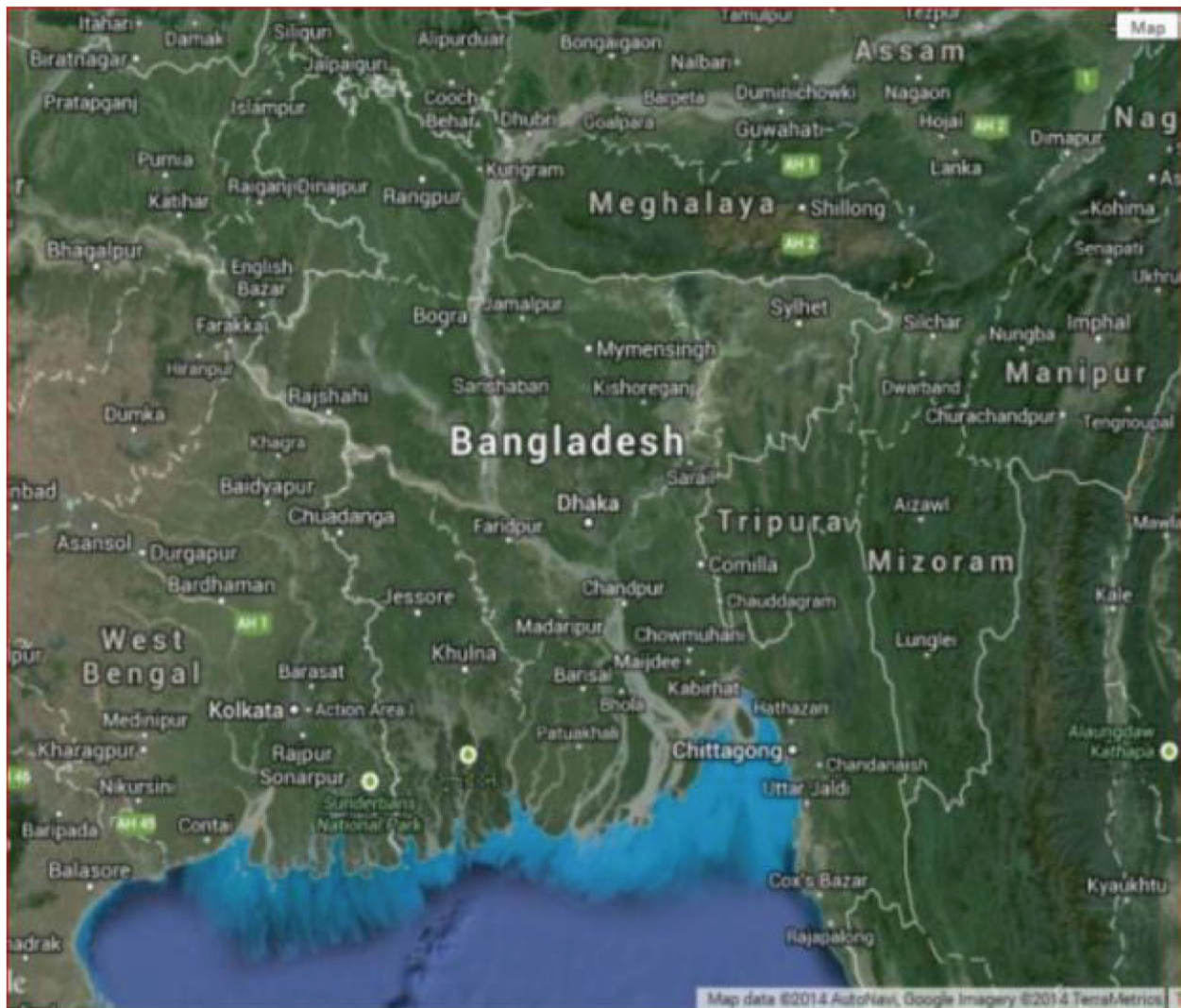


BANGLADESH TIME RELEASE STUDY CUSTOM HOUSE CHITTAGONG AND CHITTAGONG PORT



June 2014

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EXECUTIVE SUMMARY

International trade is a vital driver of wealth creation and consequently economic growth and development. Increasing volumes of trade, the fall in tariff levels, the availability of modern technology to significantly improve the management of cross-border trade and business just in time production delivery requirements have all combined to create a strong interest in trade facilitation.

Customs administrations are a critical component in the efficiency of international trade as they process every consignment to ensure compliance with national laws and regulatory requirements as well as international trading rules. Customs have the responsibility of revenue collection, protection of society and safeguarding the supply chain besides enhancing trade facilitation to promote investment and reduce poverty.

Modern Customs administrations have recognised that streamlining and simplifying clearance procedures is beneficial to their importers, their exporters and their national economies. One of the methods used for the review of clearance procedures is to measure the average time taken between the arrival of goods and their release. This facilitates Customs ability to identify both the problem areas and potential corrective actions needed to increase efficiency.

It is for these reasons that NBR decided to carry out a study of the time taken from the arrival of goods until their release. The component parts of the clearance procedures were identified and measured so as to identify where improvements could be effected. The main objectives of the study were: to access existing procedures and identify constraints, and to propose measures to reduce the time required for the release of goods.

This study estimates the mean time difference between the arrival and release of imported goods. It also measures the time required for the key intervening processes in the clearance process e.g. lodgement of import declarations, assessment of duty payable and physical examination of the goods.

This study was carried out at the sea-port of Chittagong. The Chittagong Port is the principal seaport of Bangladesh handling about 92% of import-export trade of the country. Chittagong Custom House collects approximately 30 percent of the total NBR revenue and about 40 percent of the total indirect tax of the NBR. The Chittagong Custom House collects about 65-70 percent of the total revenue collected by various Custom houses/stations. Furthermore, around 50 percent of the total volume of the import and 80 percent of the total volume of the export is handled by this station.

Key finding of the Chittagong Study

The time taken in Chittagong for release of cargo at import is 11 days, 9 hours and 45 minutes and for export is 4 days, 22 hours and 38 minutes. This time

needs to be reduced in order to facilitate legitimate trade and meet the objectives outlined in the NBR’s Strategic Plan.



There is scope for improvement in what remains a largely a manual clearance system. Currently Customs release and clearance times are impacted by repetitive processes that allow other stakeholders to unduly influence the total overall time taken to release goods.

Procedures and practices should be reviewed as a matter of urgency to remove delays duplication and unnecessary actions by Customs, other government agencies, the port authority, Shipping and C&F Agents. For Customs, some improvements can be effected immediately to improve the situation pending transition to a fully electronic declaration and risk management system, which will allow for the effective risk segmentation of cargo to expedite simplified release procedures for low risk traders.

Principal Recommendations

As a result of the TRS, the following recommendations are suggested as a priority. Full details of all recommendations can be found in appendix 1.

A fully integrated electronic declaration system incorporating direct trader input and automated risk assessment and client segmentation needs to be fully implemented.

- A fully integrated electronic declaration system incorporating direct trader input and automated risk assessment and client segmentation needs to be fully implemented.
- The following procedures should be reviewed within 6-12 months with the intention to enhance, streamline or eliminate them as appropriate:
 - a) 100% physical checking of Import Declarations – replaced by introducing systems generated random quality control provisions on lodgement/receipt of declarations;
 - b) reduction in the repetitive handling of documents by third parties as part of the release & clearance process- to increase Customs control over the overall end to end clearance processes and thereby driving release times downward;
 - c) introduction of clear separation of the release & clearance processes to improve facilitation of low risk trade – tested by introducing a ‘pilot programme’ with a selected number of highly compliant companies;
 - d) phasing out the need for lodgement of ‘paper’ declarations and supporting documents moving towards a fully-fledged electronic system – utilising the ‘pilot programme’ identified in point (c);
 - e) implementing the requirement for a Customs Post Clearance Audit function; and
 - f) implementing the requirement for centralization of declaration, risk assessment and determining client segmentation in a centralized office for transparency.
 - g) establish connectivity or an interface for Customs with the Chittagong Port Authority cargo management system;
 - h) introducing ‘Customs uniforms’ for all front-line Customs staff;
 - i) creating public counters/areas for client interactions to improve overall systems, office, documentation and physical security;
 - j) improving Customs and other agency controls by the introduction of commonly agreed risk analysis and sampling techniques - through improved collaboration between all agencies to better identify those declarations that require detailed examination.

Additionally, NBR should continue to maintain dialogue with the business community and jointly discuss improvement and promotion of procedures. An example would be the introduction of an authorised trader scheme outlined to allow traders meeting certain criteria to benefit from simplified procedures such as direct release, prior release, simplified declaration, deferred payment etc. *These 'pilots' could be implemented within the current system without necessarily having to wait for full automation and would deliver tangible and immediate benefits to trade.* Similarly, with base-line clearance data now available, NBR by agreement should consider benchmarking performance with other ports in the region and examining best practice TRS published by countries, for example, Australia, Japan, Serbia and Pakistan. Benchmarking is particularly useful when two or more countries agree to cooperate in joint TRS and share and publish results.

The implementation of the principal recommendations outlined above would, improve the facilitation of low risk trade, improve the countries position in world productivity rankings, improve operations at Chittagong Port, increase the visibility of Customs as a 'central' border agency and increase productivity and predictability for traders. Accepting the key finding of the report, NBR needs to determine realistic goals to reduce the overall number of days taken for the release of cargo at Chittagong Port. It also needs to develop a comprehensive action plan as outlined in APPENDIX 1 of this report to achieve these goals in the short, medium and longer term (6-24 months). Attainment of these goals should be measured through future TRS studies.

1. INTRODUCTION AND CONTEXT

1.1. Introduction

1.1.1. Increased global trade demands an efficient trade logistics system

Cross-border trading has increased expediently due to globalization. This demands optimization and reduction in time for trade-related procedures followed by the regulatory processes conducted at the border.

When international shipments enter the territory of a country they immediately come under Customs control. Customs and other regulatory agencies need to have direct access to and temporary custody of export and import consignments while discharging their often-complex tasks of revenue collection, security, environmental and health protection and application of trade policy. This regulatory intervention in the supply chain is a commercial concern of the international traders and their customers. Insight in to the end-to-end supply chain management including Customs efficiency is a priority for both the government and private sector. This information can guide any necessary process improvements or identify desirable regulatory changes to ensure the effective facilitation of trade.

1.1.2. Time Release Study measures performance of the Customs activities

The Time Release Study (TRS) is one of World Customs Organization's (WCO) most important trade facilitation instrument, based upon similar initiatives in the USA and Japan where it was developed. The TRS is a unique tool and method for measuring the actual performance of Customs activities as they directly relate to trade facilitation at the border. It was adopted by the Permanent Technical Committee (PTC) of the WCO in 1994. The methodology and internet-based software for use with the study have been updated regularly by the WCO with the last major update completed in 2011.

The TRS seeks to accurately measure the relevant aspects of the effectiveness of operational procedures that are carried out by Customs and other regulatory actors in the standard processing of imports, exports and in transit movements. This aids in well conception and materialization of the related decisions to improve such performance.

The TRS also helps in determining the effectiveness of Customs procedures and in identifying both problematic areas and potential corrective measures to increase efficiency and effectiveness. The study also helps to address the concerns of trading community regarding delays in the clearance process and recommends ways to respond to them.

Research conducted by the WCO showed that the time taken for release has steadily reduced due to the implementation of improvements and corrective measures based on the result of these studies in administrations that periodically undertake such studies.

1.1.3. Performance measurement is important in the reform process

One of the first steps in a reform process is to measure the activities that one wishes to improve or reform. The ultimate aim of implementing a performance measurement system is to determine what aspects of the system being measured need improvement.

Successful performance measurement should be simple to do, simple to understand and simple to respond to. Performance measurement criteria should be developed in conjunction with stakeholders involved so that there will be a shared ownership amongst those involved in the processes being measured and that they will reflect the relevance to local context. Achieving relevance depends on accurately identifying the events that are integral to the local clearance process and establishing the interdependencies between them.

The time required to release goods has also increasingly become the measure by which the international trading community assesses the effectiveness of border clearance processes in individual countries.

Customs administrations have recognised that streamlining and simplifying clearance procedures is beneficial to their importers, their exporters and their national economies. Simplified clearance procedures have a bearing on the efficiency of traders in meeting the challenges for better product quality, lower costs and faster delivery. One of the methods used for the review of clearance procedures is to measure the average time taken between the arrival of goods and their release. This aids Customs in identifying both the problem areas and potential corrective actions to take in order to increase efficiency.

Trade facilitation¹ is a key principle of the World Trade Organization. Studies conducted by various international organizations have shown conclusively that the decreasing of trade barriers increases domestic productivity and helps to encourage foreign investment. Most recently Trade Facilitation had been highlighted in the Doha Declaration of the World Trade Organization (WTO) as "expediting the movement, release and clearance of goods, including goods in transit." This includes the relationship of customs procedures and other practices that may add to the cost or time requirements of trade. Article 6.1 of Trade Facilitation Agreement addresses conducting a Time Release Study such as the one conducted at Chittagong. Article 6.1 reads "6.1. Members are encouraged to measure and publish their average release

¹ The United Nations Economic Commission for Europe defines Trade Facilitation as "a comprehensive and integrated approach to reducing the complexity and cost of trade transaction process, and ensuring that all these activities can take place in an efficient, transparent and predictable manner, based on internationally accepted norms, standards and best practices

time of goods periodically and in a consistent manner, using tools such as, inter alia, the WCO Time Release Study.”²

1.1.4. Time Release Study and the Context of Bangladesh

Bangladesh became a Contracting Party to the Revised Kyoto Conventions (RKC) in September 2012. As part of this accession, the Customs is required to undertake a set of reform initiatives to fully comply with the RKC. Against this backdrop, the National Board of Revenue is undertaking various initiatives to comply with RKC with an aim to foster trade facilitation and Customs modernization in Bangladesh. For Customs modernization, NBR is implementing its Customs Strategic Action Plan 2013 – 2016, which has the stated vision of establishing “An innovative, professional and ethical Customs service that contributes significantly to the happiness, safety, economic prosperity, and environmental health of Bangladesh through an ongoing process of modernization and reform in line with international best practices.” The strategic objectives reflected in the plan are listed below:

1. Strategic Management, modernization and reform
2. Financial and Human Resource Management, Planning, Training and Development
3. Efficient and Effective Legislation, Policy, Procedures and Practice that strengthens economic competitiveness and supports the modernization and reform process
4. Information Communication and Technology that promotes communication, supports business processes and minimises costs for Industry
5. External Communication and Partnerships
6. Governance and Integrity
7. Facilitate legitimate trade and travel while ensuring compliance with Customs and allied legislation
8. Efficient and timely collection, and accounting for, Revenue Collection

The TRS is an important aspect of this plan and is specifically identified under Strategic Objective 7 – as activity 7.6.3: “Conduct a Time Release Study to assess the current efficiency of border management procedures and identify opportunities for improvement”. The TRS will provide reliable and validated information on the time taken at various stages in the clearance process and will provide officials the ability to

² Agreement on Trade Facilitation – Ministerial Decision of 7 December 2013

identify areas within the process that can be improved in order to reduce clearance times.

