যাস অধ্যায় (এইচ এস কোড অধ্যায়)	<input type="checkbox"/> অধ্যায় ০৮ <input type="checkbox"/> অধ্যায় ১৯ <input type="checkbox"/> অধ্যায় ২১ <input type="checkbox"/> অধ্যায় ২৮ <input type="checkbox"/> অধ্যায় ২৯ <input type="checkbox"/> অধ্যায় ৫২ <input type="checkbox"/> অধ্যায় ৫৪ <input type="checkbox"/> অধ্যায় ৫৫ <input type="checkbox"/> অধ্যায় ৬০ <input type="checkbox"/> অধ্যায় ৮৪
৭। ট্রাক রিসিট নম্বর	
৮। ট্রাক রিসিট এর তারিখ	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘন্টা <input type="text"/> মিনিট
৯। মেনিফেস্ট নম্বর	
১০। মেনিফেস্ট এর তারিখ	
১১। বিল অব এন্ট্রি নম্বর	
১২। বিল অব এন্ট্রি তারিখ	
১৩। বিল অব এন্ট্রি প্রকার	<input type="checkbox"/> IM-04 <input type="checkbox"/> IM-07
১৪। বিল অব এন্ট্রি ধরণ	<input type="checkbox"/> লাল <input type="checkbox"/> হলুদ
সেকশন ০২: বাংলাদেশে প্রবেশ ও কার্গো শাখার কার্যক্রম	
১৫। পণ্যবাহী ট্রাক বাংলাদেশ সীমান্তে প্রবেশ ও কারপাশ জমাদানের সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘন্টা <input type="text"/> মিনিট
১৬। অ্যাসাইকুডা ওয়ার্ল্ড সিস্টেমে মেনিফেস্ট ইনপুট দেয়ার সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘন্টা <input type="text"/> মিনিট
সাব-সেকশন ০১:	
১৭। ট্রাক স্ক্যানিংয়ের প্রয়োজনীয়তা	<input type="checkbox"/> হ্যাঁ <input type="checkbox"/> না

১৮। ট্রাক স্ক্যানিং ডিভিশনে আগমনের সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘন্টা <input type="text"/> মিনিট
১৯। স্ক্যানিং শেষে প্রস্থানের সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘন্টা <input type="text"/> মিনিট

সেকশন ০৩ঃ- ওজন স্কেল, ট্রাক টার্মিনাল ইন্ডিয়া (TTI) ও শেড বিন্যাসকরণ	
২০। ওজন স্কেলে পণ্যবাহী ট্রাকের ওয়েট্রীজে ওজনের সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘন্টা <input type="text"/> মিনিট
২১। ওজন শেষে ওজন স্কেল প্রস্থান পরবর্তী TTI এ প্রবেশের সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘন্টা <input type="text"/> মিনিট
২২। পোর্ট অথোরিটি কর্তৃক মনোনীত শেড নম্বর প্রদানের সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘন্টা <input type="text"/> মিনিট
২৩। মনোনীত শেডে মালামাল খালাস সমাপ্তির সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘন্টা <input type="text"/> মিনিট
সেকশন ০৪ঃ মেনিফেস্ট শাখার কার্যক্রম	
২৪। আমদানীকারক মনোনীত সি এন্ড এফ কর্তৃক মেনিফেস্ট শাখা হতে মেনিফেস্ট উত্তোলনের সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘন্টা <input type="text"/> মিনিট
২৫। হাতে লিখিত বিল অব এন্ট্রি জমাদানের সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘন্টা <input type="text"/> মিনিট
২৬। হাতে লিখিত বিল অব এন্ট্রি অনুমোদন পূর্বক প্রাপ্তির সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘন্টা <input type="text"/> মিনিট
সাব সেকশন ০১ঃ	
২৭। মেনিফেস্ট সংশোধনের প্রয়োজনীয়তা	<input type="checkbox"/> হ্যাঁ <input type="checkbox"/> না
২৮। মেনিফেস্ট সংশোধনী কার্যক্রম শুরু সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘন্টা <input type="text"/> মিনিট
২৯। মেনিফেস্ট সংশোধনী কার্যক্রম শেষের সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘন্টা <input type="text"/> মিনিট
সেকশন ০৫ঃ বিল অব এন্ট্রি দাখিল	
৩০। অ্যাসাইকুডা ওয়ার্ল্ড সিস্টেমে বিল অব এন্ট্রি ইনপুট এর সময় (সিএন্ড এফ সেলফ/DTI কর্তৃক)	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘন্টা <input type="text"/> মিনিট
সেকশন ০৬ঃ বিল অব এন্ট্রি পরীক্ষণ কার্যক্রম	
৩১। শুক্কায়ন গ্রুপের এ আর ও এর নিকট ফাইল উপস্থাপনের সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘন্টা <input type="text"/> মিনিট

APPENDIX 5A

৩২। শুদ্ধায়ন শাখার রাজস্ব কর্মকর্তা কর্তৃক পরীক্ষণ গ্রুপের AC/DC বা নমুনা সংগ্রাহকের নিকট ফাইল ট্রান্সফারের সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘণ্টা <input type="text"/> মিনিট
৩৩। পরীক্ষণ গ্রুপের AC/DC বা নমুনা শাখায় ফাইল গ্রহণের সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘণ্টা <input type="text"/> মিনিট
৩৪। মনোনীত পরীক্ষক/নমুনা সংগ্রাহকের নিকট ফাইল উপস্থাপনের করার সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘণ্টা <input type="text"/> মিনিট

সাব-সেকশন ০১ :	
৩৫। অন্যান্য সংস্থার সার্টিফিকেট প্রয়োজনীয়তা	হ্যাঁ <input type="checkbox"/> না <input type="checkbox"/>
৩৬। কোন সরকারী সংস্থার সার্টিফিকেট প্রয়োজন হয়েছে ?	<input type="checkbox"/> PQW-প্র্যাট <input type="checkbox"/> DLS-প্রাণিসম্পদ <input type="checkbox"/> DOF-ফিশারিস <input type="checkbox"/> BSTI <input type="checkbox"/> BAEC <input type="checkbox"/> BCSIR <input type="checkbox"/> Others
৩৭। সরকারী সংস্থায় নমুনা প্রেরণের সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘণ্টা <input type="text"/> মিনিট
৩৮। পরীক্ষণ রিপোর্ট প্রাপ্তির সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘণ্টা <input type="text"/> মিনিট
৩৯। পরীক্ষণ গ্রুপের ARO/RO কর্তৃক পরীক্ষণ প্রতিবেদন প্রদানের সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘণ্টা <input type="text"/> মিনিট
৪০। সংশ্লিষ্ট RO/AC/DC বা তদূর্ধ্ব কর্তৃক পরীক্ষণ প্রতিবেদন অনুমোদনের সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘণ্টা <input type="text"/> মিনিট
সাব-সেকশন ০২	
৪১। পুনঃ পরীক্ষণের প্রয়োজনীয়তা	হ্যাঁ <input type="checkbox"/> না <input type="checkbox"/>
৪২। পুনঃ পরীক্ষণ শুরু সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘণ্টা <input type="text"/> মিনিট
৪৩। পুনঃ পরীক্ষণ প্রতিবেদন প্রদানের সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘণ্টা <input type="text"/> মিনিট
৪৪। পুনঃ পরীক্ষণ প্রতিবেদন অনুমোদনের সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘণ্টা <input type="text"/> মিনিট
সেকশন ০৭ঃ বিল অব এন্ট্রি অ্যাসেসমেন্ট	
৪৫। বিল অব এন্ট্রি ও প্রয়োজনীয় দলিলাদি অ্যাসেসমেন্ট গ্রুপের সহকারী রাজস্ব কর্মকর্তার নিকট জমাদানের সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘণ্টা <input type="text"/> মিনিট
৪৬। দলিলাদি যাচাইকরণ শেষে শুদ্ধায়ন প্রস্তাব অনুমোদনের লক্ষ্যে ARO হইতে RO/ AC/DC/JC বা কমিশনারের নিকট ফাইল স্থানান্তরের সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘণ্টা <input type="text"/> মিনিট

৪৮। AC/DC/JC কমিশনার কর্তৃক ন্যায় নির্ণয়, রেড চ্যানেল ও লক হতে অব্যাহতি সহ (যদি প্রয়োজন হয়) অথবা শুদ্ধায়ন প্রস্তাব অনুমোদনের সময়।	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘণ্টা <input type="text"/> মিনিট
সাব-সেকশন ০১	
৪৯। বিল অব এন্ট্রি সংশোধনের প্রয়োজনীয়তা	হ্যাঁ <input type="checkbox"/> না <input type="checkbox"/>
৫০। বিল অব এন্ট্রি সংশোধন শুরুর সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘণ্টা <input type="text"/> মিনিট
৫১। বিল অব এন্ট্রি সংশোধন শেষের সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘণ্টা <input type="text"/> মিনিট
সাব-সেকশন ০২	
৫২। অ্যাসেসমেন্ট নোটিশ বা 'A' নম্বর প্রদানের সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘণ্টা <input type="text"/> মিনিট

সেকশন ০৮ঃ- আমদানী শুদ্ধ পরিশোধ	
৫৩। রাজস্ব জমাকারী ব্যাংকে আমদানী শুদ্ধ পরিশোধ কার্যক্রম শুরুর সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘণ্টা <input type="text"/> মিনিট
৫৪। ব্যাংক কর্তৃক আমদানী শুদ্ধ-করাদি গ্রহণ শেষে R নম্বর প্রদানের সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘণ্টা <input type="text"/> মিনিট
৫৫। কাস্টম ট্রেজারী শাখা কর্তৃক রিলিজ অর্ডার প্রদানের সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘণ্টা <input type="text"/> মিনিট
সেকশন ০৯ঃ কাস্টম ও পোর্ট অথরিটি কর্তৃক আমদানী পণ্যের ছাড়করণ	
৫৬। পোর্ট বিল পরিশোধের ব্যাংক রিসিট ও ফাইল পোর্ট কর্তৃপক্ষের নিকট জমাদানের সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘণ্টা <input type="text"/> মিনিট
৫৭। পোর্ট কর্তৃপক্ষ কর্তৃক যাচাইকরণ শেষে লোডিং অর্ডার ও গেটপাশ ইস্যুর সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘণ্টা <input type="text"/> মিনিট
৫৮। সহকারী রাজস্ব কর্মকর্তার উপস্থিতিতে ট্রাক লোডিংয়ের সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘণ্টা <input type="text"/> মিনিট
৫৯। সহকারী রাজস্ব কর্মকর্তা ও শেড ইনচার্জ কর্তৃক গেটপাশ স্বাক্ষরের সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘণ্টা <input type="text"/> মিনিট
৬০। পোর্ট গেট হতে পণ্যবাহী ট্রাকের প্রস্থানের সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘণ্টা <input type="text"/> মিনিট
সেকশন ১০ঃ- কাস্টমস গেট অতিক্রম	
৬১। কাস্টম বর্হিগমন গেইটে ফাইল জমাদানের সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘণ্টা <input type="text"/> মিনিট
৬২। সকল নথি যাচাইকরণ শেষে রিলিজ অর্ডারে সহকারী রাজস্ব কর্মকর্তার স্বাক্ষরের সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘণ্টা <input type="text"/> মিনিট
৬৩। পণ্যবাহী ট্রাক কাস্টমস এন্ট্রি গেইট (ব্যাংক/সিভিসি-৯) অতিক্রমের সময়	<input type="text"/> দিন <input type="text"/> মাস <input type="text"/> ঘণ্টা <input type="text"/> মিনিট

সিএন্ডএফ এজেন্ট এর মন্তব্য :
তথ্য সংগ্রাহকের মন্তব্য :

সিএন্ডএফ এজেন্টের নাম:
প্রতিষ্ঠানের নাম:
ফোন নম্বর:
স্বাক্ষর:

APPENDIX 5B

Questionnaire: Chattogram Seaport

	টিআরএস-বাংলাদেশ-সি-২০২২-লাইভ	
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Data Input ID: _____

* চিহ্নিত প্রশ্নের তথ্য অবশ্য পূরণীয়

সেকশন-১: সাধারণ তথ্য

তথ্যের ধরণ	তথ্য	তথ্যের উৎস	তথ্য প্রদানকারী
১. আমদানিকারকের নাম *		ASYCUDA World System	
২. আমদানিকারকের ব্যবসা শনাক্তকরণ নম্বর (BIN)			
৩. সিএন্ডএফ এজেন্টের নাম*			
৪. সিএন্ডএফ এজেন্টের এজেন্ট শনাক্তকরণ নম্বর (AIN) *			
৫. বিল অব লেডিং নম্বর			
৬. বিল অব লেডিং তারিখ			
৭. বিল অব এন্ট্রি নম্বর *			
৮. বিল অব এন্ট্রি তারিখ *		সংশ্লিষ্ট সেকশনের সহকারী রাজস্ব কর্মকর্তা	
৯. পণ্যের এইচ.এস চ্যাপ্টার *	<input type="checkbox"/> অধ্যায় ০৮ <input type="checkbox"/> অধ্যায় ১৯ <input type="checkbox"/> অধ্যায় ২১ <input type="checkbox"/> অধ্যায় ২৮ <input type="checkbox"/> অধ্যায় ২৯ <input type="checkbox"/> অধ্যায় ৫২ <input type="checkbox"/> অধ্যায় ৫৪ <input type="checkbox"/> অধ্যায় ৫৫ <input type="checkbox"/> অধ্যায় ৬০ <input type="checkbox"/> অধ্যায় ৮৪ <input type="checkbox"/> অন্যান্য		
১০. পণ্যের ধরণ *	<input type="checkbox"/> খাদ্য দ্রব্য <input type="checkbox"/> ঔষধ শিল্পের কাঁচামাল <input type="checkbox"/> বস্ত্র গার্মেন্টস <input type="checkbox"/> মূলধনী যন্ত্রপাতি		
১১. বিল অব এন্ট্রি প্রকৃতি (Channel)*	<input type="checkbox"/> Red <input type="checkbox"/> Yellow		
১২. বিল অব এন্ট্রি ধরণ *	<input type="checkbox"/> IM-4 <input type="checkbox"/> IM-7 <input type="checkbox"/> Other		
১৩. এন্ট্রি পরীক্ষার ধরণ *	<input type="checkbox"/> First <input type="checkbox"/> Second <input type="checkbox"/> Without Examination		
১৪. পণ্যের ক্লিয়ারেন্স চ্যানেল *	<input type="checkbox"/> Outer Anchorage <input type="checkbox"/> From Port (FCL) <input type="checkbox"/> From Port (LCL) <input type="checkbox"/> From Port (Bulk Cargo) <input type="checkbox"/> From Private ICD/Off Dock <input type="checkbox"/> Other		

সেকশন ২: ম্যানিফেস্ট

তথ্যের ধরণ	তথ্য	তথ্যের উৎস	তথ্য প্রদানকারী
১৫. ASYCUDA World System এ আইজিএম (IGM) দাখিলের তারিখ ও সময় *	তারিখঃ সময়ঃ	AM/PM	

১৬. IGM শাখা কর্তৃক ASYCUDA World System এ IGM Validate করার তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	ASYCUDA World System	IGM শাখা
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১৭. IGM সংশোধন করার প্রয়োজন আছে কি? *	<input type="checkbox"/> হ্যা <input type="checkbox"/> না			সিএন্ডএফ এজেন্ট
১৮. যদি প্রয়োজন থাকে তবে IGM সংশোধনের জন্য আবেদনের তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	ম্যানুয়াল	সিএন্ডএফ এজেন্ট/ IGM শাখা
১৯. আইজিএম ASYCUDA World System এ সংশোধনের তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	ASYCUDA World System	

সেকশন ৩- জাহাজের আপন ও পোর্ট প্রসেসিং

তথ্যের ধরণ	তথ্য	তথ্যের উৎস	তথ্য প্রদানকারী	
২০. জাহাজ বন্দরে পৌঁছার তারিখ ও সময় *	তারিখঃ সময়ঃ	AM/PM	CTMS	
২১. জাহাজ হতে সংশ্লিষ্ট প্যাচালানের সর্বশেষ কন্টেইনার ডিসচার্জ এর তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	চট্টগ্রাম বন্দর কর্তৃপক্ষ	
২২. Off-Doc প্রক্রিয়াকরণ এর প্রয়োজনীয়তা আছে কি? *	<input type="checkbox"/> হ্যা <input type="checkbox"/> না			
২৩. যদি থাকে তবে বন্দর হতে ১ম কন্টেইনার স্থানান্তর হওয়ার তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	ম্যানুয়াল	
২৪. সর্বশেষ কন্টেইনার Off-Doc প্রাক্ষেপে পৌঁছানোর তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	ম্যানুয়াল	সংশ্লিষ্ট Off Doc কর্তৃপক্ষ