Trade-related transaction costs such as freight charges and other logistical expenses are a crucial determinant of Bangladesh's ability to participate competitively in a global economy. Some general problems that add to the costs of trade are:

- Port congestion affecting turn-around time for feeder vessels and railway wagons.
- Complicated and duplicative Customs procedures.
- Complex and non-transparent administrative requirements, often pertaining to documentation.
- High costs for processing information resulting from limited automation.

TRS of Chittagong (the largest sea-port) and Benapole (the largest land port) is also a mandatory conditionality of the tranche 2 of the Asian Development Bank financed South Asia Social and Economic Cooperation (SASEC) loan program.

1.1.5. Port of Chittagong

The Chittagong Port is the principal seaport of Bangladesh handling about 92% of import-export trade of the country. Therefore, its importance in the national economy is paramount. Chittagong Port is managed by the Chittagong Port Authority (CPA) who provides the necessary services and facilities to the port users.

The Chittagong Port is the largest seaport in Bangladesh, located by the estuary of the Karnaphuli River in Patenga, near the city of Chittagong. It is a deep-water seaport dominated by trade in containerized manufactured products (especially garments, jute and jute goods, leather products, fertilizers and seafood), raw materials and to a lesser extent passengers. It is one of the two main sea ports of Bangladesh - most of the export and import of the country are handled via this port. The port handled 1.5 million TEUs (twenty equivalent units) containers in 2010-11, up from 12.12 lakh TEUs (1,212,000) in the previous year, according to the Port Authority Traffic Department. The Port of Chittagong is ranked as world's 90th busiest port in the world. Users of the Port are Ship Owners and Shipping Agents, Stevedoring Agents, Handling & Lighting Contractors and Clearing & Forwarding Agents.

Operational Indicators

Indicators	Target	Achievements							
		2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
A. Turn around time of vessels (days)	5.10	4.93	6.38	5.07	5.51	5.15	6.90	4.88	4.91
B. Throughput per ship day									
Container (Boxes)	200	239.83	226.53	290.17	364.27	416.82	372.69	442.27	490.27
General Cargo (Tons)	800	1827.63	1563.70	1564.28	1593.94	1598.02	1615.04	1636.34	1666.97
C. Productivity per gang hour									
Container (No.)	15	12.11	13.26	14.42	15.11	15.07	15.05	15.14	13.90
General Cargo (Tons)	20	28.25	30.29	30.15	29.12	30.03	28.79	31.98	32.72
D. Equipment availability (%)	70	49.94	47.68	44.61%	44.78	43.50	46.50	74.05	68.00
E. Waiting time of Ship (day)	2.50	1.44	1.64	2.47	3.53	2.75	2.61	2.53	2.57
F. Service time of Ship (day)	4.00	4.35	5.04	4.33	4.51	4.78	5.60	4.81	4.94
G. Berth occupancy (%)	70	69.38	86.29	86.15	62.21	66.05	81.98	64.68	64.17

Source:

http://cpa.gov.bd/portal/home.php?option=article&page=43&link=statistical_info&item=performance_indicator

1.2. Chittagong Custom House

Chittagong Custom House is one of the oldest Custom stations in the sub-continent. It is the biggest revenue collector in the country. It collects approximately 30 percent of the total NBR revenue and about 40 percent of the total indirect tax of the NBR. The Chittagong Custom House collects about 65-70 percent of the total revenue collected by various Custom houses/stations. Furthermore, around 50 percent of the total volume of the import and 80 percent of the total volume of the export is handled by this station. Not only does the Chittagong Custom House have the responsibility to collect all duties and taxes at import stage and to facilitate the export trade, but it also has the responsibility to foster growth of the domestic economy and expedite the local industrialization by rendering, quick, transparent and responsible services to all concerned stakeholders³ and thereby securing the supply-chain.

The major exports of the Custom House, Chittagong are garments, jute and jute products, hides and skins, tea, naphtha, molasses, frozen fish, shrimps and fertilizer. The main imports are food grain, cement, petroleum, sugar, salt, fertilizer, general cargo, iron materials and chemicals.

³ Chittagong Custom House web page - <http://chc.gov.bd.imp>

Statistics obtained from ASYCUDA ++ indicate that 57.04 crore BDT in fines and 23,040.68 crore BDT in revenue was collected on imports during fiscal year 2012 - 2013. There were 297,227 Bills of Entry lodged in in that period. Export revenue totalled 33.56 crore BDT and there were 594,309 Bills of Export lodged.

1.3. Customs Processing at Chittagong Custom House

1.3.1. Overview on the Customs Clearance Process

Customs processes at Chittagong Custom House are a combination of manual and automated procedures. This applies to both import and export regimes. ASYCUDA++⁴ is the automated system that is currently utilized in Chittagong Custom House.

Clearing and Forwarding Agents (C&F Agents) and Shipping Agents play a major role in clearing shipments. Although there is some electronic submission of documents via direct trader interface, the release and clearance processes actually rely on reviews of hard copies of documentation. At almost every step in the process the hard copies are returned by Customs to the C&F Agent or Shipping Agent for physical transferring of the documents to the next step in the process.

1.3.2. Import Processing

The major steps involved in importing goods in Chittagong are: Import General Manifest (IGM) Processing, Pouch Centre review, Assessment and Physical Examination, Out Pass creation, Payment of Duty , Release Order Issuance, Port Authority Clearance and actual Release of the goods.

Customs at Chittagong have also established 19 off dock facilities where certain commodities such as bulk cotton, animal feed, coal, marble, foodstuffs etc. can be cleared Customs (see APPENDIX 2 for the complete list of import commodities that can be cleared Customs at the off dock facility)⁵. There is a time delay respecting clearance to account for the transit time from the jetty to the off dock facility⁶. Commodities that are not cleared at the off dock facilities are cleared at the Chittagong Port Area (jetty).

The customs clearing process for imports is detailed in APPENDIX 3.

1.3.3. Export Processing

The export process has similar steps to the import process. Export processing involves assessment, payment of applicable fees, off dock procedures, physical examination of the cargo, port authority procedures and release and export of the cargo.

⁴ The upgrade from ASYCUDA ++ to ASYCUDA World is currently underway at Chittagong

⁵ An off-dock facility is a bonded Customs facility located outside the confines of the port and is operated by private-sector concerns.

⁶ The term jetty refers to the dock operated by the Chittagong Port Authority.

In export, there is a significant interaction between the C&F Agents, Shipping Agents and Port Authority.

APPENDIX 4 is the process map detailing the export process.

1.4. Objectives of the TRS of Chittagong Custom House and Port

The objectives of the study conducted in Chittagong are broadly as follows:

- (a) identifying bottlenecks in the international supply chain and/or constraints affecting Customs release
- (b) assessing newly introduced and modified techniques, procedures, technologies and infrastructure, or administrative changes
- (c) establishing baseline trade facilitation performance measurement
- (d) identifying opportunities for trade facilitation improvements

1.5. Methodology followed in conducting TRS of Chittagong Custom House and Port

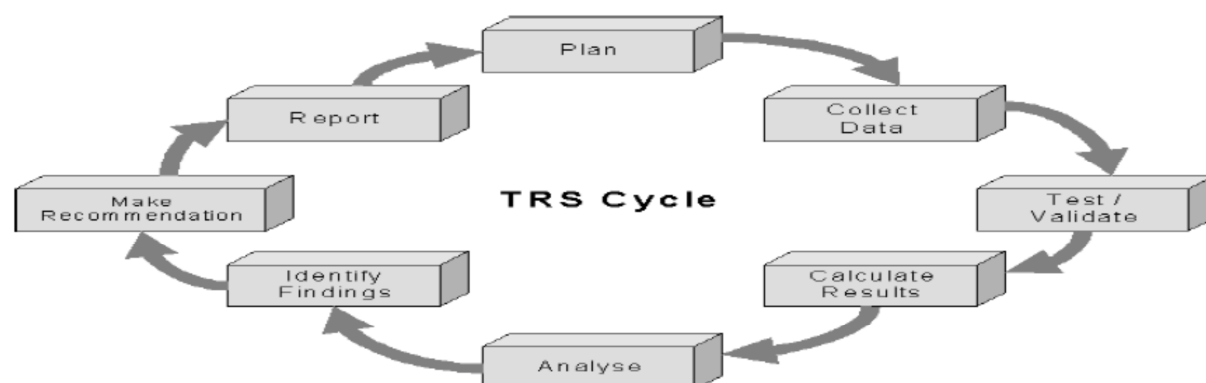


Figure 1: TRS cycle as presented in WCO Guidelines

The phases of the Bangladesh Time Release Study at Chittagong Customs House and the Port of Chittagong were:

1. Preparation of the study including process mapping, development of study tools and sampling
2. Briefing and sensitizing the stakeholders including public relations initiatives
3. Pilot testing
4. Conducting actual study
5. Analysing and validating data followed by data cleaning

6. Report preparation with key findings and recommendations
7. Stakeholder validation of the report and
8. Publication of the report

The WCO's Guide to Measure the Time Required for the Release of Goods Version 2 and the WCO software were used to conduct this survey. IFC provided NBR with the funds and technical assistance under the SARTI project for TRS survey.

1.5.1. Phase 1 – Preparation of the study.

This phase included the preparation of Terms of Reference and contracting a research firm to assist in the conduct of the TRS, the appointment of members of the TRS team, the design of the questionnaire, the determination of scope and the design of the study (methodology, sampling etc.) and mapping of the various processes.

Org-Quest Research Limited (OrQuest), a Bangladeshi research company, was hired by IFC to assist in the conduct of the TRS. OrQuest's role was to:

- Assist in the collection of the required data;
- Input the collected data from the questionnaires into the TRS system designed by WCO;
- Ensure the integrity of the collected data by:
 - Assigning efficient enumerators to collect the data accurately;
 - Assigning supervisors to monitor the data collection process; and
 - Ensuring all questionnaire forms are completed fully and accurately.

Initially it was decided that the TRS would be conducted for a period of 7 regular working days. It was decided that the survey would be conducted in the last week of October as this period represented normal traffic volumes. The duration of the study had to be increased due to the political situation, which was affecting the traffic flow – the study actually took place from 23 October to 5 November 2013.

Questionnaires were developed to collect the relevant data pertaining to both the import and export processes. The questionnaires were developed based on the process maps that were completed after fact-finding tours of Chittagong Port and Custom House. The process maps were validated by Customs as were the questionnaires.

Additionally, it was decided that the questionnaires would be completed by the C&F Agent Associations' employees (Customs and Jetty Sircars), and that OrQuest would place Help Desk's at different places in Chittagong Customs House and inside Jetty to extend necessary help/ clarifications to the C&F Agent employees who were unclear on how to properly complete the questionnaire.

It was agreed that C&F Agent Association would provide 40 employees and Org-Quest Research Limited would provide 65 enumerators for the training.

However, due to the ground reality the modality had to be changed and adjusted several times during the course of the survey. Details of these changes are reflected in the following sections of this report.

1.5.2. Phase 2 – Briefing and sensitizing the stakeholders including public relations initiatives

The following initiatives were undertaken during this phase:

- Presentation and explanation of the TRS by Mr. Farid Uddin, Member, Customs Policy NBR to the Chittagong trade facilitation seminar on July 23, 2013;
- Detailed explanation of the questionnaires and their use was given to the trade facilitation seminar, Customs Commissioners and private sector;
- Extensive training offered to both OrQuest employees and Chittagong stakeholders from September 21 to 23 by First Secretary, (Customs, International Trade and Agreements), NBR: this training included orientation tours of Chittagong Custom House and Jetty for OrQuest employees;
- Meetings held with Customs managers and stakeholders informing them of the objectives of the study and their role in it; and
- Press release prepared and distributed. Several newspapers reported on the study and its objectives.

1.5.3. Phase 3 - Pilot Testing

Pilot tests of the proposed questionnaires and methodology were conducted on the 24th and 25th of September 2013. Pilot tests are important in order to ascertain if the data collection can be done as prescribed. It also provides the opportunity to remedy any problems that might be encountered due to a lack of understanding by the personnel collecting and recording the data.

The specific objectives of the pilot test were to:

- Determine if the proposed methodology of collecting data would work operationally;
- Train the enumerators of Org-Quest Research Limited by having them observe the import and export process/activities both in Chittagong Customs House and in Chittagong Port Area (Jetty);
- Physically acquaint the enumerators with the process areas where actual works take place in CCH and CPA; and
- Acquaint the Clearing and Forwarding Agents about their tasks of completing the import and export questionnaire.

The pilot test results were not satisfactory. Although several thousand questionnaires were distributed, almost no completed questionnaires were returned. Consequently, it was decided that the First Secretary, (Customs, International Trade and Agreements), NBR would again undertake a sensitization session with the personnel in Chittagong who would actually be involved in the conduct of the study. Training was offered from 5th

October, 2013 to 9th October, 2013 and was given to employees from the C&F Agents Association, Shipping Agents Association, Feeder Operator and Off-dock companies.

Sampling process

The original plan was to collect data on all the Bills of Entry and Bills of Export that were presented during the proposed study period. However, results of the pilot test clearly indicated that this was not possible. Consequently it was decided that a sample could be used that would be statistically valid.

The TRS team then targeted for a sample size of 2,100 Bills of Import and 2,450 Bills of Export, which would translate into an average 300 and 350 questionnaires per day respectively.

However, due to political disturbances during the data collection period the sample size was reduced to around 1000 each of Imports and Exports. It was determined that this 1000 figure would result in a statistically valid sample based on the estimated number of bill of entry/export submitted and resulting in a 95% level of confidence with a +/- 3% margin of error.

During the survey time period, 21,573 Bills of Export and 14,732 Bills of Entry were presented at Chittagong Custom House.

Table 1: Sampling process

	Actual during study period	Completed forms received (actual sample size)	No. of sample required at 95% confidence level and 5% margin of error	Entries without any flaw (samples without any issue)
Bill of export	21,573	1181	378	347
Bill of entry	14,732	1009	375	433

1.5.4. Phase 4 – Conducting the Study -Duration and Timing

The initial plans detailed distributing the questionnaires between October 23 and October 31 (excluding Friday). The cut-off date for collection of completed forms was set at November 30, 2013.

These dates had to be changed due to the political situation during that time frame. Amended dates were: distribution of questionnaires October 23, 2013 until November 5, 2013 (including Friday). The cut-off date remained the same.

The final survey was conducted between October 23 and November 5, 2013.

1.6. Questionnaire

Based on WCO guidelines, questionnaires were developed and used for the purpose of collecting relevant data in concerning the stages of the clearing process of imported goods and the exportation of goods. Sample questionnaires are attached as APPENDIX 4.