সেকশন-৪: বিল অব এন্ট্রি ও ডকুমেন্টস সাবমিশন

তথ্যের ধরণ	তথ্য	তথ্যের উৎস	তথ্য প্রদানকারী
২৫. ASYCUDA World System এ বি/ই নোটিং এর তারিখ ও সময় *	তারিখঃ সময়ঃ	AM/PM	ASYCUDA World System
২৬. C&F এজেন্ট কর্তৃক আমদানি দলিলাদি সহকারি রাজস্ব কর্মকর্তার নিকট জমা দেয়ার তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	ম্যানুয়াল
২৭. শুল্কায়নের লক্ষ্যে প্রয়োজনীয় সকল দলিলাদি উপস্থাপন করা হয়েছে কিনা ?	<input type="checkbox"/> হ্যা <input type="checkbox"/> না		
২৮. যদি না হয় সেক্ষেত্রে পুনরায় প্রয়োজনীয় দলিলাদি উপস্থাপনের তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	
২৯. সহকারি রাজস্ব কর্মকর্তা কর্তৃক যাচাই ও স্বাক্ষরপূর্বক রাজস্ব কর্মকর্তার নিকট দলিলাদি উপস্থাপনের তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	
৩০. কায়িক পরীক্ষা/নমুনা উত্তোলনের লক্ষ্যে রাজস্ব কর্মকর্তা কর্তৃক জেটি/অফডক/এআইআর কর্মকর্তাকে মার্ক করে আমদানি দলিলাদি/নথি সিএন্ডএফ এজেন্ট এর নিকট প্রদানের তারিখ ও সময় (প্রযোজ্য ক্ষেত্রে)	তারিখঃ সময়ঃ	AM/PM	সংশ্লিষ্ট সেকশনের রাজস্ব কর্মকর্তা

APPENDIX 5B

সেকশন ৫: পরীক্ষণ (1st Appraisalment)/ নমুনা উত্তোলন

তথ্যের ধরণ	তথ্য	তথ্যের উৎস	তথ্য প্রদানকারী
৩১. পরীক্ষণ (1 st Appraisalment) এর প্রয়োজনীয়তা আছে কি? *	<input type="checkbox"/> হ্যাঁ <input type="checkbox"/> না	ম্যানুয়াল	সেকশনের সহকারী রাজস্ব কর্মকর্তা
৩২. নমুনা উত্তোলনের প্রয়োজনীয়তা আছে কি? *	<input type="checkbox"/> হ্যাঁ <input type="checkbox"/> না		
পরীক্ষণ/ নমুনা উত্তোলনের জন্য বদলে গৃহীত কার্যক্রম			
৩৩. কায়িক পরীক্ষণ/নমুনা উত্তোলনের লক্ষ্যে বদলে ইনডেন্ট প্রদানের তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	CTMS
৩৪. কায়িক পরীক্ষণ/নমুনা উত্তোলনের লক্ষ্যে কন্টেইনার কিপ ডাউনের তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	ম্যানুয়াল
৩৫. কায়িক পরীক্ষণ/নমুনা উত্তোলনের লক্ষ্যে কন্টেইনার ওপেনিং পারমিশন প্রাপ্তির তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	ম্যানুয়াল
কায়িক পরীক্ষণ/নমুনা উত্তোলন			
৩৬. কায়িক পরীক্ষণ/নমুনা উত্তোলনের লক্ষ্যে যুগ্ম/ডেপুটি/সহকারি কমিশনার/ পরিচালক এর নিকট ফাইল/ফোন্ডার জমা দেয়ার তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	সংশ্লিষ্ট কর্মকর্তার মনোনীত ব্যক্তি
৩৭. উর্দ্বতন কর্মকর্তা কর্তৃক কর্মকর্তা মনোনয়নের তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	সংশ্লিষ্ট পরীক্ষণ জোনের সহকারি রাজস্ব কর্মকর্তা
৩৮. C & F এজেন্ট কর্তৃক মনোনীত কর্মকর্তার নিকট ফাইল/ফোন্ডার সরবরাহের তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	ম্যানুয়াল
৩৯. নমুনা উত্তোলন/পরীক্ষণ প্রতিবেদন সহকারী বা ডেপুটি কমিশনারের নিকট দাখিলের তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	সংশ্লিষ্ট পরীক্ষণ জোনের সহকারি রাজস্ব কর্মকর্তা
৪০. সহকারী/ডেপুটি/যুগ্ম কমিশনার/পরিচালক কর্তৃক পরীক্ষণ প্রতিবেদন অনুমোদনপূর্বক তা সিএন্ডএফ এজেন্ট এর নিকট প্রদানের তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	সংশ্লিষ্ট কর্মকর্তার মনোনীত ব্যক্তি
৪১. পুন: পরীক্ষণের প্রয়োজন আছে কি?	<input type="checkbox"/> হ্যাঁ <input type="checkbox"/> না		
৪২. পুনরায় নমুনা উত্তোলনের প্রয়োজন আছে কি?	<input type="checkbox"/> হ্যাঁ <input type="checkbox"/> না		
৪৩. পুন: পরীক্ষণ/নমুনা উত্তোলন শুরুর তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	সংশ্লিষ্ট পরীক্ষণ জোনের
৪৪. পুন: পরীক্ষণ/নমুনা উত্তোলন শেষের তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	

তথ্যের ধরণ	তথ্য	তথ্যের উৎস	তথ্য প্রদানকারী
৪৫. পুন: পরীক্ষণ/নমুনা উত্তোলন এর রিপোর্ট প্রদানের তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	সহকারি রাজস্ব কর্মকর্তা

সেকশন ৬- OGA (Other Government Agency) Requirement

তথ্যের ধরণ	তথ্য	তথ্যের উৎস	তথ্য প্রদানকারী
৪৬. OGA এর প্রয়োজন আছে কি? *	<input type="checkbox"/> হ্যাঁ <input type="checkbox"/> না	ম্যানুয়াল	সংশ্লিষ্ট সহকারী রাজস্ব কর্মকর্তা

সেকশন ৬এ- OGA-1 Requirement

৪৭. OGA-1 কর্তৃক প্রযোজ্য টেন্ডিং সার্টিফিকেট (শুল্ক এবং বদলে কর্তৃপক্ষ ছাড়া)	<input type="checkbox"/> PQW <input type="checkbox"/> DLS <input type="checkbox"/> BCSIR <input type="checkbox"/> BSTI <input type="checkbox"/> DOF <input type="checkbox"/> BAEC <input type="checkbox"/> Other	ম্যানুয়াল	সিএন্ডএফ এজেন্ট / সংশ্লিষ্ট সেকশনের সহকারী রাজস্ব কর্মকর্তা
৪৮. OGA-1 এর জন্য পত্র ইস্যুর তারিখ এবং সময় (প্রযোজ্য ক্ষেত্রে)	তারিখঃ সময়ঃ	AM/PM	
৪৯. OGA-1 কর্তৃক নমুনা সংগ্রহের তারিখ এবং সময়	তারিখঃ সময়ঃ	AM/PM	
৫০. OGA-1 এর পরীক্ষার প্রতিবেদন কাস্টম হাউসে গৃহীত হওয়ার তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	

সেকশন ৬বি- OGA-2 Requirement

৫১. OGA-2 কর্তৃক প্রযোজ্য টেন্ডিং সার্টিফিকেট (শুল্ক এবং বদলে কর্তৃপক্ষ ছাড়া)	<input type="checkbox"/> PQW <input type="checkbox"/> DLS <input type="checkbox"/> BCSIR <input type="checkbox"/> BSTI <input type="checkbox"/> DOF <input type="checkbox"/> BAEC <input type="checkbox"/> Other	ম্যানুয়াল	সিএন্ডএফ এজেন্ট / সংশ্লিষ্ট সেকশনের সহকারী রাজস্ব কর্মকর্তা
৫২. OGA-2 এর জন্য পত্র ইস্যুর তারিখ এবং সময় (প্রযোজ্য ক্ষেত্রে)	তারিখঃ সময়ঃ	AM/PM	
৫৩. OGA-2 কর্তৃক নমুনা সংগ্রহের তারিখ এবং সময়	তারিখঃ সময়ঃ	AM/PM	
৫৪. OGA-2 এর পরীক্ষার প্রতিবেদন কাস্টম হাউসে গৃহীত হওয়ার তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	

সেকশন ৬সি- OGA-3 Requirement

৫৫. OGA-3 কর্তৃক প্রযোজ্য টেন্ডিং সার্টিফিকেট (শুল্ক এবং বদলে কর্তৃপক্ষ ছাড়া)	<input type="checkbox"/> PQW <input type="checkbox"/> DLS <input type="checkbox"/> BCSIR <input type="checkbox"/> BSTI <input type="checkbox"/> DOF <input type="checkbox"/> BAEC <input type="checkbox"/> Other	ম্যানুয়াল	সিএন্ডএফ এজেন্ট / সংশ্লিষ্ট সেকশনের সহকারী রাজস্ব কর্মকর্তা
৫৬. OGA-3 এর জন্য পত্র ইস্যুর তারিখ এবং সময় (প্রযোজ্য ক্ষেত্রে)	তারিখঃ সময়ঃ	AM/PM	
৫৭. OGA-3 কর্তৃক নমুনা সংগ্রহের তারিখ এবং সময়	তারিখঃ সময়ঃ	AM/PM	
৫৮. OGA-3 এর পরীক্ষার প্রতিবেদন কাস্টম হাউসে গৃহীত হওয়ার তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	