1.7. Data Analysis

During the study period, 14,732 Bills of Entry and 21,573 Bills of Export were submitted to Customs. The number of questionnaires distributed were 1314 for import and 1672 for export. Of the total questionnaires distributed, 1013 completed questionnaires for import and 1185 completed questionnaires for export were returned to OrQuest enumerators. The data from these questionnaires were entered into the WCO system.

The WCO TRS software has the functionality of running a data validation report. After running this program, it was ascertained that there were several problems associated with the entered data. The main problem was that the majority of the release date and time information recorded on the questionnaires did not match the data in ASYCUDA. After checking the information against that in ASYCUDA, it was determined that only 371 import questionnaires and 346 export questionnaires contained a match with the fields in ASYCUDA. The data in the other questionnaires was edited to match the data in ASYCUDA and is still available. However, it was decided that data analysis would be completed on those questionnaires that originally contained the information that was consistent with ASYCUDA data.

The interval from Arrival to Release is the primary TRS measure. The TRS results for Chittagong are shown below in the Results Table. The table reflects the aggregated results of the Time Release Study. By and large these results are comparable with the findings of other research such as the World Bank's Doing Business Report – Trading Across Borders 2013 and the World Economic Forum's Global Competitive Report 2013.

Table 2: Average Times for Cargo from Arrival to Release

Interval	Type of Cargo	Average Time
Total Time From Arrival of Vessel to Release of Goods	Import	11 days 9 hours 45 minutes
Total Time From Arrival of Cargo to Release of Goods	Export	4 days 22 hours 38 minutes

1.8. Constraints/Problems Encountered While Administering the Study

During the study the following problems were encountered:

- Due to the political environment at the time, (strikes, blockades) transportation was disrupted and export and import consignments could not be delivered/ released. As a result receipt of Survey Forms was delayed.
- Some of the C&F Sircars thought that as result of the TRS, the time required for releasing consignments would reduce considerably and in that case they might lose their job. As a result the number of forms taken by the Sircars for completion was much less than expected.
- Some of the Sircars thought that by completing the questionnaires they would be reporting against the Customs officials. They were concerned that this would make their work difficult in future. This also can be attributed to their unwillingness to take forms.
- As a consequences of the constraints above sections of the questionnaire were not fully completed and impacted on the final statistical results in several intervals within the questionnaires. However, as explained in in section 1.5, only the questionnaires whose data on release dates agreed with ASYCUDA data were used. Therefore the overall statistics on the time taken for release is considered accurate.

2. RESULTS OF DISCUSSIONS WITH STAKEHOLDERS

2.1. Causes of Delay

The TRS Team held discussions with key stakeholders who offered various explanations as to why certain process segments are usually lengthy. The following factors were cited:

- Delays in the submission of inbound manifest by shipping line. Before a declaration is lodged, the inbound manifest of the vessel carrying the cargo must be submitted to the Customs. This would allow validation of importer's declaration regarding the cargo against the report of the shipping line. Manifests can be submitted prior to the arrival of the vessel but some shipping lines submit their manifest after the arrival of vessel. Consequently, importers/agents cannot lodge until the manifest has been submitted to Customs.
- Delay in the arrival of original documents required for submission of Bills of Entry. Agents cited delays in the arrival of original copies of invoices, packing list and bill of lading could cause delays in submission of all the documentation since the

original copies are required for the same. In addition, the original bill of lading has to be stamped by the shipping line before it can be used for the declaration.

- Wrong description of goods in the manifest. Shipping lines often provide very general description instead of complete description of goods. General descriptions are not accepted by Customs and must be corrected
- Disputes over the applicable tariff rate on the commodity or of its value for duty. When there is a dispute, time is required for the file to be referred to a higher authority for resolution.

3. FINDINGS OF THE STUDY

Analysis of the results produced by the TRS identified the following findings:

- The TRS results indicate that stand alone Customs processes are not the only constraint to trade. However, there is potential for enhancement of the time it takes to import and export.;
- The effective and efficient management of risk at the border is a critical and integral element of trade facilitation performance;

Opportunities exist for Customs to enhance trade facilitation by adjusting current processes; specifically, there are opportunities to significantly reduce clearance times by introducing a paperless processing system, introducing a robust risk management system and establishing some form of connectivity with the Port Authority.

3.1. Processing times by phase

Table 3 and Table 4 summarize the average times reported in the Import and Export questionnaires for each phase of release of the cargo. The questionnaires (see APPENDIX 4) were designed to capture time data for the processing procedures in the order that they occur.

It should be noted that not all sections of the questionnaires were completed. Three hundred and fifty-seven (357) questionnaires form the basis of the Import calculations and three hundred and forty-six (346) questionnaires form the basis of the Export calculations.

The Number of Valid Questionnaires column in each table shows the number of questionnaires with responses pertaining to the procedure in question. The Average Time column shows the average time for each procedure based on the number of received questionnaires that were valid for the procedure. Consequently, each row should be viewed individually. For example, the Total Time From Arrival of Vessel to Release of Goods row reflects the average time reported in the questionnaires that

provided both an arrival time for the vessel and a time for release of the goods (357 questionnaires).

Where there are low response rates, care should be taken when interpreting the data.

Table 3: Import Cargo

Import Procedure	Average Time	Number of Valid Questionnaires
<u>Port Authority Procedures (pre Customs)</u>		
Port Processing After Arrival Of Vessel For Cargo Cleared At Jetty	12 days 11 hours 22 minutes	251
Port Processing After Arrival Of Vessel For Cargo Cleared At Off Dock Premises	4 days 10 hours 19 minutes	11
<u>Customs Procedures</u>	5 days 10 hours 13 minutes	180
Port Authority Clearance Procedures (post Customs)	2 days 10 hours 4 minutes	14
Customs Verification Procedures for Release of Goods (post Port Authority)	0 days 1 hour 57 minutes	357
Total Time From Arrival of Vessel to Release of Goods	11 days 9 hours 45 minutes	357

Table 4: Export Cargo

Export Procedure	Average Time	Number of Valid Questionnaires
<u>Port Authority Procedures (pre Customs)</u>		
Port Processing After Arrival Of Cargo	3 days 17 hours 59 minutes	321
<u>Customs Procedures</u>		
Assessment	0 days 3 hours 47 minutes	167
Examination	0 days 1 hour 50 minutes	306
Detailed Physical Examination	No data recorded	0

<u>Port Authority Procedures (post Customs)</u>		
Port Authority Clearance Procedures	0 days 7 hours 2 minutes	319
Port Procedures for Release of Goods	1 day 12 hours 53 minutes	160
Total Time From Arrival of Cargo to Release of Goods	4 days 22 hours 38 minutes	308

Detailed statistical breakdowns of the intervals are reflected in Table 5 to Table 18 which are attached as APPENDIX 5.

APPENDIX 6 details the number of days taken to release shipments.

3.2. General comments and observations

- When amendments to the Import General Manifest are required, the Customs Act stipulates that a penalty is to be assessed and that an Assistant Commissioner must approve the penalty. The penalty amount is also stipulated. As none of the completed questionnaires reflected any instances of this happening, the time taken for this to happen cannot be quantified. As the amount of the penalty is stipulated, the Assistant Commissioner has no discretion in adjudicating the penalty and the procedure only adds time to the clearance process.
- During interviews with C&F Agents, it was reported to the TRS team that a significant number of all Bills of Entry are referred to the level of Assistant Commissioner or higher. The reason stated is that these files are often the subject of a valuation dispute and that in the vast majority of the cases Customs uplifts the values despite the presence of an invoice declaring the price paid for the item. There are posters on the Customs offices indicating the World Trade Organization method of determining Customs value for duty and that it is the method followed by Bangladesh Customs.
- The process maps reflect that the Assistant Revenue Officer's decisions are always referred to the Revenue Officer and the Revenue Officer's decisions are often referred to the Assistant Commissioner. Assistant Commissioner's decisions are also referred to higher levels of management. This reflects a duplication of work in the Customs procedures.
- There are no simplified procedures used by Customs. All Bills of Entry and Bills of Export are subject to full documentary checks and full examination.
- There is a delay in the release process when payment of duty and charges is required. Payment is done at the bank by the agent.

4. RECOMMENDATIONS

The aggregated results show that the performance of Customs in its clearance processes is hampered by the need for the Clearing and Forwarding Agent (C&F Agent) to lodge paper documentation in a sequenced order with several areas of Customs (with Customs having no control over the time consumed by the other stakeholders) to obtain release and clearance of goods which inflates the time assigned to Customs clearance activities.

In order to improve release times for legitimate trade consignments and alleviate the perception of Customs unnecessarily delaying the release of cargo, the following recommendations are offered:

4.1. Customs Processing

- Revise internal workflows to simplify the clearance processes and address duplication of work by reviewing delegations and repetitive procedures such as the referral of Bills of Entry and Export from the Assistant Revenue Officer to the Revenue Officer at each step of the current release and clearance process. Revenue Officers and Assistant Commissioners should perform periodic monitoring by checking a sample of the work for quality control purposes and focused on the higher end of the risk continuum.
- Implement a trusted trader program as outlined in the Revised Kyoto Convention, which allows traders meeting certain criteria to benefit from simplified procedures such as direct release, prior release, and simplified declaration.⁷
- Establish a fully paperless system to eliminate the use of hard copies of documents. Such a system would eliminate the time involved with physically moving documents from one location to another, reducing time and cost.
- Fully implement the selectivity module of ASYCUDA World for risk management of all cargo declarations.
- Eliminate the Pouch Centre. Verification checks performed in the Pouch Centre should be done in the automated system.
- Amend Section 45 of the Customs Act so that manifest is not automatically referred to the Assistant Commissioner unless the required correction involves the description of goods, quantity or weight. The manifest can be corrected by section clerk when fixed penalty ascertained by NBR is deposited in the bank.

⁷ It is recognized that NBR is developing an AEO program.

- Eliminate the whole process of release order; payment can be cross-verified by port in the automated system; port will enter exit information in automated system.
- Eliminate the functions of the Out Pass section.
- Consolidate Custom House and Off Dock facility procedures to eliminate manual transporting of hard copy documents.⁸
- Conduct tailored TRS to measure the time required for release of commodities subject to other government agencies' controls.
- Design other TRS to address the functions that Customs perform that were not measured in this study but impact on the time taken for release, such as the need for the approval of an Assistant Commissioner to apply statutory penalties prescribed in the current Customs Act.⁹
- Arrange for specialized valuation training to be given to both Customs and the C&F Agents.
- Fully implement the electronic payment systems for both import and export declarations to reduce the reliance on paper documents and reduce the handling time associated with making payments at the bank.

4.2. Port Processing

- Establish connectivity between Customs and the Port Authority to place holds and releases in the Port Authority Cargo Tracking and Management System (CTMS). This would eliminate the time taken for Port Authority review of documents and the time taken for Shipping Agent handling.
- Advise the Port Authority that it does not have the legal authority to review the IGM and therefore it should eliminate this step in its procedures.

5. TIME RELEASE STUDY ACTION PLAN

A Time Release Study Action Plan has been developed and is attached as APPENDIX 1. The plan outlines short, medium and long term actions that are designed to

⁸ Pouch Centre and Off Dock Facilities

ASYCUDA World has been implemented in Chittagong Custom House. As a result of implementation, the Pouch Centre has been eliminated and an automated payment system has been implemented for payment of charges in connection with export.

Management also intends to transfer the assessment function for consignments held at the off dock facility to that facility. This will eliminate the time taken to physically transfer documents to the off dock facility.

⁹ Table 18 shows estimated times for the intervals not reflected in the data recorded on the questionnaires.

implement the recommendations listed above. In developing the action plan timeline consideration was given to the requirements and time needed for managing change including internal and external communications. These will need to be well-thought-out as the recommendations are fully implemented.

APPENDIX 1

Time Release Study Action Plan

	Activity/Action	Responsible Agency	Timeline	Outcome
	Short term: 6-18 months			
1	Eliminate Redundant Procedures			
	Eliminate the Out Pass section and its function	NBR	6 months	
	Amend Section 45 of the Customs Act to eliminate automatic referrals to the Assistant Commissioner for penalty assessment	NBR	12 months	Reduction in release time Reduction in workload
	Consolidate Custom House and Off Dock facility procedures to eliminate manual transporting of hard copy documents	NBR	12 months	Reduction in release time
	Eliminate the release order process	NBR	12 months	Reduction in release time Reduction in workload
	Revise internal workflows to simplify the clearance process by delegating authority and consequently eliminating duplication of work	NBR Customs Support from IFC	12-18 months	Reduced time for import and export Ability to give additional focus to high-risk transactions
2	Conduct Additional Time Release Studies			

	Activity/Action	Responsible Agency	Timeline	Outcome
	Conduct yearly TRS Ensure methodology captures all required data	NBR Customs Support from IFC	12-18 months	Reliable data on contentious issue Basis for detailed discussion with other government agencies Provides details on process improvements
3	Training			
	Arrange specialized valuation training to be given to Customs and C&F agents	NBR Customs Support from IFC	6-12 months	Trained traders and Customs officers Reduction in valuation disputes
	Medium term: 2-3 years			
1	Enhance existing procedures			
	Implement a trusted trader program as outlined in the Revised Kyoto Convention	NBR Customs Support from IFC	2 years	Basis for the Authorized Economic Operator program Allows for the implementation of green and yellow lanes Reduction in time required for release Savings to the trader
2	Automation/ICT			
	Fully implement electronic payment systems for both import and export declarations	NBR Customs Support from IFC	2 years	Reduction in time required for bank process Reduction in time required for declaration handling process
	Fully implement the selectivity model ASYCUDA World for risk management of all cargo declarations	NBR Customs Support from IFC	2 years	Coordinated interventions Reduced time and expenses to the trader

	Activity/Action	Responsible Agency	Timeline	Outcome
	Establish connectivity between Customs and Port Authority for the hold and release of cargo	NBR Customs Support from IFC	2-3 years	Simplification of Port Authority processing
	Long term: 3 years or more			
1	Automation/ICT			
	Establish a fully paperless system to eliminate the use of hard copies of documents	NBR Customs Support from IFC ADB	36-48 months	Eliminate the time involved with physically moving documents from one location to another to reduce time and cost

Import Commodities That Can Be Cleared At Off Dock Facilities

Rice

Melt able and re-roll able Scrap Metal

Animal feed other than fodder

Wheat

Mustard

Waste Paper (HS code 48.07)

Peas

Lentils

Raw Cotton

Hard Coke

Carbon Black

Marble Chips

Ball Clay

Onions (perishable and transported in dry containers)

Ginger (perishable and transported in dry containers)

Garlic (perishable and transported in dry containers)