সেকশন ৭- কাস্টম হাউস, চট্টগ্রাম এর রাসায়নিক পরীক্ষাগারে নমুনা পরীক্ষা

তথ্যের ধরণ	তথ্য	তথ্যের উৎস	তথ্য প্রদানকারী
৫৯. কাস্টম হাউস, চট্টগ্রাম এর রাসায়নিক পরীক্ষাগারে নমুনা পরীক্ষার প্রয়োজন আছে কি? *	<input type="checkbox"/> হ্যাঁ <input type="checkbox"/> না		

APPENDIX 5B

৬০. যদি থাকে তবে নমুনা পরীক্ষাগারে প্রেরণের তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	ম্যানুয়াল	সংশ্লিষ্ট শাখার সহকারী রাজস্ব কর্মকর্তা
৬১. পরীক্ষা প্রতিবেদন শুদ্ধায়ন শাখায় গৃহীত হওয়ার তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM		

সেকশন ৮: এ্যাসেসমেন্ট

তথ্যের ধরণ	তথ্য	তথ্যের উৎস	তথ্য প্রদানকারী
৬২. শুদ্ধায়ন শাখার সহকারী/ডেপুটি কমিশনারের নিকট কার্যিক পরীক্ষার প্রতিবেদন দাখিলের তারিখ ও সময় (যেক্ষেত্রে 1 st Appraisalment প্রযোজ্য)	তারিখঃ সময়ঃ	AM/PM	ম্যানুয়াল সহকারী/ডেপুটি কমিশনারের পক্ষে মনোনীত ব্যক্তি
৬৩. সহকারী/ডেপুটি কমিশনার কর্তৃক নথি/ফোল্ডার রাজস্ব কর্মকর্তার নিকট প্রেরণের তারিখ ও সময় (যেক্ষেত্রে 1 st Appraisalment প্রযোজ্য)	তারিখঃ সময়ঃ	AM/PM	সংশ্লিষ্ট সেকশনের রাজস্ব কর্মকর্তা
৬৪. রাজস্ব কর্মকর্তার কর্তৃক নথি/ফোল্ডার সহকারী রাজস্ব কর্মকর্তার নিকট প্রেরণের তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	সংশ্লিষ্ট সহকারী রাজস্ব কর্মকর্তা
৬৫. সহকারী রাজস্ব কর্মকর্তা কর্তৃক প্রয়োজনীয় সকল কার্যক্রম সম্পাদন ও উর্ধ্বতন কর্মকর্তার নির্দেশনা প্রতিপালনের পর পুনরায় রাজস্ব কর্মকর্তার নিকট আমদানি দলিলাদি/নথি উপস্থাপনের তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	ম্যানুয়াল সংশ্লিষ্ট সেকশনের রাজস্ব কর্মকর্তা
৬৬. রাজস্ব কর্মকর্তার কর্তৃক নথি/ফোল্ডার সহকারী কমিশনার বা তদুর্ধ্ব কর্মকর্তার নিকট উপস্থাপনের তারিখ ও সময় (প্রযোজ্য ক্ষেত্রে)	তারিখঃ সময়ঃ	AM/PM	সংশ্লিষ্ট সেকশনের রাজস্ব কর্মকর্তা
৬৭. সহকারী কমিশনার ও তদুর্ধ্ব কর্মকর্তা হতে রাজস্ব কর্মকর্তার নিকট আমদানি দলিলাদি/নথি প্রেরণের তারিখ ও সময় (প্রযোজ্য ক্ষেত্রে)	তারিখঃ সময়ঃ	AM/PM	ম্যানুয়াল সংশ্লিষ্ট সেকশনের রাজস্ব কর্মকর্তা
৬৮. রাজস্ব কর্মকর্তার নিকট হতে আমদানি দলিলাদি/নথি সহকারী রাজস্ব কর্মকর্তার নিকট প্রেরণের তারিখ ও সময় (প্রযোজ্য ক্ষেত্রে)	তারিখঃ সময়ঃ	AM/PM	সংশ্লিষ্ট সেকশনের সহকারী রাজস্ব কর্মকর্তা
৬৯. সহকারী রাজস্ব কর্মকর্তা কর্তৃক উর্ধ্বতন কর্মকর্তার নির্দেশনা প্রতিপালন করে পুনরায় রাজস্ব কর্মকর্তার নিকট আমদানি দলিলাদি/নথি উপস্থাপনের তারিখ ও সময় (প্রযোজ্য ক্ষেত্রে)	তারিখঃ সময়ঃ	AM/PM	সংশ্লিষ্ট সেকশনের রাজস্ব কর্মকর্তা
৭০. রাজস্ব কর্মকর্তা কর্তৃক ASYCUDA World System এ Re Route to Green/শুদ্ধায়ন করার তারিখ ও সময় *	তারিখঃ সময়ঃ	AM/PM	ASYCU DA World System
৭১. সিএন্ডএফ এজেন্ট কর্তৃক সহকারী রাজস্ব কর্মকর্তার নিকট Assessment Notice দাখিলের তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	সংশ্লিষ্ট সেকশনের
৭২. সহকারী রাজস্ব কর্মকর্তা কর্তৃক Assessment Notice এ স্বাক্ষরপূর্বক রাজস্ব কর্মকর্তার নিকট উপস্থাপনের তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	সহকারী রাজস্ব কর্মকর্তা
৭৩. রাজস্ব কর্মকর্তা কর্তৃক Assessment Notice এ স্বাক্ষরপূর্বক সিএন্ডএফ এজেন্টকে প্রদানের তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	ম্যানুয়াল সংশ্লিষ্ট সেকশনের রাজস্ব কর্মকর্তা

তথ্যের ধরণ	তথ্য	তথ্যের উৎস	তথ্য প্রদানকারী
৭৪. শুদ্ধায়নের প্রকৃতি *	<input type="checkbox"/> সাময়িক <input type="checkbox"/> চূড়ান্ত		সংশ্লিষ্ট সেকশনের সহকারী রাজস্ব কর্মকর্তা
৭৫. কোনরূপ অনিয়ম/রাজস্ব ফীকি উদঘাটিত হয়েছে কি? *	<input type="checkbox"/> হ্যাঁ <input type="checkbox"/> না		
আউটপাস			
৭৬. সিএন্ডএফ প্রতিনিধি কর্তৃক আউটপাস সেকশনে নথি/ফোল্ডার দাখিলের তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	ম্যানুয়াল সংশ্লিষ্ট শাখা সহকারী
৭৭. আউটপাস প্রক্রিয়া সমাপ্ত হওয়ার তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	

সেকশন ৯: শুল্ক পরিশোধ

তথ্যের ধরণ	তথ্য	তথ্যের উৎস	তথ্য প্রদানকারী
৭৮. শুল্ক-করাদি পরিশোধ/ R নম্বার জেনারেশনের তারিখ ও সময় *	তারিখঃ সময়ঃ	AM/PM	ASYCUDA World System সংশ্লিষ্ট সেকশনের সহকারী রাজস্ব কর্মকর্তা

সেকশন ১০: ASYCUDA World System এর Red/ Lock হতে অব্যাহতি (প্রযোজ্য ক্ষেত্রে)

তথ্যের ধরণ	তথ্য	তথ্যের উৎস	তথ্য প্রদানকারী
৭৯. ASYCUDA World System এ বিএল/বিল অব এন্ট্রি Block/Lock আছে কি? *	<input type="checkbox"/> হ্যাঁ <input type="checkbox"/> না		ASYCUDA World System সংশ্লিষ্ট শাখার সহকারী রাজস্ব কর্মকর্তা/ রাজস্ব কর্মকর্তা
৮০. হয়ে থাকলে Block/Lock কারী সংশ্লিষ্ট শাখা/সংস্থা	<input type="checkbox"/> AIR <input type="checkbox"/> CIID <input type="checkbox"/> CIC <input type="checkbox"/> Other		
৮১. Red/Lock হতে অব্যাহতি প্রাপ্তির লক্ষ্যে সংশ্লিষ্ট শাখায় দলিলাদি উপস্থাপনের তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	ম্যানুয়াল
৮২. ASYCUDA World System এ Lock হতে অব্যাহতি প্রদানের তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	ASYCUDA World System

সেকশন ১১: পোর্ট প্রসেসিং ও রিলিজ অর্ডার ইস্যু

তথ্যের ধরণ	তথ্য	তথ্যের উৎস	তথ্য প্রদানকারী
৮৩. ডেলিভারি অর্ডার (ডিও) প্রাপ্তির লক্ষ্যে শিপিং এজেন্টের নিকট দলিলাদি দাখিলের তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	ম্যানুয়াল/ CTMS সিএন্ডএফ এজেন্ট
৮৪. সিএন্ডএফ এজেন্ট কর্তৃক শিপিং এজেন্টের কাছ থেকে ডেলিভারি অর্ডার গ্রহণের তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	
৮৫. সিএন্ডএফ এজেন্ট কর্তৃক বন্দরের ওয়ান স্টপ সার্ভিসে ডেলিভারি অর্ডারসহ অন্যান্য দলিলাদি দাখিলের তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	ম্যানুয়াল চট্টগ্রাম বন্দর কর্তৃপক্ষ
৮৬. বন্দরের ওয়ান স্টপ সার্ভিস হতে দলিলাদি verify করা ও ASYCUDA World System এ Exit Note পরার তারিখ ও সময়	তারিখঃ সময়ঃ	AM/PM	ASYCUDA World System

APPENDIX 5B

তথ্যের ধরণ	তথ্য	তথ্যের উৎস	তথ্য প্রদানকারী
৮৭. সিএন্ডএফ এজেন্ট কর্তৃক পোর্ট বিল পরিশোধের তারিখ ও সময়	তারিখঃ সময়ঃ AM/PM	ম্যানুয়াল	সিএন্ডএফ এজেন্ট
৮৮. বন্দরের ওয়ান স্টপ সার্ভিসের ট্রাফিক ইমপেক্টর (TI) কর্তৃক বিল ও রিলিজ অর্ডার অনুমোদনের তারিখ ও সময়	তারিখঃ সময়ঃ AM/PM		
৮৯. পণ্য ডেলিভারির জন্য ইনভেন্ট প্রদানের তারিখ ও সময় (প্রযোজ্য ক্ষেত্রে)	তারিখঃ সময়ঃ AM/PM	CTMS	চট্টগ্রাম বন্দর কর্তৃপক্ষ
৯০. লুজ (Loose) ডেলিভারির ক্ষেত্রে বন্দর কর্তৃপক্ষ কর্তৃক কন্টেইনার কীপ ডাউনের তারিখ ও সময় (প্রযোজ্য ক্ষেত্রে)	তারিখঃ সময়ঃ AM/PM	ম্যানুয়াল	সিএন্ডএফ এজেন্ট/ চট্টগ্রাম বন্দর কর্তৃপক্ষ
৯১. অন ডেসিস ডেলিভারির ক্ষেত্রে বন্দর কর্তৃপক্ষ কর্তৃক কন্টেইনার ট্রেইলারে লোডিং এর তারিখ ও সময় (প্রযোজ্য ক্ষেত্রে)	তারিখঃ সময়ঃ AM/PM		
৯২. সিএন্ডএফ এজেন্ট কর্তৃক ইয়ার্ড এর কর্তব্যরত ট্রাফিক ইমপেক্টর ও এসআই এর নিকট হতে ওপেনিং গ্রহণের তারিখ ও সময়	তারিখঃ সময়ঃ AM/PM		

সেকশন ১২: খালাসকালে কায়িক পরীক্ষা/নমুনা উত্তোলন

তথ্যের ধরণ	তথ্য	তথ্যের উৎস	তথ্য প্রদানকারী
৯৩. খালাসকালে কায়িক পরীক্ষার প্রয়োজন আছে কি? *	<input type="checkbox"/> হ্যাঁ <input type="checkbox"/> না	ম্যানুয়াল	সিএন্ডএফ এজেন্ট
৯৪. খালাসকালে নমুনা উত্তোলন এর প্রয়োজন আছে কি? *	<input type="checkbox"/> হ্যাঁ <input type="checkbox"/> না		
৯৫. খালাসকালে কায়িক পরীক্ষা/নমুনা উত্তোলন এর জন্য দায়িত্বপ্রাপ্ত শাখার নাম	<input type="checkbox"/> Unstaffing <input type="checkbox"/> AIR <input type="checkbox"/> 5% <input type="checkbox"/> Scanning <input type="checkbox"/> CIID <input type="checkbox"/> Other		
৯৬. খালাস পর্যায়ে কায়িক পরীক্ষার লক্ষ্য কাস্টমস কর্মকর্তার নিকট দলিলাদি দাখিলের তারিখ ও সময়	তারিখঃ সময়ঃ AM/PM		
৯৭. স্ক্যানিং এরিয়াতে শেষ কন্টেইনারবাহী ট্রেইলারের আগমনের তারিখ ও সময় (প্রযোজ্য ক্ষেত্রে)	তারিখঃ সময়ঃ AM/PM		
৯৮. কায়িক পরীক্ষা/নমুনা উত্তোলন এর প্রতিবেদন দাখিলের তারিখ ও সময়	তারিখঃ সময়ঃ AM/PM		

সেকশন-১৩: কার্গো লোডিং ও আনলোডিং (লুজ ডেলিভারির ক্ষেত্রে)

তথ্যের ধরণ	তথ্য	তথ্যের উৎস	তথ্য প্রদানকারী
৯৯. কন্টেইনার/শেড/জাহাজ হতে পণ্য দেশীয় ট্রাক/কার্ডার্ড ভানে লোড শুরুর তারিখ ও সময়	তারিখঃ সময়ঃ AM/PM	ম্যানুয়াল	সিএন্ডএফ এজেন্ট
১০০. কন্টেইনার/শেড/জাহাজ হতে পণ্য দেশীয় ট্রাক/কার্ডার্ড ভানে লোড শেষ হওয়ার তারিখ ও সময়	তারিখঃ সময়ঃ AM/PM	ম্যানুয়াল	সিএন্ডএফ এজেন্ট

সেকশন ১৪: খালাসকালে AIR/CIID/CIC/Other Agency এর হস্তক্ষেপ/পণ্য খালাস স্থগিতকরণ

তথ্যের ধরণ	তথ্য	তথ্যের উৎস	তথ্য প্রদানকারী
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১০১. খালাসকালে AIR/CIID/CIC/Other Agency কর্তৃক পণ্য খালাস স্থগিত করা হয়েছে কি?	<input type="checkbox"/> হ্যাঁ <input type="checkbox"/> না	ম্যানুয়াল	সিএন্ডএফ এজেন্ট
১০২. পণ্য খালাস স্থগিতের তারিখ ও সময় (প্রযোজ্য ক্ষেত্রে)	তারিখঃ সময়ঃ AM/PM		
১০৩. সকল প্রক্রিয়া সম্পাদনের পর উক্ত সংস্থা কর্তৃক অব্যাহতি প্রদানের তারিখ ও সময় (প্রযোজ্য ক্ষেত্রে)	তারিখঃ সময়ঃ AM/PM		

সেকশন ১৫: পণ্য ডেলিভারি

তথ্যের ধরণ	তথ্য	তথ্যের উৎস	তথ্য প্রদানকারী
কাস্টমস প্রসেসিং			
১০৪. সিএন্ডএফ এজেন্ট কর্তৃক ডেলিভারি গেইটে দলিলাদি দাখিলের তারিখ ও সময়	তারিখঃ সময়ঃ AM/PM	ম্যানুয়াল	সংশ্লিষ্ট সহকারি রাজস্ব কর্মকর্তা
১০৫. ডেলিভারি গেইটে কর্মরত কাস্টমস কর্মকর্তা কর্তৃক Gate Verify করার তারিখ ও সময় *	তারিখঃ সময়ঃ AM/PM	ASYCUDA World System	কর্মকর্তা
পোর্ট প্রসেসিং			
১০৬. গেইট সার্জেন্টের নিকট দলিলাদি দাখিলের তারিখ ও সময়	তারিখঃ সময়ঃ AM/PM	ম্যানুয়াল	চট্টগ্রাম বন্দর কর্তৃপক্ষ
১০৭. পোর্ট এলাকা হতে পণ্য বের হওয়ার তারিখ ও সময় *	তারিখঃ সময়ঃ AM/PM		



সেকশন ১৬: তথ্য সংগ্রহ/তথ্য প্রদানকারীর মন্তব্য

১০৮. অস্বাভাবিক/অনাকাঙ্ক্ষিত কোনো ঘটনা সংঘটিত হলে তার বিবরণ	
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সময়কারী কর্মকর্তার বিবরণ	TRS Software এ data input প্রদানকারীর বিবরণ
নাম :	নাম :
পদবী :	পদবী :
ফোন :	ফোন :
স্বাক্ষর :	স্বাক্ষর :