Fertiliser

Soda Ash

PVC Resin

Staple Fibre

Containerized Square or Round Log

Date Palm

Sugar

Bitumen

Empty Beverage Cans

Marble Stone

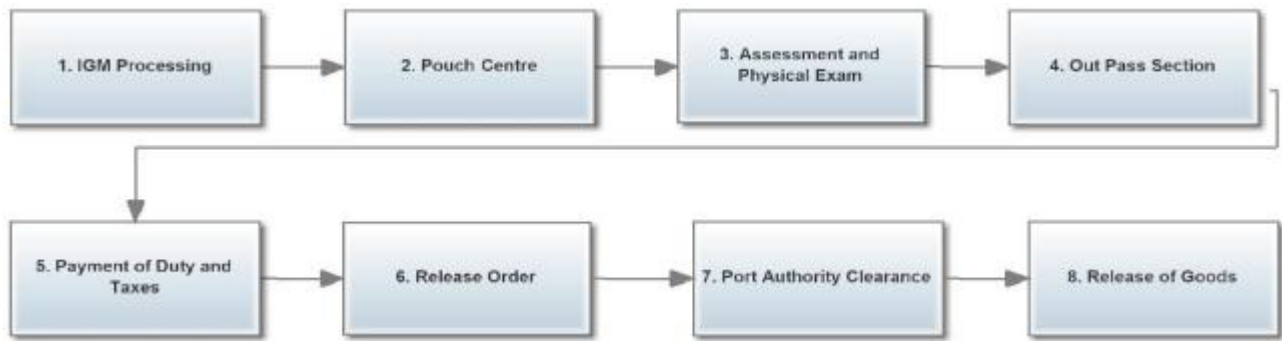
Sodium Sulphate

Wood Pulp

Global Salt

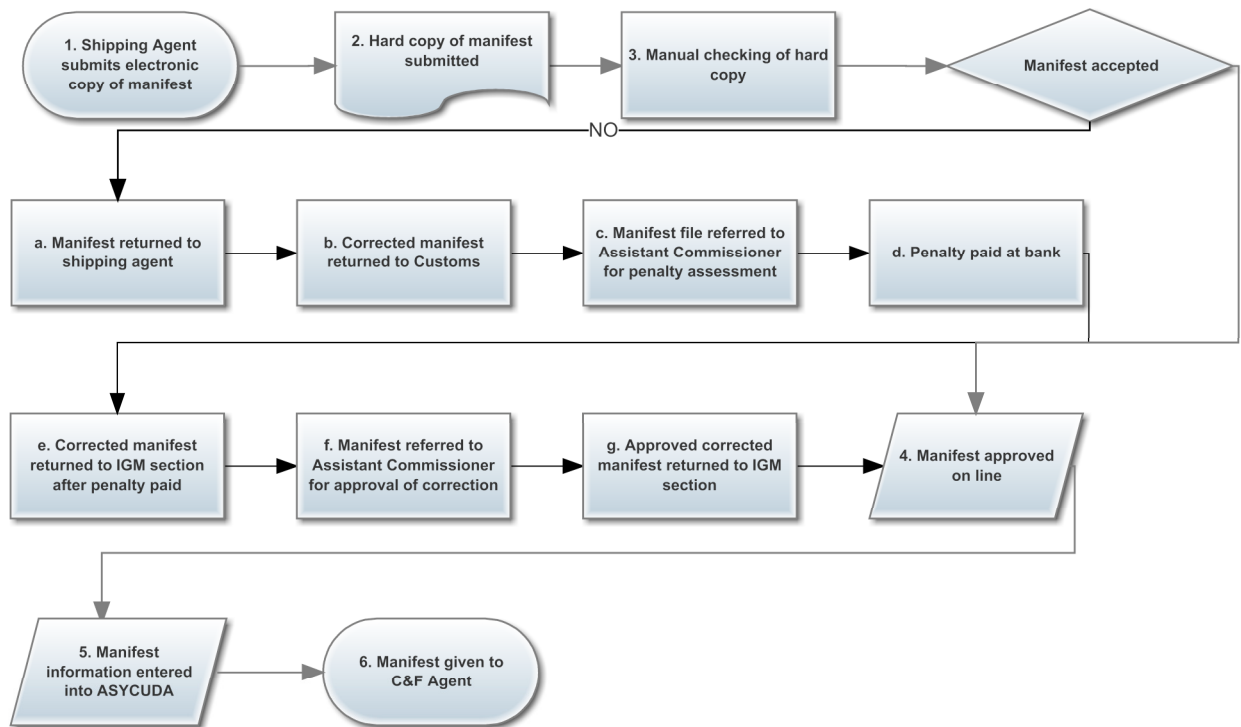
Import Process Maps

IMPORT PROCESS – PORT OF CHITTAGONG OVERVIEW

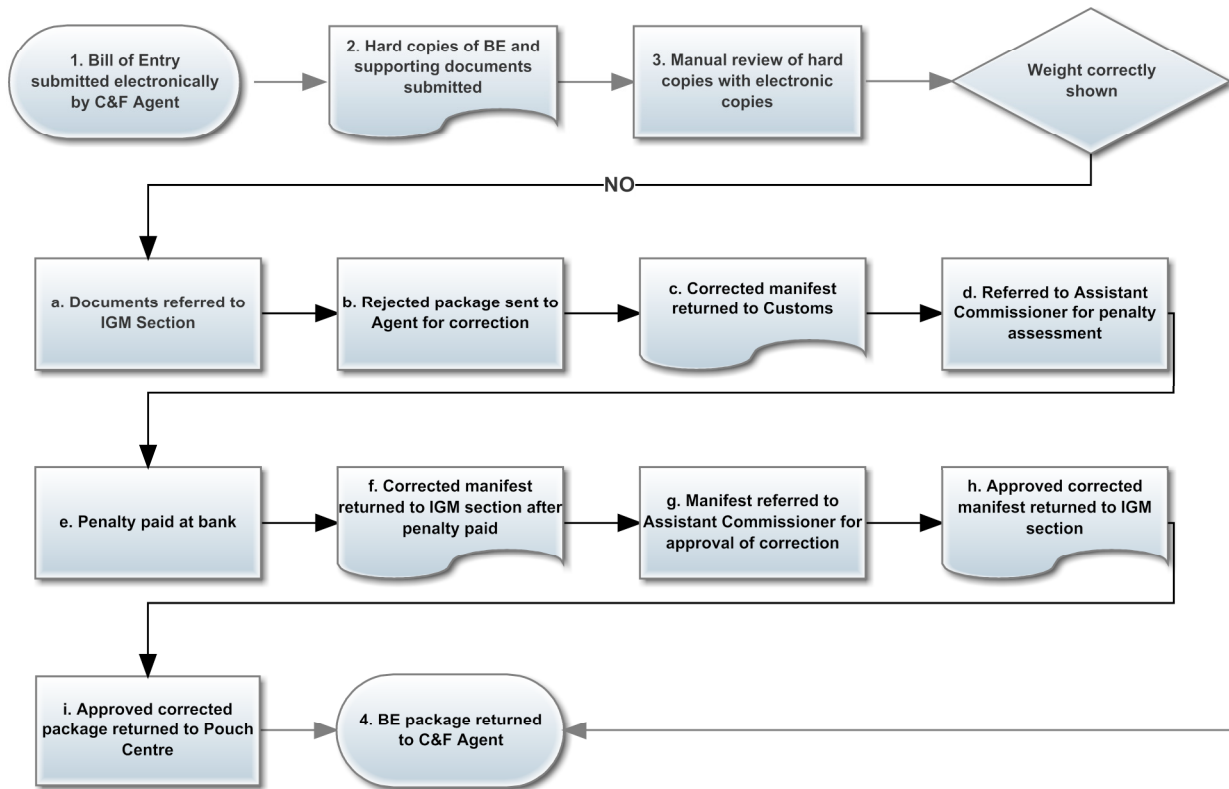


IMPORT PROCESS - PORT OF CHITTAGONG

IGM SECTION

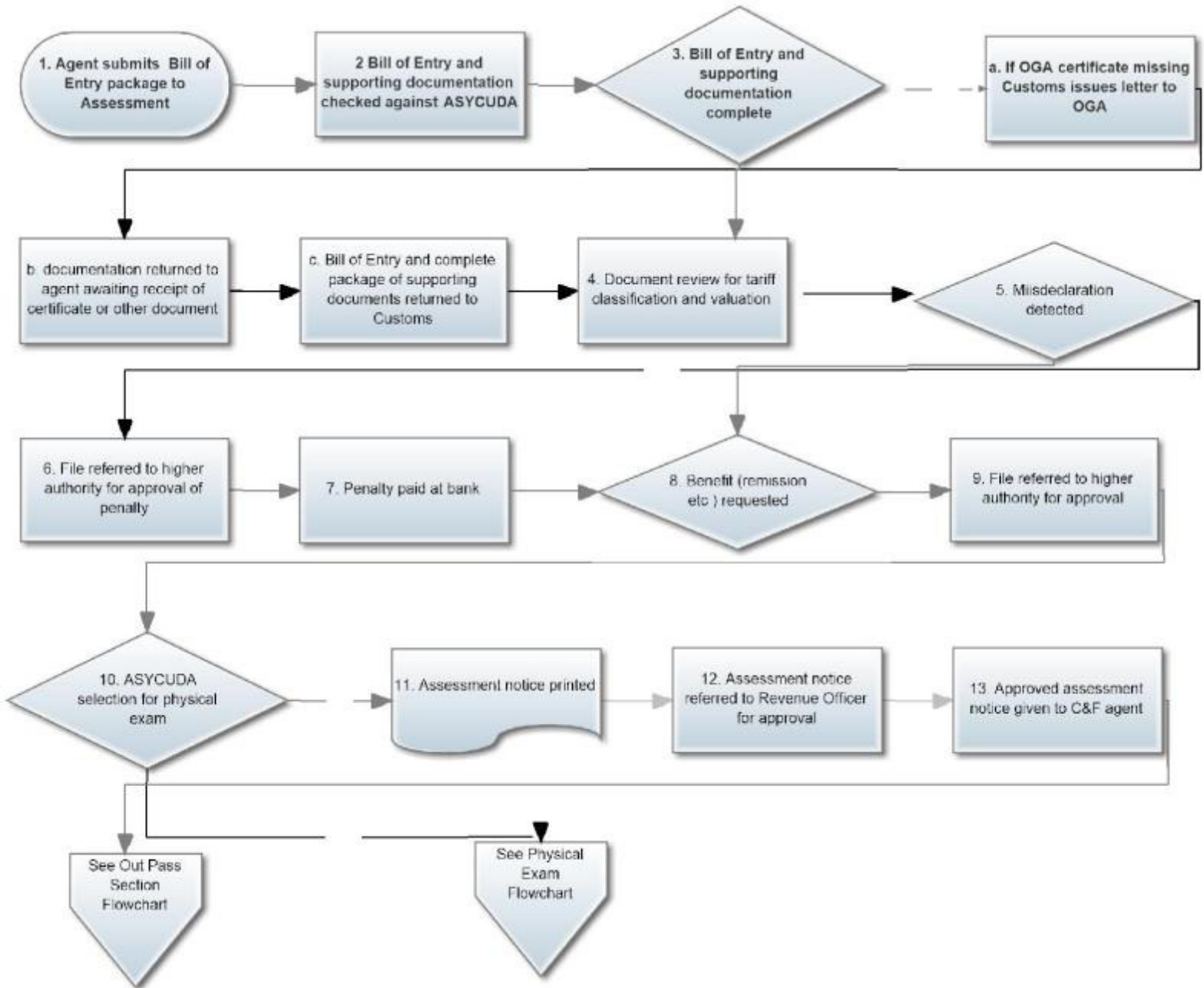