APPENDIX 5C

Questionnaire: Dhaka Airport

 টিআরএস-বাংলাদেশ-এয়ার-২০২২-লাইভ 	
০১) সাধারণ জ্ঞাতব্য (*)	
১. পণ্যের ধরন (*)	<input type="checkbox"/> খাদ্য <input type="checkbox"/> ফার্মাসিউটিক্যাল <input type="checkbox"/> বন্ডেড গার্মেন্টস <input type="checkbox"/> ক্যাপিটাল মেশিনারি
২. পণ্যের এইচ এস কোড (*)	<input type="checkbox"/> অধ্যায় ৮ <input type="checkbox"/> অধ্যায় ১৯ <input type="checkbox"/> অধ্যায় ২১ <input type="checkbox"/> অধ্যায় ২৮ <input type="checkbox"/> অধ্যায় ২৯ <input type="checkbox"/> অধ্যায় ৫২ <input type="checkbox"/> অধ্যায় ৫৪ <input type="checkbox"/> অধ্যায় ৫৫ <input type="checkbox"/> অধ্যায় ৬০ <input type="checkbox"/> অধ্যায় ৮৪
৩. বিল অফ এন্ট্রি নম্বর (*)	
৪. আমদানিকারকের নাম (*)	
৫. সি এন্ড এফ এজেন্টের নাম (*)	
৬. বিমানের রেজিস্ট্রেশন নম্বর (*)	
৭. বিল অফ এন্ট্রির অবস্থা (*)	<input type="checkbox"/> লাল <input type="checkbox"/> হলুদ <input type="checkbox"/> আগমনের আগে প্রক্রিয়াকরণ
৮. বিল অফ এন্ট্রির ধরন (*)	<input type="checkbox"/> আই এম-৪ <input type="checkbox"/> আই এম-৭
৯. কায়িক পরীক্ষার জন্য নির্বাচিত? (*)	<input type="checkbox"/> হ্যা <input type="checkbox"/> না
১০. কায়িক পরীক্ষার জন্য নির্বাচিত হবার কারণ	<input type="checkbox"/> এসআরও শর্ত <input type="checkbox"/> দৈবচয়ন নির্বাচন (রেড) <input type="checkbox"/> অন্যান্য
১১. মূল্যায়নের ধরন (*)	<input type="checkbox"/> প্রথম <input type="checkbox"/> দ্বিতীয় <input type="checkbox"/> পরীক্ষা ছাড়াই
১২. ফ্রেইট এর কার্যক্রমের ধরন (*)	<input type="checkbox"/> কায়িক পরীক্ষা <input type="checkbox"/> নমুনা সংগ্রহ <input type="checkbox"/> কিছুই না
১৩. প্রাসঙ্গিক পরীক্ষা সনদ/ওজিএ কর্তৃক এনওসি প্রয়োজন (শুল্ক ও বন্দর কর্তৃপক্ষ ব্যতীত)?	<input type="checkbox"/> উদ্ভিদ সংগনিরোধ <input type="checkbox"/> ডিএলএস <input type="checkbox"/> ভিওএফ <input type="checkbox"/> বিএসটিআই <input type="checkbox"/> বিএইসি <input type="checkbox"/> বিজিএমইএ <input type="checkbox"/> সিসিআইএন্ডই <input type="checkbox"/> অন্যান্য এয়ারলাইন্স
০২) বিমানের আগমন এবং বন্দরে সংরক্ষণাগার (*)	
১৪. বিমানের আগমনের সময় (*)	দিন মাস - ঘণ্টা মিনিট
১৫. বিমান থেকে ডিসচার্জ শুরু সময় (*)	দিন মাস - ঘণ্টা মিনিট

১৬. ডিসচার্জ সমাপ্তির সময় (গোডাউনে স্টোরের) (*)	দিন মাস - ঘণ্টা মিনিট
১৭. আমদানিকারকের নিকট এফটি বিভাগ কর্তৃক প্রদত্ত এয়ার ওয়ে বিল উপস্থাপন করন (*)	দিন মাস - ঘণ্টা মিনিট
০৩) ম্যানিফেস্ট এবং বিল অফ এন্ট্রি জমা (*)	
১৮. প্রি এরাইভাল প্রসেসের জন্য আবেদনের সময় (প্রয়োজ্য ক্ষেত্রে)	দিন মাস - ঘণ্টা মিনিট
১৯. প্রি এরাইভাল প্রসেসের অনুমোদন(প্রয়োজ্য ক্ষেত্রে)	দিন মাস - ঘণ্টা মিনিট
২০. এসআইকুডা ওয়ার্ল্ড সিস্টেমে আইজিএম জমা দানের তারিখ ও সময় (*)	দিন মাস - ঘণ্টা মিনিট
২১. আইজিএম সংশোধন প্রয়োজন (*)	<input type="checkbox"/> হ্যা <input type="checkbox"/> না
২২. এয়ারলাইন্স হতে এনওসি প্রাপ্যতার তারিখ ও সময়	দিন মাস - ঘণ্টা মিনিট
২৩. মেনিফেস্ট সংশোধনের জন্য আবেদন জমা দেওয়ার তারিখ ও সময়	দিন মাস - ঘণ্টা মিনিট
২৪. যথাযথ কর্তৃপক্ষের অনুমোদন সহ সংশোধন প্রক্রিয়া সম্পূর্ণ হওয়ার তারিখ ও সময়	দিন মাস - ঘণ্টা মিনিট
২৫. এসআইকুডা ওয়ার্ল্ড সিস্টেমে প্রয়োজনীয় সংশোধনের তারিখ ও সময়	দিন মাস - ঘণ্টা মিনিট
২৬. বিল অফ এন্ট্রি জমা দেওয়া (*)	দিন মাস - ঘণ্টা মিনিট
০৪) কায়িক পরীক্ষা/নমুনা সংগ্রহ (*)	
২৭. পোষ্টিং এর জন্য রাজস্ব কর্মকর্তা/ফ্রেইট কর্মকর্তার নিকট নথি জমা	দিন মাস - ঘণ্টা মিনিট
২৮. পরীক্ষার জন্য এআরও নির্বাচন এবং সিএন্ডএফ এর নিকট ফাইল ফেরত প্রদান	দিন মাস - ঘণ্টা মিনিট
২৯. কায়িক পরীক্ষা/নমুনা সংগ্রহের জন্য সি এন্ড এফ কর্তৃক বন্দরে ইন্ডেন্ট প্রদান	দিন মাস - ঘণ্টা মিনিট
৩০. কায়িক পরীক্ষা/নমুনা সংগ্রহের জন্য পোর্ট অথরিটির অনুমোদন	দিন মাস - ঘণ্টা মিনিট

APPENDIX 5C

৩১. সি এন্ড এফ এজেন্ট কর্তৃক মনোনীত পরীক্ষা কর্মকর্তার কাছে ফাইল/ফোন্ডার জমা	দিন মাস - ঘণ্টা মিনিট
৩২. কায়িক পরীক্ষা শুরু সময়	দিন মাস - ঘণ্টা মিনিট
৩৩. কায়িক পরীক্ষা সম্পন্ন সময়	দিন মাস - ঘণ্টা মিনিট
৩৪. বিমান ও কাস্টমস ব্যতীত অন্যান্য সংস্থার জন্য প্রদত্ত টিটি (প্রযোজ্য ক্ষেত্রে)	দিন মাস - ঘণ্টা মিনিট
৩৫. বিমান ও কাস্টমস ব্যতীত পরীক্ষা/নমুনা সংগ্রহ শুরু	দিন মাস - ঘণ্টা মিনিট
৩৬. বিমান ও কাস্টমস ব্যতীত পরীক্ষা/নমুনা সংগ্রহ সম্পন্ন	দিন মাস - ঘণ্টা মিনিট
৩৭. স্থান করার জন্য নির্বাচিত (*)	<input type="checkbox"/> হ্যা <input type="checkbox"/> না
৩৮. স্থানিং শুরু	দিন মাস - ঘণ্টা মিনিট
৩৯. স্থানিং সম্পন্ন	দিন মাস - ঘণ্টা মিনিট
৪০. সহকারী রাজস্ব কর্মকর্তার নিকট অনুমোদনের জন্য কায়িক পরীক্ষার রিপোর্ট জমা	দিন মাস - ঘণ্টা মিনিট
৪১. সহকারী রাজস্ব কর্মকর্তা কর্তৃক অনুমোদন এবং সিএন্ডএফের নিকট ফেরত	দিন মাস - ঘণ্টা মিনিট
৪২. রাজস্ব কর্মকর্তার নিকট অনুমোদনের জন্য কায়িক পরীক্ষার রিপোর্ট জমা	দিন মাস - ঘণ্টা মিনিট
৪৩. রাজস্ব কর্মকর্তা কর্তৃক কায়িক পরীক্ষার রিপোর্ট অনুমোদন এবং সিএন্ডএফের নিকট ফেরত	দিন মাস - ঘণ্টা মিনিট
৪৪. ফ্লাইট ইনচার্জ এর নিকট কায়িক পরীক্ষার রিপোর্ট জমা (প্রযোজ্য ক্ষেত্রে)	দিন মাস - ঘণ্টা মিনিট
৪৫. ফ্লাইট ইনচার্জ কর্তৃক কায়িক পরীক্ষার রিপোর্ট অনুমোদন এবং সিএন্ডএফের নিকট ফেরত	দিন মাস - ঘণ্টা মিনিট
০৫) শুদ্ধায়ন (*)	
৪৬. বিমান ও কাস্টমস ব্যতীত (OGA) এর এনওসি প্রয়োজন কি না?	<input type="checkbox"/> হ্যা <input type="checkbox"/> না