**IMPORT PROCESS - PORT OF CHITTAGONG
POUCH CENTRE**

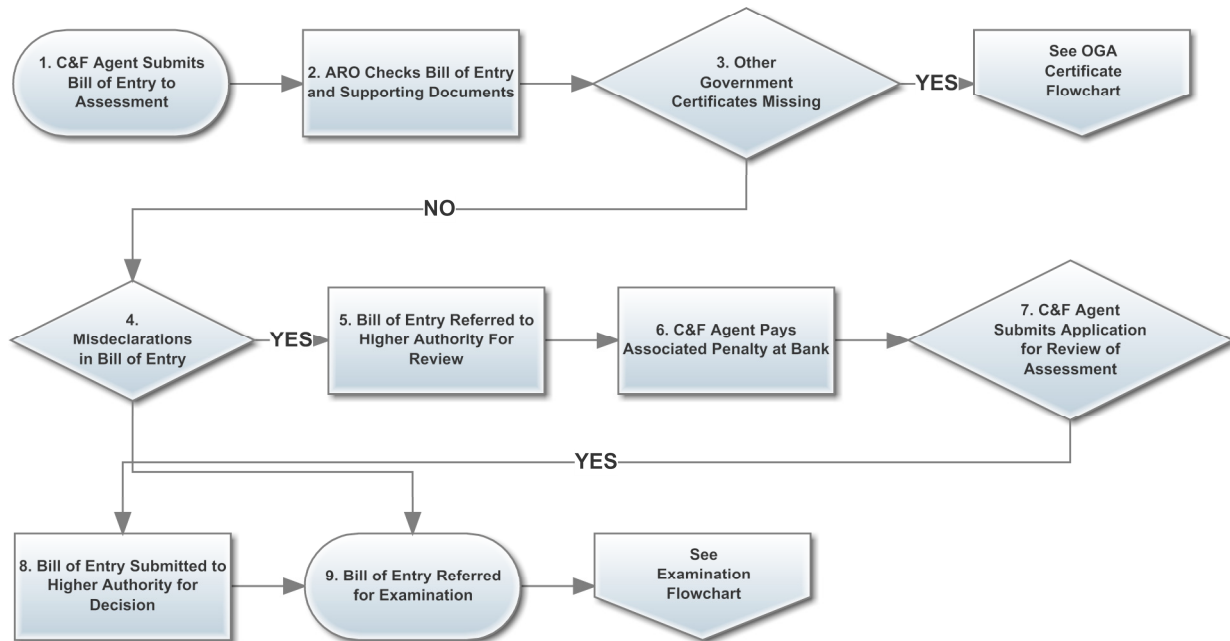


IMPORT PROCESS – PORT OF CHITTAGONG

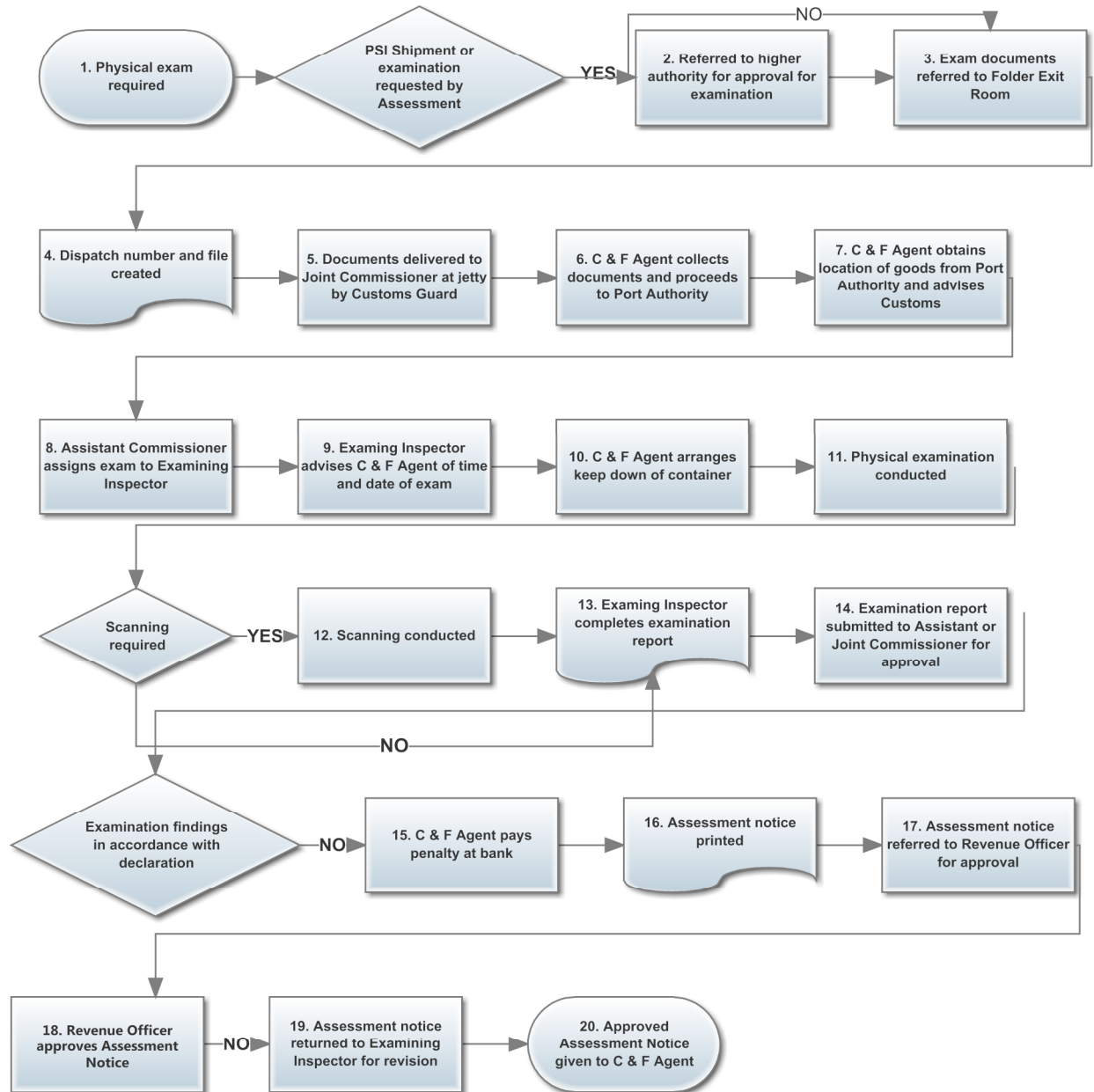
ASSESSMENT PRELIMINARY REVIEW



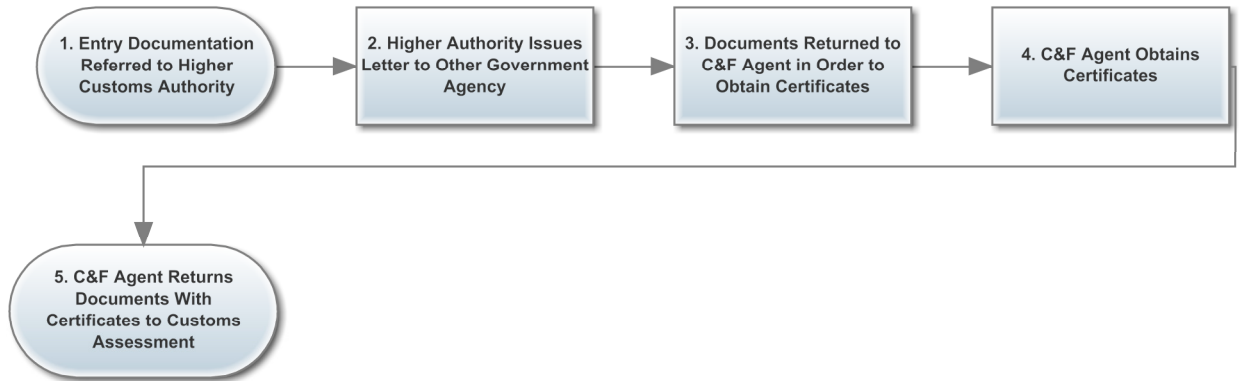
**Assessment - Import
Port of Chittagong**



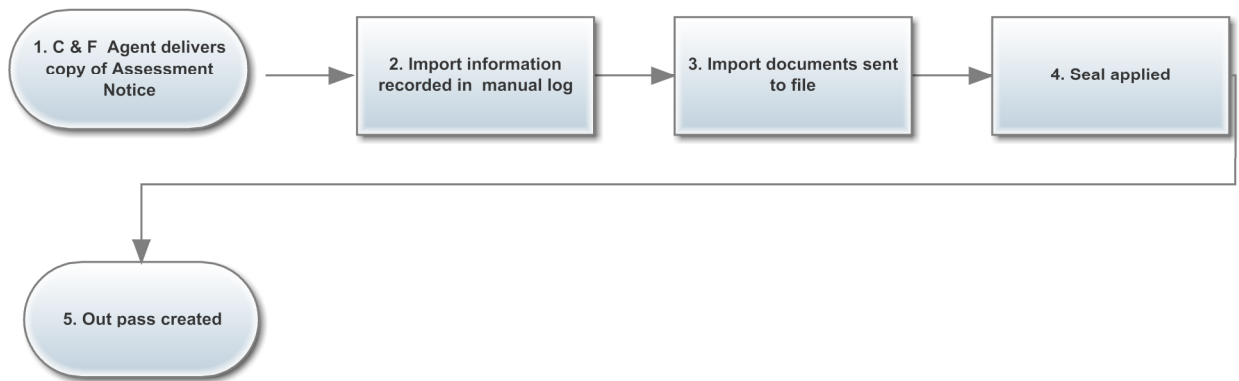
IMPORT PROCESS - PORT OF CHITTAGONG PHYSICAL EXAMINATION



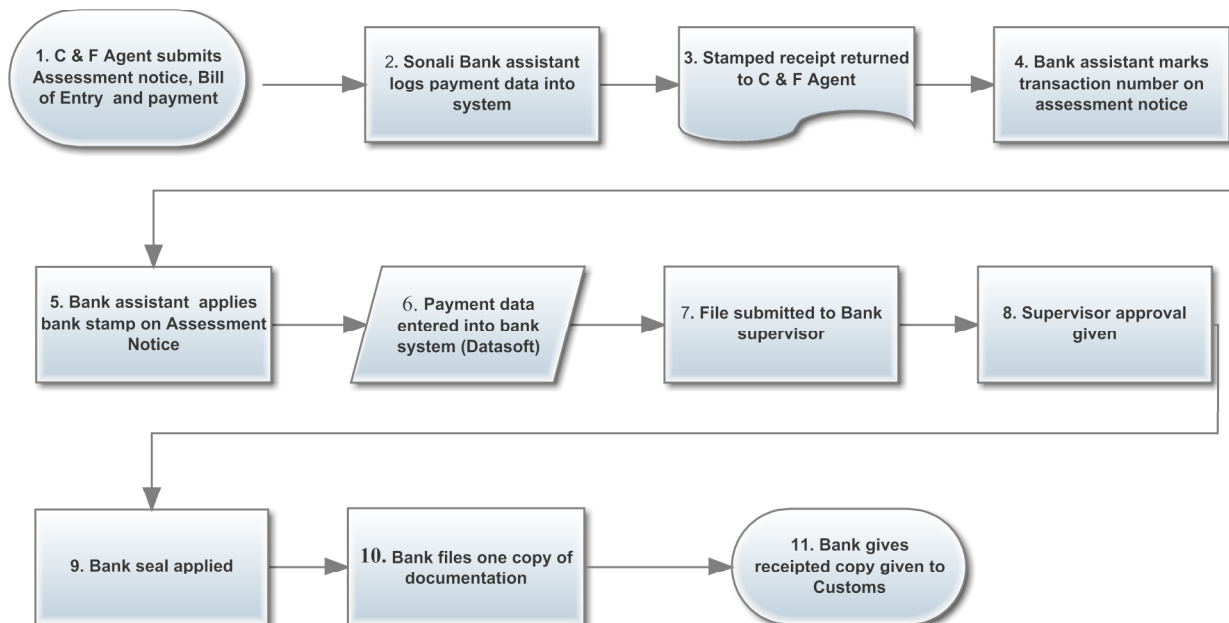
**Import - Port of Chittagong
Other Government Agency Certificates**



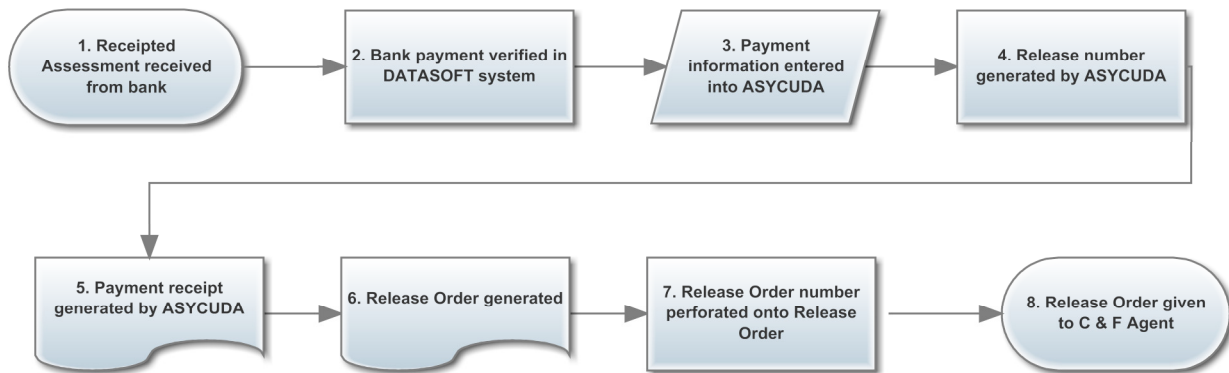
IMPORT PROCESS - PORT OF CHITTAGONG
OUT PASS SECTION



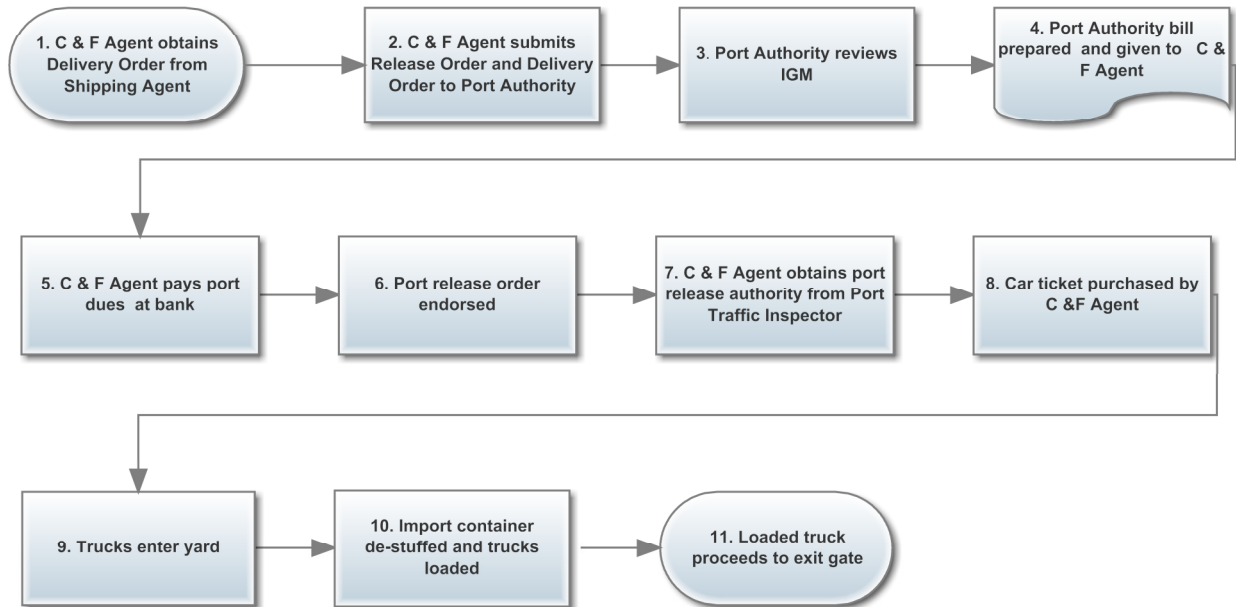
IMPORT PROCESS - PORT OF CHITTAGONG
PAYMENT OF DUTY/BANK PROCESS



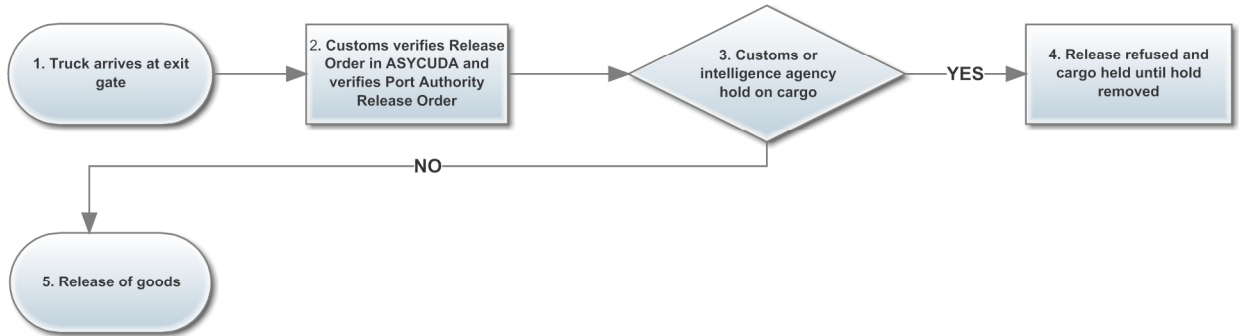
IMPORT PROCESS - PORT OF CHITTAGONG
RELEASE ORDER



**IMPORT PROCESS - PORT OF CHITTAGONG
PORT AUTHORITY CLEARANCE**

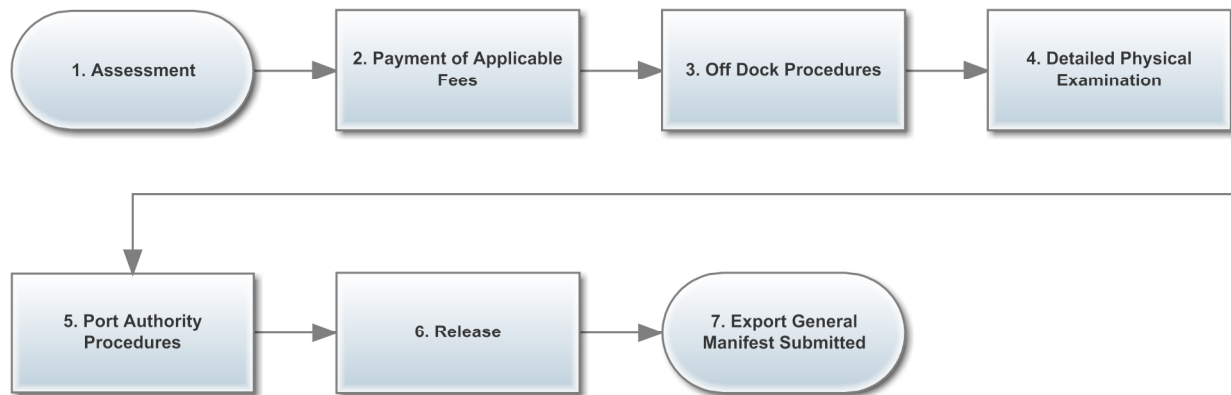


IMPORT PROCESS - PORT OF CHITTAGONG
RELEASE OF GOODS

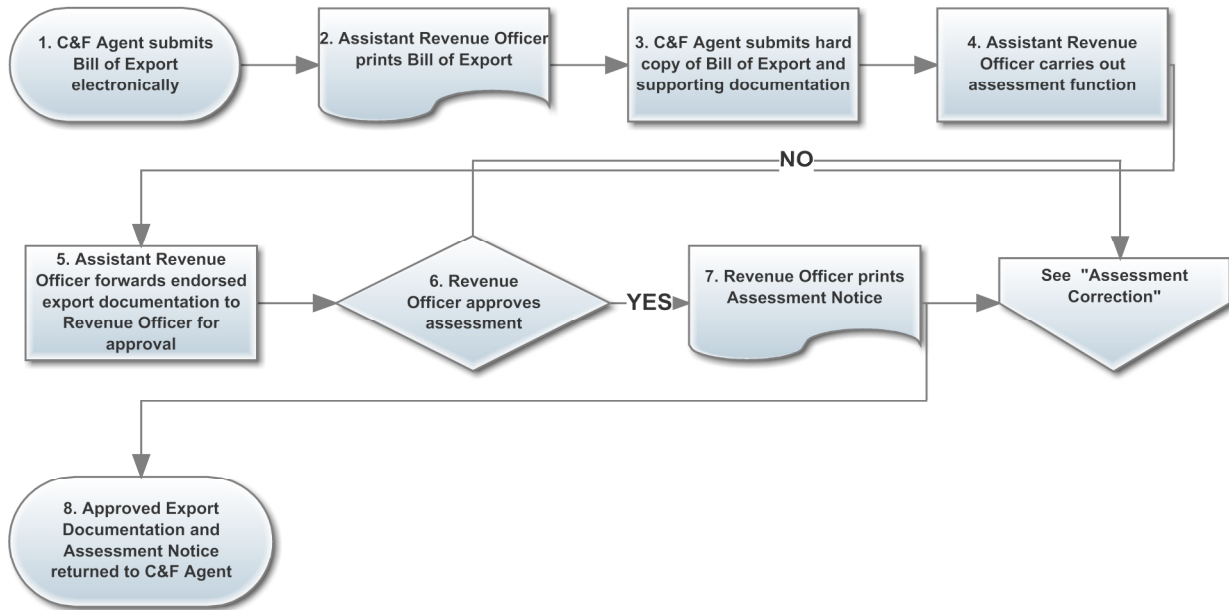


EXPORT PROCESS MAPS

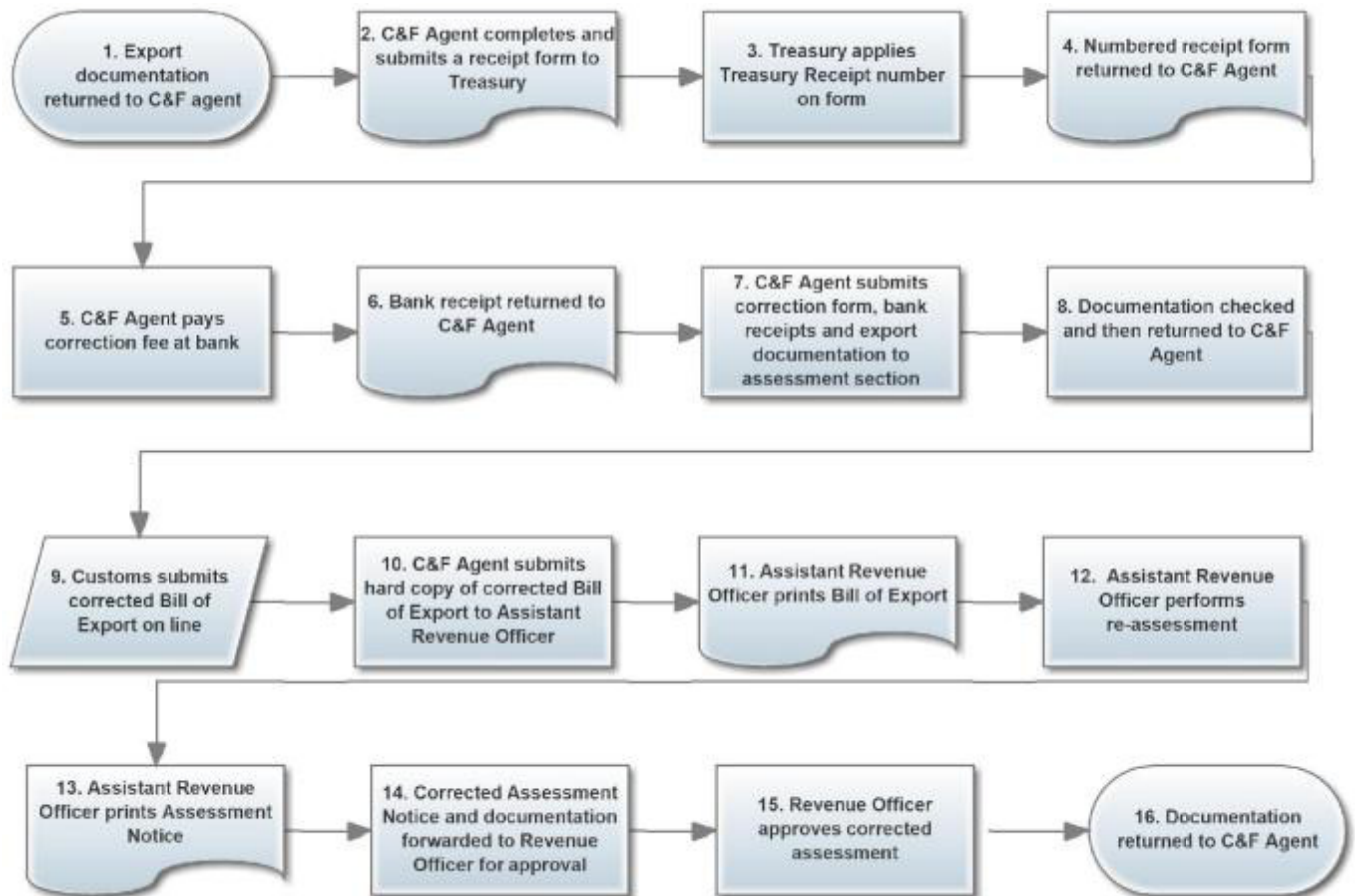
OVERVIEW - EXPORT PORT OF CHITTAGONG



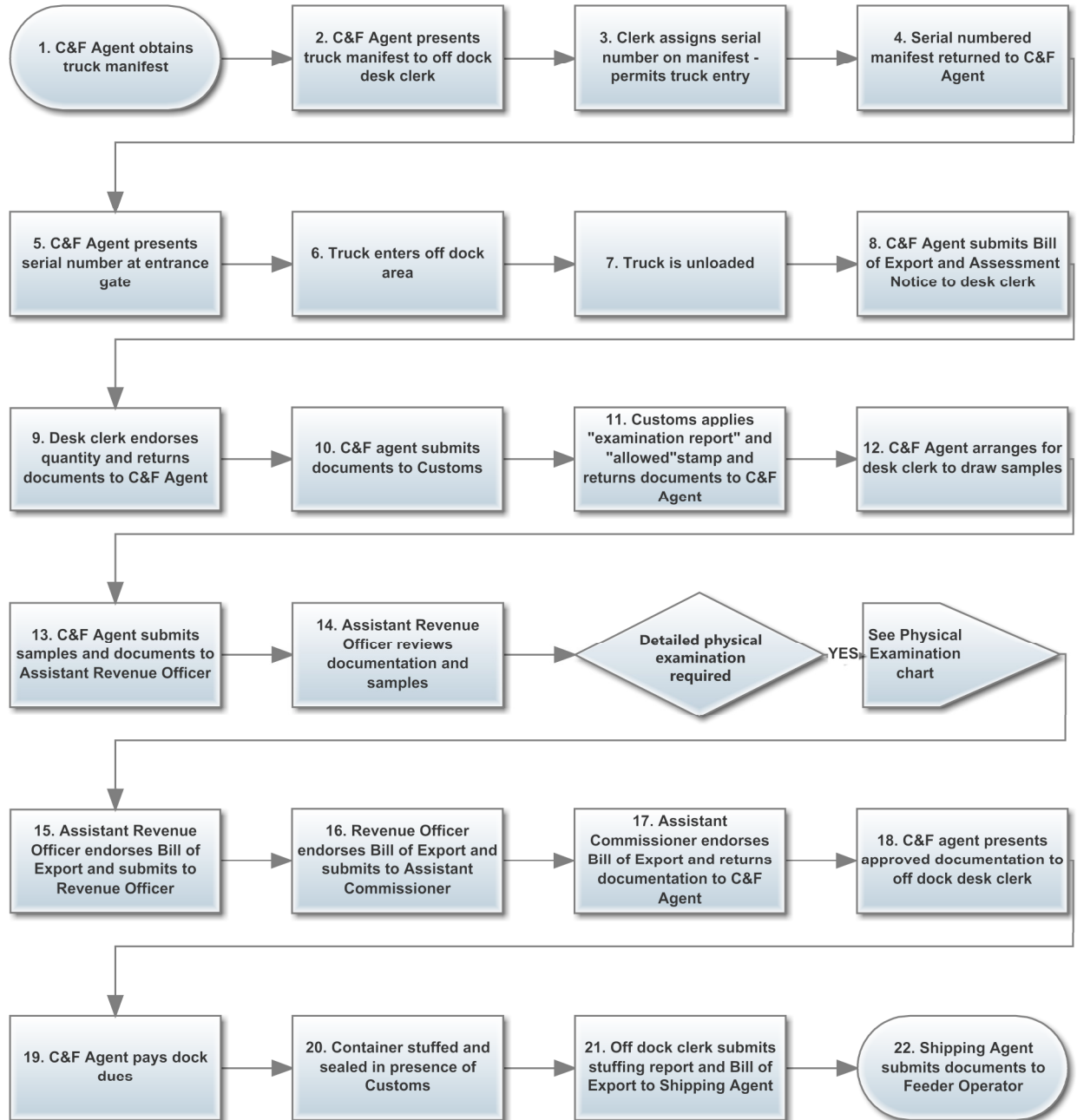
ASSESSMENT - EXPORT
PORT OF CHITTAGONG



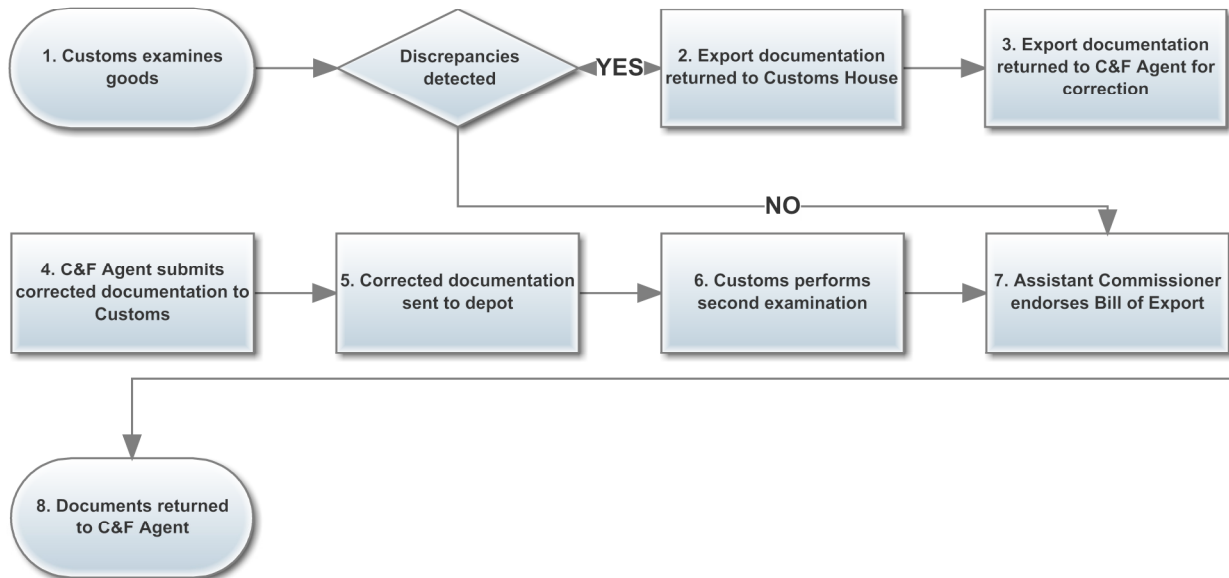
ASSESSMENT CORRECTION – EXPORT
PORT OF CHITTAGONG



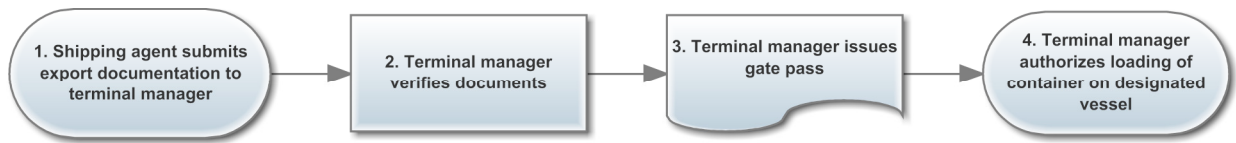
**OFF DOCK PROCEDURES - EXPORT
PORT OF CHITTAGONG**



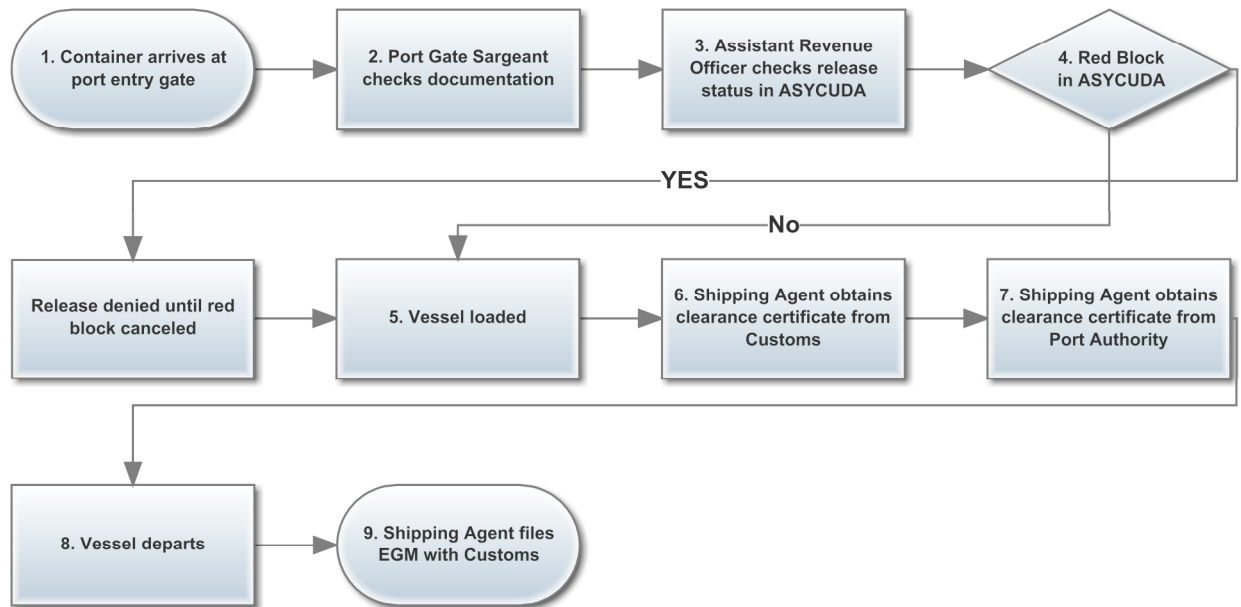
**DETAILED PHYSICAL EXAMINATION - EXPORT
PORT OF CHITTAGONG**



**PORT AUTHORITY PROCEDURES - EXPORT
PORT OF CHITTAGONG**



**RELEASE AND EXPORT
PORT OF CHITTAGONG**



Questionnaires



Time Release Study - Chittagong Import



(*) = Mandatory - if indicated for a **section**, mandatory questions for the section must be completed / if indicated for a **question**, the question must be completed if the section is used

Section A - TRS DATA (*)	
1. Name of Importer	
2. Business Identification Number	
3. Agent Identification Number	
4. PSI Shipment	Yes <input type="checkbox"/> No <input type="checkbox"/>
5. Name of Vessel and Voyage/Rotation Number	
6. Bill of Lading Number and Date	
7. Bill of Entry Number and Date	
Section B - PORT PROCESSING AFTER ARRIVAL OF VESSEL	
8. Arrival of Vessel at anchor	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
9. Berthing	Yes <input type="checkbox"/> No <input type="checkbox"/>
10. Discharge commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
11. Discharge ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
12. Off dock processing	Yes <input type="checkbox"/> No <input type="checkbox"/>
13. If off dock processing - date and time cargo transferred	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
14. If off dock processing - date and time cargo received at premises	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
Section C - MANIFEST	
15. Electronic copy received	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
16. Hard copy received	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
17. Manifest rejected	Yes <input type="checkbox"/> No <input type="checkbox"/>
18. INSTRUCTION - If manifest is correct as submitted and not rejected go to question 29	
19. Reason for rejection	

	<input type="checkbox"/> Wrong consignee <input type="checkbox"/> Wrong description <input type="checkbox"/> Wrong date <input type="checkbox"/> Wrong weight <input type="checkbox"/> Wrong quantity <input type="checkbox"/> Other <input type="checkbox"/>
20. Date of manifest rejection	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
21. Rejected manifest received by shipping agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
22. Manifest returned to Customs	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
23. Referred to Assistant Commissioner for penalty assessment	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
24. Penalty paid at bank	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
25. Corrected manifest submitted to IGM section	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
26. Referred to Assistant Commissioner for approval of correction	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
27. Assistant Commissioner's approval of correction	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
28. Corrected manifest received in IGM section	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
29. Manifest approved on line	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
30. Register manifest information into ASYCUDA	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
31. Manifest given to C and F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
Section D - POUCH CENTRE	
32. Bill of Entry submitted electronically by agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
33. Receipt of hard copies of documents	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
34. Error in weight field on manifest	Yes <input type="checkbox"/> No <input type="checkbox"/>
35. If yes to above - referred to IGM section	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
36. INSTRUCTION - Questions 37 to 44 refer to the process of correcting errors in the weight field and must be completed in the IGM Section when this occurs	
37. Received in IGM section	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
38. Rejected package to agent for correction	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
39. Corrected manifest received in IGM	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
40. Referred to Assistant Commissioner for penalty	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
41. Penalty paid at bank	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
42. Assistant Commissioner approves correction	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min

43. Approved corrections received in IGM Section	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
44. Approved corrected package received in Pouch Centre	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
45. BE package returned to Cand F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
Section E - ASSESSMENT AND PHYSICAL EXAM	
Sub Section A - Assessment	
46. BE package received in Assessment	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
47. Assessment commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
48. OGA Certificates missing	Yes <input type="checkbox"/> No <input type="checkbox"/>
49. INSTRUCTION - If OGA certificates missing complete questions 50 to 53 . If certificates are present go to question 54.	
50. Customs refers entry package to Customs higher authority for issuance of letter to the OGA concerned	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
51. Letter to OGA issued	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
52. Documents returned to C and F Agent in order to obtain OGA certificate	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
53. Documents returned to Customs after OGA certificate obtained	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
54. Misdeclarations detected based on documentation review	Yes <input type="checkbox"/> No <input type="checkbox"/>
55. INSTRUCTION - if no misdeclaration detected go to question 59	
56. If yes - referred to higher authority	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
57. Returned from higher authority	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
58. Penalty paid at bank	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
59. Application submitted requesting review of assessment	Yes <input type="checkbox"/> No <input type="checkbox"/>
60. INSTRUCTION - if answer to above is no, go to question 64	
61. If yes - referred to higher authority/assessment committee/courts	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
62. Specify where referred	Higher authority <input type="checkbox"/> Assessment Committee <input type="checkbox"/> Court <input type="checkbox"/>
63. Decision given by higher authority/assessment committee/court	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
64. Physical examination required	Yes <input type="checkbox"/> No <input type="checkbox"/>
65. Decision to physically exam based on ASYCUDA selectivity	Yes <input type="checkbox"/> No <input type="checkbox"/>
66. INSTRUCTION - if no physical exam required go to question 104	

67. PSI shipment	Yes <input type="checkbox"/> No <input type="checkbox"/>
68. If yes - referred to Assistant Commissioner or higher authority for approval	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
69. Approval for physical examination received from appropriate authority	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
Sub section B - Physical Exam	
70. Exam documents received in Folder Exit Room	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
71. Dispatch number and file created	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
72. Documents received at Jetty by Joint Commissioner	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
73. Appropriate documents referred to off dock offices	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
74. Appropriate documents received at off dock offices	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
75. Samples required (laboratory testing, tariff classification etc.)	Yes <input type="checkbox"/> No <input type="checkbox"/>
76. If yes - goods released on provisional assessment against bank guarantee	yes <input type="checkbox"/> No <input type="checkbox"/>
77. If no - report on sample received	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
78. Agent collects documents from Customs and proceeds to Port Authority	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
79. Agent obtains location of goods from Port Authority and advises Customs	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
80. Examining Inspector assigned by Assistant Commissioner	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
81. Agent delivers documents to Examining Inspector	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
82. Examining Inspector verbally advises Agent of time and date of exam	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
83. Agent proceeds to Indent Section of Port Authority to arrange keep down of container	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
84. Indent Section of Port Authority advises when container will be available for examination	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
85. Scheduled time for examination	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
86. Actual time goods available for examination	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
87. Examination commenced	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
88. OGA examination concurrent with Customs exam (if needed)	Yes <input type="checkbox"/> No <input type="checkbox"/>
89. If OGA exam not concurrent with Customs exam state name of OGA	
90. OGA examination commenced	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min

91. OGA examination completed	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
92. Selected for scanning	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
93. If scanning required - date and time commenced	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
94. If scanning required - date and time ended	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
95. Examination and examination report completed	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
96. Approved examination report and samples returned to Revenue Officer - Assessment Section	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
97. Examination report submitted to Assistant or Joint Commissioner	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
Sub section C - Assessment process continued - after examination	
98. Examination findings and samples in accordance with declaration	Yes <input type="checkbox"/> No <input type="checkbox"/>
99. If no - agent pays appropriate duty and penalty	Yes <input type="checkbox"/> No <input type="checkbox"/>
100. Application submitted requesting review of assessment	Yes <input type="checkbox"/> No <input type="checkbox"/>
101. Application referred to higher authority/assessment committee/courts	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