৪৭. আমদানিকারক/আমদানিকারকের প্রতিনিধি কর্তৃক (OGA)-1 এনওসির জন্য অনুরোধ	দিন মাস - ঘণ্টা মিনিট
৪৮. (OGA)-1 এনওসির এর প্রাপ্যতা	দিন মাস - ঘণ্টা মিনিট
৪৯. আমদানিকারক/আমদানিকারকের প্রতিনিধি কর্তৃক (OGA)-2 এনওসির জন্য অনুরোধ	দিন মাস - ঘণ্টা মিনিট
৫০. (OGA)-2 রিপোর্ট কাস্টমস হাউজে জমা	দিন মাস - ঘণ্টা মিনিট
৫১. সংশ্লিষ্ট সহকারী রাজস্ব কর্মকর্তার নিকট মূল্যায়ন নথি জমা প্রদান (*)	দিন মাস - ঘণ্টা মিনিট
৫২. সহকারী রাজস্ব কর্মকর্তার অনুমোদন এবং সিএন্ডএফ কে ফেরত প্রদান (*)	দিন মাস - ঘণ্টা মিনিট
৫৩. রাজস্ব কর্মকর্তার কাছে নথি জমা প্রদান (*)	দিন মাস - ঘণ্টা মিনিট
৫৪. রাজস্ব কর্মকর্তার অনুমোদন এবং সিএন্ডএফ কে ফেরত প্রদান (*)	দিন মাস - ঘণ্টা মিনিট
৫৫. সেকশন ইনচার্জ এর নিকট নথি জমা (প্রযোজ্য ক্ষেত্রে)	দিন মাস - ঘণ্টা মিনিট
৫৬. উচ্চতর কর্তৃপক্ষ কর্তৃক অনুমোদিত এবং মূল্যায়ন চূড়ান্তকরণ এবং সিএন্ডএফ কে ফেরত প্রদান (*)	দিন মাস - ঘণ্টা মিনিট
৫৭. রি-রাউটিং এর জন্য নথি জমা প্রদান (*)	দিন মাস - ঘণ্টা মিনিট
৫৮. রাজস্ব কর্মকর্তা কর্তৃক বি/ই কে গ্রীন/মূল্যায়ন সম্পন্ন রি-রাউটিং করণ (*)	দিন মাস - ঘণ্টা মিনিট
০৬) শুদ্ধ ও কর প্রদান (*)	
৫৯. শুদ্ধ ও কর প্রদান (*)	দিন মাস - ঘণ্টা মিনিট
৬০. সহকারী রাজস্ব কর্মকর্তার কাছে Assessment Notice জমা প্রদানের তারিখ ও সময় (*)	দিন মাস - ঘণ্টা মিনিট
৬১. সহকারী রাজস্ব কর্মকর্তা কর্তৃক সিএন্ডএফের নিকট নথি ফেরত	দিন মাস - ঘণ্টা মিনিট

APPENDIX 5C

৬২. রাজস্ব কর্মকর্তার নিকট Assessment Notice জমা (*)	দিন মাস - ঘন্টা মিনিট
৬৩. রাজস্ব কর্মকর্তার কর্তৃক সিএন্ডএফের নিকট Assessment Notice ফেরত (*)	দিন মাস - ঘন্টা মিনিট
০৭) মালামাল সরবরাহ (*)	
৬৪. পোর্ট চার্জ বিলিং এর জন্য নথি জমা (*)	দিন মাস - ঘন্টা মিনিট
৬৫. বিলের কপি গ্রহণ এবং সিএন্ডএফের নিকট নথি ফেরত প্রদানের তারিখ ও সময় (*)	দিন মাস - ঘন্টা মিনিট
৬৬. সি এন্ড এফ এজেন্ট কর্তৃক পোর্টের বকেয়া পরিশোধ (*)	দিন মাস - ঘন্টা মিনিট
৬৭. ব্যাংক কর্তৃক বন্দরের বিল গ্রহণ এবং সিএন্ডএফের নিকট নথি ফেরত প্রদানের তারিখ ও সময়	দিন মাস - ঘন্টা মিনিট
৬৮. সি এন্ড এফ এজেন্ট কর্তৃক বন্দর কর্তৃপক্ষের নিকট এক্সিট নম্বরের জন্য নথি জমা (*)	দিন মাস - ঘন্টা মিনিট
৬৯. বন্দর কর্তৃপক্ষ কর্তৃক এসআইকুডা ওয়ার্ল্ড সিস্টেমে এক্সিট নোট (*)	দিন মাস - ঘন্টা মিনিট
৭০. কাস্টমস এর নিকট গেট যাচাই এর জন্য নথি জমা (*)	দিন মাস - ঘন্টা মিনিট
৭১. কাস্টমস গেট কর্তৃক গেট যাচাই এবং সিএন্ডএফের নিকট নথি ফেরত প্রদানের (*)	দিন মাস - ঘন্টা মিনিট
৭২. ডেলিভারির সময় সিআইআইডি/সিআইসি/প্রিভেন্টিভ/ফ্রেইট এর তথ্যের উপর ভিত্তি করে আরও পরীক্ষা (প্রয়োজ্য ক্ষেত্রে) (*)	<input type="checkbox"/> হ্যা <input type="checkbox"/> না
৭৩. ডেলিভারির সময় পরীক্ষার জন্য সংশ্লিষ্ট কাস্টমস অফিসারের কাছে নথি জমা (যেখানে প্রয়োজ্য)	দিন মাস - ঘন্টা মিনিট
৭৪. পরীক্ষার প্রতিবেদন দাখিল (প্রয়োজ্য ক্ষেত্রে)	দিন মাস - ঘন্টা মিনিট
৭৫. রি-ট্যাক্স সহ পুনঃ গুন্ডায়ন (আমদানিকরক কর্তৃক ভুল ঘোষণার ক্ষেত্রে) এর তারিখ ও সময়	দিন মাস - ঘন্টা মিনিট

৭৬. ডেলিভারি পর্যায়ে OGA যাচাইয়ের জন্য আবেদন (প্রয়োজ্য ক্ষেত্রে)	দিন মাস - ঘন্টা মিনিট
৭৭. ডেলিভারি পর্যায়ে OGA যাচাই সম্পন্ন (প্রয়োজ্য ক্ষেত্রে)	দিন মাস - ঘন্টা মিনিট
৭৮. পণ্য সরবরাহের জন্য ইন্ডেন্ট প্রদান (*)	দিন মাস - ঘন্টা মিনিট
৭৯. ডেলিভারি লোডিং চেকিং, পোর্ট সিকিউরিটি রেজিস্টার এন্ট্রি এবং সাইনিং (*)	দিন মাস - ঘন্টা মিনিট
৮০. ডেলিভারি গেটে এন্ট্রি নিবন্ধন এবং গেটে ঘোষণার অনুলিপি জমা প্রদান (*)	দিন মাস - ঘন্টা মিনিট
৮১. গেট দিয়ে চালান প্রস্থান (*)	দিন মাস - ঘন্টা মিনিট
০৮) ডেটা কালেক্টরের মন্তব্য (*)	
৮২. অস্বাভাবিক/অপ্রত্যাশিত ঘটনার জন্য মন্তব্য	

সিএন্ডএফ এজেন্টের নাম:

প্রতিষ্ঠানের নাম:

ফোন নম্বর:

স্বাক্ষর:

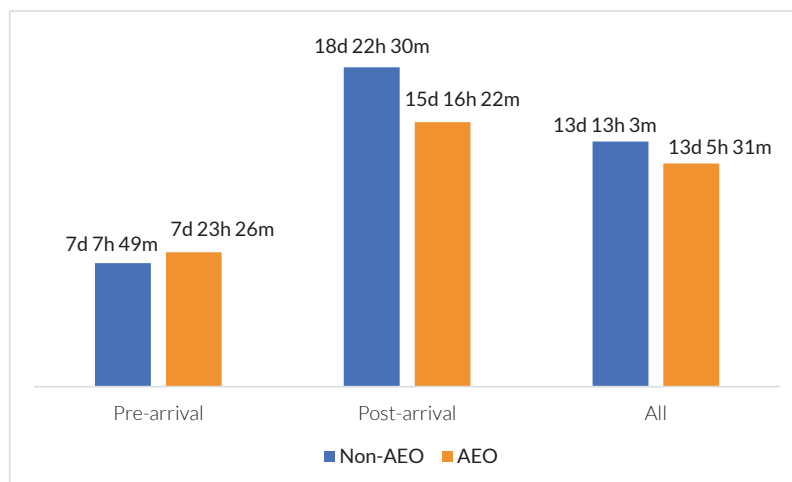
APPENDIX 6

Average release time of Authorized Economic Operators (AEOs)

Following the WCO SAFE Framework to facilitate international trade and ensure supply chain security, the NBR granted the authorized economic operator (AEO) status to three pharmaceutical companies in 2019. In this study, 22 of 92 pharmaceutical samples were related to AEO consignments at the Chattogram seaport.