102. Specify where application referred	Higher authority <input type="checkbox"/> Assessment Committee <input type="checkbox"/> Court <input type="checkbox"/>
103. Decision given by higher authority/assessment committee/court	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
104. Assessment notice printed	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
105. Assessment notice referred to Revenue Officer for approval	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
106. Assessment Notice Approved	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
107. Assessment notice given to C and F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
Section F - OUT PASS SECTION	
108. Documents received	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
109. Information recorded in register	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
110. Seal applied and out pass created	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
Section G - PAYMENT OF DUTY	
111. C and F Agent submit Assessment Notice to Sonali Bank	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
112. Sonali Bank process commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
113. Sonali Bank process complete	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min

114. Receipt passed to Customs	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
Section H - RELEASE ORDER	
115. Receipted Assessment Notice Received from Bank	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
116. Bank payment verified in separate system (DATASOFT)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
117. Payment information entered into ASYCUDA	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
118. Release order printed and verified	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
119. Approved release order given to C and F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
Section I - PORT AUTHORITY CLEARANCE	
120. LCL cargo - correction of marks and numbers - commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
121. LCL cargo - correction of marks and numbers - finishes	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
122. C and F Agent obtains Delivery Order from Shipping Agent - commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
123. C and F Agent obtains Delivery Order - ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
124. Release Order and Delivery Order submitted to Port Authority by C and F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
125. Port Authority Review of IGM - commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
126. Port Authority Review of IGM ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
127. Billing Clerk prepares port dues bill - commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
128. Billing clerk review ends and bill generated	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
129. C and F Agent pays port dues at bank - commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
130. C and F Agent pays port dues at bank - ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
131. Port Release with seal and signature by Port Authority	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
132. Indent to Port Authority for delivery of consignment - commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
133. Indent to Port Authority for delivery of consignment - ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
134. C and F Agent obtains authority from Traffic Inspector for cargo being released that day	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
135. Labourer appointment from Berth Operator - commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
136. Labourer appointment from Berth Operator - ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min

137. Cart ticket purchased for entry of trucks into yard - commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
138. Cart ticket purchased for entry of trucks into yard - ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
139. De-stuffing of container and loading of domestic trucks begins	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
140. De-stuffing of container and loading of domestic trucks ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
141. Cargo proceeds to exit gate	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
Section J - RELEASE OF GOODS	
142. Arrival of cargo at exit gate	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
143. Customs Inspector at gate verifies release order in ASYCUDA and Port Authority Release Order	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
144. Customs hold on cargo by AIR or other intelligence agency	Yes <input type="checkbox"/> No <input type="checkbox"/>
145. Red block imposed by Assessing Officer	Yes <input type="checkbox"/> No <input type="checkbox"/>
146. Red block cancellation application submitted	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
147. Red block cancelled	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
148. Actual release of goods	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
Section K - COMMENTS	
149. Use this section to record any reasons for extra ordinary circumstances that affected the time taken to release the goods	

(*) = Mandatory - if indicated for a **section**, mandatory questions for the section must be completed / if indicated for a **question**, the question must be completed if the section is used



Time Release Study - Chittagong Export



(*) = Mandatory - if indicated for a **section**, mandatory questions for the section must be completed / if indicated for a **question**, the question must be completed if the section is used

Section A - TRS Data (*)	
1. Name of Exporter	
2. Business Identification Number	
3. Agent Identification Number	
4. Name of Vessel	
5. Bill of Export Number and Date	
Section B - Arrival of Cargo at Depot/Off Dock	
6. Date and time of cargo arrival	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
Section C - Assessment	
7. Bill of Export submitted on line	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
8. Assistant Revenue Officer prints Bill of Export	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
9. Hard copy of export documentation received in assessment from C&F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
10. Assistant Revenue Officer commences assessment	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
11. Assistant Revenue Officer completes assessment by endorsing Bill of Export and supporting documentation	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
12. Assessment and documentation forwarded to Revenue Officer for approval	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
13. Revenue Officer approves assessment	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
14. Revenue Officer prints assessment notice	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
15. Amendments required	Yes <input type="checkbox"/> No <input type="checkbox"/>
16. INSTRUCTION - If answer to above is no, go to question 33	

Assessment Correction	
17. Documentation returned to C & F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
18. C&F Agent completes and submits receipt form to Treasury	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
19. Treasury applies Treasury Receipt number on receipt form and returns to C&F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
20. C&F Agents pays correction fee at bank	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
21. Correction Form and bank receipt submitted to concerned assessment section	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
22. Documentation check in concerned assessment section - commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
23. Documentation check in concerned assessment section - ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
24. Documentation returned to C&F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
25. Customs submits corrected Bill of Export on line	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
26. C&F Agent submits hard copy of corrected Bill of Export to Assessing Officer	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
27. Assistant Revenue Officer prints Bill of Export	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
28. Revenue Officer re-assessment - commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
29. Revenue Officer re-assessment - ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
30. Revenue Officer reprints Assessment Notice	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
31. Corrected assessment and documentation sent to Revenue Officer for approval	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
32. Revenue Officer approves corrected assessment	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
33. Documentation returned to C&F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
34. C&F Agent submits final documentation to Section 2A or 2B	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
35. Documentation returned to C&F Agent by Section 2A or 2B	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
Section D - Payment of applicable fees	
36. C & F Agent submits documentation to Sonali Bank	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
37. Sonali Bank Process commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
38. Sonali Bank process ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min

39. Bank endorses Assessment Notice and returns to C & F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
40. Bank electronically communicates payment information to Customs	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
41. Section 2A or 2b updates payment information in ASYCUDA	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
Section E - Off Dock Procedures	
42. C&F Agent obtains truck manifest	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
43. C&F Agent presents truck manifest to off dock desk clerk	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
44. Clerk assigns serial number on manifest for entry to off dock area and returns to C&F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
45. C&F Agent presents serial number at entrance gate	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
46. Truck enters off dock area	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
47. Unloading of trucks - commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
48. Off loading of trucks - ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
49. C&F Agent submits Bill of Export and Assessment Notice to desk clerk	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
50. Desk clerk endorses quantity and returns documents to C&F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
51. C&F Agent submits documents to off dock Customs	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
52. Customs applies blank examination report and 'allowed' stamp and returns documents to C&F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
53. C&F Agent returns to desk clerk for drawing of samples	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
54. C&F Agent obtains samples and submits and documents to ARO	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
55. ARO checks documents and samples - commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
56. Detailed physical examination required	Yes <input type="checkbox"/> No <input type="checkbox"/>
57. INSTRUCTION - If detailed examination required go to question 73	
58. ARO checks documents and samples - ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
59. ARO endorses Bill of Export and submits to RO	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
60. RO endorses Bill of Export and submits to AC	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min

39. Bank endorses Assessment Notice and returns to C & F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
40. Bank electronically communicates payment information to Customs	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
41. Section 2A or 2b updates payment information in ASYCUDA	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
Section E - Off Dock Procedures	
42. C&F Agent obtains truck manifest	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
43. C&F Agent presents truck manifest to off dock desk clerk	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
44. Clerk assigns serial number on manifest for entry to off dock area and returns to C&F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
45. C&F Agent presents serial number at entrance gate	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
46. Truck enters off dock area	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
47. Unloading of trucks - commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
48. Off loading of trucks - ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
49. C&F Agent submits Bill of Export and Assessment Notice to desk clerk	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
50. Desk clerk endorses quantity and returns documents to C&F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
51. C&F Agent submits documents to off dock Customs	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
52. Customs applies blank examination report and 'allowed' stamp and returns documents to C&F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
53. C&F Agent returns to desk clerk for drawing of samples	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
54. C&F Agent obtains samples and submits and documents to ARO	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
55. ARO checks documents and samples - commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
56. Detailed physical examination required	Yes <input type="checkbox"/> No <input type="checkbox"/>
57. INSTRUCTION - If detailed examination required go to question 73	
58. ARO checks documents and samples - ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
59. ARO endorses Bill of Export and submits to RO	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
60. RO endorses Bill of Export and submits to AC	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min

61. AC endorses Bill of Export	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
62. Documents returned to C&F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
63. C&F Agent presents approved documents to off dock desk clerk	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
64. Payment of off dock dues - commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
65. Payment of off dock dues - ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
66. Receipted copy of export documents returned to C&F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
67. Off dock desk clerk advises Shipping Agent that cargo available for export	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
68. Stuffing of container in presence of Customs - starts	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
69. Stuffing of container in presence of Customs - ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
70. Container sealed in presence of Customs	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
71. Off dock submits stuffing report & Bill of Export to Shipping Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
72. Shipping Agent submits container numbers and export documents to feeder operator	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
Section F - Detailed Physical Examination (if required)	
73. Detailed physical examination commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
74. Discrepancies detected	Yes <input type="checkbox"/> No <input type="checkbox"/>
75. INSTRUCTION - If No go to question 82	
76. Export documentation returned to Customs house for correction	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
77. Export documentation returned to C & F Agent for correction	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
78. Corrected export documentation returned to Customs	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
79. Corrected export documentation sent to depot	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
80. Second examination after receiving corrected documentation	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
81. Physical examination finished	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
82. AC endorses Bill of Export	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
83. INSTRUCTION - return to Question 62 and complete rest of the section	

Section G - Port Authority Procedures

84. Shipping Agent submits hard copies of documents to Feeder Operator	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
85. Feeder operator submits export documents to terminal manager of port	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
86. Terminal manager verifies documents - starts	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
87. Terminal manager verifies documents - ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
88. Terminal manager issues gate pass	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
89. Terminal manager authorises loading of container on designated vessel	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min

Section H - Release and Export

90. Container arrives at port entry gate	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
91. Gate Sergeant checks documentation for entry into port	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
92. ARO verifies release in ASYCUDA	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
93. Red block in ASYCUDA	Yes <input type="checkbox"/> No <input type="checkbox"/>
94. If yes - application for cancellation of red block submitted	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
95. Red block cancelled	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
96. Loading of vessel - commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
97. Loading of vessel - ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
98. Shipping Agent obtains clearance certificate from Customs - commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
99. Shipping Agent obtains clearance certificate from Customs - ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
100. Shipping Agent obtains clearance certificate from Port Authority - commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
101. Shipping Agent obtains clearance certificate from Port Authority -ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min

Section I - Comments

102. Use this section to explain any unusual circumstances that effect the release of this shipment (for example seizures, radiation alarms etc.)

(*) = Mandatory - if indicated for a **section**, mandatory questions for the section must be completed / if indicated for a **question**, the question must be completed if the section is used

Detailed Findings of the Study

Import Procedures

Port Processing After Arrival of Vessel

Table 5: Port Processing After Arrival of Vessel

Intervals	Average Time	Number of Valid Questionnaires
Arrival of vessel at anchor TO Discharge ends	2 days 13 hours 47 minutes	280
If off dock processing – Arrival of vessel TO Date and Time cargo received at off dock facility	2 days 2 hours 42 minutes	6
If off dock processing - Discharge ends TO Date and time cargo transferred to off dock facility	1 day 0 hours 27 minutes	7
If off dock processing - Discharge ends TO Date and Time cargo received at off dock facility	1 days 5 hours 36 minutes	6

Note: As explained, not all questionnaires had data in all sections. Consequently, care should be taken when interpreting the data where there are low response rates indicated in the “Number of Valid Questionnaires” column.

Manifest Procedures

Table 6: Manifest Procedures

Intervals	Average Time	Number of Valid Questionnaires
Electronic copy of manifest received TO Hard copy received	0 days 1 hour 9 minutes	150
Electronic copy of manifest received TO Manifest given to C&F Agent	0 day 10 hours 34 minutes	120

Hard copy of manifest received TO Manifest given to C&F Agent	0 days 11 hours 12 minutes	134
Hard copy of manifest received TO Manifest given to Agent	0	0 valid questionnaires
When manifest rejected		

Recommendation: A paperless system should be developed for the Customs procedures. Such a system would not only save time in this procedure but in all the procedures. Customs officials would access the automated system's work queue to retrieve their assigned work.

Pouch Centre

Table 7: Pouch Centre

Intervals	Average Time	Number of Valid Questionnaires
Bill of Entry submitted electronically TO Receipt of hard copy documents	0 days 1 hour 16 minutes	292
Bill of Entry submitted electronically TO Bill of Entry returned to C&F Agent	0 days 2 hours 11 minutes	322

Recommendation: Pouch Centre should be eliminated. Its functions could be carried out when Bill of Entry is submitted to Assessment. A paperless system would eliminate the need for Customs to process hard copies.

Assessment and Physical Exam

Table 8: Assessment and Physical Exam

Intervals	Average Time	Number of Valid Questionnaires
Bill of Entry received in Assessment TO Assessment Notice Given to C&F Agent	0 days 10 hours 44 minutes	322
If commodity is subject to OGA controls and OGA	0 days 5 hours 36 minutes	4

certificate missing – Customs refers BE to higher authority for issuance of letter TO Documents returned to Customs after OGA certificate obtained		
Physical Exam Exam documents received in Folder Exit Room TO Documents received at Jetty	0 days 0 hours 29 minutes	12
Documents referred from Jetty TO Documents received at off dock office	0 days 0 hours 12 minutes	2
Agent collects exam documents TO examination commences	0 days 4 hours 19 minutes	35
OGA Examination commences TO OGA Examination Ends	0 days 1 hour 12 minutes	1
Application for review of assessment submitted to higher authority TO Decision given by higher authority	0 days 0 hours 19 minutes	5

Comment: C&F Agents and importers have complained that it takes a long time to obtain Other Government agencies' approval and that their examinations require an excessive amount of time and consequently delay the release of goods. There were not enough valid questionnaires in this study to either prove or refute the complaint.

Recommendation: As this is a contentious issue, it is recommended that a TRS focusing on commodities subject to other government agencies' requirements be conducted.

Out Pass Section

Table 9: Out Pass Section

Intervals	Average Time	Number of Valid Questionnaires
Documents received TO Out Pass created	0 days 0 hours 28 minutes	341

Comment: A manual ledger of the information contained on the Bills of Entry is maintained in the Out Pass Section. This information is also stored in ASYCUDA.

Recommendation: Eliminate this section as its functions are redundant.

Payment of Duty

Table 10: Payment of Duty

Intervals	Average Time	Number of Valid Questionnaires
C&F Agent submits Assessment Notice to Sonali Bank TO Bank receipt passed to Customs	0 days 0 hours 38 minutes	335

Release Order

Table 11: Release Order

Intervals	Average Time	Number of Valid Questionnaires
Received Assessment Notice received in Customs TO approved Release Order given to C&F Agent	0 days 1 hour 10 minutes	343

Recommendation: Eliminate the whole process of release order; payment can be cross-verified by port in the automated system and the port will enter exit information in automated system.

Port Authority Clearance

Table 12: Port Authority Clearance

Intervals	Average Time	Number of Valid Questionnaires
C&F Agent obtains delivery order from Shipping Agent	0 days 0 hours 51 minutes	330
Release Order and Delivery Order submitted to Port Authority by C&F Agent TO Port Authority	0 days 2 hours 6 minutes	329

review of IGM ends		
Billing clerk prepares port dues bill TO C&F Agent pays dues at bank	0 days 2 hours 39 minutes	337
Port release approved TO Cargo proceeds to exit gate	0 days 16 hours 3 minutes	326
Arrival of cargo at exit gate TO Actual release of goods	0 days 1 hours 48 minutes	330

Recommendation: The interface between Customs and the Port relies on the Agents physically conveying hard copy documents from Customs to the Port Authority. Automated connectivity should be established between the two entities.

Export Procedures

Assessment

Table 13: Assessment

Intervals	Average Time	Number of Valid Questionnaires
Bill of Export submitted on line TO Hard copy of Bill of Export received in Assessment	0 days 1 hour 32 minutes	328
Bill of Export submitted on line TO Documentation returned to C&F Agent Amendments Required	0 days 4 hours 23 minutes	8
Bill of Export Submitted on line TO Documentation returned to C&F Agent Amendments Not Required	0 days 3 hours 54 minutes	305

Recommendation: Develop a paperless system that would permit the commencement of assessment at the time of receiving electronic copy of Bill of Export. Supporting documents could be scanned into the system and attached to the Bill of Export

Payment of Applicable Fees

Table 14: Payment of Applicable Fees

Intervals	Average Time	Number of Valid Questionnaires
C&F Agent Submits documentation to Sonali Bank TO Bank Endorses Assessment Notice and Returns to C&F Agent	0 days 0 hours 29 minutes	282
C&F Agent Submits documentation to Sonali Bank TO Bank electronically communicates payment information to Customs	0 days 0 hours 48 minutes	108

Off Dock Procedures

Table 15: Off Dock Procedures

Intervals	Average Time	Number of Valid Questionnaires
TOTAL TIME REQUIRED FOR OFF DOCK PROCESSING		
C&F Agent Obtains Truck Manifest TO Shipping Agent Submits Container Numbers and Documents to Feeder Operator	3 days 17 hours 59 minutes	321
TIME REQUIRED TO COMPLETE RECEIVING CARGO		
C&F Agent Obtains Truck Manifest TO Desk Clerk Endorses Quantity and Returns Documents to C&F Agent	0 days 7 hours 42 minutes	326
CUSTOMS PROCESSING		

C&F Agent Submits documents to Off Dock Customs TO Documents Returned	0 days 1 hours 50 minutes	306
TIME REQUIRED TO COMPLETE PROCESS OF HAVING CONTAINER READY FOR TRANSFER TO SHIP C&F Agent Presents Approved Documents to Off Dock Desk Clerk TO Shipping Agent Submits Container Numbers and Export Documents to Feeder Operator	2 days 22 hours 46 minutes	310

Recommendation: In the Customs process examinations are conducted by the Assistant Revenue Officer and the ARO completes the examination report and endorses the Bill of Export; the documents are then submitted to the Revenue Officer who also endorses the Bill of Export and submits it to the Assistant Commissioner or Joint Commissioner; the Assistant Commissioner or Joint Commissioner also endorse the Bill of Export. This duplication of work should be eliminated by delegating authority to the Assistant Revenue Officer and having the more senior ranks monitor the work.

Port Authority Procedures

Table 16: Port Authority Procedures

Intervals	Average Time	Number of Valid Questionnaires
TOTAL TIME REQUIRED FOR PORT PROCESSING Feeder Operator submits Export Documents to Terminal Manager TO Terminal Manager Authorises Loading of Container	0 days 7 hours 2 minutes	319

Release and Export

Table 17: Release and Export

Intervals	Average Time	Number of Valid Questionnaires
TOTAL TIME REQUIRED FOR RELEASE Container Arrives at Port Gate TO Loading of Vessel	2 days 2 hours 18 minutes	310

Table 18: Additional Intervals Not Recorded In Questionnaires

Interval	Average Time	Number of Files Reviewed
File received at File Exit Room TO Sample Received and Bill of Entry returned from Jetty	3.08 days	25
Bill of Entry marked for higher authority decision TO Assessment Notice issued	3.09 days	23 *
Date of detection of misdeclaration TO Assessment Notice issued	8.32 days	28
Letter issued to Other Government Agency regarding missing certificates TO letter received	19.03 days	30
Time taken for receiving certificate by Customs	10.8 days	30
Red block opened TO red block closed	9.7 days	30

The questionnaires completed as part of the TRS did not contain any data in respect to the intervals shown in the table above. Consequently, members of the TRS team reviewed files held at Chittagong Custom House to supplement the data collected during the TRS. Subsequent TRSs will collect data on these intervals.

*Twenty five files were reviewed - two were excluded from the time calculation due to the excessive time taken by the agency to issue the certificate. Of the two one interval was 3 months and the other was 51 days.

Time Taken In Days To Release Shipment

Table 19: Time taken in days to release shipment: Import

Number of Days	Number of Shipments	Percentage of Total (360)
1	1	0.3
2	14	3.9
3	17	4.7
4	20	5.6
5	18	5.0
6	39	10.8
7	28	7.8
8	24	6.7
9	21	5.8
10	20	5.6
11	23	6.4
12	16	4.4
13	15	4.2
14	11	3.1
15	12	3.3
16	7	1.9
17	3	0.8
18	19	2.8
19	11	3.1
20	6	1.7
21	7	1.9
22	2	0.6
23	4	1.1
24	4	1.1
25	0	0
25+	27	7.7

Table 20: Time taken in days to release shipment: Export

Number of Days	Number of Shipments	Percentage of Total (339)
1	30	8.8
2	32	9.4
3	37	10.9
4	68	20.1

Number of Days	Number of Shipments	Percentage of Total (339)
5	42	12.4
6	37	10.9
7	19	5.6
8	13	3.8
9	4	1.2
10	5	1.5
11	4	1.2
12	3	0.9
13	1	0.3
14	1	0.3
15	2	0.6
16	1	0.3
19	2	0.0
18	2	0.6
20	8	2.4
29	6	1.7
29	4	1.2
30	2	0.6
36	1	0.3