The average release time for AEOs is 13 days 5 hours 31 minutes, whereas, for non-AEOs, the time is slightly higher (13 days 13 hour 3 minutes). In the case of post-arrival processing, AEO consignments take about 17 % less time for clearance than that of non-AEOs. However, in the case of pre-arrival processing, the average release time is almost the same (about 8 days) for both AEO and non-AEO consignments.

Figure: Average release time (in days-hours-minutes) for AEO and non-AEO consignments



Source: TRS 2022 Survey.

Process wise time taken (AEO Versus non-AEO consignments)

Stepwise disaggregated data indicate that a significant amount of time is consumed during the ship arrival to B/E hardcopy submission phase for both AEO and non-AEO consignments with post-arrival processing: 13 days 11 hours 16 minutes (about 71% of ART) for the non-AEO, and 7 days

15 hours 52 minutes (about 49% of ART) for the AEO consignments. This implies that a significant amount of time is consumed in the pre-Customs stage.

APPENDIX 6

It is worth noting that, during B/E hardcopy submission to the assessment phase, AEOs (with post-arrival processing) take about 75% less time than non-AEOs, implying the faster Customs clearance for AEOs. However, the time required to pay duty and taxes for AEO consignments is double the time taken by non-AEO consignments in the case of post-arrival processing.

In the case of pre-arrival processing, AEO consignments take more time than the non-AEO consignments, signifying the room for improvement in the current AEO-mechanism. AEO operators take double the time of regular non-AEO operators during the assessment to payment stage, which warrants further studies to identify the underlying causes of this delay.

Table: Process wise time taken (in days-hours-minutes) for AEO and non-AEO consignments - Chattogram

Type	Ship arrival to B/E hardcopy submission	B/E hardcopy submission to assessment	Assessment to payment of duty and taxes	Payment of duty and taxes to release of goods	Average release time	No. of samples
Non-AEO	-	6h 22m	2d 19h 1m	4d 2h 48m	13d 13h 3m	74
AEO	-	1h 33m	4d 23h 15m	3d 18h 8m	13d 5h 31m	22
Non-AEO (post-arrival)	13d 11h 16m	7h 21m	2d 2h	3d 1h 24m	18d 22h 30m	46
AEO (post-arrival)	7d 15h 52m	1h 50m	4d 6h 28m	3d 8h 8m	15d 16h 22m	15
Non-AEO (pre-arrival)	0	4h 46m	3d 22h 59m	3d 13h 33m	7d 7h 49m	28
AEO (pre-arrival)	0	56m	6d 11h 14m	4d 15h 33m	7d 23h 26m	7

Source: TRS 2022 Survey.

APPENDIX 7

Time taken by airlines at Dhaka airport:

In the case of Dhaka airport, IGMs should be submitted before departure of the aircraft from the origin/port of call, as mandated by the Customs

SRO 47/ 2020. This study finds that airlines take on average 1 day 1 hour 19 minutes to submit IGMs after the arrival of aircraft.

Table: Time taken (in days-hours-minutes) by airlines to submit IGMs - Dhaka

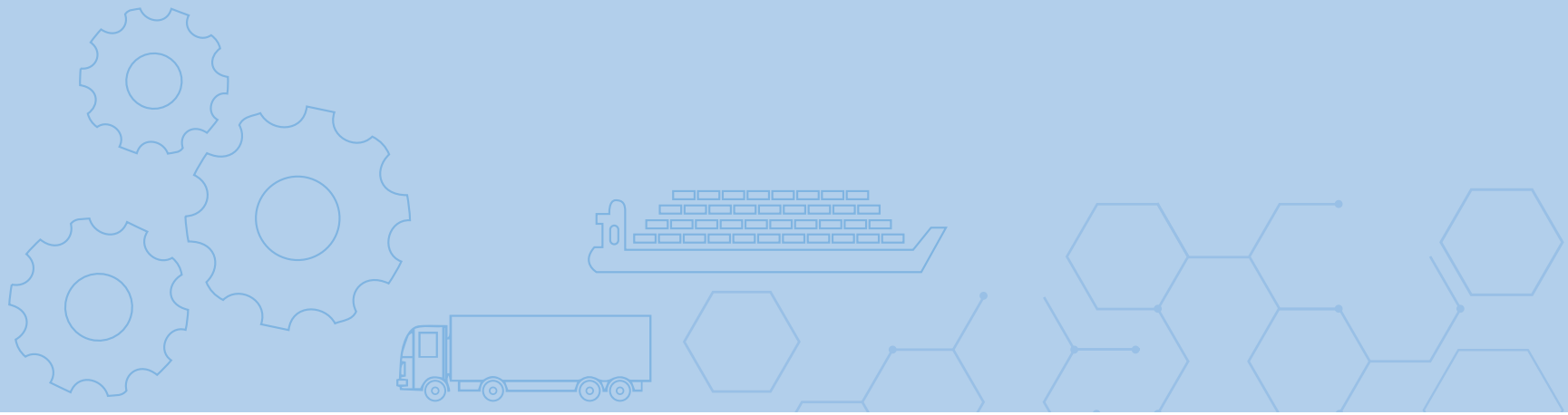
Activities	Average time	Minimum time	Maximum time	No. of samples
Aircraft arrival to IGM submission	1d 1h 19m	0m	10d 22h 5m	293

GLOSSARY

ASYCUDAWorld	Also known as the ASYCUDA system. The Automated System for Customs Data (ASYCUDA) is an integrated customs management system for international trade and transport operations in a modern automated environment.
Airway Bill/Bill of Lading	A document that serves both as a contract of carriage and as reception for the goods on the carrier airlines/ship/truck.
Customs Assessment/ Assessment	Customs assessment means any assessment, reassessment, adjustment statement or notice of penalty assessment issued by Customs in respect of an import or export transaction, or other form of recognized document assessing liability for Customs Duty under applicable Law, including any re-appraisal of value for duty, redetermination of tariff classification or reconsideration of eligibility for preferential tariff treatment.
Bill of Entry	The owner of any imported goods shall make entry/declaration of such goods for home-consumption or warehousing or for any other approved purpose by delivering to the appropriate officer of customs a bill of entry thereof in such form and manner and containing such particulars as directed by National Board of Revenue, Bangladesh.
Customs Broker	Customs brokers are defined in the Revised Kyoto Convention (RKC) as "third parties" in the meaning of any person who deals directly with the Customs, for and on behalf of another person, relating to the importation, exportation, movement or storage of goods.
Direct Traders Input (DTI)	Traders who have been authorized by Customs to perform data entry of customs declarations from their computers using DTI software on behalf of Importer/Exporter.
Examination	An inspection performed by the Customs authorities to verify the accuracy of the information declared by the importer/exporter to the customs authorities.
FGD	A Focus Group Discussion (FGD) is a qualitative research method and data collection technique in which a selected group of people discusses a given topic or issue in-depth, facilitated by a professional, external moderator.
Importer	A person or company who brings goods into a country from a foreign entity for the purpose of home consumption/ trade/ any other approved purposes.

GLOSSARY

Import/Export Permit	The authorization of bringing goods or services from abroad to Bangladesh and sending out goods and services from Bangladesh to abroad, respectively.
IGM	Before the arrival of cargo at the destination port, the carrier has to file the details of Import General Manifest (IGM) cargo arriving at such port of importing country with the Customs. The filing of such details of cargo is called IGM filing (Import General Manifest filing). The procedures to file IGM (Import General Manifest) are done by the carrier of goods or his agent.
NBR	The National Board of Revenue (NBR) is Bangladesh's apex authority for tax administration.
OGA	The Government agencies in Bangladesh are state-controlled organizations that act independently to carry out the policies of the Government of Bangladesh.
Risk Management System	The systematic application of management procedures and practices provides Customs with the necessary information to address movements or consignments that present a risk (WCO 2010).
RED lane	The RED Lane is risk management-based criteria that indicate a physical review of the cargo. In other words, apart from looking at the documents, the Customs authority will bring the import consignment to an inspection point; to check that the details of the declaration match the cargo.
Statutory Regulatory Order (SRO)	An SRO is subordinate legislation, a collective term for statutory rules, regulations, ordinances, by-laws, and notifications issued by a controlling authority.
Warehouse/Shed	Any approved place by and under the supervision of the customs authorities where goods may be stored until the importer's duty is collected.
YELLOW lane	The YELLOW Lane is risk management-based criteria that indicate that the import consignment will be dispatched only by Customs authority by reviewing documentation and checking the details that the importer has declared.



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Bangladesh Customs & VAT



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